



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**BUTLER COUNTY
TABLE OF CONTENTS**

TITLE	PAGE
Report of Independent Accountants	Under Separate Cover
Comprehensive Annual Financial Report	Under Separate Cover
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	7
Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance In Accordance with OMB Circular A-133	9
Schedule of Findings	11
Schedule of Prior Audit Findings	14

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

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
NATIONAL CORPORATION FOR SERVICE			
<i>Passed Through Ohio Department of Youth Services</i>			
Americorps	N/A	94.006	\$10,128
Total National Corporation for Service			<u>10,128</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant (Title XX)	N/A	93.667	278,181
Medical Assistance Program (Medicaid Title XIX)	N/A	93.778	2,523,863
Projects for Assistance in Transition from Homeless	N/A	93.150	34,182
Community Plan Block Grant	N/A	93.958	76,858
508R Block Grant	N/A	93.958	82,984
Collaborative Block Grant Case Mgt. Training	N/A	93.958	495
One-Time Block Grant Mental Health Court	N/A	93.958	10,000
Children/Adolescent Block Grant	N/A	93.958	13,640
Total Block Grants for Community Mental Health Services, CFDA 93.958			<u>183,977</u>
Total Ohio Department of Mental Health			3,020,203
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant (Title XX)	N/A	93.667	256,108
Waiver Administration	N/A	93.778	52,417
Ohio Developmental Disabilities Grant	N/A	93.630	5,000
Total Ohio Department of Mental Retardation and Developmental Disabilities			313,525
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program (Medicaid Title XIX)	N/A	93.778	218,873
Drug Free School/CA	N/A	84.186	45,565
Federal SAMI	N/A	93.958	12,500
Women's 15%	N/A	93.959	467,229
Drug Court - TASC	N/A	93.959	64,524
Federal Drug Block Grant	N/A	93.959	1,033,419
Miami University - SAVP	N/A	93.959	29,425
HIV Funds	N/A	93.959	62,014
Total Block Grants for Prevention and Treatment of Substance Abuse CFDA 93.959			<u>1,656,611</u>
Total Ohio Department of Alcohol and Drug Addiction Services			<u>1,933,549</u>
Total U.S. Department of Health & Human Services			<u>5,267,277</u>

BUTLER COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development:</i>			
Small Cities CHIP Program	BC-96-009-1	14.228	35,276
Small Cities Community Development Block Grant	BF-97-009-1	14.228	176,449
Small Cities Community Development Block Grant	BW-97-009-1	14.228	500,000
Small Cities Community Development Block Grant	BF-98-009-1	14.228	426,052
Entitlement Program	B-99-UC-39-0034	14.228	<u>744,312</u>
Total Small Cities Improvement, CFDA 14.228			<u>1,882,089</u>
Total U.S. Department of Housing & Urban Development			<u>1,882,089</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Bureau of Employment Services:</i>			
Jobs Training Partnership Act			
Title III EDWAA			
	A-97-06-00-01	17.250	1,810
	A-98-06-00-01	17.250	163,315
	A-99-06-00-01	17.250	87,556
	B-97-06-01-01	17.250	171,393
	B-98-06-00-01	17.250	298,184
	B-99-06-00-01	17.250	<u>41,904</u>
Total Title III EDWAA			764,162
Title IIA Adult			
	0-97-06-00-01	17.250	1,619
	0-98-06-00-01	17.250	433,364
	0-99-06-00-01	17.250	<u>47,789</u>
Total Title IIA Adult			482,772
Title IIB Summer Youth			
	5-98-06-00-01	17.250	266,614
	5-99-06-00-01	17.250	<u>404,704</u>
Total Title IIB - Summer Youth			671,318

BUTLER COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Bureau of Employment Services: (Continued)</i>			
Jobs Training Partnership Act (Continued)			
Title IIA 5% Older Worker			
	1-96-06-00-01	17.250	1,055
	1-97-06-00-01	17.250	44,660
	1-98-06-00-01	17.250	<u>14,003</u>
Total Title IIA - 5% Older Worker			59,718
Title IIC-Youth			
	Y-97-06-00-01	17.250	6,700
	Y-98-06-00-01	17.250	139,719
	Y-99-06-00-01	17.250	<u>44,847</u>
Total Title IIC-Youth			191,266
Title IIA-8%			
	4-97-06-00-01	17.250	6
	4-98-06-00-01	17.250	50,958
	4-99-06-00-01	17.250	<u>1,331</u>
Total Title IIA-8%			52,295
Title II Incentive			
	3-96-06-00-01	17.250	26,222
	3-97-06-00-01	17.250	<u>35,033</u>
Total Title II Incentive			61,255
Total CFDA 17.250			2,282,786
ONE-STOP	3852	17.207	<u>162,216</u>
Total ONE-STOP			162,216
Total Jobs Training Partnership Act			<u>2,445,002</u>
Total U.S. Department of Labor			2,445,002

BUTLER COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster			
Title VI-B Flow Through	6BSF-99P	84.027	96,639
PreSchool Grant	PGS1-99P	84.173	<u>109,540</u>
Total U.S. Department of Education			<u>206,179</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Federal Transit Capital and Operating Assistance Grant	N/A	20.500	1,656,468
Airport Improvement Grant	N/A	20.106	217,306
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	N/A	20.205	<u>2,275,820</u>
Total U.S. Department of Transportation			<u>4,149,594</u>
U.S. DEPARTMENT OF JUSTICE			
Cops Universal Hiring Program	N/A	16.710	482,703
Juvenile Accountability Incentive Block Grant	98-JB-013-A025	16.523	33,080
Drug Court Enhancement Initiative	98-DC-VX-0147	16.585	<u>27,614</u>
Total U.S. Department of Justice			<u>543,397</u>
VICTIMS OF CRIME ACT			
<i>Passed Through Ohio Attorney General</i>			
Victim's Assistance	N/A	16.575	41,067
Victim's Assistance – Prosecutor's Office Juvenile	N/A	16.575	65,698
Victim's Assistance – Advocate	N/A	16.575	<u>39,988</u>
Total VOCA			<u>146,753</u>
Total Federal Financial Assistance			<u><u>\$14,650,419</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**BUTLER COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The Government passes-through certain Federal assistance received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the Government 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 Government 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 - MATCHING REQUIREMENTS

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

NOTE D - JOB TRAINING PARTNERSHIP PROGRAM (JTPA) FEDERAL ASSISTANCE

JTPA Policy Letter 2-97(5)(D) requires that all program expenditures be presented on an accrual basis of accounting, by title and year of appropriation; however, the County has chosen to present this information on the cash basis of accounting.

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

Butler County
315 High Street
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited the general-purpose financial statements of Butler County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 19, 2000, wherein we noted the County changed its method of accounting for fixed assets. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 19, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 1999-60409-001.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control structure over financial reporting that do not require inclusion in this report that we have reported to the management of Butler County, Ohio, in a separate letter dated June 19, 2000.

This report is intended for the information of the audit committee, management, 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 19, 2000



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

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

Butler County
315 High Street
Hamilton, Ohio 45011

To the Board of County Commissioners:

Compliance

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

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Butler 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 Butler County's compliance with those requirements.

In our opinion, Butler County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

We noted instances of noncompliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 19, 2000.

Internal Control Over Compliance

The management of Butler 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 Butler County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Butler County's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. A reportable condition is described in the accompanying schedule of findings as item 1999-60409-002.

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 the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Butler County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 19, 2000, wherein we noted the County changed its method of accounting for fixed assets. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 19, 2000

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unqualified
(d)(1)(ii)	<i>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</i>	Yes
(d)(1)(iii)	<i>Was there any reported material non-compliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any other reportable internal control weakness conditions reported for major federal programs?</i>	Yes
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
(d)(1)(vi)	<i>Are there any reportable findings under § .510?</i>	No
(d)(1)(vii)	<i>Major Programs (list):</i>	Title XIX - Medicaid, CFDA # 93.778 CDBG, CFDA # 14.228 JTPA, CFDA # 17.250 Federal Transit Capital and Operating Assistance Grant, CFDA # 20.500
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: \$300,000 Type B: all other programs
(d)(1)(ix)	<i>Low Risk Auditee?</i>	Yes

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999
(Continued)

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

FINDING NUMBER 1999-60409-001

CHILD SUPPORT ENFORCEMENT AGENCY/SETS - (Internal Control-Reportable Condition)

In November 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system. The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA. We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

3. FINDINGS FOR FEDERAL AWARDS

FINDING NUMBER 1999-60409-002

FEDERAL TRANSIT AUTHORITY GRANT - (Internal Control-Reportable Condition)
CFDA # 20.500

Governing Body Oversight:

The following conditions indicate a need for increased oversight of management by the Regional Transit Authority Board (RTA):

1. Federal receipts have not been posted to an internal accounting system.
2. The RTA's record of federal expenditures did not agree to the County's expenditure ledger.
3. Federal draw down request forms are not signed by an authorizing official.

Although it is management's responsibility to establish and maintain an adequate internal control structure, only the Regional Transit Authority Board is in a position to ensure management fulfills this obligation. Because top management is often in a position to override the controls it establishes, the RTA Board must compensate for this potential control weakness by serving as a final, higher level of accountability. Failure to properly monitor and record federal receipts and expenditures can result in overspending of funds and negative fund balances.

To increase accountability over the RTA's federal receipts and expenditures, we recommend that the RTA Board carefully review the monthly financial statements.

We recommend that the RTA record federal receipts and expenditures in an internal accounting system which reconciles to the County's records. Management should institute procedures to properly monitor financial transactions. Proper monitoring over financial transactions will aid the RTA in properly accounting for their federal receipts and expenditures.

**BUTLER COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS (Continued)

FINDING NUMBER 1999-60409-002 (Continued)

Segregation of Duties:

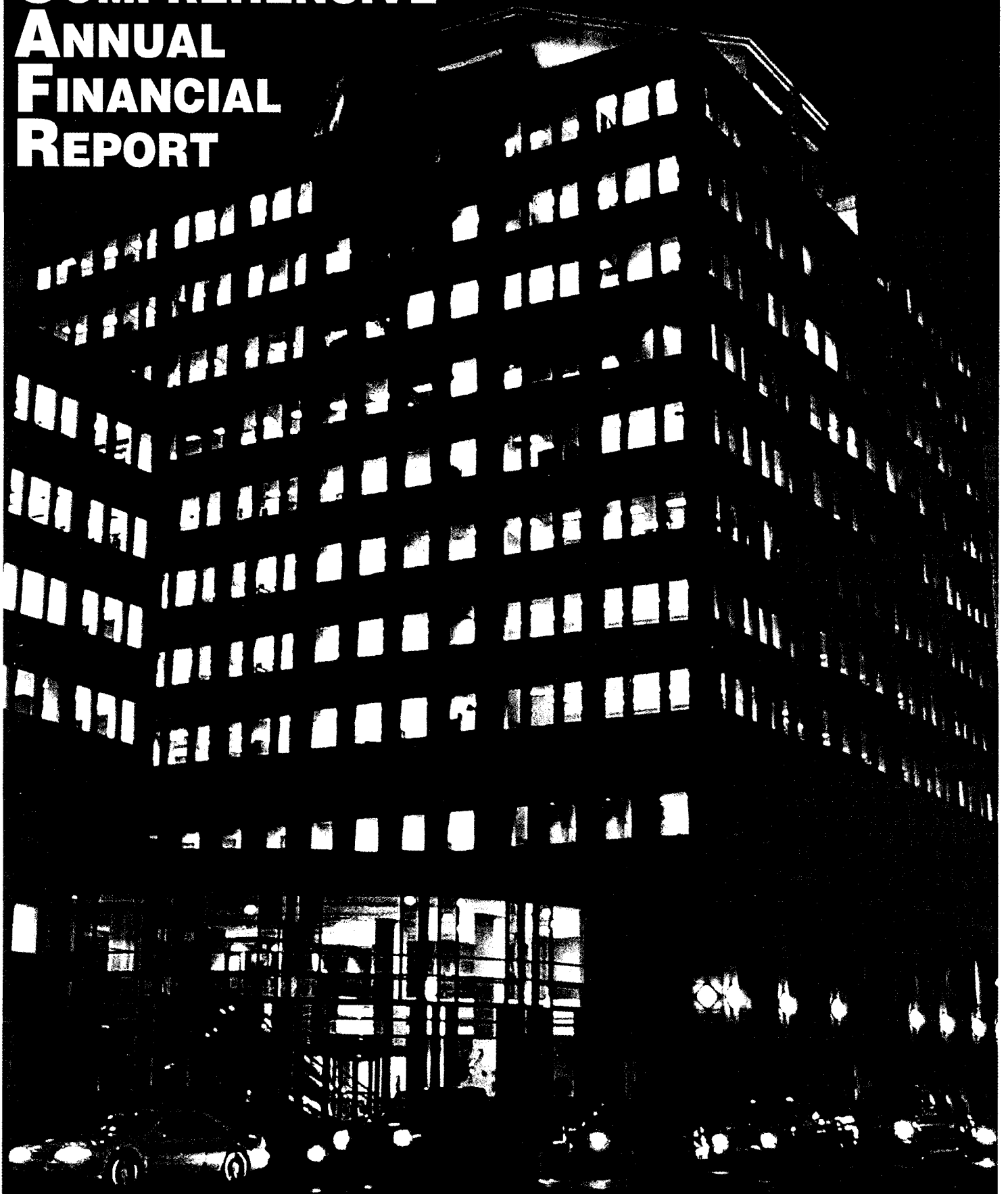
The small size of the RTA's accounting staff does not allow for an adequate segregation of duties; the Bookkeeper must perform all accounting functions. The Bookkeeper also serves as the grant coordinator. The weakness of this system is that it allows for potential diversion of funds through possible alteration of source documents. Also, bookkeeping errors may occur without detection in a timely manner. It is therefore important that the RTA Board monitor financial activity.

BUTLER COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 1999

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-60409-001	Reportable condition and material noncompliance for failure to deposit funds within 24 hours.	No	Partially Corrected - A lock box system was instituted November 1998. However, some receipts are still received over the counter. An immaterial amount of receipts were not deposited within 24 hours for the audit period. A citation will included in the management letter.
1998-60409-002	Reportable condition and material noncompliance for failure to obtain all required depository agreements.	Yes	
1998-60409-003	Reportable condition and material noncompliance for failure to properly estimate force account projects.	Yes	
1998-60409-004	Reportable condition for improper billing of invoices for County Engineer projects.	Yes	

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-60409-005	<p>Reportable condition for failure to execute agreements with professional consultants which detail the scope of the services and deliverables to be provided to the Engineer's Office.</p> <p>Finding for recovery against Community Health & Safety for overbilling Butler County.</p>	Yes	
1998-60409-006	Finding for recovery against Mike Weant for improper use of sick leave.	N/A	Mr. Weant has been in contact with the Butler County Prosecutor and the Ohio Attorney General.

COMPREHENSIVE ANNUAL FINANCIAL REPORT



YEAR ENDED DECEMBER 31, 1999

BUTLER COUNTY, OHIO

ABOUT THE COVER

BUTLER COUNTY GOVERNMENT SERVICES CENTER

315 High Street • Hamilton, OH 45011

Photograph for the cover was provided by Butler County Information Services

For more information about Butler County, visit our website at

www.butlercountyohio.org

BUTLER COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 1999**

ISSUED BY:

KAY ROGERS, CPA, CGFM
BUTLER COUNTY AUDITOR

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INTRODUCTORY SECTION

FOCUS

the Butler County Ohio Comprehensive Annual Financial Report features the
GOVERNMENT SERVICES CENTER

Combining State & Local Government for the benefit of the Citizens of Butler County
CITY OF HAMILTON BUTLER COUNTY STATE OF OHIO



Charles R. "Chuck" Furmon
President

Chuck began his tenure as a Butler County Commissioner in January 1997. In 1994 & 1995, he was Mayor of Hamilton, Ohio. Prior to that, he served with the Hamilton Police Department for 30 years, retiring in 1993 with the rank of Lieutenant/Commander. Raised in Hanover Township, Chuck is a lifelong resident of Butler County and a graduate of Talawanda High School.



Butler County Commissioners



Michael A. Fox
Vice President

Mike began his tenure as a Butler County Commissioner in 1997. Prior to that, he served the county as a State Representative for over 22 years. A native of Hamilton and a graduate of Miami University, Mike is involved in numerous civic activities and is a member of many organizations. He and his wife, Mary Ann, have two children and reside in Fairfield Township.

The Board of County Commissioners commits to delivering honest leadership, quality service, and sound management to enhance the aspirations, opportunities, and quality of life for all the people of Butler County.



Tim Williams, Assistant Administrator
Derek Conklin, Administrator

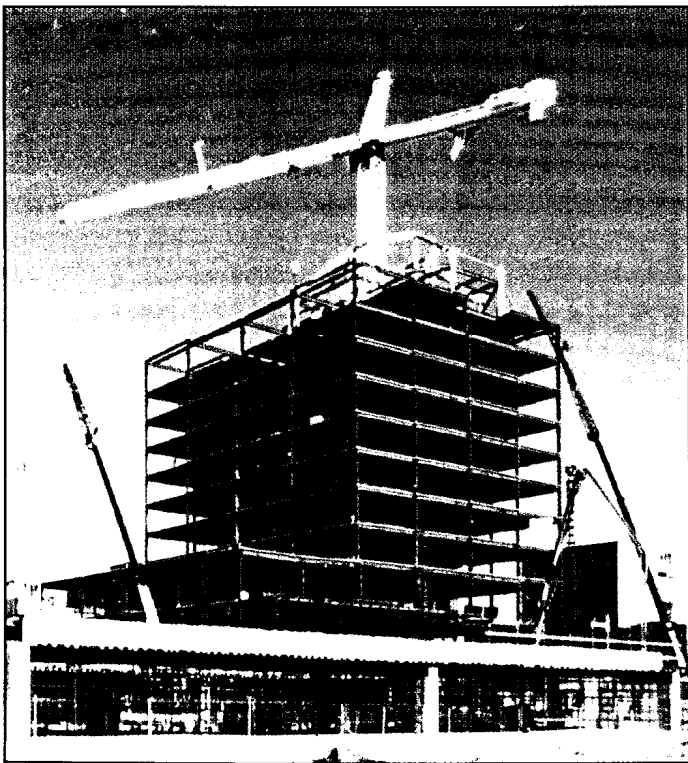


Courtney E. Combs
Commissioner

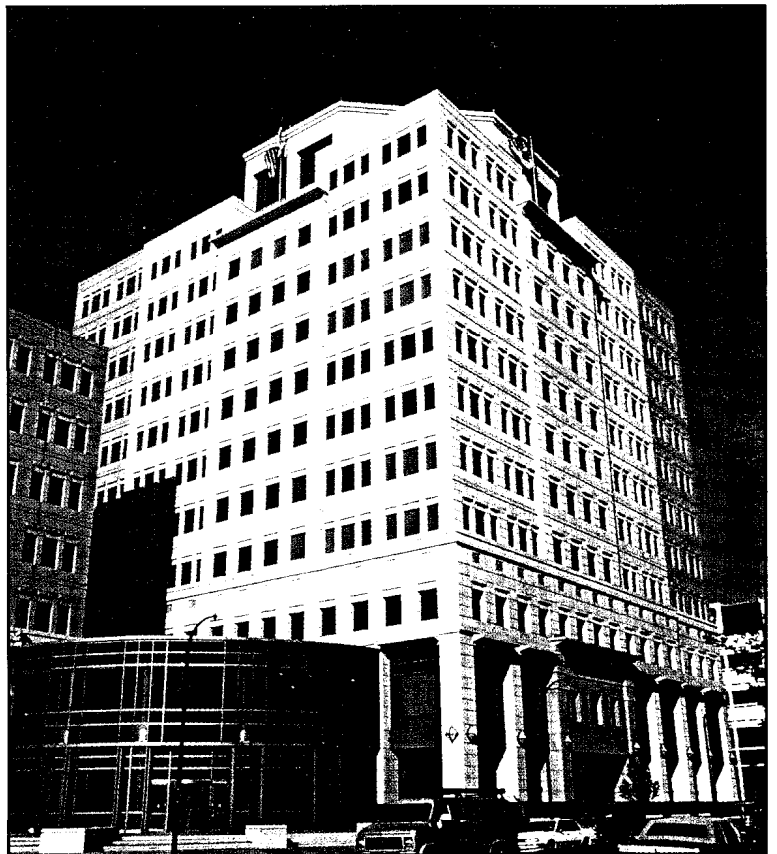
Courtney has been a Commissioner since 1987 and is past President of the County Commissioners Association of Ohio. From 1982-86, he was a Hamilton City Councilman. Additionally, Courtney owns and operates Combs & Associates Century 21, is a member of St. Peter in Chains Church and the Lindenwald Kiwanis.



Building Site
for the
Government
Services
Center



Construction in Progress



Government Services Center

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1999

TABLE OF CONTENTS

	Page
I. INTRODUCTORY SECTION	
Table of Contents	i
Transmittal Letter	iv
Certificate of Achievement	xviii
Butler County Elected Officials	xix
Organizational Charts	xx
II. FINANCIAL SECTION	
INDEPENDENT ACCOUNTANTS' REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	8
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budget Basis) - All Governmental Fund Types	10
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - All Proprietary Fund Types - Primary Government	14
Statement of Activity-Component Unit	15
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis) - All Proprietary Fund Types - Primary Government	16
Combined Statement of Cash Flows - All Proprietary Fund Types	18
Statement of Cash Flows - Component Unit	20
Notes to the General Purpose Financial Statements	21
COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS AND SCHEDULES	
Governmental Funds:	
General Fund:	
Description of Fund	67
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)	68

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1999

TABLE OF CONTENTS (continued)

Special Revenue Funds:	
Description of Funds	76
Combining Balance Sheet	78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	82
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)	86
Debt Service Fund:	
Description of Fund	141
Capital Projects Funds:	
Description of Funds	142
Combining Balance Sheet	144
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	148
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)	152
Proprietary Funds:	
Enterprise Funds:	
Description of Funds	170
Combining Balance Sheet	171
Combining Statement of Revenues, Expenses, and Changes in Fund Equity	172
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis)	173
Combining Statement of Cash Flows	177
Internal Service Funds:	
Description of Funds	179
Combining Balance Sheet	180
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	181
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis)	182
Combining Statement of Cash Flows	185
Fiduciary Funds:	
Expendable Trust and Agency Funds:	
Description of Funds	186
Combining Balance Sheet	188
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Expendable Trust Funds	190
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	191

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 1999

TABLE OF CONTENTS (continued)

General Fixed Assets Account Group:	
Description of Account Group	193
Schedule of General Fixed Assets by Function	194
Schedule of Changes in General Fixed Assets by Function	195
Schedule of General Fixed Assets by Source	196

III. STATISTICAL SECTION

General Fund Expenditures by Function - Last Ten Years	198
General Fund Revenues by Source - Last Ten Years	199
Property Tax Levies and Collections - Real and Public	
Utility Taxes - Last Ten Years	200
Tangible Personal Property Tax Collections - Last Ten Years	201
Revenue Bond Coverage - Sewer	202
Revenue Bond Coverage - Water	203
Permissive Sales Tax Collections	204
Assessed Valuation and Estimated Actual Values of Taxable	
Property - Last Ten Years	205
Property Tax Rates - Direct and Overlapping Governments	
Last Ten Years	206
Real and Tangible Personal Property - Principal Taxpayers	209
Special Assessments Billed and Collected - Last Ten Years	210
Computation of Legal Debt Margin	211
Ratio of Net General Bonded Debt to Assessed Value and Net	
Bonded Debt Per Capita - Last Ten Years	212
Ratio of Annual Debt Service Expenditures for General Bonded	
Debt to Total General Fund Expenditures - Last Ten Years	213
Computation of Direct and Overlapping General Obligation	
Bonded Debt	214
Trust Cash Summary	215
Demographic Statistics	217
Property Value, Construction, and Bank Deposits - Last Ten Years	219
Fifteen Largest Employers	220
Salaries of Principal Officials	221
Miscellaneous Statistics	222



BUTLER COUNTY AUDITOR

June 19, 2000

To the Citizens and
Board of Commissioners of Butler County

We are pleased to present the Butler County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999. This report contains basic financial statements, supplemental statements, and other financial and statistical information, providing complete and full disclosure of all material financial aspects of the County for the 1999 fiscal year.

Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Fiscal Services Department. This report is prepared in conformance with generally accepted accounting principles as set forth by the Government Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's continual commitment to provide financial information to the citizens of Butler County.

The CAFR is divided into three sections:

1. The Introductory Section contains a table of contents, letter of transmittal, certificate of achievement, a list of elected officials, and organizational charts of the County and County Auditor's Fiscal Services Department.
2. The Financial Section contains the Report of Independent Accountant, general purpose financial statements, which provide an overview of the County's financial position and operating results, and the combining and individual fund statements and schedules by fund type, which provide additional information relative to the general purpose financial statements.
3. The Statistical Section includes selective financial, economic, and demographic information about the County which may be used to extrapolate trends in comparison to other fiscal years.

FORM OF GOVERNMENT AND REPORTING ENTITY

Butler County, established in 1803, is located in Southwestern Ohio between Hamilton and Montgomery Counties and shares the northern boundary with Preble County. To the east is Warren County; to the west is the Indiana State line.

Butler County ranks eighth in population among Ohio's 88 counties with 291,479 residents according to the 1990 census. Among the 14 counties which comprise the Miami Valley, Butler County ranks third. For 1999, the estimated population within the County was 334,011 residents. Butler County encompasses 471 square miles including 25 municipalities and townships. The largest of these incorporated areas is the City of Hamilton with a 1990 population of 60,793. The City of Hamilton is also the county seat of Butler County.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in the 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 includes the Prosecuting Attorney, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, a Juvenile Division Judge, a Probate Division Judge, and County

Court Judges are also elected on a County-wide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process 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 services, road and bridge maintenance, and other general and administrative support services. The County maintains Enterprise Funds for the water and sewer systems, as well as the Butler County Regional Airport. The County also maintains Internal Service Funds for employee health benefits and workers' compensation.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Butler County (the Primary government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The Primary Government includes the financial activities of the County Board of Mental Retardation and Developmental Disabilities, Butler County Community Mental Health Board, Butler County Children Services Board, Butler County Planning Commission, Butler County Veterans Service Commission, and Butler County Alcohol and Drug Board.

The County serves as fiscal agent but is not financially accountable for the Butler County General Health District, Butler County Soil and Water Conservation District, Butler County Metro Park District, Twelfth District Court of Appeals, and Solid Waste Planning District; therefore, they are reflected as agency funds within the County's financial section.

Miami Valley Industries Workshop has been included as a discretely presented component unit based on the significant services and resources provided by the County.

Excluded from the reporting entity because they are legally separate and fiscally independent of the County are the Butler County Education Services Center, the Butler County Joint Vocational School District, the Butler County Historical Society, the Butler County Law Library, the Butler County Agricultural Society, and the Butler County Humane Society, the Alcoholism Council of Butler County, Inc., Certified Development Corporation of Butler County, Inc., House of Calm, Inc. dba Sojourner Home, Southwestern Ohio Serenity Hall, Drug Counseling Services of Butler County, Ohio, Incorporated, Pastoral Counseling Service of Middletown, Incorporated and Center for Forensic Psychiatry, Incorporated.

The Butler County Emergency Management Agency and the Economic Development Association of Butler County are reported as governmental joint ventures. The Butler County Transportation Improvement District is reported as a jointly governed organization. The County Risk Sharing Authority is reported as a risk sharing pool. The Butler County Regional Airport is accounted for as both a governmental joint venture (for the period January to June, 1999) and as an Enterprise Fund of the primary government (for the period July to December, 1999). In July, 1999 the Board of Butler County Commissioners assumed control of the Regional Airport (see notes 1 and 20).

A complete discussion of the County's reporting entity is provided in Notes 1 and 20 to the General Purpose Financial Statements.

ECONOMIC CONDITION AND OUTLOOK

Over the last 20 years, Butler County has been one of the fastest growing counties in Ohio. Of Ohio's 88 counties, Butler County was second only to Franklin County (Columbus) in terms of population growth, with an increase of 42,532 from 1990 to 1999. Located within a one-day drive of 65% of the purchasing population in North America makes Butler County the ideal location for growing businesses. Served by both rail lines and interstate highways, it is considered the center of a "metroplex" that connects Dayton and Cincinnati, providing two nearby international airports and a total population of nearly 2.8 million people within an hour's drive from Butler County.

Butler County's ability to attract and retain businesses is also partially due to the fact of many infrastructure improvements including the Butler Regional Highway (renamed Michael A. Fox Highway) and Union Centre Boulevard. During 1999, 3,441 building permits were issued in the unincorporated areas of Butler County, an increase of 517 permits over 1998. These permits represent approximately \$363,875,907 in valuation. The figures do not reflect activity within the

incorporated cities of Butler County. Additionally, 1999 commercial and industrial sales throughout Butler County averaged 87 transactions per month.

Through its Enterprise Zone program, Butler County initiated tax incentives to a number of companies expanding within, or relocating to, Butler County, Ohio. During 1999, 17 projects were approved and estimates suggest that these projects will create and retain 1,400 jobs in Butler County. In addition, these projects are estimated to generate \$50,150,000 in real property investment and \$309,085,027 in personal property investment. These projects reflect an increase of approximately \$143,000,000 in total investment over 1998 figures.

Additionally, the Board of County Commissioners administers the Butler County Revolving Loan Fund through the Certified Development Company of Butler County, Inc. The Revolving Loan Fund projects in 1999 consisted of \$132,000 in investment at two sites in Butler County and commits employers to create 6 full time jobs. The Certified Development Company of Butler County, Inc. (CDC) is also involved in the Small Business Administration's 504 Affordable Loan Program. Four loans were approved with a combined total project cost of \$2,927,508 in public and private investment. This investment commits Butler County employers to create a minimum of 37 full time jobs. Over the last ten years over 2000 Butler County jobs have been created due to programs administered by the Certified Development Company of Butler County, Inc.

MAJOR INITIATIVES

Water System

Butler County initiated and completed several major improvements to the County Water System in 1999 and has several projected improvements for 2000.

1999 saw the addition of 32 miles of new water mains to the system. These additions increased the total miles of water lines in the Butler County system to 573 miles.

Record growth required the completion and planning of a number of important projects. These included the construction of approximately 17,000 feet of 24 inch and 16 inch diameter water main along Cox Road from State Route 42 to Hamilton-Mason Road at a cost of approximately \$1,600,000. This main will connect with a new 2 million gallon elevated storage tank on Hamilton-Mason road. The new tank, construction of which began in April, 1999 was completed by May, 2000 at a cost of approximately \$2,600,000. In addition to these new projects, installation of new mains and construction of highway improvements resulted in total water main installation totaling an additional \$500,000.

Sewer System

31 miles of sanitary sewer lines was added to the system in 1999. These new lines increased the total miles of sewer lines in the Butler County system to 659 miles.

1999 saw the beginning of the construction of a six million gallon per day expansion of the Upper Mill Creek Water Reclamation Facility. This \$22,000,000 project is approximately 1/3 complete with final completion anticipated in early 2001. Major completed projects included the construction of sewers and a lift station to eliminate the existing Dry Run Wastewater Treatment Facility and provide service to parts of the Ross Township area. This project cost was approximately \$1,200,000. Another major project included the Voice of America Wastewater Transport System which included a lift station, force main, and gravity sewer to provide service to the former Voice of America property and surrounding areas. The total estimated cost is \$2,800,000.

Other sanitary sewer projects included the Garver road Lift Station replacement, Homewood-Belmont Sewer Rehabilitation, the Miller's Creek Trunk Sewer, and several other projects for a total cost of approximately \$2,000,000.

Miscellaneous Projects

Projects which applied to both water and sewer applications included the installation of a new Supervisory Control and Data Acquisition (SCADA) communications system utilizing "spread spectrum radio technology" at a cost of approximately \$400,000. The new SCADA system reduces dependence on dedicated radio frequencies and related costs.

The Department of Environmental Services also began its part of the implementation of a Geographical Information System. GIS will consolidate the mapping and locational aspects of water and sewer lines throughout the County. The project will result in the ability to locate all county utilities by electronic means and have this available to our customers and employees. The project is anticipated to cost approximately \$1,700,000 and will be complete in late 2001.

Roads and Bridges

The Butler County Engineer's Office (BCEO) is responsible for the "construction, reconstruction, maintenance, and repair of all bridges and highways within the County that are under the jurisdiction of the Board of County Commissioners," according to the Ohio Revised Code. As of December 31, 1999, the County system included 270 miles of roads, 369 bridges, and 1,046 culverts.

The Ohio Revised Code also states that the County Engineer's Office is responsible for the "construction, reconstruction, resurfacing, or improvement of roads by boards of township trustees." Therefore, the Butler County Engineer also serves as the engineer for the townships and their network of roadways.

Funding for the BCEO's annual slate of projects comes primarily from gasoline taxes and license plate fees. Annual income generated from these two sources is approximately \$9,000,000. This revenue is important as local match money for leveraging additional outside funding from State and Federal sources.

During 1999, the Butler County Engineer's Office was involved with over \$9,600,000 in roadway construction and maintenance. That figure includes coordination and management of several projects in the Commissioner's Capital Improvements Program.

Additionally in 1999, the Butler County Engineer's Office completed fifteen bridge replacements and rehabilitation's, three intersection improvements, two roadway improvements, over 70 miles of resurfacing, three railroad crossing upgrades, and eight Community Development Block Grant projects. \$1,000,000 was spent on general roadway maintenance, including snow and ice control.

The Engineer's office also assisted the County Auditor in the preparation of historical cost figures for the infrastructure built and maintained for the County. This huge undertaking required a great deal of time and effort on the part of both the Engineer's and Auditor's offices financial staff. The historical cost figure amounted to \$221,057,713 as of December 31, 1998 and was applied to all roads, bridges and culverts which the County considers an infrastructure asset. The culmination of this project makes Butler County the first of many Ohio governments to actually analyze and capitalize such infrastructure amounts. A more detailed analysis of infrastructure costs can be located in Notes 2, 3 and 8 to the financial statements.

Complete details of the County Engineer's activities are available on the BCEO's web site at www.bceo.org.

STATUS OF GASB STATEMENT NO. 34 IMPLEMENTATION

In May, 1999, the Governmental Accounting Standards Board issued GASB Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments". Butler County, and specifically the Butler County Auditor's Office, has identified the need to conform to this GASB Statement by the fiscal year ending December 31, 2002.

The Butler County Auditor's Office is the entity responsible for the preparation of financial reports for the county. In order to conform to the new statement, a "phased" implementation approach has been identified as the most effective, efficient and cost conscience method to accomplish this goal.

For the year ending December 31, 1998, the County began this implementation by changing its method of accounting for "tap-in" or system connection fees for better economic reporting (a discussion of this change in accounting principle can be found in the 1998 Butler County Comprehensive Annual Financial Report).

For the current year ending December 31, 1999, the County has added an initial budget column in all budgetary basis financial statements. This provides a user of the financial statement a comparison between the initial budget adopted and the final, amended budget. This addition of the initial budget

column increases accountability to taxpayers and citizens, and is a change required by GASB Statement No. 34.

Also, for the current year ending December 31, 1999, the County has calculated the historic cost of its infrastructure (roads, bridges and culverts) in accordance with GASB Statement No. 34. The infrastructure cost capitalization yielded a \$221,057,713 restatement to the General Fixed Assets Account Group (see Note 3). When GASB Statement No. 34 is adopted in its entirety, the infrastructure assets will be reported in governmental fund activities.

All changes noted above to the financial statements of the County are being made in an elective fashion to ease the transition to fully implementing GASB Statement No. 34. The changes made are not required under current Generally Accepted Accounting Principles. When GASB Statement No. 34 is adopted by the county, these changes will be required.

Capital Improvements

The Board of County Commissioners are charged with the responsibility of maintaining the facilities and equipment which house and serve the primary government offices of the County. The year of 1999 saw continued improvements being made as new projects were undertaken and many neared their completion.

Most notable among the County's effort was the continuing construction of the Government Services Center in downtown Hamilton. Created under the premise of one-stop government shopping, and the consolidation and elimination of satellite office leases, the GSC building will be completely occupied by the year 2000 and is the focus of this year's Comprehensive Annual Financial Report.

The Commissioners continued forward with two other notable construction projects during 1999. The Juvenile Detention Center Expansion moved into the second phase of its construction seeing the county issue an additional \$1,000,000 bond anticipation note to fund the expansion, with the County expending over \$2,400,000 on its improvement. The continued renovations of the former Human Services Building continued as the Children Services Board took up control of this location. With \$2,500,000 of debt issued in 1998 and rolling over in 1999, the County expended in excess of \$1,800,000 on these improvements.

While some resources were expended to test, monitor and control the Year 2000 issue, no significant problems were encountered by any agency. The County continued forward with new technology plans as the year 2000 approaches. Most notable among these plans was the contracting for a new finance and payroll system with the ORACLE corporation, which is slated for completion during the year 2000. Other plans include the continuing efforts of the County to centralize court records through the Justice Information System as well as to begin contractual involvement with several companies to create a Geographic Information System (known as GIS) to allow for more accurate and combined record keeping of land documents.

Continuing repairs and restoration, office remodeling and relocation, vehicle purchases including several sheriff's cruisers rounded out the majority of projects slated for 1999.

FOCUS ON MAJOR CAPITAL IMPROVEMENTS TO BETTER SERVE CONSTITUENTS

In 1996, state representative Michael Fox, Butler County Commissioners, City Council members and a citizen's taskforce, saw an opportunity to create a one-stop shopping atmosphere for government services in Butler County. This unique idea was to combine state, county and local government offices in a centralized location so that constituents needing to access these services could rely on them to be housed in one place.

With state funding available for design and engineering services, the County embarked upon constructing what is now known as the Butler County Government Services Center.

In late 1997, with design nearing completion, the County issued sales tax bonds in the amount of \$28,780,000 along with \$8,915,000 in general obligation bonds to provide funding for the construction of the new building. The sales tax bonds were the first of their kind ever issued by a county government in the State of Ohio.

The County entered into an agreement with the county seat, the City of Hamilton, to contract for the construction of the Government Services Center. This unique arrangement allowed the County to use municipal purchasing advantages while maintaining control over funding through the use of an escrow account with Fifth Third Bank. Corporex, Inc. was chosen in 1997 to be the construction manager for the new office tower.

Over the course of 1998 and 1999, the Government Services Center began to take shape. In August of 1999, the Board of Elections and the Treasurer's office of Butler County became the first two county offices to relocate to the new building. Many other offices would continue this trend including the Ohio Bureau of Employment Services, the County Clerk of Courts, the County Prosecutor, the County Commissioner's office, Department of Human Services, PIC/ETA, CSEA and Veterans Services.

A majority of the courts of the County also made the transition to the new government building. The new office tower, through unique design, provides for the County's first "super court" which has a larger amount of space for juries, witnesses and the public. The new building employs the latest video and computer technology to allow for legal proceedings and research to occur via remote camera as well as on-line legal publishing.

In December, 1999, the Commissioners held a ribbon cutting ceremony declaring the Government Services Center as officially opened to the public. Through the end of 1999, the Government Services Center is nearing its final stages of completion and should be completely occupied and in use by the end of the year 2000. It is this type of forward looking management which has become the hallmark of our Butler County Commissioners as they seek new and unique methods of serving the public.

FINANCIAL INFORMATION

Basis of Accounting

The County's records are maintained on a cash basis for all fund types. At year end, adjusting entries are prepared for the various funds to convert the cash basis records to the modified accrual basis of accounting for all governmental and related fiduciary fund types and to the accrual basis for the proprietary funds. Modified accrual accounting requires that revenues be recognized when both measurable and available. Expenditures, other than interest and principal on long-term debt, are recorded when fund liabilities are incurred. The accrual basis of accounting used for the proprietary funds recognizes revenues when earned and expenses when incurred.

Internal Control

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 authorization, (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 from their implementation and that the evaluation of costs and benefits require estimates and judgments by management.

Budgetary Control

By early January, the Board of County Commissioners adopts the annual appropriation measure for all funds, except for agency funds and certain non budgeted special revenue and expendable trust funds. All disbursements and transfers of cash between funds other than agency funds require appropriation authority from the Commissioners. Budgets are controlled within a department and fund. All purchase orders and contracts must be approved by a majority of the Board of County Commissioners except where another board or elected official is given this responsibility by statute. As contracts and purchase orders are issued to vendors, corresponding amounts of appropriations are reserved by the use of encumbrances to ensure that appropriations are not overspent. Contracts or purchase orders which would exceed available appropriations are rejected by the accounting system until additional appropriations are obtained. A description of the various funds and account groups and the basis of accounting is included in Note 1 to the general purpose financial statements.

Governmental Funds

The following schedule presents a summary of revenues for the general fund, special revenue funds, debt service fund, and capital projects funds for the year ended December 31, 1999, and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenues by Source	1999 Amount	Percent of Total	Increase (Decrease) From Prior Year	Percent of Increase (Decrease)
Taxes	\$ 48,921,817	29.20%	\$ 2,707,599	5.86%
Charges for Service	20,177,939	12.10	1,162,826	6.12
Licenses and Permits	27,748	0.02	(912)	-3.18
Fines and Forfeitures	1,061,046	0.63	(89,668)	-7.79
Intergovernmental	89,356,200	53.34	10,561,804	13.40
Special Assessments	1,438,009	0.86	568,556	65.39
Interest	6,857,281	4.11	(1,401,957)	-16.97
Dec. in Fair Value	(1,542,196)	-0.92	(1,600,472)	-2746.37
Other	413,225	0.25	121,416	41.61
Total	\$ 166,711,069	100.00%	\$ 12,029,194	7.78%

The most significant increase in revenue was derived from intergovernmental revenues in the amount of \$10,561,804 over 1998 levels. Grants and shared revenues continue to drive the increases in this category as the County seeks out more assistance from a variety of state and local agencies. Percentage increases in the Special Assessments revenue category is due to new special assessments being added to tax bills, most notably the Mulhauser Road special assessment.

Increases occurring in Charges for Services are the result of a continued emphasis on cost recovery of services performed, as well as new fees being charged through the court system. As the County continues to grow, Charges for Service maintains pace as a function of that growth.

Increases in the Taxes revenue category is due to updated property values and increases in the collection of the county's one-half percent, permanent sales tax.

Investment income declined between 1998 and 1999 as a function of the exceptional year enjoyed by the county's investment portfolio in 1998. Increase/Decrease in Fair Value is a revenue category recognizing the difference between the cost of investments purchased in 1998 and their fair market value at the end of 1999. As interest rates continued to rise throughout 1999 (and into the year 2000), investments purchased in the previous year will continue to show a market value termed "under water". However, such decreases are not realized unless the county sells its investment. If the county holds the investment until its maturity, no loss of principal occurs.

Expenditures by Function	1999 Amount	Percent of Total	Increase (Decrease) From Prior Year	Percent of Increase (Decrease)
Legislative and Executive	\$ 20,145,825	10.58%	\$ 4,489,551	28.68%
Judicial	9,832,946	5.17	640,795	6.97
Public Safety	20,922,077	10.99	(893,010)	-4.09
Public Works	27,231,103	14.30	5,410,523	24.80
Health	36,559,053	19.20	1,668,360	4.78
Human Services	40,866,226	21.47	4,464,596	12.26
Conservation & Recreation	446,976	0.23	36,098	8.79
Other	101,995	0.05	(1,271,670)	-92.57
Capital Outlay	28,159,608	14.79	5,126,171	22.26
Intergovernmental	1,529,327	0.81	(16,975)	-1.10
Debt Service	4,272,095	2.25	(11,538)	-0.27
Total	\$190,067,231	100.00%	\$ 19,642,901	11.53%

The greatest dollar and the second highest percentage increase in expenditures occurred in the Public Works category, due to increases in infrastructure spending from both the County Engineer and the Community Development Block Grant program. Capital Outlay expenditures grew over 1998 levels due to increased expenditure activity associated with the Government Services Center construction and the expansion and improvement of the Children Services Board facility.

Human Services expenditures increased as did Health expenditures between 1998 and 1999. These increases are due to new grant programs designed to benefit the ever growing population of the County. Debt Service expenditures declined modestly from 1998 levels as the effects of decreased interest rates from debt issued in 1998 begin to take hold. Increases in the Judicial, Legislative and

Executive and Conservation and Recreation expenditure categories were also identified between 1998 and 1999 as a function of increased services being provided to citizens.

Decreases in the Safety expenditures line item occurred and is primarily due to cost control measures being implemented by the Sheriff. Other expenditures decreased between the past and current year as a function of responsibility assignment for contributions and new programs. A minor decrease in Intergovernmental expenditures also occurred between 1998 and 1999 due to the fact that the Commission's infrastructure funding program to townships declined between these years.

General Fund

In 1999, revenues and other financing sources of \$48,480,165 were less than expenditures and other financing uses of \$51,846,653. Coupled with a \$36,480 decrease in the Reserve for Inventory, the December 31, 1999 fund balance decreased to \$15,613,373.

Special Revenue Funds

The Special Revenue Funds comprise those funds that derive from specifically identified sources for which fund balances must be maintained and accounted for separately. The County's major Special Revenue Funds consist of the Motor Vehicle Fund, the Human Services Fund, the Real Estate Assessment Fund, the Mental Retardation Fund, the Children Services Fund, the County Care Facility Fund, the Mental Health Fund, and the Child Support Enforcement Fund. The following highlights fiscal year 1999 activity for some of these major funds:

Motor Vehicle Fund: Expenditures and other financing uses exceeded revenues and other financing sources by \$440,026. The December 31, 1999 fund balance decreased to \$1,560,992.

Human Services Fund: Expenditures of \$15,711,603 were less than revenues and other financing sources of \$16,061,267. The December 31, 1999, fund balance increased to \$1,588,007.

Real Estate Assessment Fund: This fund is financed by fees deducted from property tax distributions to Butler County's political subdivisions. The fund is used to assess real estate for tax purposes with new construction updated annually, a partial update of all properties performed every third year, and a complete reappraisal of all properties performed every six years. Revenues were more than expenditures by \$107,172 resulting in a fund balance of \$1,035,203.

Mental Retardation Fund: Revenues and other financing sources of \$20,991,590 were less than expenditures of \$21,654,144. The December 31, 1999, fund balance was \$8,883,537.

Children Services Fund: Revenues of \$15,950,883 exceeded expenditures of \$15,603,052 resulting in a year end fund balance of \$4,572,269.

County Care Facility Fund: This fund is used to record the financial activity of the County operated health care facility for the aged of Butler County. Revenues of \$4,688,243 were less than expenditures of \$5,063,732 resulting in a fund balance of \$294,021.

Mental Health Fund: For 1999, revenues exceeded expenditures by \$1,587,987 resulting in a December 31, 1999, fund balance of \$3,932,862.

Child Support Enforcement Fund: The financing sources for this fund are poundage fees collected by the Child Support Enforcement Agency and Title IV-D grant money. The fund is used for the operations of the Agency to insure child support collections. Revenues exceeded expenditures by \$1,170,683, resulting in a year end balance of \$1,168,467.

Capital Projects Funds

Capital Projects Funds are used to account for the financing of major capital projects of the County. Deficits occurring in the Emergency Roadway Repair, Juvenile Detention Center Construction, Children Services Board Construction, Mulhauser Road TID SA Construction, Union Centre Boulevard Extension SA Construction, Lakota Drive SA, State Route 122 Expansion, Engineer's Building Expansion and Fairfield Township TIF arise from the issuance of short term bond anticipation notes which are used to finance the projects until bonds are issued. Once bonds are issued and the liability is reported in the general long term obligation account group rather than in

the fund the deficit will be eliminated. A complete discussion of fund deficits can be found in Note 3 to the General Purpose Financial Statements.

Proprietary Funds

Proprietary Funds are those funds of the County used to account for activities similar to those found in the private sector.

Enterprise Funds

Enterprise Funds account for services provided to the public. The County's three Enterprise Fund operations include the Sewer Fund, Water Fund, and Butler County Regional Airport.

In 1999, the Sewer Fund had an operating loss of \$899,776 with an overall income of \$1,794,374. The Water Fund had an operating loss of \$2,463,385 with an overall loss of \$859,557. Both funds maintain substantial fund equity and retained earnings balances. Management continues to monitor these funds closely.

In July, 1999, the former Airport Authority Board disbanded and the Butler County Regional Airport was placed under the control of the Board of Butler County Commissioners. Operating revenues of \$16,071 were less than operating expenses of \$147,297. Coupled with a \$30,000 transfer from the General Fund, an overall net loss of \$101,226 was realized. All airport infrastructure and buildings are financed with Federal Aviation Administration Grants. Management also continues to monitor this fund closely. A complete discussion of retained earnings deficits can be found in Note 3 to the General Purpose Financial Statements.

Internal Service Funds

Internal Service Funds are established to account for the financing of goods or services provided by a service department to other departments and agencies of the County or to other governmental units on a cost reimbursement basis.

Workers' Compensation Benefit Fund: In 1999, this fund had operating revenues of \$978,067 and operating expenses of \$533,014, yielding an operating income of \$445,053. The fund received a \$991,000 refund from the Bureau of Worker's Compensation which is reported as a non-operating revenue. The County maintains a retrospective rating plan for worker's compensation coverage, for which a discussion is presented in Notes 2 and 9.

Employee Health Benefit Fund: This fund accounts for the County's employee health benefit program. The County maintained a contract with United Healthcare to provide premium based health insurance coverage to employees. All county funds are charged based upon the number of employees participating, the type of coverage elected (single, single plus one and family) and minor charges to cover administration costs of the program. In 1999, operating expenses of \$6,851,443 were greater than operating revenues of \$6,657,865 yielding an operating loss of \$193,578. The loss is a result of income generated in previous years and costs savings passed back to the funds supporting the Employee Health Benefit Fund through rate maintenance.

Fiduciary Funds

The County uses Fiduciary Funds to hold assets in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County's Fiduciary Fund types are Expendable Trust Funds and Agency Funds.

Expendable Trust Funds

Unclaimed Monies Fund: This fund holds and accounts for monies which have not been claimed by their rightful owners. Monies received in this fund in 1999 totaled \$754,741, while monies claimed in 1999 totaled \$254,766. Monies held in the fund for a period of five years have the ability to be transferred to the General Fund. No such transfers occurred in 1999. Activities in this fund yielded a year-end fund balance of \$1,031,783.

Agency Funds

Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the county's agency funds:

Undivided Tax Funds

The Undivided Tax Funds include real estate taxes, tangible personal property taxes, estate taxes and various other taxes collected and distributed by the County.

Other Agency Funds

Other Agency Funds are as follows:

Airport and Commerce	Ohio Kentucky Indiana Regional
Solid Waste Planning District	Planning Authority
Deferred Comp/PERS Refund	Butler County General Health District
Payroll Savings Bond	Metroparks of Butler County
Marriage License Special	Butler County Emergency Management
Homestead Exemption	Soil and Water Conservation District
Local Emergency Planning	Butler County Regional Airport Authority
Agreement in Principal	Twelfth District Court of Appeals
Butler County Entity Special Checking	JRC Substance Abuse Grant
Alimony and Child Support	Butler County Rotary
Inmate Agency	
Monument Improvement	

Debt Administration

At December 31, 1999, the County had a number of debt issues outstanding. These included \$4,128,000 of general obligation special assessment debt issued mainly to finance water and sewer line construction. The County pledges its full faith and credit to pay special assessment debt payments to the extent that property owners fail to pay their assessments.

Total outstanding general obligation bonded debt totaled \$18,043,162 as of the current year end. Included within this amount was \$8,915,000 issued in 1997 to permanently finance a portion of the Government Services Center Project and for which no principal payments are scheduled until the year 2000. Also included in the total amount was \$1,598,162 of general obligation bonds which permanently financed sanitary sewer improvements and for which debt service is being paid from sewer enterprise fund revenues. The County's General Obligation Bond Rating was Aa3 as awarded by Moody's Investor Service.

The County continues to retain the unique status of being one of a handful of county governments to have previously issued Sales Tax Bonds. Issued to permanently finance a large portion of the Government Services Center Project, \$28,780,000 of sales tax bonds were issued in 1997 and are payable from general fund revenue sources, specifically the one-half percent permanent permissive sales tax. Payments are made directly by the County as would occur with any revenue backed issue; however, such debt is required to be funded two months prior to the actual due date and no principal payments are required to be made until the year 2000. In the case of some default on the County's part, sales tax revenues would be distributed directly by the tax commissioner to the bond trustee in order to insure payments are funded to bondholders.

No new General Obligation, Special Assessment or Sales Tax Revenue Bonds were issued during 1999.

The County had outstanding Revenue Bonds of \$105,483,266 as of December 31, 1999. Included in this amount were current principal balances of \$16,455,000 of the 1996 water revenue bond, as well as \$3,438,266 for the 1992 Series A Sewer, \$15,535,000 1996 Sewer, \$2,245,000 1997 Sewer, and \$22,655,000 1998 Sewer Revenue Bonds.

During 1999, the County issued two new revenue bonds. A \$28,160,000 Sewer Revenue Bond was issued to permanently finance sewer system improvements. \$7,395,000 of bond anticipation notes were retired with \$18,000,000 of new funding being used to fund expansion at the Upper Mill Creek

Sewer Facility. Remaining funds of \$2,765,000 funded debt service reserve escrow and issuance costs of the bonds.

The County also issued \$17,140,000 of Water Revenue Bonds. This new bond permanently financed issuance costs, \$12,030,000 of bond anticipation notes, and provided for an advanced refunding and in-substance defeasance of the 1992 Water Revenue Bond in the amount of \$3,075,000. (See note 14 for further details of the advanced refunding and in-substance defeasance).

Other than that portion representing an advance refunding included in the 1999 Water Revenue Bond and the 1998 Sewer Revenue Bond, all enterprise fund revenue debt was issued to permanently finance improvements to the respective systems. All Revenue Bonds will be retired from operating revenues and customer's contributed capital earned within the respective enterprise fund.

As of December 31, 1999, the County had outstanding bond anticipation notes totaling \$32,375,000. All note issues occurring during 1999 were awarded a MIG-1 rating by Moody's Investor Service, which is the highest rating available for a short term bond issue.

During 1999, the County retired four bond anticipation notes which existed during the previous year from existing resources. The \$60,000 airport improvement note was retired in February.

The \$375,000 correctional facilities bond anticipation note was retired in March. In October, the County's water system retired a \$415,000 note and the County's sewer system retired an \$800,000 note. All principal and interest associated with the airport note was funded through the County's general fund, with debt service on the water and sewer notes being paid through their respective funds in their entirety.

The County retired a \$12,030,000 bond anticipation note for the water fund as a function of the February, 1999 Water Revenue Bond. The County also retired two sewer system bond anticipation notes of \$2,000,000 and \$5,395,000 totaling \$7,395,000 as a function of the March, 1999 Sewer Revenue Bond. The County retired all principal and interest associated with these bond anticipation notes by capitalizing the related costs into the new bond issue.

The County's enterprise fund note activity was rounded out by the rollover, on two separate occasions, of a sewer system expansion note. Having an original balance of \$2,200,000, the note was first rolled over in July adding interest cost into the new note balance of \$2,295,000. This \$2,295,000 was then rolled over in its entirety adding interest for a second time in October, yielding a new note of \$2,320,000.

The County issued four new bond anticipation notes yielding proceeds for expansion of existing facilities and for new infrastructure projects. The first of these notes was a \$400,000 infrastructure bond anticipation note in March which went to fund improvements to Lakota Drive in the Union Township area of the County. This note was then refinanced in October, adding interest cost and re-issuing the debt for \$410,000.

In May, the County issued a \$1,000,000 bond anticipation note to further augment the funding for expansion at the Juvenile Detention Facility. In September, 1999, the County issued the Milikin Road TIF (Tax Incremental Financing) note for \$3,225,000 to fund infrastructure improvements in the Fairfield Township section of the County. The last new financing occurred in November, when the County issued a \$4,050,000 bond anticipation note to fund phases one and three of the Union Centre Boulevard project. The infrastructure projects denoted above are all primarily the result of ancillary projects to the Butler County Regional Highway, (now named the Michael A. Fox Highway) which opened in December, 1999.

The remaining short term issues of the County were re-financing of bond anticipation notes which were all in existence at the end of the previous fiscal year.

Coupled with the pay-off of the correctional facilities note above, the County rolled over the \$2,500,000 Children Services Board Expansion note and \$600,000 Juvenile Detention Expansion note in March. The \$6,000,000 Union Centre Improvement note was also rolled over in its entirety in August. Interest costs associated with these debts were paid by the County and not capitalized. In October 1999, the County paid down \$200,000 of outstanding Road Improvement notes and rolled \$600,000 of the issue, funding interest costs from existing general fund resources. In addition, the County rolled \$7,045,000 of the Mulhauser Road note, paying interest costs and retiring \$355,000 of

the outstanding issue through special assessments. The County capitalized interest costs and rolled over the original Union Centre Boulevard note yielding a new note balance of \$1,555,000.

Rounding out the short term financing picture were a series of notes re-issued that primarily have funded construction for the County Engineer's office. Two highway construction notes were issued for \$1,055,000 and \$1,015,000 paying down \$95,000 and \$85,000, respectively. The Engineer's building note was rolled over with \$25,000 being paid down on the note leaving a \$310,000 balance while the \$750,000 State Route 122 expansion note was rolled over with \$60,000 being paid down leaving a balance of \$690,000.

All of the notes are issued in anticipation of long term bond financing, and a complete discussion of these activities can be found in Notes 14, 15, 16 and 24 of the financial statements.

The County's unvoted and total debt margin at December 31, 1999 was \$25,217,486 and \$102,261,215 respectively. These figures represent the difference between the amount of legal debt limits and the amount of nonexempt County debt outstanding at December 31, 1999. Self-supporting notes are considered exempt for purposes of this computation. Calculations for these amounts are presented in Table 12 of the statistical section.

Cash Management

The Butler County Treasurer invests inactive funds in commercial bank and savings and loan certificates of deposit, instruments guaranteed by the U.S. Government or its agencies, commercial paper, STAR Ohio and money market accounts. Active County funds are invested in commercial bank accounts bearing interest. Investment of Butler County funds is made in order to seek preservation of capital in the overall portfolio and to ensure sufficient liquidity to enable the County to meet reasonably anticipated operating requirements.

The County pools its cash for investment purposes to capture the highest return. Interest earned on investments is credited to the General Fund, except as stipulated by the Ohio Constitution or state statute. Interest earned by the primary government in 1999 totaled \$8,483,507. Note 4 to the general purpose financial statements provides additional information on the County's cash management function.

Risk Management

By statute and court decision, Ohio retains only limited tort immunity for local government. In addition to potential tort liabilities, the County is liable for employees' workers' compensation claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. The County managed the risk of medical expense claims by employees who were eligible for health care coverage as a fringe benefit provided through an internal service fund. The County maintains a contract with Aetna Healthcare to provide health insurance to employees on a premium based plan.

Except for property and liability coverage which the County Mental Health Board and the County Board of Mental Retardation and Developmental Disabilities obtain on their own, the reporting entity's insurance and risk management needs are coordinated by the Board of County Commissioners. The County contracts with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance.

A more detailed description of the County's risk management may be found in Note 9 to the general purpose financial statements.

OTHER INFORMATION

Independent Audit

Included in this report is the Auditor of State's unqualified opinion rendered on the County's general purpose financial statements as of and for the year ended December 31, 1999. An independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual independent audit will continue to review, comment on, and thereby strengthen the County's accounting and budgetary controls.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Butler County for its comprehensive annual financial report for fiscal year ended December 31, 1998.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports 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 our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA.

Acknowledgments

This Comprehensive Annual Financial Report is dedicated to former Butler County Recorder Joyce Thall. Mrs. Thall retired at the end of 1999, culminating over seventeen years of public service in the elected office of Recorder. She is a fine example of a true public servant and will be missed by both the public and government employees. We wish her well in her retirement.

We would like to thank Charles Furmon, Courtney Combs and Mike Fox, collectively known as the Butler County Commissioners for their support of this endeavor.

A special commendation and note of thanks is extended to the following Commissioner's employees for their work in making this report a reality: Derek Conklin, Tim Williams, Robert Lowery, Curt Arulf, Tony Parrott, Robert Leventry, Ralph Statzer, Angela Farmer and Katie Smiddy. Our thanks is also bestowed upon Jane Ragazino and Gregory Engelman for their assistance with our infrastructure project.

To Auditor of State James Petro's Local Government Services Division, we extend our sincere thanks for your time and patience.

Words cannot describe the time and dedication put forth by both former and current Fiscal Services employees of the County Auditor's office to prepare, issue, and publish this Comprehensive Annual Financial Report. Our sincere thanks are extended to the following employees: Janie Adkins, Beverly Hoskins, LaVonne Brandenburg, Jill Cole, Mimi Sullivan, Linda Ruthen, Rachel Sandlin, Anne Gaw, Lynn Rice, Nina Evans, Jodi Schueler and Harry Steger of the Fiscal Services Department.

If it was possible for a person to embody the definition of the word "dedication" then CAFR project coordinator Belinda Ricketts would be that person. Without her abilities, persistence, and sheer will, this project would never have been completed.

A special word of thanks is extended to Chief Deputy Auditors Lynn Kinkaid, Randy Groves, Fred Bounds and Lisa Hurst for their support in the creation of the CAFR. A word of praise is also offered to Gregory Sullivan, Mike Tilton, Eric Fletcher, Thomas Line, Fred Bauer and all employees of the Information Services Division of the Auditor's Office for making our lives and our jobs so much easier.

We would like to take this opportunity to acknowledge all Butler County Finance Directors and School District Treasurers for their patience and assistance in making this report as accurate and complete as possible. A special note of thanks is offered to Sean Fraunfelder for his work, diligence, and support.

The Butler County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which has as its cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 1999. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Butler County.

Sincerely,



Kay Rogers, C.P.A., C.G.F.M.
Butler County Auditor



George M. Gordon IV, C.P.A.
Chief Deputy Auditor-Fiscal Services

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Butler County,
Ohio

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

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



Cary Brueck
President

Jeffrey L. Essler
Executive Director

December 31, 1999

Elected Officials:

Board of County Commissioners	Courtney E. Combs Michael Fox Charles Furmon	President Commissioner Commissioner
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Other Elected Officials	Dean C. Foster Kay Rogers, CPA,CGFM Mary C. Law Joyce Thall Harold D. Gabbard Dr. Richard Burkhardt Cindy Carpenter John F. Holcomb	Engineer Auditor Treasurer Recorder Sheriff Coroner Clerk of Courts Prosecutor
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Common Pleas Court	Honorable Michael J. Sage	Presiding Judge and Administrative Judge
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General Division:

Honorable Matthew J. Crehan	Judge
Honorable H.J. Bressler	Judge
Honorable Patricia S. Oney	Judge
Honorable Keith M Spaeth	Judge

Domestic Relations Division:

Honorable Leslie H. Spillane	Judge
Honorable Sharon Kennedy	Judge

Juvenile Division:

Honorable David J. Niehaus	Judge
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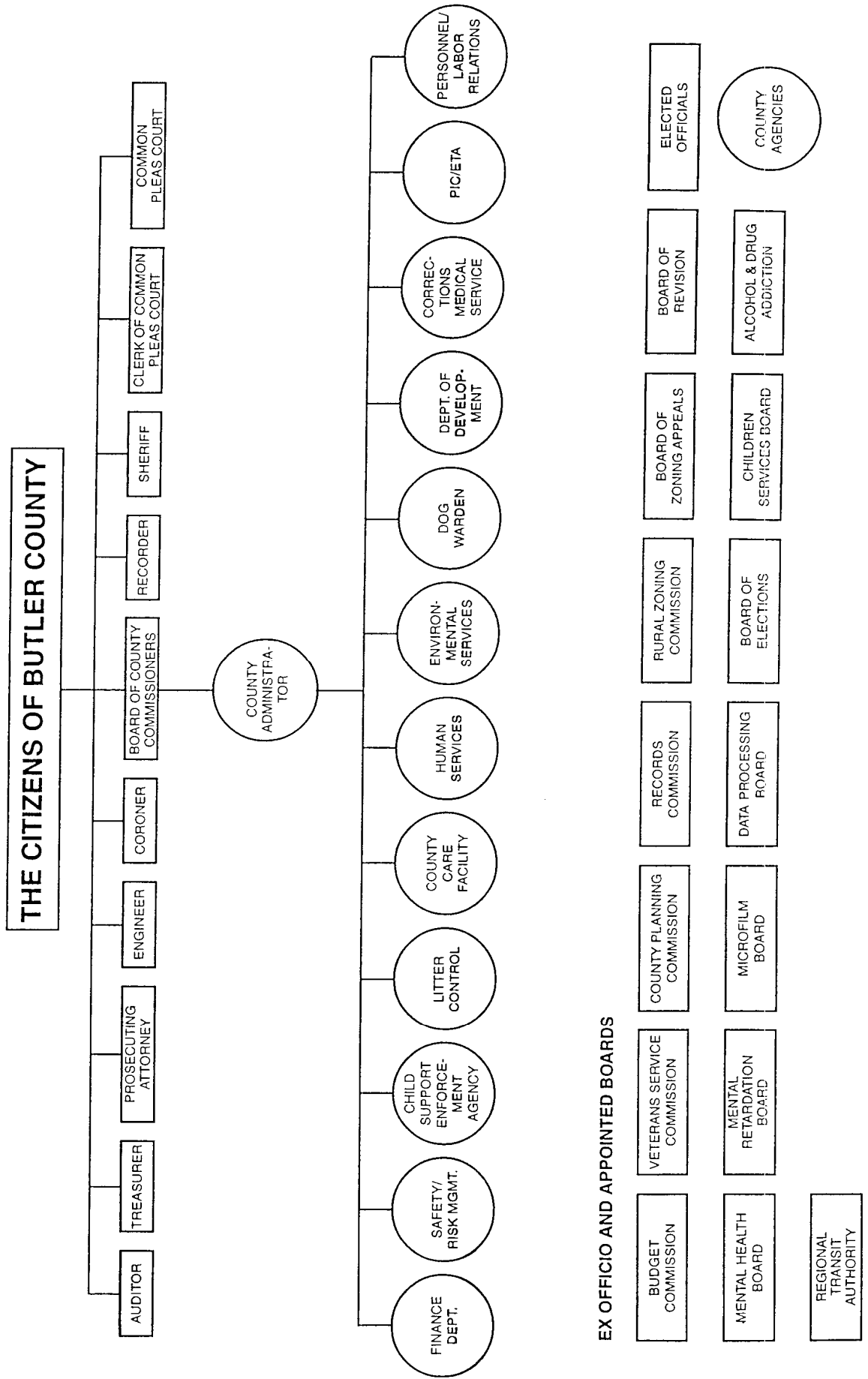
Probate Division:

Honorable Randy T Rogers	Judge
--------------------------	-------

Area Court I	Honorable Robert Lyons	Presiding Judge
Area Court II	Honorable John B. Connaughton	Presiding Judge
Area Court III	Honorable Robert Hendrickson	Presiding Judge

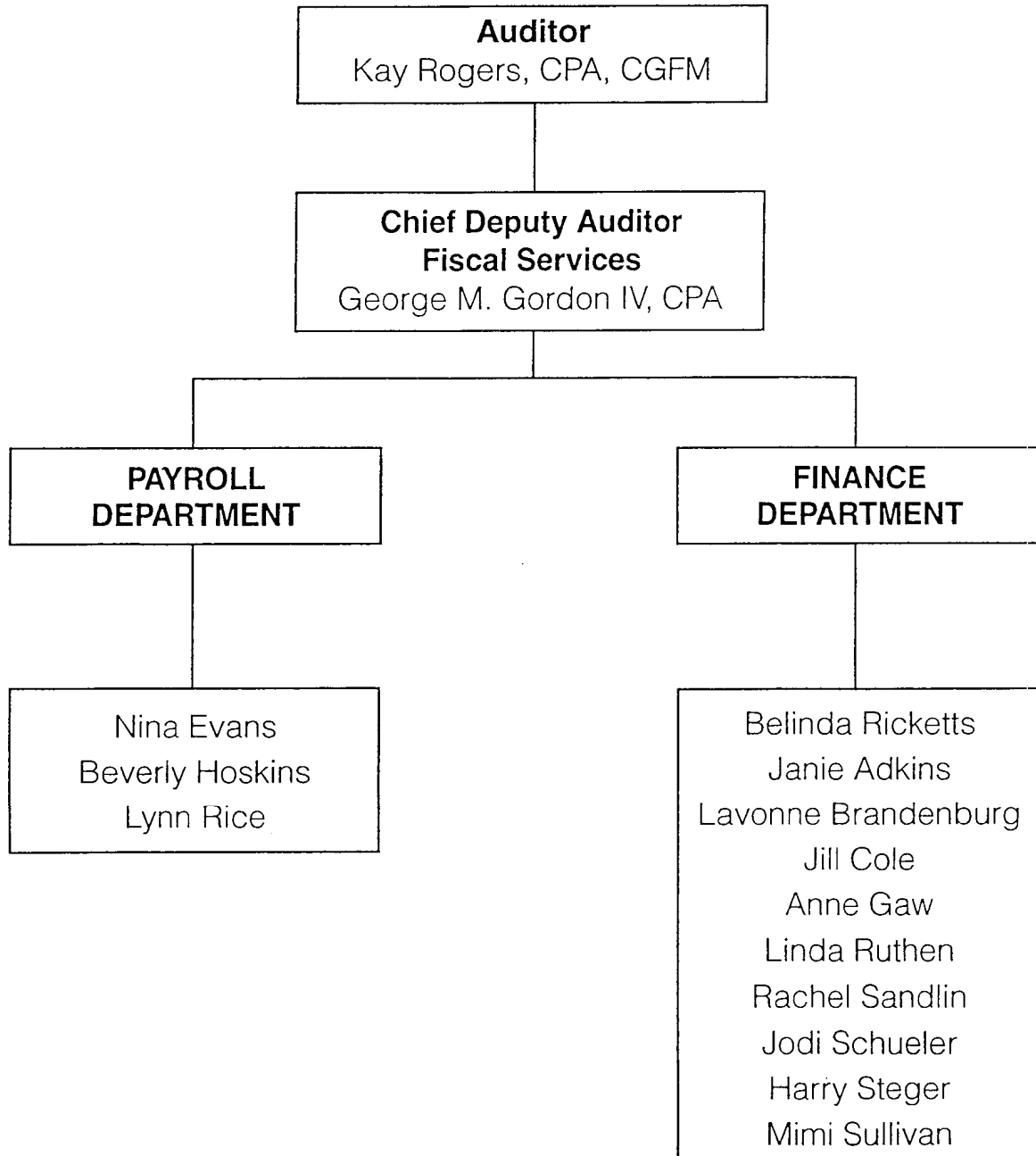
BUTLER COUNTY, OHIO

- Organizational Chart -



BUTLER COUNTY, OHIO

Auditor's Office – Fiscal Services Department *Organization and Representative Duties*

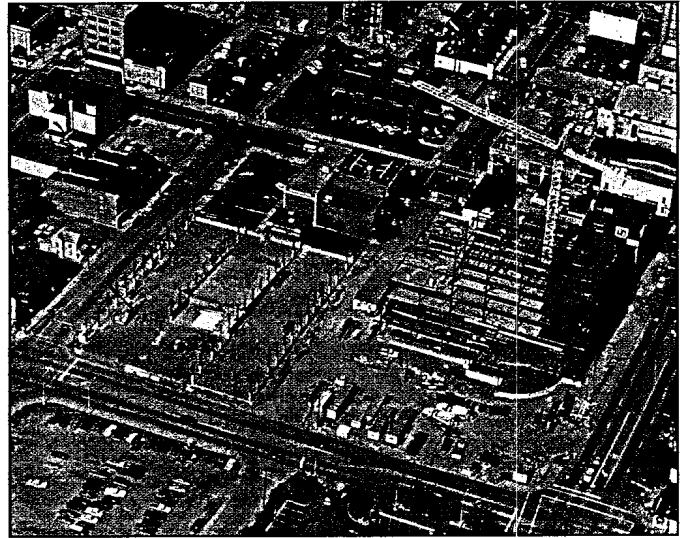
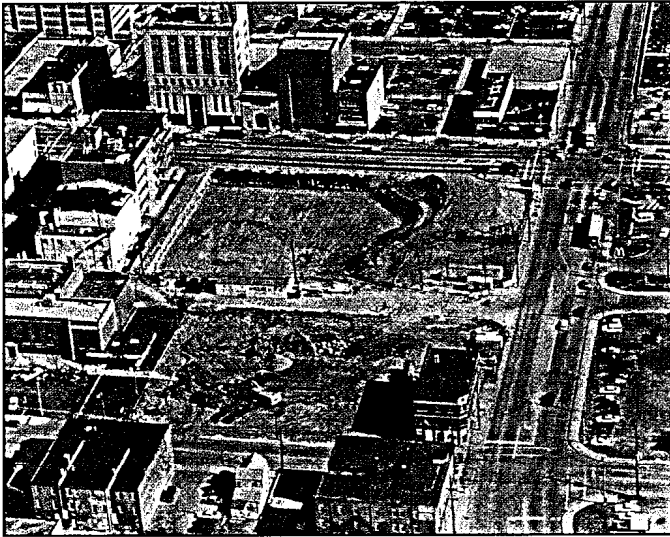


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FINANCIAL SECTION

Construction in Progress

Aerial Views of Construction

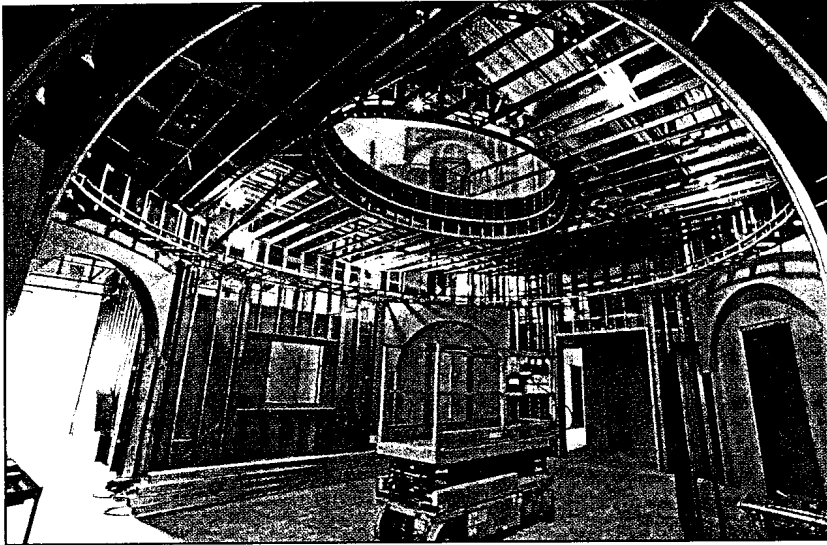


Ground Level Views of Construction



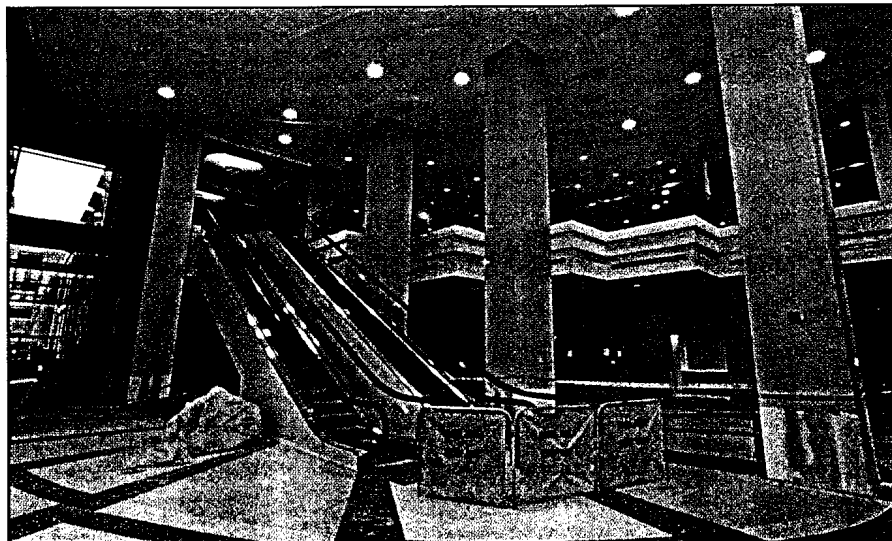
Construction in Progress

Inside Views of Construction



Third Floor Rotunda

Second Floor



First Floor Lobby



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

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Butler County
315 High Street
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Butler County, Ohio, as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of Butler County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the component unit (Miami Valley Industries). Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the component unit (Miami Valley Industries), is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the component unit (Miami Valley Industries) were audited by the other auditors in accordance with generally accepted auditing standards. 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 the other auditors provides a reasonable basis for our opinion.

As described in Note 3 to the accompanying general-purpose financial statements, the County changed its method of accounting for fixed assets.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2000 on our consideration of Butler County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 19, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

Butler County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 1999 (Primary Government) and June 30, 1999 (Component Unit)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits						
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 11,730,291	46,342,108	928,754	13,218,079	50,013,054	8,108,154
Cash and Cash Equivalents in Segregated Accounts	35	82,933	-	-	-	-
Cash and Cash Equivalents with Fiscal and Escrow Agents	176	-	-	-	-	-
Investments in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Taxes	9,919,538	23,352,226	-	-	-	-
Leases with Primary Government	-	-	-	-	-	-
Accounts	59,786	-	-	-	2,748,268	20,500
Loans	-	310,388	-	-	-	-
Special Assessments	-	295,810	7,665,478	641,993	-	-
Interfund	-	-	68,449	-	91,000	-
Accrued Interest	1,000,411	-	-	-	-	-
Due from Other Funds	1,524,520	296,719	204,519	148,250	399,058	959,832
Due from Other Governments	8,149,727	5,304,094	-	-	149,530	-
Materials and Supplies						
Inventory	70,332	296,722	-	-	118,753	-
Prepaid Items	169,043	538,121	-	-	11,702	-
Deferred Charges	-	-	-	-	4,551,805	-
Restricted Assets:						
Cash and Cash Equivalents	2,534,872	-	-	-	12,787,022	-
Advances to Other Funds	917,056	-	-	-	-	-
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	-	-	-	-	206,664,517	-
Other Debits						
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	-	-	-	-	-	-
Amount to be Provided from General Government Resources	-	-	-	-	-	-
Amount to be Provided from Special Assessments	-	-	-	-	-	-
Total Assets and Other Debits	\$ 36,075,787	76,819,121	8,867,200	14,008,322	277,534,709	9,088,486

Fiduciary Fund Types	Account Groups		Totals-1999 (Memorandum Only) Primary Government	Component Unit	Totals-1999 (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
12,593,005	-	-	142,933,445	-	142,933,445
5,880,058	-	-	5,963,026	54,423	6,017,449
-	-	-	176	-	176
400,000	-	-	400,000	417,355	817,355
219,820,356	-	-	253,092,120	-	253,092,120
-	-	-	-	137,212	137,212
38,192,274	-	-	41,020,828	178,637	41,199,465
-	-	-	310,388	3,428	313,816
18,948,259	-	-	27,551,540	-	27,551,540
-	-	-	159,449	-	159,449
1,671	-	-	1,002,082	-	1,002,082
97,944	-	-	3,630,842	-	3,630,842
2,553,777	-	-	16,157,128	-	16,157,128
-	-	-	485,807	-	485,807
-	-	-	718,866	-	718,866
-	-	-	4,551,805	-	4,551,805
-	-	-	15,321,894	-	15,321,894
-	-	-	917,056	-	917,056
-	329,248,309	-	535,912,826	808,171	536,720,997
-	-	1,167,711	1,167,711	-	1,167,711
-	-	54,431,109	54,431,109	-	54,431,109
-	-	2,960,789	2,960,789	-	2,960,789
298,487,344	329,248,309	58,559,609	1,108,688,887	1,599,226	1,110,288,113

(continued)

Butler County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

(continued)

December 31, 1999 (Primary Government) and June 30, 1999 (Component Unit)

Liabilities, Fund Equity and Other Credits	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities						
Accounts Payable	\$ 463,370	2,240,585	-	149,491	1,531,556	720
Contracts Payable	838,280	6,372,300	-	568,813	531,369	-
Accrued Wages and Benefits	1,036,145	1,361,270	-	-	498,518	15,644
Compensated Absences Payable	52,835	75,635	-	-	421,880	9,183
Retainage Payable	-	-	-	1,539,880	1,075,831	-
Interfund Payable	-	-	-	2,580	156,869	-
Due to Other Funds	452,402	950,882	-	225,000	679,843	719
Due to Other Governments	121,514	167,388	-	-	938	109,421
Deferred Revenue	10,796,108	27,575,648	7,665,478	641,993	-	-
Undistributed Monies	-	-	-	-	-	-
Due to Others	-	-	-	-	-	-
Matured Bonds Payable	-	-	4,000	-	-	-
Matured Interest Payable	-	-	11	-	-	-
Accrued Interest Payable	101,760	8,370	-	258,240	619,859	-
Notes Payable	6,600,000	1,015,000	-	22,440,000	2,320,000	-
Claims and Judgments Payable	-	-	-	-	-	1,810,977
OPWC Loans Payable	-	-	-	-	-	-
Payable from Restricted Assets:						
Refundable Deposits	-	-	-	-	52,971	-
Advances from Other Funds	-	837,056	30,000	-	50,000	-
Sales Tax Bonds Payable	-	-	-	-	-	-
Capital Leases Payable to Component Unit	-	-	-	-	-	-
General Obligation Bonds Payable	-	-	-	-	1,598,162	-
Revenue Bonds Payable	-	-	-	-	105,483,266	-
Special Assessment Debt with Governmental Commitment	-	-	-	-	-	-
Total Liabilities	20,462,414	40,604,134	7,699,489	25,825,997	115,021,062	1,946,664
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	114,184,665	-
Retained Earnings:						
Reserved:						
Current Debt Service	-	-	-	-	8,861,651	-
Replacement and Improvement	-	-	-	-	2,780,355	-
Unreserved	-	-	-	-	36,686,976	7,141,822
Net Assets:						
Unrestricted	-	-	-	-	-	-
Fund Balance:						
Reserved for Encumbrances	2,440,004	6,700,671	-	7,974,494	-	-
Reserved for Inventory	70,332	296,722	-	-	-	-
Reserved for Advances	917,056	-	-	-	-	-
Reserved for Loans	-	310,388	-	-	-	-
Unreserved:						
Undesignated (Deficit)	12,185,981	28,907,206	1,167,711	(19,792,169)	-	-
Total Fund Equity (Deficit) and Other Credits	15,613,373	36,214,987	1,167,711	(11,817,675)	162,513,647	7,141,822
Total Liabilities, Fund Equity and Other Credits	\$ 36,075,787	76,819,121	8,867,200	14,008,322	277,534,709	9,088,486

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Types	Account Groups		Totals-1999 (Memorandum Only) Primary Government	Component Unit	Totals-1999 (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
-	-	-	4,385,722	133,058	4,518,780
-	-	-	8,310,762	-	8,310,762
-	-	3,827,957	6,739,534	23,831	6,763,365
-	-	3,894,181	4,453,714	-	4,453,714
-	-	-	2,615,711	-	2,615,711
-	-	-	159,449	-	159,449
1,321,996	-	-	3,630,842	-	3,630,842
247,101,432	-	-	247,500,693	-	247,500,693
-	-	-	46,679,227	243,933	46,923,160
5,694,772	-	-	5,694,772	71,366	5,766,138
43,211,971	-	-	43,211,971	-	43,211,971
-	-	-	4,000	-	4,000
-	-	-	11	-	11
-	-	-	988,229	-	988,229
-	-	-	32,375,000	638,345	33,013,345
-	-	-	1,810,977	-	1,810,977
-	-	1,329,907	1,329,907	-	1,329,907
-	-	-	52,971	-	52,971
-	-	-	917,056	-	917,056
-	-	28,780,000	28,780,000	-	28,780,000
-	-	154,564	154,564	-	154,564
-	-	16,445,000	18,043,162	-	18,043,162
-	-	-	105,483,266	-	105,483,266
-	-	4,128,000	4,128,000	-	4,128,000
297,330,171	-	58,559,609	567,449,540	1,110,533	568,560,073
-	329,248,309	-	329,248,309	-	329,248,309
-	-	-	114,184,665	-	114,184,665
-	-	-	8,861,651	-	8,861,651
-	-	-	2,780,355	-	2,780,355
-	-	-	43,828,798	-	43,828,798
-	-	-	-	488,693	488,693
-	-	-	17,115,169	-	17,115,169
-	-	-	367,054	-	367,054
-	-	-	917,056	-	917,056
-	-	-	310,388	-	310,388
1,157,173	-	-	23,625,902	-	23,625,902
1,157,173	329,248,309	-	541,239,347	488,693	541,728,040
298,487,344	329,248,309	58,559,609	1,108,688,887	1,599,226	1,110,288,113

Butler County, Ohio

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 23,425,639	25,496,178	-
Charges for Services	11,955,350	8,221,289	-
Licenses and Permits	27,748	-	-
Fines and Forfeitures	705,753	355,293	-
Intergovernmental	7,789,996	81,481,259	-
Special Assessments	-	124,457	1,313,552
Interest	5,856,076	86,286	-
Net decrease in Fair Market Value of investments	(1,542,196)	-	-
Other	95,802	314,843	2,580
Total Revenues	48,314,168	116,079,605	1,316,132
Expenditures:			
Current:			
General Government:			
Legislative and Executive	15,882,253	4,263,572	-
Judicial	9,338,592	494,354	-
Public Safety	18,123,975	2,798,102	-
Public Works	560,725	26,670,378	-
Health	226,008	36,333,045	-
Human Services	536,729	40,329,497	-
Conservation and Recreation	446,976	-	-
Other	101,995	-	-
Capital Outlay	-	-	-
Intergovernmental	-	1,529,327	-
Debt Service:			
Principal Retirement	-	55,585	892,000
Interest and Fiscal Charges	1,537,537	79,976	1,097,462
Total Expenditures	46,754,790	112,553,836	1,989,462
Excess of Revenues Over (Under) Expenditures	1,559,378	3,525,769	(673,330)
Other Financing Sources (Uses):			
Sale of Fixed Assets	30,655	13,444	-
Operating Transfers - In	135,342	1,359,912	1,339,764
Operating Transfers - Out	(5,091,863)	(401,282)	(616,970)
Total Other Financing Sources (Uses)	(4,925,866)	972,074	722,794
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,366,488)	4,497,843	49,464
Fund Balances at Beginning of Year	19,016,341	31,718,281	1,118,247
Increase(Decrease) in Reserve for Inventory	(36,480)	(1,137)	-
Fund Balances (Deficit) at End of Year	\$ 15,613,373	36,214,987	1,167,711

See accompanying notes to the general purpose financial statements.

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals-1999 (Memorandum Only)
-	-	48,921,817
1,300	123	20,178,062
-	-	27,748
-	-	1,061,046
84,945	-	89,356,200
-	-	1,438,009
914,919	4,118	6,861,399
-	-	(1,542,196)
-	804,359	1,217,584
1,001,164	808,600	167,519,669
-	-	20,145,825
-	-	9,832,946
-	-	20,922,077
-	-	27,231,103
-	-	36,559,053
-	-	40,866,226
-	-	446,976
-	305,641	407,636
28,159,608	-	28,159,608
-	-	1,529,327
-	-	947,585
609,535	-	3,324,510
28,769,143	305,641	190,372,872
(27,767,979)	502,959	(22,853,203)
-	-	44,099
3,595,097	-	6,430,115
(350,000)	-	(6,460,115)
3,245,097	-	14,099
(24,522,882)	502,959	(22,839,104)
12,705,207	654,214	65,212,290
-	-	(37,617)
(11,817,675)	1,157,173	42,335,569

Butler County, Ohio

Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual (Budget Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 1999

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Taxes	\$ 21,834,000	21,834,000	23,323,187	1,489,187
Charges for Services	10,860,000	10,860,000	11,675,073	815,073
Licenses and Permits	30,000	30,000	27,748	(2,252)
Fines and Forfeitures	725,000	725,000	867,943	142,943
Intergovernmental	8,255,000	8,255,000	7,793,896	(461,104)
Special Assessments	-	-	-	-
Interest	5,220,000	5,220,000	5,765,643	545,643
Other	890,000	890,000	504,377	(385,623)
Total Revenues	47,814,000	47,814,000	49,957,867	2,143,867
Expenditures:				
Current:				
General Government:				
Legislative and Executive	15,494,949	17,394,312	16,820,820	573,492
Judicial	9,908,153	10,860,734	9,990,339	870,395
Public Safety	18,713,500	19,456,699	19,134,346	322,353
Public Works	327,595	1,332,641	1,134,787	197,854
Health	540,266	541,166	515,518	25,648
Human Services	924,541	924,541	588,199	336,342
Conservation and Recreation	302,400	303,400	302,976	424
Other	1,720,574	2,075,535	1,900,016	175,519
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	47,931,978	52,889,028	50,387,001	2,502,027
Excess of Revenues Over (Under) Expenditures	(117,978)	(5,075,028)	(429,134)	4,645,894
Other Financing Sources (Uses):				
Other Financing Sources	3,571,000	3,571,000	3,989,001	418,001
Other Financing Uses	(172,300)	(270,900)	(242,600)	28,300
Proceeds of Bonds	-	-	-	-
Proceeds of Notes	-	-	-	-
Advances - In	-	-	-	-
Advances - Out	(20,000)	(197,475)	(95,000)	102,475
Operating Transfers - In	150,000	150,000	190,921	40,921
Operating Transfers - Out	(5,517,387)	(6,016,609)	(5,845,278)	171,331
Total Other Financing Sources (Uses)	(1,988,687)	(2,763,984)	(2,002,956)	761,028
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,106,665)	(7,839,012)	(2,432,090)	5,406,922
Fund Balances at Beginning of Year	11,474,394	11,474,394	11,474,394	-
Prior Year Encumbrances Appropriated	1,021,876	1,021,876	1,021,876	-
Fund Balances at End of Year	\$ 10,389,605	4,657,258	10,064,180	5,406,922

Special Revenue Funds			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
28,465,948	25,660,122	25,496,535	(163,587)
6,872,710	6,702,831	7,887,573	1,184,742
-	-	-	-
507,844	507,844	428,354	(79,490)
84,040,091	82,644,791	85,027,017	2,382,226
80,000	80,000	124,457	44,457
148,000	148,000	85,533	(62,467)
2,128,987	2,094,000	2,491,902	397,902
<u>122,243,580</u>	<u>117,837,588</u>	<u>121,541,371</u>	<u>3,703,783</u>
4,721,973	4,711,442	4,346,179	365,263
543,150	675,014	602,883	72,131
4,047,638	5,928,859	5,515,559	413,300
37,361,021	31,889,602	28,565,382	3,324,220
42,964,598	43,276,673	40,486,449	2,790,224
47,154,349	49,461,749	42,564,552	6,897,197
-	-	-	-
-	-	-	-
-	-	-	-
1,500,000	1,530,000	1,529,327	673
-	-	-	-
-	-	-	-
<u>138,292,729</u>	<u>137,473,339</u>	<u>123,610,331</u>	<u>13,863,008</u>
(16,049,149)	(19,635,751)	(2,068,960)	17,566,791
264,167	244,167	720,017	475,850
-	-	-	-
-	-	-	-
-	-	-	-
8,386	48,369	15,000	(33,369)
-	-	-	-
1,421,023	1,337,032	1,359,912	22,880
(89,788)	(963,910)	(580,803)	383,107
<u>1,603,788</u>	<u>665,658</u>	<u>1,514,126</u>	<u>848,468</u>
(14,445,361)	(18,970,093)	(554,834)	18,415,259
28,568,073	28,568,073	28,568,073	-
10,366,918	10,366,918	10,366,918	-
<u>24,489,630</u>	<u>19,964,898</u>	<u>38,380,157</u>	<u>18,415,259</u>

(continued)

Butler County, Ohio

Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual (Budget Basis)
 All Governmental Fund Types (continued)
 For the Year Ended December 31, 1999

	Debt Service Fund			
	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ -	-	-	-
Charges for Services	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	220,000	220,000	1,313,552	1,093,552
Interest	-	-	-	-
Other	-	-	-	-
Total Revenues	220,000	220,000	1,313,552	1,093,552
Expenditures:				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Debt Service:				
Principal Retirement	49,244,095	52,068,557	51,709,282	359,275
Interest and Fiscal Charges	4,605,654	15,193,942	14,507,039	686,903
Total Expenditures	53,849,749	67,262,499	66,216,321	1,046,178
Excess of Revenues Over (Under) Expenditures	(53,629,749)	(67,042,499)	(64,902,769)	2,139,730
Other Financing Sources (Uses):				
Other Financing Sources	-	-	62,604	62,604
Other Financing Uses	-	-	-	-
Proceeds of Bonds	-	6,849,547	26,725,000	19,875,453
Proceeds of Notes	42,767,000	48,731,242	26,384,213	(22,347,029)
Advances - In	-	-	30,000	30,000
Advances - Out	-	-	-	-
Operating Transfers - In	10,535,000	10,535,000	11,586,060	1,051,060
Operating Transfers - Out	-	-	-	-
Total Other Financing Sources (Uses)	53,302,000	66,115,789	64,787,877	(1,327,912)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(327,749)	(926,710)	(114,892)	811,818
Fund Balances at Beginning of Year	1,195,168	1,195,168	1,195,168	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 867,419	268,458	1,080,276	811,818

See accompanying notes to the general purpose financial statements.

Capital Projects Funds				Totals-1999 (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
-	-	-	-	50,299,948	47,494,122	48,819,722	1,325,600
-	-	1,300	1,300	17,732,710	17,562,831	19,563,946	2,001,115
-	-	-	-	30,000	30,000	27,748	(2,252)
-	-	-	-	1,232,844	1,232,844	1,296,297	63,453
29,392	192,392	84,945	(107,447)	92,324,483	91,092,183	92,905,858	1,813,675
-	-	-	-	300,000	300,000	1,438,009	1,138,009
652,758	704,758	961,154	256,396	6,020,758	6,072,758	6,812,330	739,572
-	-	36,000	36,000	3,018,987	2,984,000	3,032,279	48,279
682,150	897,150	1,083,399	186,249	170,959,730	166,768,738	173,896,189	7,127,451
-	-	-	-	20,216,922	22,105,754	21,166,999	938,755
-	-	-	-	10,451,303	11,535,748	10,593,222	942,526
-	-	-	-	22,761,138	25,385,558	24,649,905	735,653
-	-	-	-	37,688,616	33,222,243	29,700,169	3,522,074
-	-	-	-	43,504,864	43,817,839	41,001,967	2,815,872
-	-	-	-	48,078,890	50,386,290	43,152,751	7,233,539
-	-	-	-	302,400	303,400	302,976	424
-	-	-	-	1,720,574	2,075,535	1,900,016	175,519
38,038,691	43,070,162	37,708,809	5,361,353	38,038,691	43,070,162	37,708,809	5,361,353
-	-	-	-	1,500,000	1,530,000	1,529,327	673
-	-	-	-	49,244,095	52,068,557	51,709,282	359,275
-	-	-	-	4,605,654	15,193,942	14,507,039	686,903
38,038,691	43,070,162	37,708,809	5,361,353	278,113,147	300,695,028	277,922,462	22,772,566
(37,356,541)	(42,173,012)	(36,625,410)	5,547,602	(107,153,417)	(133,926,290)	(104,026,273)	29,900,017
-	-	300,000	300,000	3,835,167	3,815,167	5,071,622	1,256,455
-	-	-	-	(172,300)	(270,900)	(242,600)	28,300
-	-	-	-	-	6,849,547	26,725,000	19,875,453
7,950,000	9,575,000	8,680,736	(894,264)	50,717,000	58,306,242	35,064,949	(23,241,293)
-	-	-	-	8,386	48,369	45,000	(3,369)
-	-	-	-	(20,000)	(197,475)	(95,000)	102,475
5,817,500	5,620,500	2,636,472	(2,984,028)	17,923,523	17,642,532	15,773,365	(1,869,167)
(261,250)	(781,080)	(781,080)	-	(5,868,425)	(7,761,599)	(7,207,161)	554,438
13,506,250	14,414,420	10,836,128	(3,578,292)	66,423,351	78,431,883	75,135,175	(3,296,708)
(23,850,291)	(27,758,592)	(25,789,282)	1,969,310	(40,730,066)	(55,494,407)	(28,891,098)	26,603,309
10,486,055	10,486,055	10,486,055	-	51,723,690	51,723,690	51,723,690	-
20,372,874	20,372,874	20,372,874	-	31,761,668	31,761,668	31,761,668	-
7,008,638	3,100,337	5,069,647	1,969,310	42,755,292	27,990,951	54,594,260	26,603,309

Butler County, Ohio

Combined Statement of Revenues,
Expenses and Changes in Fund Equity
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals-1999 (Memorandum Only)
	Enterprise	Internal Service	
Operating Revenues:			
Charges for Services	\$ 28,070,165	7,635,932	35,706,097
Other Operating Revenues	256,771	-	256,771
Total Revenues	28,326,936	7,635,932	35,962,868
Operating Expenses:			
Personal Services	7,737,271	276,340	8,013,611
Contractual Services	13,189,145	6,839,147	20,028,292
Claims and Judgments	-	266,515	266,515
Materials and Supplies	3,287,103	2,455	3,289,558
Other Operating Expense	532,561	-	532,561
Depreciation	7,075,243	-	7,075,243
Total Operating Expenses	31,821,323	7,384,457	39,205,780
Operating Income (Loss)	(3,494,387)	251,475	(3,242,912)
Non-Operating Revenues (Expenses):			
Interest Income	1,622,108	-	1,622,108
(Loss) on Sale of Fixed Assets	(88,214)	-	(88,214)
Interest and Fiscal Charges	(5,719,181)	-	(5,719,181)
Other non-operating revenues	9,220,915	991,000	10,211,915
Other non-operating expenses	(737,650)	-	(737,650)
Total Non-Operating Revenues (Expenses)	4,297,978	991,000	5,288,978
Income before Operating Transfers	803,591	1,242,475	2,046,066
Operating Transfers-In	30,000	-	30,000
Net Income	833,591	1,242,475	2,076,066
Depreciation on Fixed Assets Acquired by Contributed Capital	2,115,694	-	2,115,694
Retained Earnings at Beginning of Year	45,379,697	5,899,347	51,279,044
Retained Earnings at End of Year	48,328,982	7,141,822	55,470,804
Contributed Capital at Beginning of Year	93,134,955	-	93,134,955
Contributions:			
Developers	12,441,655	-	12,441,655
Others	10,723,749	-	10,723,749
Depreciation on Fixed Assets Acquired by Contributed Capital	(2,115,694)	-	(2,115,694)
Contributed Capital at End of Year	114,184,665	-	114,184,665
Total Fund Equity at End of Year	\$ 162,513,647	7,141,822	169,655,469

See accompanying notes to the general purpose financial statements.

Statement of Activity
 Component Unit
 For the Year Ended June 30, 1999

	<u>Miami Valley Industries</u>
Changes in Unrestricted Net Assets	
Revenues:	
Contributions:	
Butler County Board of Mental Retardation	\$ 625,858
Contract Revenue	393,354
Delivery Income	4,365
Enclave Income	209,661
Commission Income	5,052
Bureau of Vocational Rehabilitation Inc	151,174
Interest Income	23,035
Other	79,485
Rental Income	87,603
Total Unrestricted Revenues	<u>1,579,587</u>
Expenses:	
Personal Services	1,082,698
Contractual Services	348,428
Materials and Supplies	28,689
Interest Expense	48,074
Depreciation	92,801
Other	55,401
Total Unrestricted Expenses	<u>1,656,091</u>
Decrease in unrestricted net assets	(76,504)
Restated Net Assets at Beginning of Year (Note 25)	<u>565,197</u>
Net Assets at End of Year	<u>\$ 488,693</u>

See accompanying notes to the general purpose financial statements.

Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity - Budget and Actual (Budget Basis)
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999

	Enterprise Funds			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Charges for Services	\$ 27,374,600	27,825,405	30,836,214	3,010,809
Tap in Fees	4,931,300	4,931,300	8,050,237	3,118,937
Special Assessments	-	199,707	236,782	37,075
Interest	475,059	2,185,271	1,180,308	(1,004,963)
Grants	-	138,646	188,646	50,000
Other Non-Operating Revenues	443,400	516,795	961,144	444,349
Other Operating Revenues	73,400	98,400	104,258	5,858
Proceeds of Bonds	7,500,000	18,575,000	18,575,000	-
Proceeds of Notes	2,255,000	-	5,051	5,051
Sale of Fixed Assets	2,000	2,000	49	(1,951)
Total Revenues	43,054,759	54,472,524	60,137,689	5,665,165
Expenses:				
Personal Services	7,811,590	8,052,602	7,659,088	393,514
Contractual Services	37,638,759	57,149,418	46,101,556	11,047,862
Claims and Judgments	86,300	51,329	38,217	13,112
Materials and Supplies	4,008,304	4,134,233	3,554,474	579,759
Other Operating Expenses	1,218,195	475,463	237,322	238,141
Other Non-Operating Expenses	2,348,482	4,747,869	2,999,496	1,748,373
Capital Outlay	894,112	1,693,281	1,468,077	225,204
Total Expenses	54,005,742	76,304,195	62,058,230	14,245,965
Excess of Revenues Over (Under) Expenses	(10,950,983)	(21,831,671)	(1,920,541)	19,911,130
Advances In	50,000	240,400	50,000	(190,400)
Operating Transfers - In	1,291,500	3,376,733	80,000	(3,296,733)
Operating Transfers - Out	(8,453,619)	(13,481,236)	(8,646,204)	4,835,032
Excess of Revenues Over (Under) Expenses and Advances and Operating Transfers	(18,063,102)	(31,695,774)	(10,436,745)	21,259,029
Fund Equity at Beginning of Year	33,283,818	33,283,818	33,283,818	-
Prior Year Encumbrances Appropriated	10,260,215	10,260,215	10,260,215	-
Fund Equity at End of Year	\$ 25,480,931	11,848,259	33,107,288	21,259,029

See accompanying notes to the general purpose financial statements.

Internal Service Funds				Totals - 1999 (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
7,200,000	7,200,000	7,859,224	659,224	34,574,600	35,025,405	38,695,438	3,670,033
-	-	-	-	4,931,300	4,931,300	8,050,237	3,118,937
-	-	-	-	-	199,707	236,782	37,075
-	-	-	-	475,059	2,185,271	1,180,308	(1,004,963)
-	-	-	-	-	138,646	188,646	50,000
-	-	991,000	991,000	443,400	516,795	1,952,144	1,435,349
-	-	-	-	73,400	98,400	104,258	5,858
-	-	-	-	7,500,000	18,575,000	18,575,000	-
-	-	-	-	2,255,000	-	5,051	5,051
-	-	-	-	2,000	2,000	49	(1,951)
7,200,000	7,200,000	8,850,224	1,650,224	50,254,759	61,672,524	68,987,913	7,315,389
206,125	236,349	233,028	3,321	8,017,715	8,288,951	7,892,116	396,835
7,231,600	7,353,600	7,174,891	178,709	44,870,359	64,503,018	53,276,447	11,226,571
575,000	601,500	418,188	183,312	661,300	652,829	456,405	196,424
-	-	-	-	4,008,304	4,134,233	3,554,474	579,759
2,500	2,500	776	1,724	1,220,695	477,963	238,098	239,865
-	-	-	-	2,348,482	4,747,869	2,999,496	1,748,373
11,527	21,527	3,496	18,031	905,639	1,714,808	1,471,573	243,235
8,026,752	8,215,476	7,830,379	385,097	62,032,494	84,519,671	69,888,609	14,631,062
(826,752)	(1,015,476)	1,019,845	2,035,321	(11,777,735)	(22,847,147)	(900,696)	21,946,451
-	-	-	-	50,000	240,400	50,000	(190,400)
-	-	-	-	1,291,500	3,376,733	80,000	(3,296,733)
-	-	-	-	(8,453,619)	(13,481,236)	(8,646,204)	4,835,032
(826,752)	(1,015,476)	1,019,845	2,035,321	(18,889,854)	(32,711,250)	(9,416,900)	23,294,350
7,080,742	7,080,742	7,080,742	-	40,364,560	40,364,560	40,364,560	-
2,127	2,127	2,127	-	10,262,342	10,262,342	10,262,342	-
6,256,117	6,067,393	8,102,714	2,035,321	31,737,048	17,915,652	41,210,002	23,294,350

Butler County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types

For the Years Ended December 31, 1999

	Proprietary Fund Types		Totals-1999
	Enterprise	Internal Service	(Memorandum Only) Primary Government
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash received from premiums	\$ -	6,657,865	6,657,865
Cash received from Quasi External Transactions with other funds	-	1,201,508	1,201,508
Cash received from customers	29,636,734	-	29,636,734
Cash paid to employees	(7,659,088)	(233,028)	(7,892,116)
Cash paid to suppliers	(14,832,086)	(474,570)	(15,306,656)
Cash payments for quasi external transactions with other funds	(757,256)	-	(757,256)
Cash paid for claims	-	(418,188)	(418,188)
Tap in Fees	8,050,237	-	8,050,237
Cash paid for premiums	-	(6,699,303)	(6,699,303)
Other operating revenues	104,258	-	104,258
Other operating expenses	(496,653)	-	(496,653)
Other non-operating revenue	1,197,975	991,000	2,188,975
Other non-operating expenses	(771,534)	-	(771,534)
Net cash provided by (Used for) operating activities	14,472,587	1,025,284	15,497,871
Cash Flows from Non-Capital Financing Activities:			
Operating transfers in from other funds	80,149	-	80,149
Operating transfers out to other funds	(50,000)	-	(50,000)
Operating grants	188,646	-	188,646
Cash received from short term loans	189,929	-	189,929
Proceeds from interfund loan	50,000	-	50,000
Net cash provided for (Used for) noncapital financing activities	458,724	-	458,724
Cash Flows from Capital and Related Financing Activities:			
Proceeds from sale of revenue bonds	45,300,000	-	45,300,000
Proceeds from sale of notes	4,615,000	-	4,615,000
Aquisition and construction of capital assets	(17,591,443)	-	(17,591,443)
Grants	123,500	-	123,500
Interest paid on general obligation bonds and notes	(890,791)	-	(890,791)
Principal paid on general obligation bonds and notes	(25,358,402)	-	(25,358,402)
Interest and fiscal charges on revenue bonds	(5,155,001)	-	(5,155,001)
Principal Paid on Revenue Bonds	(5,290,000)	-	(5,290,000)
Issuance cost revenue bonds	(396,919)	-	(396,919)
Capital contributed by Regional Airport Authority	212,885	-	212,885
Net cash (used for) capital and related financing activities	(4,431,171)	-	(4,431,171)
Cash Flows from Investing Activities:			
Interest and dividends on investments	1,622,108	-	1,622,108
Net cash provided by investing activities	1,622,108	-	1,622,108
Net increase in cash and cash equivalents	12,122,248	1,025,284	13,147,532
Cash and cash equivalents at beginning of year	50,677,828	7,082,870	57,760,698
Cash and cash equivalents at end of year	\$ 62,800,076	8,108,154	70,908,230

Butler County, Ohio

Combined Statement of Cash Flows

All Proprietary Fund Types

(continued)

For the Years Ended December 31, 1999

	Proprietary Fund Types		Totals-1999
	Enterprise	Internal Service	(Memorandum Only) Primary Government
Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities			
Operating Income (loss)	\$ (3,494,387)	251,475	(3,242,912)
Adjustments to reconcile operating income(loss)/Excess of Support and Revenues over Expenses to net cash provided by (used for) operating activities:			
Depreciation and Amortization	7,075,243	-	7,075,243
Tap in fees	8,050,237	-	8,050,237
Other non operating revenue	1,197,975	991,000	2,188,975
Other non operating expenses	(771,534)	-	(771,534)
Change in assets and liabilities:			
Decrease in accounts receivable	1,554,874	5,909	1,560,783
Decrease in due from other funds	11,695	217,532	229,227
(Increase) in material and supply inventory	(34,953)	-	(34,953)
(Increase) Decrease in prepaid items	(2,565)	41,522	38,957
Increase (decrease) in accounts payable	978,106	(1,097)	977,009
(Decrease) in contracts payable	(109,058)	-	(109,058)
Increase in accrued wages and benefits	121,146	4,440	125,586
(Decrease) in compensated absences payable	(18,606)	(2,535)	(21,141)
(Decrease) in due to other funds	(6,839)	(115)	(6,954)
(Decrease) in due to other governments	(78,747)	(331,174)	(409,921)
(Decrease) in claims payable	-	(59,384)	(59,384)
(Decrease) in claims payable net of current portion	-	(92,289)	(92,289)
Total Adjustments	17,966,974	773,809	18,740,783
Net cash provided by operating activities	\$ 14,472,587	1,025,284	15,497,871

Non-cash capital and related financing activities:

Developers during the year donated \$7,444,882 of sewer lines to the sewer fund.

Developers during the year donated \$4,996,773 of water lines to the water fund.

Cash and cash equivalents at end of year includes restricted cash of \$8,269,318 in the sewer fund.

Cash and cash equivalents at end of year includes restricted cash of \$4,517,704 in the water fund.

The Water Fund issued revenue bonds to refund debt issued in 1992. The \$17,174,783 proceeds were deposited immediately into either an irrevocable trust or escrow account for defeasance of \$3,075,000 of outstanding revenue bond principal and retire \$12,030,000 of bond anticipation notes and pay issuance cost.

As a function of the Board of County Commissioners assuming control of the Regional Airport, \$10,723,749 of contributed assets were capitalized as of July 1999.

See accompanying notes to the general purpose financial statements.

Statement of Cash Flows
Component Unit
For the Year Ended June 30, 1999

	<u>Miami Valley Industries</u>
Increase (Decrease) in Cash and Cash Equivalents	
Cash Flows from Operating Activities:	
Cash received from program revenues	\$ 719,217
Cash received from Board of MR/DD	41,703
Cash received from miscellaneous sources	33,317
Cash paid to suppliers	(198,949)
Cash paid to employees	(629,137)
Net cash (used for) operating activities	<u>(33,849)</u>
Cash Flows from Capital and Related Financing Activities:	
Aquisition of capital assets	(33,813)
Lease payments	45,737
Interest and fiscal charges	(48,074)
Principal paid on long term debt	(46,684)
Proceeds from short term loan	53,565
Cash received from miscellaneous sources	25,039
Net cash (used for) capital and related financing activities	<u>(4,230)</u>
Cash Flows from Investing Activities:	
Investment income	23,035
Purchase of Investments	(19,408)
Purchase of certificates of deposit	(4,551)
Net cash (used for) investing activities	<u>(924)</u>
Net (decrease) in cash and cash equivalents	(39,003)
Cash and cash equivalents at beginning of year	93,426
Cash and cash equivalents at end of year	<u>\$ 54,423</u>
Reconciliation of Decrease in Unrestricted Net Assets to Net Cash (Used for) Operating Activities	
Decrease in net assets	<u>\$ (76,504)</u>
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	92,801
Unrealized Gains	(21,129)
Change in assets and liabilities:	
(Increase) in accounts receivable	(59,798)
Increase in accounts payable	78,105
Increase in accrued wages and benefits	6,530
(Decrease) in deferred revenue	(30,491)
Decrease in undistributed monies	(23,363)
Total Adjustments	<u>42,655</u>
Net cash (used for) operating activities	<u>\$ (33,849)</u>

Disclosure of Accounting Policy:

For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Non-cash capital and related financing activities:

In-kind contributions of \$625,858 were recorded in the financial statements of Miami Valley Industries, Inc.

See accompanying notes to the general purpose financial statements.

December 31, 1999

NOTE 1 REPORTING ENTITY AND BASIS OF PRESENTATION

REPORTING ENTITY

Butler County, Ohio (The County) was created in 1803. The County is governed by a board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other elected officials include: Auditor, Treasurer, Recorder, Sheriff, Coroner, Clerk of Courts, Prosecutor, Engineer, nine Common Pleas Court Judges and three County Court Judges.

The services provided by the above officials and their departments comprise the primary governmental unit of the County. They have therefore been included as part of the reporting entity.

In defining the Reporting Entity we used the guidelines established in the Governmental Accounting Standards Board Statement Number 14. The Reporting Entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Butler County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Mental Health, the Alcohol and Drug Addiction Services Board, the Butler County Regional Transit Authority (RTA), and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units have been excluded from the accompanying financial statements because they are legally separate from the County and the County is not financially accountable for the unit nor is the unit fiscally dependent on the County.

Butler County Educational Services Center

Butler County Joint Vocational School District

Butler County Historical Society

Butler County Humane Society

Butler County Agricultural Society

Butler County Law Library

Certified Development Corporation of Butler County, Inc.

December 31, 1999

REPORTING ENTITY (continued)

House of Calm, Inc. dba Sojourner Home

Southwestern Ohio Serenity Hall

Drug Counseling Services of Butler County, Inc.

Alcoholism Council of Butler County, Ohio, Inc.

Pastoral Counseling Service of Middletown, Inc.

Center for Forensic Psychiatry, Inc.

Discretely Presented Component Unit The component unit column in the combined financial statements identifies the financial data of the County's component unit, Miami Valley Industries, Inc. It is reported separately to emphasize that it is legally separate from the county.

Miami Valley Industries, Incorporated

Miami Valley Industries, Inc. (the Workshop) is a legally separate entity served by a self appointing board of trustees. The Workshop, under a contractual agreement with the Butler County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Workshop is a non-governmental, non-profit corporation. The Butler County Board of MRDD provides the Workshop with expenses and personnel for operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Butler County, the Workshop is reflected as a component unit of Butler County. Miami Valley Industries operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from the Miami Valley Industries Workshop of Butler County, Ohio.

The County participates in the following joint ventures, jointly governed organization, and risk sharing pool. These organizations are presented in Note 20 to the combined financial statements and are excluded from the accompanying financial statements except as noted.

Butler Regional Airport Authority
Butler County Emergency Management Agency
Transportation Improvement District of Butler County
County Risk Sharing Authority
Economic Development Association of Butler County

In July, 1999, the Butler County Regional Airport Authority dissolved its Board and the operations of the airport were transferred to the control of the Butler County Commissioners. The Butler County Regional Airport is accounted for through the use of an enterprise fund in the current 1999 year for operations occurring between July and December, 1999. The Regional Airport's activities from January to June, 1999 have been accounted for through note disclosure as a governmental joint venture prior to the assumption of control by the Butler County Board of Commissioners in Note 20 to the financial statements.

December 31, 1999

REPORTING ENTITY (continued)

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Butler County. Accordingly, the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

Butler County General Health District

The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget which is subject to a compliance oriented review by the County. The District hires and fires its own staff, and operates autonomously from the County.

Butler County Soil and Water Conservation District

The Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the state. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, and do not tax nor issue debt.

Butler County Solid Waste Planning District

A state mandate established by the passage of Amended Sub House Bill 592 created the Butler County Solid Waste Planning District. The Solid Waste Planning Committee was established in March of 1989 and consists of seven members, which include a health commissioner, an appointee of the County Commissioners, a chief executive officer, and four members from the public sector. The committee adopts its own budget and authorizes its own expenditures.

Metroparks of Butler County

The District Commissioners are appointed by the Probate Judge of the County. The Commissioners adopt their own budget, authorize expenditures, hire and fire staff, and do not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 1999.

Twelfth District Court of Appeals

The State of Ohio is divided into twelve district court of appeals. The twelfth district includes the counties of Brown, Clermont, Butler, Warren, Clinton, Fayette, Madison, and Preble. The district court is a separate entity from the County. The three judges who are responsible for the court system are elected in the general election by the populous of the above listed counties. The court system sets its own budget, appoints staff, and relies on the County for only the County's proportionate contribution for operations as required by state statute.

December 31, 1999

BASIS OF PRESENTATION-FUND ACCOUNTING

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds, are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than amounts for major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Proprietary Funds

The proprietary fund category consists of enterprise and internal service fund types. These fund types are used to account for a government's ongoing operations and activities that are operated in a manner similar to that of private businesses. The following are the County's proprietary fund types:

Enterprise Funds

The enterprise funds are used to account for the County's sewer, water and airport operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

December 31, 1999

BASIS OF PRESENTATION-FUND ACCOUNTING (continued)

Internal Service Funds

The internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

Expendable trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group

The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary or trust funds. These assets do not represent financial resources available for expenditure. In 1999, the County changed its method of accounting for infrastructure assets and capitalized infrastructure costs. (see Notes 3 & 8)

General Long-Term Obligations Account Group

The general long-term obligations account group is used to account for all unmatured long-term obligations of the County that are not a specific liability of the proprietary or trust funds.

Information in the following notes to the general purpose financial statements is generally applicable to the primary government. Information regarding the discretely presented component unit is provided in Note 25 to the financial statements. The information contained in Note 25 is presented separate from the primary government due to the fact that the corporation reports as a non-governmental, non-profit corporation.

December 31, 1999

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Butler County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County applies Financial Accounting Standards and Interpretations issued before November 30, 1989, to its proprietary activities provided they do not contradict or conflict with GASB pronouncements. The most significant of the County's accounting policies are described as follows.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used for reporting purposes by the governmental fund types, expendable trust funds and agency funds. Under this method of accounting, the County recognizes revenue when it becomes both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is considered to be 31 days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on general long-term and special assessment debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made in the following year.

Revenues accrued at the end of the year include interest on investments, intergovernmental revenues (including motor vehicle license fees, gasoline tax, local government assistance, and federal and state grants), charges for current services and sales tax.

Other revenues including licenses, permits, fines and forfeitures, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

The County reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from balance sheet and revenue is recognized. Special assessment installments and certain Due from other Governments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes are measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminate, have also been recorded as deferred revenue.

December 31, 1999

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year-end.

BUDGETARY PROCESS

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting.

The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Workshop, the Commissary special revenue fund, the Unclaimed Monies, Park District Trust, Crime Prevention Trust, Cost Saving Plan Trust, Probate Court Dutton Interpleader Trust, and County Home Christmas Trust expendable trust funds, are not reported because they are not included in the entity for which the "appropriated budget" is adopted. Budgetary information for the State Route 122 Expansion Capital Project and Engineers Building Expansion Capital Project Fund are not presented due to the fact that no budgetary or cash transactions occurred within the funds. The Systems Development Capital Project Fund is presented because budgetary transactions occurred within the fund; however, the fund is not presented in the Combining Balance Sheet nor the Combining Statement of Revenues, Expenditures and Changes in Fund Balance because activity beyond adopting a budget did not occur. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Tax Budget

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported in the final budget column on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

December 31, 1999

BUDGETARY PROCESS (continued)

Appropriations

A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. Budget figures appearing in the statement of budgetary comparisons are based upon the following:

Original Budget is the legally adopted amount of appropriation originally passed by the Board of County Commissioners through the original appropriation resolution.

Revised Budget represents the final appropriation amounts, including all amendments and modifications.

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year-end are reported in the Governmental funds as reservations of fund balances for the subsequent years' expenditures and proprietary funds encumbrances are reported in the notes to the financial statements.

Lapsing of Appropriations

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual (Budget Basis), All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity, All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

BUDGETARY BASIS OF ACCOUNTING (continued)

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- (b) Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- (c) Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP basis).
- (d) Proceeds from and principal payments on short-term obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
- (e) For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
- (f) For proprietary funds, debt service expenditures are paid from the Debt Service Fund on a budgetary basis.

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

**Excess of Revenue and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
Governmental Fund Types**

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$ (3,366,488)	\$ 4,497,843	\$ 49,464	\$ (24,522,882)	\$ 502,959
Adjustments:					
Revenue Accruals	1,523,939	3,929,657	(2,580)	82,235	0
Expenditure Accruals	1,394,222	(996,428)	0	(1,200,981)	0
Encumbrances	(2,728,464)	(7,932,605)	0	(8,087,330)	0
Debt Proceeds	0	0	53,109,213	8,680,736	0
Debt Retirement	0	55,585	(50,757,282)	0	0
Interest on Debt	1,537,537	79,976	(13,406,973)	609,534	0
Advances In	0	15,000	30,000	0	0
Advances Out	(95,000)	0	0	0	0
Operating Transfers In	55,579	0	10,246,296	(835,215)	0
Operating Transfers Out	(753,415)	(179,521)	616,970	(431,080)	0
Non-Budgeted Funds	0	(24,341)	0	(84,299)	(502,959)
Budget Basis	<u>\$ (2,432,090)</u>	<u>\$ (554,834)</u>	<u>\$ (114,892)</u>	<u>\$(25,789,282)</u>	<u>\$ 0</u>

December 31, 1999

BUDGETARY BASIS OF ACCOUNTING (continued)

	Net Income (Loss)/Excess of Revenues Over (Under) Expenses and Operating Transfers Proprietary Funds Types	
	Enterprise	Internal Service
GAAP Basis	\$ 833,591	\$ 1,242,475
Adjustments:		
Revenue Accruals	2,199,033	223,292
Expense Accruals	80,154	(440,632)
Encumbrances	(19,063,211)	(5,290)
Debt Proceeds	18,580,051	0
Interest on Debt	5,719,181	0
Advances In	50,000	0
Operating Transfers In	50,000	0
Operating Transfers Out	(8,646,204)	0
Capital Contributed by Grants	188,646	0
Capital Outlay	(17,591,443)	0
Loss in Disposal	88,214	0
Depreciation	7,075,243	0
Budget Basis	<u>\$ (10,436,745)</u>	<u>\$ 1,019,845</u>

CASH, CASH EQUIVALENTS AND INVESTMENTS

The County pools all individual fund cash balances in bank accounts and short term cash equivalents for investment purposes. Interest earned on investments is credited to the general fund, except as stipulated by the Ohio Constitution or State Statute. Interest revenue credited to the General Fund during fiscal year 1999 amounted to \$5,856,076. The Community Development and Treasurer Prepayment Interest Special Revenue Funds, the Motor Vehicle Issue II, Engineers Union Centre Boulevard, Government Services Center, Juvenile Detention Construction, Children Services Board Construction, Mulhauser Road TID SA, Union Centre Boulevard Extension SA Construction, Lakota Drive SA, Fairfield Township TIF, and Union Centre Phase I and III Capital Projects Funds, and the Sewer and Water Enterprise Funds also received interest in the amounts of \$37,675, \$48,611, \$281, \$183, \$546,001, \$42,147, \$65,105, \$161,523, \$45,478, \$4,303, \$23,689, \$26,209, \$1,206,029 and \$416,079, respectively. Total interest income received in Expendable Trust Funds was \$4,118.

The County has adopted Governmental Accounting Standards Board Statement No. 31, "Accounting and Financial Reporting for Certain Investments and External Investment Pools". The statement provides for the County to state investments at their fair market value.

During 1999, investments were limited to U.S. Treasury Notes, Federal Home Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage, Federal National Mortgage Association, Student Loan Mortgage Association, Bankers Acceptances, Commercial Paper, STAR Ohio, Certificates of Deposit and Money Market Mutual fund accounts.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as non negotiable certificates of deposit are reported at cost.

December 31, 1999

CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 1999.

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" and "investments in segregated accounts" since they are not required to be deposited into the County treasury. The County utilizes financial institutions to service bonded debt as principal and interest payments come due and is presented on the combined balance sheet as "cash and cash equivalents with fiscal agents."

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, deposits and investments included within the Treasurer's cash management pool (are considered to be cash and cash equivalents) because the County is able to withdraw resources without prior notice or penalty.

INVENTORIES

Inventories of governmental funds are valued at cost while inventories of proprietary funds are valued at lower of cost or market. Costs are determined for all funds by the first-in, first-out method. The costs of inventory items are recognized as expenditures in governmental funds when purchased and as expenses in the enterprise funds when used. Recorded inventories in the governmental funds types are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

PREPAID ITEMS

The County has made payments to vendors for services that will benefit periods beyond December 31, 1999 which are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

RESTRICTED ASSETS

Restricted assets are monies or other financial resources whose use is restricted by legal or contractual requirements. Restricted assets of the County represent monies restricted in accordance with revenue and sales tax bond resolutions and customer deposits.

Customer deposits are those monies which the water department requires that customers place on deposit to insure payment for services, primarily for those who rent a residential apartment or home. Upon ending services to a customer, the final billing is adjusted against the deposit and any remaining monies deposited over the billing are refunded to the customer. The balance in refundable customer deposits as of December 31, 1999 was \$52,971.

December 31, 1999

RESTRICTED ASSETS (continued)

Certain balances maintained in the County treasury are accounted for in restricted assets because bond resolutions require that the monies be reserved and restricted for a specific purpose. These cash balances are accounted for separately from other enterprise fund cash accounts. Falling into this class of monies are funds maintained by the County for Replacement and Improvement, which requires both the water and sewer funds to contribute monthly to these accounts. Transfers to restricted cash for Replacement and Improvement must continually be made until a \$4,000,000 balance has been reached in either separate fund. Replacement and Improvement restricted cash in the sewer and water funds were \$1,448,789 and \$1,331,566, respectively.

As a function of the revenue bonds issued by each of the water and sewer funds, as well as the general obligation and sales tax bonds issued to finance the Government Services Center project (see Note 15), bond resolutions require that the respective funds maintain escrow trust accounts in order to pay for annual principal and semi-annual interest expense, as well as to maintain a separate reserve balance dedicated to future debt service for the bond holders. A summary by fund, by issue, by separately maintained account is presented in the statistical section.

INTERFUND ASSET/LIABILITIES

Receivables and payables arising between funds for goods provided, services rendered and distributions to be made to other County funds by agency funds are classified as "due from other funds" or "due to other funds" on the balance sheet.

Interfund payables and receivables are reported to account for short term financing between funds. They are classified as "interfund payables" or "interfund receivables" on the balance sheet.

Long-term interfund loans are reported as "advance to/from other funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not a component of net current assets.

FIXED ASSETS AND DEPRECIATION

Except for infrastructure, the fixed asset values were initially determined at December 31, 1987, by assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated and historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at fair value on the date donated. Assets valued at less than \$5,000 are not capitalized.

1. General Fixed Assets Account Group

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Assets in the general fixed assets account group are not depreciated.

December 31, 1999

FIXED ASSETS AND DEPRECIATION (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, culverts and other ancillary assets are capitalized in the General Fixed Assets Account group as of December 31, 1999. The capitalization of these costs is a change in accounting method more fully described in Note 3. The capitalized cost of the related assets (which were initially calculated at December 31, 1998) are detailed in Note 8.

2. Proprietary Fund Fixed Assets

Fixed assets associated with the proprietary funds' activities are accounted for in those funds. Depreciation is calculated using the straight-line method over the assets' estimated useful lives. Depreciation expense on assets constructed or acquired through capital grants is closed to contributed capital. The assets of the proprietary funds are depreciated on the following basis:

<u>Description</u>	<u>Proprietary Funds' Estimated Lives</u>
Buildings and Structure (including Sewer and water treatment plants)	30 - 60 years
Improvements other than Buildings	10 - 60 years
Sewer and Water Mains	40 years
Equipment, Furniture and Fixtures	3 - 30 years
Vehicles	5 - 7 years
Airport Infrastructure	30 - 60 years

COMPENSATED ABSENCES

The County accounts for compensated absences under the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

December 31, 1999

ACCRUED AND LONG-TERM LIABILITIES

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than 31 days after year end are generally considered not to have been paid with current available financial resources. Bonds and capital leases are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

INTERGOVERNMENTAL REVENUES

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

SPECIAL ASSESSMENT RECEIVABLE

Certain special assessments have been certified for Mulhauser Road TID. No long term bonds for this project have been issued as of December 31, 1999. Construction is being funded with current notes payable.

LONG-TERM OBLIGATIONS

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations are reported in the general long-term obligations account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the capital projects and enterprise funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

December 31, 1999

SALES TAX BONDS PAYABLE

Sales Tax Bonds Payable are a form of general long-term obligation debt. Sales Tax Bonds are issued to finance certain projects and are repaid from sales tax revenues. The long-term portion of this debt is recorded as an obligation in the general long-term obligations account group.

CONTRIBUTED CAPITAL

Contributed capital represents donations by developers, grants restricted for capital construction, contributions made by the County and assets whose construction was financed by special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment.

Prior to 1988, the County had not prepared its financial statements in accordance with generally accepted accounting principles. Therefore, the exact amount of contributed capital pertaining to years prior to 1988 cannot be determined. It has been the policy of the County to construct and acquire capital assets used in operations of the enterprise funds with resources of the capital projects funds or through donations by developers. These assets are recorded as contributed capital in the accompanying combined financial statements.

TAP-IN FEES

Tap-in fees (also known as capacity or system fees) are the fees paid by a new customer of the water or sewer system to become a part of the system. Tap-in fees are now recorded as a non-operating revenue in both the water and sewer funds. For 1999, tap-in fees of \$3,752,395 and \$4,534,624 are included in non-operating revenue of the water and sewer enterprise funds, respectively. Tap-in fees are constructively used by the system to pay for improvement, construction and debt service on either of the water or sewer funds.

Both the water and sewer system allow for customers to pay for tap-in fees through special assessments. These amounts are also characterized as a non-operating revenue. Differences between special assessments shown in the Cash Flows Statement and the Combined Statement of Revenues, Expenditures and Changes in Fund equity for the proprietary funds are the result of recognizing the special assessments when measurable and earned.

CAPITALIZATION OF INTEREST

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999 interest costs incurred on construction projects in proprietary funds were not material.

RESERVES AND DESIGNATIONS OF FUND EQUITY

The County records reservations for portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use but which are not legally segregated. Undesignated fund balance indicates that portion of fund equity which is available

December 31, 1999

RESERVES AND DESIGNATIONS OF FUND EQUITY(continued)

for appropriations in future periods. Fund equity reserves have been established for encumbrances, inventory, advances and loans in the governmental funds. A portion of the Retained Earnings in the Enterprise funds have been reserved for current debt service and replacement and improvement.

BOND DISCOUNTS/PREMIUMS

Bond discounts and premiums for proprietary fund types are deferred and amortized over the term of the bond using the effective interest method. Bond discounts/premiums are presented as a reduction/increase of the face amount of the bonds payable. Issuance cost and accounting gain/loss on the advanced refunding are deferred and amortized over the term of the bond using the effective interest method.

INTERFUND TRANSACTIONS

During the course of normal operations the County has numerous transactions between funds. The most significant include operating transfers, reimbursements, residual equity transfers, and quasi-external transactions.

1. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers.
2. Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.
3. Non-recurring and non-routine transfers of equity between fund, capital contributions to the proprietary funds, the subsequent return of all or part of such contributions, and the transfer of residual balances of discounted funds or projects to the general fund, capital projects funds, or the debt service fund are residual equity transfers.
4. Certain quasi-external transactions between the Internal Service funds and all other County funds exist. These transactions occur as a result of the self-insurance program instituted by the County to pay for employee health and life insurance benefits, as well as Workers' Compensation benefits. The Internal Service funds record charges made to other County funds as revenue, while these other County funds record the payment of these charges as expenses or expenditures.

ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

SELF INSURANCE FUNDS

Prior to 1996 the County maintained a self-insurance fund for the purpose of paying employee health insurance costs. The County maintained a contract with United Healthcare Insurance Company to provide health insurance for employees during 1999 (see Notes 9 and 24).

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

SELF INSURANCE FUNDS (continued)

The County has elected a retrospective rating plan for coverage of its Workers' Compensation, under which the County pays only 18% of its merit-rated premium in advance while assuming the risk of individual claims with no limit, and aggregate claims totaling up to 200% of the merit-rated premium. Actual claims costs are paid over 10 years. Workers' Compensation activity is also reported in an internal service fund.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns in the general purpose financial statements are captioned Totals (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit (see Note 1). The total column on statements which do not include a component unit have no additional caption.

NOTE 3 ACCOUNTABILITY AND ACCOUNTING CHANGES

The following funds had a deficit fund balance or retained earnings as of December 31, 1999:

SPECIAL REVENUE FUNDS:

Regional Transit Authority	\$ 757,157
Litter Control Grant	7,384
BMV Deputy Registrar	73,032
Mobile Data Terminals	267,508
Aquifer Preservation	9,821
Common Pleas Clerk Computer Fees	68,596

CAPITAL PROJECTS FUNDS:

Emergency Roadway Repair	\$ 971,434
Juvenile Detention Center Construction	1,180,776
Children Services Board Construction	2,006,223
Mulhauser Road TID SA Construction	5,908,406
Union Centre Blvd Extension SA	961,488
Lakota Drive SA	332,420
Jail Construction	5,435
State Route 122 Expansion	695,650
Engineer's Building Expansion	312,540
Fairfield Township TIF	1,779,690

ENTERPRISE FUND:

Butler County Regional Airport Authority	\$ 17,730
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December 31, 1999

FUND DEFICITS/RETAINED EARNINGS DEFICITS(continued)

The deficits occurring in the Special Revenue Funds and the Jail Construction Fund have occurred due to the recognition of liabilities, which are primarily accounts payable, contracts payable and advances due to other funds. When grants, transfers or fees are received, and the liability is paid, the deficit will be eliminated.

The deficits occurring in the Capital Projects Funds arise from the issuance of short term bond anticipation notes which are used to finance the projects until bonds are issued. Once bonds are issued and the liability is reported in the general long-term obligations account group rather than in the fund, the deficit will be eliminated.

The deficit retained earnings balance occurring in the Enterprise Fund, Butler County Regional Airport Authority, is primarily due to one time, period type start-up costs as well as the recognition of advances due to other funds. When funds are received and the liability is paid, the deficit will be eliminated. Management continues to monitor this fund closely.

BUDGETARY NON-COMPLIANCE

The Juvenile Accounting Special Revenue fund of the County, as of the adoption of the initial appropriation measure adjusted for the completed initial budget, was legally over appropriated. The amount of appropriations as of the adoption of the initial budget exceeded the amount of unencumbered cash and cash equivalents carried forward from 1998 plus the initial estimated revenue of the fund. Management is continually monitoring and adjusting these appropriations throughout the year and continues to monitor this and all other funds closely. This budgetary non-compliance was rectified by adjusting the amount of appropriations available within the individual fund by resolutions adopted by the Board of County Commissioners. No budgetary non-compliance existed as of December 31, 1999.

CHANGE IN ACCOUNTING PRINCIPLES

Prior to 1999, the County reported public domain or infrastructure general fixed assets, consisting of roads, bridges, culverts, and other ancillary assets, as expenditures in governmental funds and did not capitalize the related costs in the general fixed assets account group. The method for accounting for such infrastructure costs was changed for the year 1999. The County continues to report such costs as expenditures in the governmental funds but now capitalizes the related costs into the general fixed asset account group. The cumulative effect of this change in accounting principle is reflected in this note.

RESTATEMENT OF GENERAL FIXED ASSETS

General fixed assets and investment in general fixed assets increased from December 31, 1998 to January 1, 1999 by \$221,057,713 from \$78,096,527 to \$299,154,240. The increase is due to a change in accounting principle whereby the county capitalizes the cost of infrastructure assets. Such infrastructure assets were valued at historical cost where available and estimated where not available based upon current expenditure amounts adjusted by the consumer price index. The categories of infrastructure assets capitalized and their related amounts were as follows:

<u>Category</u>	<u>Amount Capitalized</u>
Roads	\$ 144,724,058
Bridges	62,249,524
Culverts	13,689,990
Construction in Progress	\$ 394,141
Total	\$ 221,057,713

December 31, 1999

RESTATEMENT OF GENERAL LONG-TERM OBLIGATIONS

In 1999, the County determined that a loan had been created between the Ohio Public Works Commission and the County Engineer which had not been included as a long-term debt of the general long-term obligations account group. Ohio Public Works Commission Loans Payable and Amount to be provided from general government resources increased from December 31, 1998 to January 1, 1999 by \$1,366,349 to \$1,366,349.

NOTE 4 DEPOSITS AND INVESTMENTS

CASH

Monies held by the County are classified by State Statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies can be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligations or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association and student loan marketing association. All federal securities shall be direct issuance of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the county;
5. Time certificates of deposit or savings or deposit accounts including but, limited to, passbook accounts;
6. No-loan money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible constitution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;

December 31, 1999

CASH (continued)

9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand: At year end, the County had \$5,203 in undeposited cash on hand which is included on the balance sheet of the County as part of "Cash and Cash Equivalents".

DEPOSITS

At year end, the carrying amount of the County's deposits was \$21,472,437 and the bank balance was \$28,195,196. Of the bank balance \$1,399,636 was covered by federal deposit insurance. The remaining amounts are classified as uninsured and uncollateralized as defined by GASB Statement No. 3 entitled "Deposits with Financial Institutions, Investments and Reserve Repurchase Agreements".

Although collateral for the deposits was held by the pledging financial institutions' trust department in the County's name and all state statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

INVESTMENTS

The County's investments are categorized below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or the County's agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 included uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. Funds on deposit in long term Money Market accounts and the STAR Ohio fund are not categorized since they are not evidenced by securities that exist in physical or book entry form.

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

CASH (continued)

For the current fiscal year, the County does not present a market value column because the investments carrying value equals the market value in accordance with GASB Statement No. 31:

	<u>Category 3</u>	<u>Fair Value</u>
U.S. Treasury Notes	\$ 14,181,286	\$ 14,181,286
Federal Farm Credit Banks	5,818,125	5,818,125
Federal Home Loan Bank	27,849,976	27,849,976
Federal Home Loan Mortgage	18,177,381	18,177,381
Federal National Mortgage Association	22,342,588	22,342,588
Commercial Paper	2,955,671	2,955,671
STAR Ohio	-	25,970,671
Money Markets	-	25,845,203
Totals	<u>\$ 91,325,027</u>	<u>\$ 143,140,901</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and cash equivalents, and investments on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	<u>Cash and Cash</u>	
	<u>Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 164,218,541	\$ 400,000
Cash on Hand	(5,203)	
Investments:		
Certificates of Deposit	400,000	(400,000)
U.S. Treasury Notes	(14,181,286)	14,181,286
Federal Home Credit Bank	(5,818,125)	5,818,125
Federal Home Loan Bank	(27,849,976)	27,849,976
Federal Home Loan Mortgage	(18,177,381)	18,177,381
Federal National Mortgage Association Notes	(22,342,588)	22,342,588
Commercial Paper	(2,955,671)	2,955,671
STAR Ohio	(25,970,671)	25,970,671
Money Markets	(25,845,203)	25,845,203
GASB Statement No. 3	<u>\$ 21,472,437</u>	<u>\$ 143,140,901</u>

NOTE 5 PROPERTY TAXES

Property taxes include amounts levied against real, public utility, and tangible personal property. The assessed value by property classification upon which the 1999 tax levy was based follows:

Real Property	\$ 4,199,464,910
Tangible Personal Property	659,774,662
Public Utility Personal Property	377,009,040
Total	<u>\$ 5,236,248,612</u>

December 31, 1999

PROPERTY TAXES (continued)

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.92 mills of this 10 mill limit. In addition to the 1.92 mills, voted levies in the amount of 6.53 mills have been approved for the Children Services Board, Mental Health Board, Mental Retardation Board, Senior Citizens Services and Miami Conservancy. A summary of voted levies follows:

Purpose	Voter Levy Date	Final Authorized Rate	Current R/A	Year C/I	Levy Year
Mental Retardation Board I	1976	.50	.17	.25	2003
Mental Retardation Board II	1984	.50	.29	.34	2003
Mental Retardation Board II	1986	2.00	1.28	1.39	Continuing
Mental Health Board	1985	.50	.32	.34	2004
Children Services Board	1988	2.00	1.35	1.50	2003
Miami Conservancy	1976	.03	.02	.02	Continuing
Senior Citizens	1996	1.00	.90	.98	2000
Total		6.53	4.33	4.82	

Ohio law provides for a reduction in the rates of voted levies to offset increased values resulting from a reappraisal of real property. 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 for new construction. The reduction factors are computed annually and applied separately for (R/A) residential/agricultural property and (C/I) commercial/industrial property.

Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The most recent revaluation was completed during 1996 and new values resulting from the county-wide appraisal were effective January 1, 1997. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable June 20 unless extended.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values as of 12/31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value.

Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30 with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same date as real property taxes described previously.

December 31, 1999

PROPERTY TAXES (continued)

The County Treasurer collects property tax 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 remittance of them to the taxing districts are accounted for in various agency funds of the County.

NOTE 6 PERMISSIVE SALES TAX

In 1999, \$14,252,235 of permissive sales tax was received into the General fund based upon a permanent one half percent tax on all retail sales made in the County. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Amounts that are to be received from the State within the available period are accrued as revenue. (See Statistical Table #7)

NOTE 7 RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services including unbilled utility services and delinquent child support payments), loans, special assessments, interfund, interest, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Gross accounts receivable for delinquent child support payments were \$76,384,548. Through historical and trend analysis of delinquent payments an allowance for uncollectibles of \$38,192,274 was established. The allowance represents 50% of gross receivables. Net receivables presented in the financial statements is \$38,192,274. Loans receivable represent low-interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant Program. The loans bear interest at annual rates between two and five percent. The loans are to be repaid over periods ranging from two to five years. All receivables, except delinquent child support payments, are considered collectable in full, including amounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

<u>General Fund</u>	<u>Amount</u>
LMB Grant	\$ 4,131
Law Library Distribution	57,318
Ohio Air Pollution	8,415
Permissive Tax	1,163,486
Court Fines	17,838
Indigent Defense Reimbursement	292,842
Boarding of Prisoners	420,335
Election Expenses	129,184
Union Township Reimbursable Grant	6,000,000
Other	56,178
TOTAL	\$ <u>8,149,727</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

RECEIVABLES (continued)**Special Revenue Funds:**

LPA Grant	\$ 1,032,063
Motor Vehicle License Tax	283,243
Motor Vehicle Permissive Tax	327,025
Gasoline Tax	64,335
Capital and Operating Asst. Grant	531,645
Operating Planning & Financial Asst. Grant	300,000
Title XIX	861,241
Tasc Grant	166,024
Wavier Administration Grant	27,715
Title XX	829,539
State Child Protective Grant	58,743
Adoption Expenses	39,712
Cluster Grant	24,381
Medicaid	284,401
Medicaid FFP Grant	370,270
Court Block Grant	10,000
Path Grant	24,025
Other	69,732
TOTAL	5,304,094

Enterprise Funds:

Butler County Regional Airport/FAA Grant	149,530
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Agency Funds:

Local Government	2,067,940
Twelve District Court Reimbursement	348,523
Motor Vehicle License Tax	95,391
Court Fines	11,679
Gasoline Tax	30,244
TOTAL	2,553,777
Grand Total	\$16,157,128

NOTE 8 FIXED ASSETS

A summary of the changes in general fixed assets follows:

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
Land	\$ 1,310,770	\$ 39,240	\$ -	\$ 1,350,010
Land Improvements	807,192	367,996	-	1,175,188
Buildings	44,313,043	1,707,313	5,605	46,014,751
Equipment	12,000,890	1,570,471	624,806	12,946,555
Infrastructure	221,057,713	9,714,311	4,882,465	225,889,559
Construction in Progress	19,664,632	22,207,614	-	41,872,246
Total	\$ 299,154,240	\$ 35,606,945	\$ 5,512,876	\$ 329,248,309

A summary of the categories included in general fixed assets – infrastructure follows:

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
Roads	\$ 144,724,058	\$ 3,321,450	\$ -	\$ 148,045,508
Bridges	62,249,524	1,561,015	-	63,810,539
Culverts	13,689,990	-	-	13,689,990
Construction in Progress	394,141	4,831,846	4,882,465	343,522
Total	\$ 221,057,713	\$ 9,714,311	\$ 4,882,465	\$ 225,889,559

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

FIXED ASSETS (continued)

A summary of the proprietary funds' fixed assets at December 31, 1999 follows:

	Sewer Fund	Water Fund	Regional Airport Fund	Total Primary Government Enterprise
Land	\$ 557,004	\$ 271,000	\$ 2,138,244	\$ 2,966,248
Land Improvements	687,082	34,543	-	721,625
Buildings	31,059,606	7,084,074	3,319,064	41,462,744
Building service equip	322,286	1,370	-	323,656
Fixed equipment	22,316,851	9,012,687	-	31,329,538
Moveable equipment	542,943	37,230	-	580,173
Vehicles	1,336,381	658,980	-	1,995,361
Water and sewer mains Infrastructure	104,594,485	57,396,275	-	161,990,760
Construction in Progress	20,022,857	8,865,876	4,487,750	4,487,750
	652,720			29,541,453
Total	\$ 181,439,495	\$ 83,362,035	\$ 10,597,778	\$ 275,399,308
Less Accumulated Depreciation	(49,628,785)	(19,022,510)	(83,496)	(68,734,791)
Total	\$ 131,810,710	\$ 64,339,525	\$ 10,514,282	\$ 206,664,517

NOTE 9 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disasters. During 1999 the County contracted with Risk Sharing Authority Inc. (CORSA) (a risk sharing pool - see Note 20) for liability, property, and crime damage. Coverage provided by the pool is as follows:

General, Auto, and Law	
Enforcement Liability Combined	\$ 1,000,000
Public Official Errors and Omissions	
Liability (Per occurrence)	1,000,000
Aggregate	1,000,000
Excess Liability Coverage (5/1/98 to 4/30/99)	5,000,000
Other Property Insurance:	
Per Occurrence	173,261,991
Flood Annual Aggregate	1,000,000
Earthquake Annual Aggregate	1,000,000
Valuable Papers	1,000,000
Extra Expense	1,000,000
Contractor's Equipment	1,082,965
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Depositors Forgery	1,000,000
Money Orders and Counterfeit	1,000,000

Settled claims have not exceeded coverage in any of the last three years. The County has had no reduction in coverage in 1999.

The County has a group health insurance program for employees. On January 1, 1999, the County entered into a contract with United Healthcare to provide a premium based health care insurance plan to the employees of the County. The fund allocates the premium paid to United Healthcare to different departments and agencies of the County, plus an administrative cost. The monies paid into the Employee Health Benefit internal service fund are available to pay for premiums and administrative costs of the plan.

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

RISK MANAGEMENT (continued)

The County has workers' compensation coverage for all employees. The merit-rated premium for Worker's compensation for the calendar year 1999 would have been approximately \$744,000. Based on that, the minimum premium percentage due would be \$156,240 (21%) with our maximum aggregate liability, at the 200% stop-loss level, equal to \$1,488,000. The County's year end liability for unpaid claims costs was \$1,810,977. The County maintains a retrospective rating plan for worker's compensation insurance. (see Note 2).

The County has created self-insurance internal service funds to account for its self-insured activities. Claims, liabilities and expenses are estimated through a case by case review of all claims. The County has no measurable liability for claims payable against its Employee Health Benefit internal service fund as of December 31, 1999 due to initiating a premium based health insurance program. The historical changes in claims payable during years December 31, 1995, 1996, 1997, 1998 and 1999 are:

	Beginning of Year Liability	Current Year Claims And Changes in Estimates	Claims Payments	End of Year Liability
1995	\$2,611,485	\$6,912,550	\$5,547,786	\$3,976,249
1996	3,976,249	651,135	1,526,067	3,101,317
1997	3,101,317	(92,075)	547,597	2,461,645
1998	2,461,645	(219,338)	279,657	1,962,650
1999	1,962,650	215,787	367,460	1,810,977

NOTE 10 CAPITAL LEASES

In prior years, the County has entered into various lease agreements as lessee for financing the acquisition of vehicles, copying equipment, and a building from the Workshop Component Unit. These lease agreements qualify as capital leases for accounting purposes since either title transfers at the end of the lease term, or a bargain purchase option is contained within the lease agreement, or at the inception of the lease, the present value of minimum lease payments is 90 percent or more of the fair market value of the leased property. The assets being acquired under the lease agreements are all general fixed assets and have been recorded in the general fixed assets account group in the amount of \$508,940, the present value of the future minimum lease payments as of the date of the inception of the leases. The only remaining lease is with the Workshop.

The following is a schedule of the future minimum lease payments at December 31, 1999.

Fiscal Year Ending December 31,	General Long-Term Obligations Capital Leases Payable to the Workshop
2000	45,732
2001	45,732
2002	45,732
2003	<u>45,732</u>
Total minimum lease payments	182,928
Less: Amount representing interest	<u>(28,364)</u>
Present value of minimum lease payments	<u>\$ 154,564</u>

Capital lease payments are reflected as debt service payments in the combined financial statement of the governmental funds.

December 31, 1999

NOTE 11 DEFINED BENEFIT PENSION PLANS

PUBLIC EMPLOYEES RETIREMENT SYSTEM

All Butler County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)466-2085 or 1-800-222-PERS(7377).

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.50 percent. Contributions are authorized by State Statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$6,295,562, \$5,692,247 and \$4,804,379, respectively. The full amount has been contributed for 1998 and 1997. 85 percent of the obligation has been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

STATE TEACHERS RETIREMENT SYSTEM

Certified teachers employed by the school for Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent. Through June 30, 1998, 10.5 percent was the portion used to fund pension obligations. Beginning July 1, 1998, this amount was decreased to 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$120,215, \$156,520, and \$177,403, respectively. The full amount has been contributed for 1998 and 1997. 85 percent of the obligation has been contributed for 1999 with the remainder being reported as a fund liability.

December 31, 1999

NOTE 12 POSTEMPLOYMENT BENEFITS

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

The Public Employees Retirement System of Ohio (PERS) provides post retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Post employment Benefit (OPEB) as described in GASB Statement No. 12.

A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by State Statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for the year 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care. During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of number covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contribution to PERS. OPEB is financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$2,733,382.

STATE TEACHERS RETIREMENT SYSTEM (STRS)

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 1999, the STRS board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund, an increase from 3.5 percent for fiscal year 1998. For the County this amount equaled \$160,287 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 1998, (the latest information available) the balance in the Fund was \$2,156 million. For the year ended June 30, 1998, net health care costs paid by STRS were \$219,224,000 and STRS had 91,999 eligible benefit recipients.

December 31, 1999

NOTE 13 OTHER EMPLOYEE BENEFITS**COMPENSATED ABSENCES**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Unused vacation time may be accumulated, with the approval of the appointing authority, to a maximum of three one-year accruals. All accumulated, unused compensatory time is paid upon separation. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire. As of December 31, 1999, the liability for compensated absences was \$4,453,714 for the entire County.

HEALTH CARE BENEFITS

The County has elected to provide employee medical/surgical benefits through the United Health care Plan. The employees share no cost of the monthly premium with the County. The premium varies with the employee depending on the type of coverage selected (single, single plus one, or family). Dental insurance is provided by the County to all employees as a function of this health care plan through Metropolitan Insurance Company.

NOTE 14 DEFEASANCE OF REVENUE BONDS**IN-SUBSTANCE DEFEASANCE OF WATERWORKS REVENUE BONDS**

Effective November 1, 1989 the County entered into an Escrow Trust Agreement with the First National Bank of Southwestern Ohio. The agreement provides that the County deposit \$1,067,973 from operating revenues into an irrevocable trust with the bank for the payment to final maturity of outstanding revenue bonds from the U.S. Treasury obligations in substitution of the revenues of the waterworks system. The funds deposited, together with interest earned thereon, shall be sufficient to pay annual bond principal and semiannual interest payments, thus providing an in-substance defeasance. The (in-substance) defeasance has occurred for the following waterworks revenue bonds:

<u>Name of Revenue Bond Issues</u>	<u>Original Issue</u>	<u>Unmatured and Unpaid at December 31, 1999</u>
Madison-Wayne Township Sewer District-Dated June 1, 1964	\$350,000	\$ 96,000
Greater Eastern Union Township Series A-Dated December 1, 1964	250,000	40,000
Eastern Union Township Sewer District Dated April 1, 1964	900,000	180,000
Fairfield Liberty Sewer District Number 2-Dated April 1, 1968	525,000	240,000

December 31, 1999

PRIOR YEAR IN-SUBSTANCE DEFEASANCE OF SEWER SYSTEM REVENUE BONDS

In June, 1998, the County entered into an Escrow Trust Agreement with Fifth Third Bank. The agreement required that the County deposit, from the issuance of a 1998 Sewer System Revenue Bond, \$15,207,500 into an irrevocable trust with the bank for the payment to final maturity of outstanding revenue bonds from the U.S. Treasury obligations in substitution of the revenue of the sewer system. The funds deposited, together with interest earned thereon, shall be sufficient to pay semi-annual principal and interest payments, thus providing an in-substance defeasance. Principal payments on the original 1992 Series B Sewer System Revenue Bonds are not scheduled to begin the year 2003. The (in-substance) defeasance has occurred for the following sewer revenue bonds:

Name of Issue	Original Issue	Unmatured and Unpaid At December 31, 1999
1992 Sewer System Revenue Bonds-Series B	\$14,255,000	\$14,255,000

ADVANCED REFUNDING AND IN-SUBSTANCE DEFEASANCE OF 1992 WATER SYSTEM REVENUE BOND

In March, 1999, the County advanced refunded the 1992 Waterworks System Revenue Bonds in the amount of \$3,075,000 with an interest rate of 6.4%. The County paid \$12,030,000 of bond anticipation notes due in fiscal year 1999 to account for decreased cash flow and economic loss. The County issued the new bonds and decreased cash flow over the next twenty years by \$24,605 and realized an economic loss of \$135,171. In addition, the County contributed \$113,897 from the 1992 Water Revenue Bond Fund and \$441,707 from the 1992 Debt Service Reserve Fund to finance the defeasance. The County further contributed \$171,929 to fund interest expense for the bond anticipation notes. The bond proceeds yielded funding for purchase of U.S. Government securities which have been deposited in an irrevocable trust to pay all debt service associated with the 1992 Water Revenue Bond issue. The total par value of the 1999 water revenue bonds was \$17,140,000. As of December 31, 1999 the amount still outstanding on the Series 1992 issue of this refunding was \$2,930,000 considered defeased and no longer presented on the balance sheet of the County. The sources and uses of this bond revenue issue, in gross total including the retirement of the existing bond anticipation notes, are as follows:

Sources of Funds:

Par Amount of 1999 Water Revenue Bonds	\$ 17,140,000
Accrued Interest	21,103
Original Issue Premium	70,982
Original Issue Discount	(57,302)
1992 Debt Service Contributions	441,707
1992 Water Revenue Bond Contributions	113,897
County Contribution for Interest on Notes	171,929
Total Sources	<u>\$17,902,316</u>

Uses of Funds:

Yield Restricted Securities for Escrow	\$ 3,299,510
Accrued Interest	21,103
Note Principal Retirement	12,030,000
Note Interest Payment	171,929
1999 Capital Improvement Project	575,000
Contribution to 1999 Debt Service Reserve	1,407,855
Issuance Costs	396,919
Total Uses	<u>\$17,902,316</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

NOTE 15 LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during the year consist of the following:

SPECIAL ASSESSMENT BONDS

Year Issued	Description	Interest Rate	Balance 1/01/99	Additions	(Reductions)	Balance 12/31/99
1979	Lesourdsville Reg. WWTP Sewer District	6.000%	45,000	-	(45,000)	-
1979	Sewer District	6.375%	25,000	-	(15,000)	10,000
1980	1980 Series Sanitary Sewer	8.375%	80,000	-	(40,000)	40,000
1980	1980 Series Water System Improvement	8.375%	10,000	-	(5,000)	5,000
1981	1981 Sanitary Sewer	12.625%	150,000	-	(50,000)	100,000
1981	1981 Water Improvement	12.625%	30,000	-	(10,000)	20,000
1982	1982 Series Sanitary Water and Sewer System	12.250%	260,000	-	(65,000)	195,000
1983	1983 Water and Sewer	9.500%	40,000	-	(10,000)	30,000
1984	1984 Sewer	10.000%	18,000	-	(3,000)	15,000
1985	1985 Water and Sewer	9.125%	225,000	-	(30,000)	195,000
1986	1986 Water District	8.000%	16,000	-	(2,000)	14,000
1988	1988 Water System	7.750%	28,000	-	(3,000)	25,000
1989	1989 Water System	7.375%	58,000	-	(4,000)	54,000
1992	1992 Cox Road	3.150-6.400%	425,000	-	(25,000)	400,000
1992	1992 Beacon Pt. Sewer	3.150-6.400%	330,000	-	(30,000)	310,000
1992	1992 Greencrest Sewer	3.150-6.400%	230,000	-	(15,000)	215,000
1994	Wetherington Infrastructure	4.000-6.250%	1,815,000	-	(75,000)	1,740,000
1995	Tyler's Place Boulevard	3.100-4.900%	605,000	-	(75,000)	530,000
1996	Union Centre Boulevard	4.000-5.800%	255,000	-	(25,000)	230,000
	Total		\$4,645,000	\$ -	(\$517,000)	\$ 4,128,000

REVENUE BONDS

Year Issued	Description	Interest Rate	Balance 1/01/99	Additions	(Reductions)	Balance 12/31/99
1992	Water	3.85-6.40%	\$ 3,075,000	\$ -	(\$3,075,000)	\$ -
1996	Water	3.60-5.45%	16,875,000	-	(420,000)	16,455,000
1999	Water	3.00-5.00%	-	17,140,000	(145,000)	16,995,000
	Sub-total Water		19,950,000	17,140,000	(3,640,000)	33,450,000
1992	Sewer	6.1%	4,336,583	-	(898,317)	3,438,266
1996	Sewer	3.5-5.7%	15,920,000	-	(385,000)	15,535,000
1997	Sewer	4.0-5.25%	2,325,000	-	(80,000)	2,245,000
1998	Sewer		22,940,000	-	(285,000)	22,655,000
1999	Sewer	3.20-5.1%	-	28,160,000	-	28,160,000
	Sub-total Sewer		45,521,583	28,160,000	(1,648,317)	72,033,266
	Total Revenue Bonds		\$65,471,583	\$45,300,000	\$5,288,317	\$105,483,266

The December 31, 1999 balance for Sewer System revenue bonds are net of unamortized discount of \$6,734.

GENERAL OBLIGATION BONDS

Issued	Description	Interest Rate	Balance 1/01/99	Additions	(Reductions)	Balance 12/31/99
1986	Sanitary Sewer	7.125%	\$ 1,821,564	\$ -	(\$223,402)	\$ 1,598,162
1992	Phone System	3.000-5.500%	240,000	-	(55,000)	185,000
1992	Computer System	3.000-5.400%	190,000	-	(60,000)	130,000
1996	Various Purpose	4.000-5.800%	7,475,000	-	(260,000)	7,215,000
1997	Gov't Svcs. Center	4.000-5.000%	8,915,000	-	-	8,915,000
	Total		\$18,641,564	\$ -	(\$598,402)	\$18,043,162

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

GENERAL OBLIGATION BONDS (continued)

The December 31, 1999 balance for the Sanitary Sewer general obligation bonds includes unamortized premium of \$10,378.

SALES TAX BONDS

Year Issued	Description	Interest Rate	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
1997	Govt. Svcs. Center	4.000-5.000%	\$28,780,000	-	-	\$28,780,000
Total			\$28,780,000	-	-	\$28,780,000

OPWC (OHIO PUBLIC WORKS COMMISSION) LOANS PAYABLE

Year Issued	Description	Interest Rate	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
1998	Mulhauser	2.0%	\$1,366,349		(\$36,442)	\$1,329,907
Total			\$1,366,349		(\$36,442)	\$1,329,907

CAPITAL LEASES PAYABLE

General Long Term Obligations Account Group	Balance 1/01/99	Additions	(Reductions)	Balance 12/31/99
Payable to the Workshop	\$ 173,707	-	\$ (19,143)	\$ 154,564
Total	\$ 173,707	-	\$ (19,143)	\$ 154,564

COMPENSATED ABSENCES PAYABLE

General Long Term Obligation Account Group	Balance 1/01/99	Additions	(Reductions)	Balance 12/31/99
Payable to Others	\$ 3,572,277	\$321,904	-	\$3,894,181

CONTRACTUALLY REQUIRED PENSION CONTRIBUTIONS

General Long Term Obligation Account Group	Balance 1/01/99	Additions	(Reductions)	Balance 12/31/99
Payable to Others	\$1,737,838	\$2,090,119	-	\$3,827,957

Dated February 1, 1999, Water Revenue Bonds were issued at a face value of \$17,140,000 in order to permanently fund improvements of the water system of the County originally paid for by the issuance of bond anticipation notes, fund \$575,000 of new improvements and provide for an advance refunding of the 1992 Water Revenue Bond (see Note 14). The Revenue Bond financed \$12,030,000 of notes, as well as, \$3,229,510 for the advance refunding escrow, as well as issuance costs.

Dated March 1, 1999, Sewer Revenue Bonds were issued at a face value of \$28,160,000 in order to permanently fund improvements of the sewer system originally paid for by the issuance of bond anticipation notes as well as to provide funding for the renovation, upgrade and expansion of the Upper Mill Creek Wastewater Facility. The Revenue Bond financed \$7,395,000 of bond anticipation notes, \$18,000,000 in new construction monies and \$2,765,000 for debt service reserve escrow and issuance costs.

All Enterprise Fund Revenue Bonds will be paid from the water and sewer enterprise funds.

December 31, 1999

GENERAL OBLIGATIONS BOND (continued)

The Sales Tax Bonds are payable through sales tax revenues generated by the county's one-half percent permanent permissive sales tax. Principal payments due on these bonds do not begin until the year 2000. The County is under no obligation to have such sales tax revenues directly paid to the bond trustees as long as the County finances all principal and interest payments due on the bonds sixty days prior to their payment date. Therefore, all payments made on the sales tax bonds are to be paid using sales tax revenue or any other general revenue source.

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner defaults on an assessment, the county would be responsible for the debt payments. Special assessments bonds are retired from the debt service fund using special assessment revenues.

All general obligation bond debt is a general obligation supported by the full faith and credit of the County. The unvoted general obligation bonds will be retired from the debt service fund using unvoted general property tax revenue. The unvoted general obligation bond, Sanitary Sewer System, is being paid by an enterprise fund. The unvoted general obligation bond, Government Services Center, does not have principal payments due until the year 2000.

Revenue bonds are supported by user charges. Sales tax bonds are supported by general fund revenues and more explicitly, sales tax revenues.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the individuals receiving the benefits are paid. Pension contributions reported in the "accrued wages and benefits payable" account will be paid from the fund from which the individuals receiving the benefits are paid.

The following is a summary of the County's future annual debt service requirements for long-term obligations:

Year	Special Assessment Bonds	General Obligation Bonds	Sales Tax Bonds	Revenue Bonds	OPWC	Total
2000	\$ 743,328	\$ 1,857,339	\$ 2,281,833	\$ 8,524,431	\$ 150,315	\$ 13,557,246
2001	663,766	1,835,321	2,280,233	8,527,446	100,210	13,406,976
2002	585,659	1,751,407	2,281,045	8,531,044	100,210	13,249,365
2003	504,117	1,668,989	2,284,465	9,846,325	100,210	14,404,106
2004-2007	1,654,070	6,285,606	9,128,879	43,205,726	400,841	60,675,122
2008-2011	1,097,602	5,512,892	9,127,565	43,217,971	400,841	59,356,871
2012-2015	541,250	5,541,227	9,133,375	30,391,383	350,736	45,957,971
2016-2019	-	3,475,013	9,131,500	25,716,791	-	38,323,304
2020-2024	-	-	-	7,086,964	-	7,086,964
Total	\$ 5,789,792	\$27,927,794	\$45,648,895	\$185,048,081	\$1,603,363	\$266,017,925

All amounts listed above include interest payments.

INDUSTRIAL DEVELOPMENT REVENUE BONDS

The County has issued ten issues of industrial development revenue bonds (in the aggregate outstanding principal amount of \$7,272,322 at December 31, 1999) for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

HOSPITAL REVENUE BONDS

Prior to 1999, the County has served as the issuer of \$76,230,000 in hospital revenue bonds. The proceeds were used to acquire, construct, improve and equip hospital facilities. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

LEGAL DEBT MARGIN

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 1999 are an overall debt margin of \$102,261,215 and unvoted debt margin of \$25,217,486.

NOTE 16 NOTE DEBT

A summary of the note transactions for the year ended December 31, 1999 follows:

Fund Type	Balance 1/01/99	Issued	Retired	Balance 12/31/99
General	\$ 6,860,000	\$ 6,600,000	\$ 6,860,000	\$ 6,600,000
Special Revenue	1,100,000	1,015,000	1,100,000	1,015,000
Capital Projects	14,610,000	22,840,000	15,010,000	22,440,000
Proprietary	22,840,000	4,615,000	25,135,000	2,320,000
Total Primary Government	\$ 45,410,000	\$35,070,000	\$48,105,000	\$32,375,000

The notes outstanding at December 31, 1999 consisted of the following issues:

Issue	Principal Outstanding	Annualized Rate
Road Improvement	\$ 600,000	4.15
Union Centre Improvement	6,000,000	3.90
State Route 122 Expansion	690,000	4.15
Engineer's Building	310,000	4.15
Sewer System Improvement	2,320,000	3.83
Highway Construction	1,015,000	4.18
Highway Construction	1,055,000	4.15
Children Services Expansion	2,500,000	3.49
Juvenile Detention Expansion	600,000	3.49
Juvenile Detention Expansion	1,000,000	3.67
Mulhauser Road	7,045,000	4.18
Union Centre Boulevard	1,555,000	4.18
Union Centre Boulevard	4,050,000	4.14
Lakota Drive	410,000	4.18
Millikin Road	3,225,000	4.25
Total Primary Government	\$ 32,375,000	

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

NOTE 17 INTERFUND TRANSACTIONSDUE FROM/TO OTHER FUNDS AS OF DECEMBER 31, 1999:

	<u>Receivables</u>	<u>Payables</u>
General Fund:	<u>\$ 1,524,520</u>	<u>\$452,402</u>
Special Revenue Funds:		
Motor Vehicle	14,843	40,677
Dog and Kennel	795	2,769
Human Services	-	131,722
Real Estate Assessment	-	16,669
Alcohol and Drug Addiction Services	-	3,588
Mental Retardation	-	166,057
Children Services	34,927	68,834
County Care Facility	-	43,775
Mental Health	3,885	7,795
Community Development	-	1,085
Job Training Partnership Act	-	19,407
Child Support Enforcement	101,068	355,477
Certificate of Title Administration	75,553	10,671
Regional Transit Authority	-	1,499
Litter Control	-	1,181
Treasurers Bill Payment	-	45
BMV Deputy Registrar	5,247	1,514
Waterway Safety	-	192
Juvenile Rehabilitation Center	-	57,115
Juvenile Accountability	-	317
Felony Delinquent Care & Custody	-	8,277
Americorps	-	137
Prosecutors Juvenile VOCA	-	663
Prosecutors VOCA	-	301
Intensive Supervision Probation Court	-	5,794
Indigent Guardianship	2,950	-
Probate Court Business	698	-
Misdemeanor Jail Reduction	-	203
Sheriff VOCA	-	401
DTAC Treasurers	-	1,792
DTAC Prosecutors	-	1,713
Probate Court Computer Fees	6,122	577
Common Pleas Court Clerk Computer Fees	7,880	-
Juvenile Court Clerk Computer Fees	822	132
Area Court Clerk Computer Fees	1,047	23
Probate Legal Research	1,448	-
Common Pleas Court Computerized Legal Research	965	-
Juvenile Court Computerized Legal Research	2,740	-
Area Courts Special Projects	27,828	480
Domestic Relations Computerized Legal Research	350	-
Area Court Legal Research	5,951	-
Indigent Drivers Alcohol Treatment Enforcement and Education	1,515	-
	85	-
Total Special Revenue Funds	<u>\$ 296,719</u>	<u>\$ 950,882</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

NOTE 17 INTERFUND TRANSACTIONS (continued)

	<u>Receivables</u>	<u>Payables</u>
Debt Service Fund:	<u>204,519</u>	<u>-</u>
Capital Projects Funds:		
Capital Improvements	<u>\$ 148,250</u>	<u>\$ 225,000</u>
Total Capital Improvements	<u>148,250</u>	<u>225,000</u>
Enterprise Funds:		
Sewer	17,430	225,121
Water	88,852	306,346
Regional Airport	<u>292,776</u>	<u>148,376</u>
Total Enterprise Funds	<u>399,058</u>	<u>\$ 679,843</u>
Internal Service Funds:		
Workers Compensation Benefit	959,832	-
Employee Health Benefit	<u>-</u>	<u>719</u>
Total Internal Service Funds	<u>959,832</u>	<u>719</u>
Trust and Agency Funds:		
12 th District Court of Appeals	-	348,523
Undivided General Real Estate Tax	-	102,971
Marriage License Special	5,972	-
Alimony and Child Support	-	101,068
Butler County Entity Special Checking	-	377,182
Other Tax Districts	12,875	-
Trustee of Law Library	43,231	-
Unclaimed Monies	226	-
Undivided Local Government	-	390,063
Butler County Park District	35,560	-
Drug Rotary	75	-
District Board of Health	<u>-</u>	<u>2,185</u>
Total Agency Funds	<u>97,944</u>	<u>1,321,996</u>
Total All Funds	<u>\$ 3,630,842</u>	<u>\$ 3,630,842</u>

INTERFUND ADVANCES

Funds are advanced from one fund to support expenditures of other funds in accordance with the authority established for the advancing fund. Advances within fund types have been included. Advances between funds, stated by fund, outstanding at December 31, 1999 were as follows:

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
General Fund:	<u>\$ 917,056</u>	<u>\$ -</u>
Special Revenue Funds:		
Job Training Partnership Act	-	100,000
BMV Deputy Registrar	-	82,000
Acquifer	-	76,000
Regional Transit Authority	-	115,000
Common Pleas Court-		
Computer Fees	-	83,134
Mobile Data Terminal	-	350,922
Litter Control	<u>-</u>	<u>30,000</u>
Total Special Revenue Funds	<u>-</u>	<u>837,056</u>
Debt Service Fund:	<u>-</u>	<u>30,000</u>
Enterprise Funds:		
Regional Airport	<u>-</u>	<u>50,000</u>
Total Enterprise	<u>-</u>	<u>50,000</u>
Total All Funds	<u>\$ 917,056</u>	<u>\$ 917,056</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

INTERFUND RECEIVABLES AND PAYABLES

Short term financing requirements often give rise to recognition of interfund receivables and interfund payables. Amounts recognized due to short term borrowing between funds as of December 31, 1999 is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Debt Service Fund	\$ 68,449	\$ -
Capital Project Fund:		
Fairfield Twp TIF	\$ -	\$ 2,580
Total Capital Project Funds	\$ -	\$ 2,580
Enterprise Funds:		
Water Fund	-	91,000
Sewer Fund	91,000	65,869
Total Enterprise Funds	91,000	156,869
Total Primary Government	<u>\$159,449</u>	<u>\$ 159,449</u>

INTERFUND TRANSFERS

Funds are transferred from one fund to support expenditures of other funds in accordance with the authority established for the transferring fund. Transfers within fund types have been included. Transfers between funds, stated by fund type, made during the year ended December 31, 1999 were as follows:

Transfers From	<u>Transfers To</u>					Totals
	General	Special Revenue	Debt Service	Capital Project	Enterprise	
General	\$ -	\$ 1,353,094	\$ 1,339,764	\$ 2,369,005	\$ 30,000	\$ 5,091,863
Special Rev.	135,342	6,818	-	259,122	-	401,282
Debt Service	-	-	-	616,970	-	616,970
Cap. Project	-	-	-	350,000	-	350,000
TOTAL	<u>\$ 135,342</u>	<u>\$ 1,359,912</u>	<u>\$ 1,339,764</u>	<u>\$ 3,595,097</u>	<u>\$ 30,000</u>	<u>\$ 6,460,115</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

NOTE 18 SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds which provide water, waste water, and landfill services. Key financial information as of and for the year ended December 31, 1999 is as follows:

	Sewer	Water	Butler County Regional Airport	Total Enterprise Funds
Operating Revenues	\$ 12,192,298	\$ 16,118,567	\$ 16,071	\$ 28,326,936
Operating Expenses:				
Depreciation	4,898,639	2,093,108	83,496	7,075,243
Other	8,193,435	16,488,844	63,801	24,746,080
Operating (Loss)	(899,776)	(2,463,385)	(131,226)	(3,494,387)
Operating Transfers In	-	-	30,000	30,000
Net Income (Loss)	1,794,374	(859,557)	(101,226)	833,591
Current Capital Contributions	7,444,882	4,996,773	10,723,749	23,165,404
Property, Plant and Equipment Additions	12,933,825	4,356,302	301,316	17,591,443
Deletions	334,519	29,405	-	363,924
Net Working Capital	29,315,431	16,631,751	158,241	46,105,423
Total Assets	177,508,061	88,997,818	11,028,830	277,534,709
Bonds and Other Long-Term Liabilities Payable from Operating Revenues	70,575,344	32,365,000	50,000	102,990,344
Total Equity	98,820,115	53,071,009	10,622,523	162,513,647
Encumbrances Outstanding At December 31, 1998	14,788,065	4,202,303	72,843	19,063,211

In July, 1999 the Butler County Regional Airport dissolved its Board and all operations were transferred to the control of the Board of County Commissioners. Segment information presented is for the six month period under which the Board of County Commissioners controlled the operations of the activity, where appropriate. As a function of the transfer of control, the County has recorded an initial capital contribution which corresponds with the net book value of the Property, Plant and Equipment in the amount of \$9,945,058.

Current Capital Contributions in the Sewer and Water funds is primarily derived from developer donated lines while amounts recorded in the Butler County Regional Airport are derived from grants from the Federal Aviation Administration.

December 31, 1999

NOTE 19 CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for any expenditures disallowed under terms of the grant. Based on prior experience the County believes such disallowances, if any, will be immaterial.

The County is a defendant in various other lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 20 JOINT VENTURES/JOINTLY GOVERNED ORGANIZATION/RISK SHARING POOL

A. THE BUTLER COUNTY REGIONAL AIRPORT AUTHORITY

Prior to July, 1999, the Butler County Regional Airport Authority was a joint venture among Butler County and the cities of Hamilton and Fairfield. A nine member board of trustees has overseen the operation of the airport, three trustees being appointed by each participating local government. Butler County exercised control over the budget and financial operations only to the extent of its representation on the board of trustees. The board exercised total authority for the day-to-day operations of the airport, including budgeting, appropriations, contracting and designating management. Airport facility operating revenues have been and were projected to be sufficient to pay operating deficits. The existence of the Authority was dependent on the County's continued participation. The County never experienced a financial benefit or burden as a function of its role in the Authority. Complete financial statements can be obtained from the Airport Authority, Butler County, Ohio for the time period of January 1, 1999 to July 7, 1999. The airport had outstanding debt which was extinguished by the member governments in February, 1999 and the corresponding receivable and payable in the County's general fund has also been eliminated.

In July, 1999, the Butler County Regional Airport Authority dissolved its Board and the operations of the airport, as well as all assets and liabilities, were transferred to the control of the Butler County Board of Commissioners. The Butler County Regional Airport is accounted for through the use of an enterprise fund in the current 1999 year for operations occurring between July and December, 1999.

B. BUTLER COUNTY EMERGENCY MANAGEMENT AGENCY

The Butler County Emergency Management Agency is a joint venture among the County, five cities and seven villages created by a countywide agreement with the Butler County Commissioners. The twenty-six members of the advisory council are appointed as follows: one County Commissioner and the chief elected official of each of the thirteen townships, five cities and seven villages. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency.

The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 1999, the County contributed \$28,300 which represents 19 percent of total contributions. Fifty percent of the operating revenues are contributed by the Federal government. Complete financial statements can be obtained from the Emergency Management Agency, Butler County, Ohio.

December 31, 1999

C. ECONOMIC DEVELOPMENT ASSOCIATION OF BUTLER COUNTY

The Economic Development Association of Butler County (EDABC) was created by resolution of the County Commissioners and organized as a non-profit corporation under Internal Revenue Code Section 501 (c) (6). The EDABC is a joint venture among the County, five cities, two townships, and all five chambers of commerce in the County. It was organized with the specific purpose of marketing Butler County for economic development, as well as attracting and retaining businesses. The degree of control exercised by any member is limited to its representation on the board of trustees, which is limited to one person per organization or political subdivision. The Association has no debt outstanding and its continued existence is dependent upon the County's continued participation. However, the County does not have any equity interest in the Association.

The Association is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. In 1999, the County contributed \$2,260 which represents 12% of total contributions. Complete financial statements can be obtained from the Economic Development Association of Butler County.

D. TRANSPORTATION IMPROVEMENT DISTRICT OF BUTLER COUNTY

The Transportation Improvement District, a jointly governed organization, provides the opportunity to construct roads, bridges, and accompanying improvements within the County. The Transportation Improvement District Board, which consists of representatives from each of the participating governments, including the County, oversees the operation of the District. Complete financial statements can be obtained from the Transportation Improvement District, Butler County, Ohio.

E. COUNTY RISK SHARING AUTHORITY (CORSA)

The County Risk Sharing Authority (CORSA) is a risk sharing pool made up of forty-three counties in Ohio. CORSAs was formed as an Ohio non-profit corporation for the purpose of establishing the CORSAs Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSAs. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board on any time. Each member county's control over the budgeting and financing of CORSAs is limited to its voting authority and any representation it may have on the board of trustees. CORSAs has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSAs. The participating counties have no responsibility for the payment of certificates. The County's payment for insurance to CORSAs in 1999 was \$465,152.

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

NOTE 21 RELATED PARTY TRANSACTION

Miami Valley Industries, Inc. (the Workshop, a discretely presented component unit of Butler County), received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. In 1999, these contributions were \$625,858. The Workshop and the Butler County Board of Mental Retardation/Developmental Disabilities have entered into a capital lease (see Notes 10 and 25 for details).

NOTE 22 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 1999.

<u>Project/Vendor</u>	<u>Outstanding Balance</u>
<u>ENTERPRISE FUND CONTRACTORS</u>	
Billing System Upgrade – FYI Technologies Inc.	\$ 720
Dimmick Pump Station Upgrade – B.H. Budke	2,000
Dimmick Pump Station Upgrade – The Wagner Company	55,897
Dimmick Pump Station Upgrade – The Wagner Company	56,897
Kyles Station Water Main – Thompson Newspapers	203
Kyles Station Water Main – Treasurer State of Ohio	1,140
Liberty Union Water Tank – United Painting Company	16,986
Cox Road Water Main – Village Building Service	73,198
South Belmont Water System – Bethart Printing	725
Water TID Projects – S & K Construction	40,088
VOA Elevator Storage Tank – ESI Electrical Contractors	321
Queen Acres Water Tank – Ribway Engineering Company	28,578
Mulhauser Generator – Buckeye Power Sales	308
Billing System Upgrade – FYI Technologies Inc.	2,600
Lesourdsville WWT Expansion – The Wagner Smith Company	93,076
Dry Run WWT Elimination – Larry Smith Construction	19,655
Dry Run WWT Elimination – Dyno Construction Company	24,840
UMC Improvement – ESI, Inc.	134,261
UMC Improvement – R.D. Zande	75
UMC Improvement – Bowen Engineering Corporation	621,120
UMC Improvement – ESI Electrical Contractors	52,596
Cookie Lane Elimination – Kleingers and Associates	883
VOA Section 7 WWT – Reynolds, Inc.	79,657
VOA Section 7 WWT – The Wagner Smith Company	14,416
GSI Project – Montgomery Watson	6,692
Queen Acres WRF – Jordon, Jones & Goulding	545
Homewood Belmont Phase 2 – Paul Rack Exc.	23,068
Upper Mill Creek Impr. – Jordon, Jones & Goulding	28,639
Biosolids Facility – Malcolm Pirmie	28,181

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (continued)

<u>Project/Vendor</u>	<u>Outstanding Balance</u>
GOVERNMENTAL FUND CONTRACTORS	
Finance System – ORACLE	\$ 325,757
Juvenile Detention Center – Dalmation Fire	12,579
Juvenile Detention Center – R. Kelly	81,400
Juvenile Detention Center – Mardis & Mehan	66,949
Juvenile Detention Center – Arthur Electric	48,688
Juvenile Detention Center – Cincinnati Mechanical	24,834
Juvenile Detention Center – Wayne Masonry	18,093
CSB – Stephen Gross	106,205
CSB – Arthur Electric	17,731
CSB – Hattersley Plumbing/Kelly & Carpenter	35,871
GSC – Angelo's Caulking & Sealant	3,800
GSC – Architectural Sales	4,027
GSC – Atlas Metal	16,984
GSC – Carnevale Tile & Terrazzo	14,300
GSC – Cincinnati Time System	7,680
GSC – Cleveland Construction	226,566
GSC – Dalmation Fire	37,540
GSC – Delta Innovations	39,691
GSC – Gate Bluegrass	289,300
GSC – Jeffrey Allen Corporation	1,057
GSC – Jim Hauer Masonary	33,366
GSC – Kelly Brothers	24,396
GSC – Ken Neyer	73,231
GSC – Lakeman Incorporated	4,308
GSC – Omni Fireproofing	17,886
GSC – Rapier	4,070
GSC – R.A. Miller	40,541
GSC – Shaw Contract Flooring	93,455
GSC – Shook	434,101
GSC – Simplex	30,453
GSC – Spohn Associates	9,080
GSC – Sunesis	11,113
GSC – Waltek & Company	122,936

NOTE 23 HUMAN SERVICES FOOD STAMP PROGRAM

The County's Department of Human Services (Welfare) distributes, through contracting issuance center, federal food stamps to entitled recipients within Butler County. The receipt and issuance of these stamps have the characteristics of a federal grant. However, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution \$225,131 of federal food stamps at December 31, 1999.

Notes to the General Purpose Financial Statements
(continued)December 31, 1999**NOTE 24 SUBSEQUENT EVENTS****DEBT RELATED ACTIVITY**

In January, 2000, the County issued a \$1,000,000 general obligation bond anticipation note for the acquisition of property primarily related to the construction of a new jail.

In March, 2000, the County renewed a variety of bond anticipation notes which were rolled over in their entirety as follows:

Children Services Board Expansion	\$ 2,500,000
Juvenile Detention Expansion	600,000
Juvenile Detention Expansion	1,000,000
Mulhauser Road	7,045,000
Union Centre Boulevard	1,555,000
Union Centre Boulevard I & III	4,050,000
Lakota Drive	<u>\$ 410,000</u>
 Total Proceeds	 <u>\$17,160,000</u>

NOTE 25 MIAMI VALLEY INDUSTRIES, INC.**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- A. Financial statement presentation – Miami Valley Industries, Inc. has previously adopted Statement of Financial Accounting Standards No. 117 (SFAS 117) and Statement of Financial Accounting Standards No. 116 (SFAS 116). Under SFAS 117, Miami Valley Industries, Inc. is required to report information regarding its financial position and activities according to classes of assets. Miami Valley Industries, Inc. has reclassified its financial statements as required. Under SFAS 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted depending on the nature of donor restrictions.
- B. Equipment – These assets are stated at cost and depreciated on the straight-line and declining-balance methods over the estimated useful lives of the various assets. Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized. Fixed assets had an original cost of \$1,388,640 and a reported net of \$580,469 of depreciation, yielding a net fixed asset cost of \$808,171.
- C. Income Taxes – Miami Valley Industries, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- D. Donated Services – Donated services of management, direct supervision, rent, etc. have been provided by the Butler County Board of Mental Retardation/Development Disabilities. During the year ended June 30, 1999 the value of these services was estimated to be and is recorded in the financial statements at \$625,858.

Notes to the General Purpose Financial Statements
(continued)

December 31, 1999

RESTATEMENT OF NET ASSETS

As of June 30, 1998, net assets in the corporation were overstated by \$91,475 due to the recognition of rental revenue. The effect of this change on Unrestricted Net Assets was as follows:

Balance as previously reported	\$ 656,672
Restatement for rental revenue	<u>(91,475)</u>
Restatement Amounts for the year Ended June 30, 1998	<u>\$ 565,197</u>

CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the organization to credit risk did not exist as of June 30, 1999 due to the fact that total cash investments and certificates of deposit did not exceed federally insured limits. Investments totaling \$339,078 are not federally insured. The organization had extended unsecured credit to regular customers amounting to \$178,637.

NOTES PAYABLE

A summary of the note transactions for the year ended June 30, 1999 follows:

	<u>Balance 7/1/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 6/30/99</u>
Miami Valley Industries	\$685,029		\$46,684	\$638,345

The notes outstanding at June 30, 1999 consisted of the following issues:

<u>Issue</u>	<u>Principal Outstanding</u>	<u>Annualized Rate</u>
Note Payable – Building	\$161,746	8.75%
Note Payable – Building	461,870	7.50%
Note Payable – Equipment	<u>14,729</u>	9.25%
Total	<u>\$638,345</u>	

CAPITAL LEASE

In July, 1992, the organization entered into a 15 year capital lease with the Butler County Board of Mental Retardation/Developmental Disabilities for an office building. The terms of the lease are monthly lease payments of \$3,811 through August, 2002. For the remaining five years of the lease, the Board of Mental Retardation/Development Disabilities will only be expected to pay for utilities, taxes, insurance and building repairs. The leases receivable resulting from minimum lease payments along with a corresponding deferred revenue amount have been recorded at \$137,212. A net investment in the lease of \$106,721 has also been booked as a corresponding deferred revenue, yielding \$243,933 in total deferred revenue in Miami Valley Industries, Inc.

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**COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
FINANCIAL STATEMENTS AND SCHEDULES**

GENERAL FUND

The general fund is used to account for governmental resources which are not accounted for any other fund. The general fund balance is available to the County for any purpose provided expended or transferred according to the general laws of Ohio.

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 21,834,000	21,834,000	23,323,187	1,489,187
Charges for Services	10,860,000	10,860,000	11,675,073	815,073
Licenses and Permits	30,000	30,000	27,748	(2,252)
Fines and Forfeitures	725,000	725,000	867,943	142,943
Intergovernmental	8,255,000	8,255,000	7,793,896	(461,104)
Investment Income	5,220,000	5,220,000	5,765,643	545,643
Other	890,000	890,000	504,377	(385,623)
Total Revenues	47,814,000	47,814,000	49,957,867	2,143,867
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
Commissioners				
Personal Services	656,765	743,026	741,132	1,894
Materials and Supplies	18,182	24,182	22,423	1,759
Contractual Services	185,364	184,364	171,196	13,168
Capital Outlay	3,668	23,668	4,823	18,845
Other	68,315	75,315	75,249	66
Total Commissioners	932,294	1,050,555	1,014,823	35,732
Auditor				
Personal Services	983,975	999,469	998,867	602
Materials and Supplies	35,801	33,564	27,338	6,226
Contractual Services	95,654	99,897	79,251	20,646
Capital Outlay	19,881	26,681	24,775	1,906
Other	24,129	24,129	20,291	3,838
Total Auditor	1,159,440	1,183,740	1,150,522	33,218
Treasurer				
Personal Services	847,050	847,050	803,751	43,299
Materials and Supplies	32,893	36,393	32,274	4,119
Contractual Services	70,536	67,036	60,108	6,928
Capital Outlay	48,143	48,143	48,063	80
Other	4,000	4,000	3,319	681
Total Treasurer	1,002,622	1,002,622	947,515	55,107
Prosecutor				
Personal Services	2,103,826	2,105,826	2,022,650	83,176
Materials and Supplies	40,831	40,831	40,116	715
Contractual Services	38,536	55,536	52,588	2,948
Capital Outlay	28,500	28,500	28,154	346
Other	73,608	71,607	71,601	6
Total Prosecutor	2,285,301	2,302,300	2,215,109	87,191
Budget Commission				
Other	763	763	15	748
Total Budget Commission	763	763	15	748

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecutors-CSEA				
Personal Services	\$ 900,979	900,979	842,647	58,332
Materials and Supplies	27,636	11,137	10,725	412
Contractual Services	16,973	24,473	17,450	7,023
Capital Outlay	-	6,000	6,000	-
Other	6,295	9,295	8,564	731
Total Prosecutors-CSEA	951,883	951,884	885,386	66,498
Department of Development				
Personal Services	1,069,535	1,119,835	1,113,233	6,602
Materials and Supplies	23,000	20,500	19,453	1,047
Contractual Services	113,808	124,808	123,475	1,333
Capital Outlay	4,200	5,200	4,779	421
Other	24,500	26,000	25,929	71
Total Department of Development	1,235,043	1,296,343	1,286,869	9,474
Mailroom				
Personal Services	100,335	80,335	66,641	13,694
Materials and Supplies	648,910	648,910	610,342	38,568
Contractual Services	1,000	1,000	-	1,000
Other	1,000	1,000	547	453
Total Mailroom	751,245	731,245	677,530	53,715
Information Services				
Personal Services	649,900	679,089	675,313	3,776
Materials and Supplies	50,451	52,089	52,071	18
Contractual Services	86,557	75,157	74,332	825
Capital Outlay	30,000	44,400	43,671	729
Total Data Processing	816,908	850,735	845,387	5,348
Graphic Information Services				
Contractual Services	9,261	357,136	354,335	2,801
Total Graphic Information Service	9,261	357,136	354,335	2,801
Prosecutors Child Support Task Force				
Personal Services	244,087	245,087	231,593	13,494
Materials and Supplies	5,117	5,117	4,643	474
Contractual Services	18,244	18,244	13,975	4,269
Capital Outlay	5,500	5,500	5,145	355
Other	3,000	7,000	6,855	145
Total Prosecutors Child Support	275,948	280,948	262,211	18,737
Financial Information System				
Contractual Services	-	17,500	12,040	5,460
Capital Outlay	-	1,112,500	1,112,467	33
Total Financial Information System	-	1,130,000	1,124,507	5,493

(continued)

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 General Fund (continued)
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections				
Personal Services	\$ 840,827	786,487	786,435	52
Materials and Supplies	120,459	135,059	128,050	7,009
Contractual Services	286,482	298,060	297,111	949
Capital Outlay	77,887	199,430	165,309	34,121
Other	381	-	-	-
Total Board of Elections	1,326,036	1,419,036	1,376,905	42,131
Recorder				
Personal Services	738,082	746,082	740,312	5,770
Materials and Supplies	21,717	12,417	8,612	3,805
Contractual Services	11,059	12,059	5,050	7,009
Other	3,000	3,300	3,288	12
Total Recorder	773,858	773,858	757,262	16,596
Maintenance				
Personal Services	196,840	208,340	196,465	11,875
Materials and Supplies	42,000	57,000	56,724	276
Contractual Services	2,374,634	2,403,134	2,358,140	44,994
Capital Outlay	1,000	1,000	422	578
Other	126,472	132,472	130,193	2,279
Total Maintenance	2,740,946	2,801,946	2,741,944	60,002
Microfilm Center				
Personal Services	213,621	213,621	193,034	20,587
Materials and Supplies	17,692	24,692	23,421	1,271
Contractual Services	178,169	167,969	163,674	4,295
Capital Outlay	94,858	94,858	93,678	1,180
Other	9,134	12,334	10,329	2,005
Total Microfilm Center	513,474	513,474	484,136	29,338
Bureau of Inspection				
Contractual Services	114,797	134,797	124,660	10,137
Total Bureau of Inspection	114,797	134,797	124,660	10,137
Insurance, Pension and Taxes				
Personal Services	20,000	16,800	12,868	3,932
Contractual Services	582,630	593,630	558,836	34,794
Capital Outlay	2,500	2,500	-	2,500
Total Insurance, Pension and Taxes	605,130	612,930	571,704	41,226
Total General Government - Legislative and Executive	15,494,949	17,394,312	16,820,820	573,492

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government -				
Judicial				
Common Pleas Court				
Personal Services	\$ 903,932	989,808	911,874	77,934
Materials and Supplies	34,580	22,905	20,758	2,147
Contractual Services	437,492	773,568	701,004	72,564
Capital Outlay	96,080	148,280	76,631	71,649
Other	103,689	122,864	117,651	5,213
Total Common Pleas Court	1,575,773	2,057,425	1,827,918	229,507
Probate Court				
Materials and Supplies	571,621	32,699	23,785	8,914
Personal Services	32,699	571,641	550,576	21,065
Contractual Services	23,409	23,409	19,647	3,762
Capital Outlay	-	-	-	-
Other	3,729	3,729	1,631	2,098
Total Probate Court	631,458	631,478	595,639	35,839
County Courts				
Personal Services	763,788	787,125	780,935	6,190
Materials and Supplies	27,001	25,951	24,243	1,708
Contractual Services	104,500	163,213	153,913	9,300
Capital Outlay	2,500	2,500	-	2,500
Other	21,075	24,075	23,736	339
Total County Courts	918,864	1,002,864	982,827	20,037
Juvenile Court				
Personal Services	1,920,706	1,934,923	1,903,308	31,615
Materials and Supplies	60,410	60,410	60,152	258
Contractual Services	509,461	514,244	497,903	16,341
Capital Outlay	53,394	108,894	88,307	20,587
Other	9,268	13,268	11,074	2,194
Total Juvenile Court	2,553,239	2,631,739	2,560,744	70,995
Domestic Relations Court				
Personal Services	1,434,595	1,434,595	1,372,839	61,756
Materials and Supplies	30,233	28,733	27,864	869
Contractual Services	118,342	117,842	99,303	18,539
Capital Outlay	20,410	17,410	16,148	1,262
Other	14,517	19,517	18,976	541
Total Domestic Relations Court	1,618,097	1,618,097	1,535,130	82,967
Municipal Courts				
Personal Services	269,935	279,935	273,252	6,683
Contractual Services	268,202	236,930	226,111	10,819
Other	7,000	7,000	4,134	2,866
Total Municipal Courts	545,137	523,865	503,497	20,368

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Justice Information Systems				
Personal Services	\$ 63,479	40,562	31,018	9,544
Materials and Supplies	10,864	864	-	864
Contractual Services	59,191	1,191	789	402
Capital Outlay	53,645	111,645	-	111,645
Other	7,082	2,082	1,156	926
Total Justice Information Systems	194,261	156,344	32,963	123,381
Drug Court				
Personal Services	80,119	363,473	193,485	169,988
Materials and Supplies	259	2,574	148	2,426
Contractual Services	235,582	23,091	10,545	12,546
Capital Outlay	-	34,731	27,272	7,459
Other	499	14,402	426	13,976
Total Drug Court	316,459	438,271	231,876	206,395
Clerk of Courts				
Personal Services	981,919	992,744	991,255	1,489
Materials and Supplies	39,210	37,210	36,341	869
Contractual Services	5,235	5,235	4,954	281
Capital Outlay	13,455	16,855	16,660	195
Other	621	621	590	31
Total Clerk of Courts	1,040,440	1,052,665	1,049,800	2,865
Asbestos Removal				
Personal Services	58,967	25,967	19,526	6,441
Materials and Supplies	10,574	4,574	3,268	1,306
Contractual Services	11,523	62,523	51,393	11,130
Capital Outlay	4,328	4,328	-	4,328
Other	4,020	4,020	2,445	1,575
Total Asbestos Removal	89,412	101,412	76,632	24,780
Court of Appeals				
Personal Services	181,871	181,871	156,009	25,862
Materials and Supplies	54,337	59,837	56,742	3,095
Contractual Services	40,948	129,159	119,669	9,490
Capital Outlay	40,147	173,497	168,313	5,184
Other	107,710	102,210	92,580	9,630
Total Court of Appeals	425,013	646,574	593,313	53,261
Total General Government - Judicial	9,908,153	10,860,734	9,990,339	870,395
Public Safety				
Coroner				
Personal Services	299,227	302,163	298,839	3,324
Materials and Supplies	6,815	10,469	8,183	2,286
Contractual Services	8,711	8,710	8,691	19
Capital Outlay	18,900	18,900	18,574	326
Other	175,715	214,125	212,191	1,934
Total Coroner	509,368	554,367	546,478	7,889

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff				
Personal Services	\$ 10,002,029	10,106,287	10,066,454	39,833
Materials and Supplies	429,166	434,166	433,392	774
Contractual Services	543,252	543,252	539,821	3,431
Capital Outlay	281,517	644,817	644,417	400
Other	221,118	227,568	227,495	73
Total Sheriff	11,477,082	11,956,090	11,911,579	44,511
Detention Center				
Personal Services	860,250	1,010,531	1,004,256	6,275
Materials and Supplies	76,391	86,972	86,972	-
Contractual Services	47,133	13,706	12,120	1,586
Capital Outlay	3,289	3,282	3,282	-
Other	26,698	24,998	19,730	5,268
Total Detention Center	1,013,761	1,139,489	1,126,360	13,129
Adult Probation				
Personal Services	1,006,180	1,072,684	1,032,881	39,803
Materials and Supplies	137,496	137,585	137,424	161
Contractual Services	35,206	31,723	28,419	3,304
Capital Outlay	26,193	34,393	34,393	-
Other	1,000	1,000	610	390
Total Adult Probation	1,206,075	1,277,385	1,233,727	43,658
Paramedics				
Personal Services	480,596	413,520	409,979	3,541
Materials and Supplies	12,148	17,648	17,320	328
Contractual Services	202,616	359,194	353,506	5,688
Capital Outlay	7,665	3,163	3,163	-
Total Paramedics	703,025	793,525	783,968	9,557
Criminal Justice Board				
Personal Services	65,512	65,512	15,170	50,342
Materials and Supplies	5,459	5,459	716	4,743
Contractual Services	14,633	8,498	5,358	3,140
Capital Outlay	4,140	10,275	5,906	4,369
Other	3,000	3,000	2,211	789
Total Criminal Justice Board	92,744	92,744	29,361	63,383
Butler Clermont Warren Corrections Facility				
Personal Services	28,500	31,383	31,003	380
Total BCW Corrections Facility	28,500	31,383	31,003	380
Sheriffs Academy				
Materials and Supplies	4,115	4,115	1,712	2,403
Contractual Services	11,260	11,260	8,862	2,398
Capital Outlay	9,150	9,150	3,668	5,482
Other	13,601	13,601	12,194	1,407
Total Sheriffs Academy	38,126	38,126	26,436	11,690

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Cops and Shops				
Personal Services	\$ 6,250	6,250	-	6,250
Total Cops and Shops	6,250	6,250	-	6,250
IMOP				
Personal Services	6,250	6,250	-	6,250
Total IMOP	6,250	6,250	-	6,250
Sheriffs Resolutions				
Personal Services	1,696,845	1,622,616	1,507,043	115,573
Contractual Services	1,924,974	1,927,974	1,927,961	13
Capital Outlay	10,500	10,500	10,430	70
Total Sheriffs Resolutions	3,632,319	3,561,090	3,445,434	115,656
Total Public Safety	18,713,500	19,456,699	19,134,346	322,353
Public Works				
Engineers-Plat Room				
Personal Services	110,771	115,817	115,607	210
Total Engineers-Plat Room	110,771	115,817	115,607	210
Community Grants				
Contractual Services	-	1,000,000	811,623	188,377
Total Engineers-Plat Room	-	1,000,000	811,623	188,377
Solid Waste Landfill				
Contractual Services	216,824	216,824	207,557	9,267
Total Solid Waste Landfill	216,824	216,824	207,557	9,267
Total Public Works	327,595	1,332,641	1,134,787	197,854
Health				
Registration Vital Statistics				
Other	5,200	6,100	6,054	46
Total Registration Vital Statistics	5,200	6,100	6,054	46
Other-Health				
Other	535,066	535,066	509,464	25,602
Total Other-Health	535,066	535,066	509,464	25,602
Total Health	540,266	541,166	515,518	25,648
Human Services				
Soldiers Relief				
Personal Services	408,792	408,792	345,028	63,764
Materials and Supplies	8,518	8,518	7,567	951
Contractual Services	44,607	48,107	18,483	29,624
Capital Outlay	6,284	21,459	13,760	7,699
Other	424,915	406,240	184,538	221,702
Total Soldiers Relief	893,116	893,116	569,376	323,740

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Veterans Services				
Other	\$ 31,425	31,425	18,823	12,602
Total Veterans Services	31,425	31,425	18,823	12,602
Total Human Services	924,541	924,541	588,199	336,342
Conservation and Recreation				
Other				
Other	272,400	273,400	272,976	424
Total Other	272,400	273,400	272,976	424
Historical Society				
Other	30,000	30,000	30,000	-
Total Historical Society	30,000	30,000	30,000	-
Total Conservation and Recreation	302,400	303,400	302,976	424
Other				
Miscellaneous				
Contractual Services	951,567	1,416,220	1,395,928	20,292
Other	519,007	659,315	504,088	155,227
Total Miscellaneous	1,470,574	2,075,535	1,900,016	175,519
Contingencies				
Other	250,000	-	-	-
Total Contingencies	250,000	-	-	-
Total Other	1,720,574	2,075,535	1,900,016	175,519
Total Expenditures	47,931,978	52,889,028	50,387,001	2,502,027
Excess of Revenues Over ((Under)) Expenditures	(117,978)	(5,075,028)	(429,134)	4,645,894
Other Financing Sources (Uses):				
Other Financing Sources	3,571,000	3,571,000	3,989,001	418,001
Other Financing Uses	(172,300)	(270,900)	(242,600)	28,300
Advances - Out	(20,000)	(197,475)	(95,000)	102,475
Operating Transfers - In	150,000	150,000	190,921	40,921
Operating Transfers - Out	(5,517,387)	(6,016,609)	(5,845,278)	171,331
Total Other Financing Sources (Uses)	(1,988,687)	(2,763,984)	(2,002,956)	761,028
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,106,665)	(7,839,012)	(2,432,090)	5,406,922
Fund Balance at Beginning of Year	11,474,394	11,474,394	11,474,394	-
Prior Year Encumbrances Appropriated	1,021,876	1,021,876	1,021,876	-
Fund Balance at End of Year	\$ 10,389,605	4,657,258	10,064,180	5,406,922

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditure for specified purposes. The following are descriptions of each material special revenue fund:

Motor Vehicle – To account for the revenue derived from motor vehicle licenses and gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs. The County Engineer currently expends the majority of the revenues for repairs.

Dog and Kennel – To account for the dog warden's operations financed by sales of dog tags and kennel permits, and by fine collections.

Human Services – To account for various Federal and State grants as well as transfers from the General Fund used to provide public assistance to general relief recipients, medical assistance, and certain public social services.

Real Estate Assessment – To account for state mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Alcohol and Drug Addiction Service – To account for Federal and State grants that are used to pay the cost of contracts with local agencies that provide services to the public.

Mental Retardation (169 Board) – To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a county-wide property tax levy and Federal and State grants.

Children Services – To account for various Federal and State grants, a county-wide tax levy, child support collections and VA and social security payments. Major expenditures are for foster homes, emergency shelters, medical costs, school supplies, counseling and parental training.

Senior Citizens Levy – To account for a county-wide property tax and the expenditure of those funds.

County Care Facility – To account for the collection of medicaid and fees from residents' families for the operations of the County Home.

Mental Health – To account for a county-wide property tax levy and Federal and State grants that are used to pay the cost of contracts with local mental health agencies that provide services to the public.

Community Development – To account for revenue from the Federal government and intergovernmental expenditures as prescribed by the community development block grant program.

Job Training Partnership Act – To account for grants to provide employment opportunities.

(continued)

Special Revenue Funds (continued)

Miami Conservancy – To account for a county-wide property tax levy expended for the payment of Butler County’s Miami Conservancy District special assessments.

Motor Vehicle Permissive – To account for the portion of the \$5.00 permissive license tax that is retained by the County for road projects on major thoroughfares in the cities, villages and townships of the County.

Commissary – To account for the purchase and sale of personal supplies to inmates at the jail. This is a non-budgeted fund.

Child Support Enforcement – To account for the poundage fees collected by the Bureau of Child Support that are restricted by State statute to finance the operation of the Child Support Enforcement Agency.

Certificate of Title Administration – To account for the fees collected by the Butler County Clerk of Courts that are used to finance the operation of the Title department of the Clerk of Courts.

Other Special Revenue Funds – Smaller special revenue funds operated by the County and subsidized in part by local, state, and federal monies as well as miscellaneous sources. These funds are listed as follows:

Regional Transit Authority	Misdemeanor Jail Reduction Grant
Litter Control Grant	Sheriffs VOCA Grant
Treasurer Bill Fees	CBCF Community Based Correctional Facility
BMV Deputy Registrar	Aquifer Preservation
Treasurer Prepayment Interest	Ditch Maintenance
Waterway Safety Grant	DTAC Treasurer
Juvenile Rehabilitation Center	DTAC Prosecutor
Juvenile Accountability	Recorders Special Equipment
Felony Delinquent Care and Custody	Probate Court Clerk Computer Fees
Americorps	Common Pleas Clerk Computer Fees
Mobile Data Terminals	Juvenile Court Clerk Computer Fees
Day Reporting Center Grant	Area Court Clerk Computer Fees
Prosecutors Juvenile VOCA	Probate Court Computer Legal Research
Prosecutor VOCA	Common Pleas Computer Legal Research
State Victims Assistance Act Grant	Juvenile Court Computer Legal Research
Intensive Supervision Probation Grant	Area Courts Special Projects
Indigent Guardianship	Domestic Relations Court Computer Legal Research
Probate Court Business	Area Courts Computer Legal Research
	Indigent Drivers Alcohol Treatment Enforcement and Education

Combining Balance Sheet
All Special Revenue Funds

December 31, 1999

	Motor Vehicle	Dog and Kennel	Human Services	Real Estate Assessment
Assets				
Cash and Cash Equivalents	\$ 4,558,284	91,069	3,578,584	1,127,667
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Loans	-	-	-	-
Special Assessments	-	-	-	-
Due from Other Funds	14,843	795	-	-
Due from Other Governments	1,589,570	1,247	-	-
Materials and Supplies				
Inventory	182,713	-	7,700	900
Prepaid Items	5,434	65	24,406	57
Total Assets	\$ 6,350,844	93,176	3,610,690	1,128,624
Liabilities				
Accounts Payable	\$ 636,705	567	284,605	13,018
Contracts Payable	1,949,476	-	1,401,935	17,309
Accrued Wages and Benefits	96,639	7,211	184,457	43,575
Compensated Absences Payable	10,809	425	12,624	2,850
Due to Other Funds	40,677	2,769	131,722	16,669
Due to Other Governments	-	-	7,340	-
Deferred Revenue	1,032,176	-	-	-
Accrued Interest Payable	8,370	-	-	-
Notes Payable	1,015,000	-	-	-
Advances from Other Funds	-	-	-	-
Total Liabilities	4,789,852	10,972	2,022,683	93,421
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	1,184,706	218	840,312	40,478
Reserved for Inventory	182,713	-	7,700	900
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	193,573	81,986	739,995	993,825
Total Fund Equity	1,560,992	82,204	1,588,007	1,035,203
Total Liabilities and Fund Equity	\$ 6,350,844	93,176	3,610,690	1,128,624

Alcohol and Drug Addiction Service	Mental Retardation	Children Services	Senior Citizens Levy	County Care Facility	Mental Health
1,552,451	10,170,822	5,655,921	6,268,015	173,165	4,155,405
-	-	-	-	-	-
-	9,727,606	7,230,334	4,551,465	-	1,696,117
-	-	-	-	-	-
-	-	-	-	-	-
-	-	34,927	-	-	3,885
177,896	877,084	836,353	-	284,401	529,435
-	24,400	7,700	-	34,000	2,344
1,449	39,864	8,222	898	2,148	438,554
<u>1,731,796</u>	<u>20,839,776</u>	<u>13,773,457</u>	<u>10,820,378</u>	<u>493,714</u>	<u>6,825,740</u>

55,384	205,399	710,199	1,800	30,763	73,603
185,562	520,333	170,530	363,081	1,363	735,898
8,878	433,215	168,056	-	118,186	20,713
-	15,541	12,750	-	5,606	1,000
3,588	166,057	68,834	-	43,775	7,795
-	11,004	11,530	-	-	-
-	10,604,690	8,059,289	4,551,465	-	2,053,869
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>253,412</u>	<u>11,956,239</u>	<u>9,201,188</u>	<u>4,916,346</u>	<u>199,693</u>	<u>2,892,878</u>

5,174	862,465	593,071	686,698	85,919	1,486,419
-	24,400	7,700	-	34,000	2,344
-	-	-	-	-	-
<u>1,473,210</u>	<u>7,966,672</u>	<u>3,971,498</u>	<u>5,217,334</u>	<u>174,102</u>	<u>2,444,099</u>
<u>1,478,384</u>	<u>8,853,537</u>	<u>4,572,269</u>	<u>5,904,032</u>	<u>294,021</u>	<u>3,932,862</u>
<u>1,731,796</u>	<u>20,809,776</u>	<u>13,773,457</u>	<u>10,820,378</u>	<u>493,714</u>	<u>6,825,740</u>

(continued)

Butler County, Ohio

Combining Balance Sheet
 All Special Revenue Funds
 (continued)
 December 31, 1999

	Community Development	Job Training Partnership Act	Miami Conservancy	Motor Vehicle Permissive
Assets				
Cash and Cash Equivalents	\$ 966,031	295,994	78,922	1,476,902
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	146,704	-
Loans	310,388	-	-	-
Special Assessments	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	126,244
Materials and Supplies				
Inventory	-	550	-	-
Prepaid Items	391	2,777	-	-
Total Assets	\$ 1,276,810	299,321	225,626	1,603,146
Liabilities				
Accounts Payable	\$ 18,044	117,778	-	-
Contracts Payable	332,022	3,964	-	-
Accrued Wages and Benefits	4,009	21,562	-	-
Compensated Absences Payable	-	1,560	-	-
Due to Other Funds	1,085	19,407	-	-
Due to Other Governments	-	11,270	-	126,244
Deferred Revenue	-	-	146,704	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
Advances from Other Funds	-	100,000	-	-
Total Liabilities	355,160	275,541	146,704	126,244
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	406,886	10,024	-	-
Reserved for Inventory	-	550	-	-
Reserved for Loans	310,388	-	-	-
Unreserved:				
Undesignated	204,376	13,206	78,922	1,476,902
Total Fund Equity	921,650	23,780	78,922	1,476,902
Total Liabilities and Fund Equity	\$ 1,276,810	299,321	225,626	1,603,146

<u>Commissary</u>	<u>Child Support Enforcement</u>	<u>Certificate of Title Administration</u>	<u>Other Special Revenue Funds</u>	<u>Totals 1999</u>
-	1,524,768	192,410	4,475,698	46,342,108
82,933	-	-	-	82,933
-	-	-	-	23,352,226
-	-	-	-	310,388
-	-	-	295,810	295,810
-	101,068	75,553	65,648	296,719
-	-	-	881,864	5,304,094
8,245	9,600	11,200	7,370	296,722
-	6,734	-	7,122	538,121
<u>91,178</u>	<u>1,642,170</u>	<u>279,163</u>	<u>5,733,512</u>	<u>76,819,121</u>
-	14,297	2,504	75,919	2,240,585
-	-	-	690,827	6,372,300
-	99,653	27,847	127,269	1,361,270
-	4,276	2,426	5,768	75,635
-	355,477	10,671	82,356	950,882
-	-	-	-	167,388
-	-	-	1,127,455	27,575,648
-	-	-	-	8,370
-	-	-	-	1,015,000
-	-	-	737,056	837,056
-	<u>473,703</u>	<u>43,448</u>	<u>2,846,650</u>	<u>40,604,134</u>
-	29,010	65	469,226	6,700,671
8,245	9,600	11,200	7,370	296,722
-	-	-	-	310,388
<u>82,933</u>	<u>1,129,857</u>	<u>224,450</u>	<u>2,410,266</u>	<u>28,907,206</u>
<u>91,178</u>	<u>1,168,467</u>	<u>235,715</u>	<u>2,886,862</u>	<u>36,214,987</u>
<u>91,178</u>	<u>1,642,170</u>	<u>279,163</u>	<u>5,733,512</u>	<u>76,819,121</u>

Butler County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Motor Vehicle	Dog and Kennel	Human Services	Real Estate Assessment
Revenues:				
Taxes	\$ 2,118,807	-	-	-
Charges for Services	317,521	371,236	-	2,065,282
Fines and Forfeitures	291,628	25,889	-	-
Intergovernmental	9,330,694	-	15,078,729	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	27,519	-	35,132	100
Total Revenues	12,086,169	397,125	15,113,861	2,065,382
Expenditures:				
Current:				
General Government:				
Legislative and Executive	-	-	-	1,958,210
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	12,190,529	-	-	-
Health	-	371,858	-	-
Human Services	-	-	15,711,603	-
Intergovernmental	-	-	-	-
Debt Service:				
Principal Retirement	36,442	-	-	-
Interest and Fiscal Charges	53,382	-	-	-
Total Expenditures	12,280,353	371,858	15,711,603	1,958,210
Excess of Revenues Over (Under) Expenditures	(194,184)	25,267	(597,742)	107,172
Other Financing Sources (Uses):				
Sale of Fixed Assets	13,280	-	-	-
Operating Transfers - In	-	-	947,406	-
Operating Transfers - Out	(259,122)	-	-	-
Total Other Financing Sources (Uses)	(245,842)	-	947,406	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(440,026)	25,267	349,664	107,172
Fund Balances (Deficits) at Beginning of Year	1,996,444	56,937	1,238,429	928,083
Increase (Decrease) in Reserve for Inventory	4,574	-	(86)	(52)
Fund Balances at End of Year	\$ 1,560,992	82,204	1,588,007	1,035,203

Alcohol and Drug Addiction Service	Mental Retardation	Children Services	Senior Citizens Levy	County Care Facility
-	9,776,611	7,194,387	4,433,167	-
62,089	506,729	-	-	768,044
-	-	-	-	-
3,941,232	10,708,028	8,753,103	462,869	3,916,414
-	-	-	-	-
-	-	-	-	-
-	58	3,393	-	3,785
4,003,321	20,991,426	15,950,883	4,896,036	4,688,243
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,536,990	21,608,407	-	-	-
-	-	15,603,052	3,951,110	5,063,732
-	-	-	-	-
-	19,143	-	-	-
-	26,594	-	-	-
3,536,990	21,654,144	15,603,052	3,951,110	5,063,732
466,331	(662,718)	347,831	944,926	(375,489)
-	164	-	-	-
110,000	-	-	-	-
-	-	-	-	-
110,000	164	-	-	-
576,331	(662,554)	347,831	944,926	(375,489)
902,053	9,546,110	4,224,403	4,959,106	669,576
-	(19)	35	-	(66)
1,478,384	8,883,537	4,572,269	5,904,032	294,021

(continued)

Butler County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Mental Health	Community Development	Job Training Partnership Act	Miami Conservancy
Revenues:				
Taxes	\$ 1,722,858	-	-	94,477
Charges for Services	-	1,149	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	10,645,882	2,065,630	2,671,643	10,093
Special Assessments	-	-	-	-
Interest	-	37,675	-	-
Other	35,037	-	205,776	-
Total Revenues	12,403,777	2,104,454	2,877,419	104,570
Expenditures:				
Current:				
General Government:				
Legislative and Executive	-	-	-	123,887
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	2,116,970	2,629,533	-
Health	10,815,790	-	-	-
Human Services	-	-	-	-
Intergovernmental	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	10,815,790	2,116,970	2,629,533	123,887
Excess of Revenues Over (Under) Expenditures	1,587,987	(12,516)	247,886	(19,317)
Other Financing Sources (Uses):				
Sale of Fixed Assets	-	-	-	-
Operating Transfers - In	-	-	-	-
Operating Transfers - Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,587,987	(12,516)	247,886	(19,317)
Fund Balances (Deficits) at Beginning of Year	2,343,402	934,166	(224,103)	98,239
Increase (Decrease) in Reserve for Inventory	1,473	-	(3)	-
Fund Balances at End of Year	\$ 3,932,862	921,650	23,780	78,922

Motor Vehicle Permissive	Commissary	Child Support Enforcement	Certificate of Title Administration	Other Special Revenue Funds	Totals 1999
-	-	-	-	155,871	25,496,178
-	461,793	752,037	1,208,583	1,706,826	8,221,289
-	-	-	-	37,776	355,293
1,748,874	-	5,863,267	7,834	6,276,967	81,481,259
-	-	-	-	124,457	124,457
-	-	-	-	48,611	86,286
-	-	-	21	4,022	314,843
1,748,874	461,793	6,615,304	1,216,438	8,354,530	116,079,605
-	-	-	1,071,195	1,110,280	4,263,572
-	-	-	-	494,354	494,354
-	437,452	-	-	2,360,650	2,798,102
-	-	5,444,621	-	4,288,725	26,670,378
-	-	-	-	-	36,333,045
-	-	-	-	-	40,329,497
1,529,327	-	-	-	-	1,529,327
-	-	-	-	-	55,585
-	-	-	-	-	79,976
1,529,327	437,452	5,444,621	1,071,195	8,254,009	112,553,836
219,547	24,341	1,170,683	145,243	100,521	3,525,769
-	-	-	-	-	13,444
-	-	-	-	302,506	1,359,912
-	-	-	(90,600)	(51,560)	(401,282)
-	-	-	(90,600)	250,946	972,074
219,547	24,341	1,170,683	54,643	351,467	4,497,843
1,257,355	73,592	(2,130)	181,119	2,535,500	31,718,281
-	(6,755)	(86)	(47)	(105)	(1,137)
1,476,902	91,178	1,168,467	235,715	2,886,862	36,214,987

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Motor Vehicle
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 4,439,997	2,189,997	2,119,164	(70,833)
Charges for Services	402,830	402,830	351,131	(51,699)
Fines and Forfeitures	436,844	436,844	349,050	(87,794)
Intergovernmental	7,592,571	8,967,571	10,268,556	1,300,985
Other	618,356	618,356	440,883	(177,473)
Total Revenues	13,490,598	12,615,598	13,528,784	913,186
Expenditures:				
Current:				
Public Works				
Motor Vehicle				
Personal Services	3,718,004	3,682,981	3,341,102	341,879
Materials and Supplies	888,956	693,003	675,988	17,015
Contractual Services	6,536,199	9,738,963	9,298,645	440,318
Capital Outlay	401,206	541,828	541,442	386
Other	445,000	124,000	123,280	720
Total Expenditures	11,989,365	14,780,775	13,980,457	800,318
Excess of Revenues Over (Under) Expenditures	1,501,233	(2,165,177)	(451,673)	1,713,504
Other Financing Sources (Uses):				
Other Financing Sources	11,546	11,546	476,231	464,685
Operating Transfers - Out	-	(383,064)	(383,064)	-
Total Other Financing Sources (Uses)	11,546	(371,518)	93,167	464,685
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	1,512,779	(2,536,695)	(358,506)	2,178,189
Fund Balance at Beginning of Year	2,049,147	2,049,147	2,049,147	-
Prior Year Encumbrances Appropriated	1,656,439	1,656,439	1,656,439	-
Fund Balance at End of Year	\$ 5,218,365	1,168,891	3,347,080	2,178,189

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Dog and Kennel
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 320,000	320,000	366,641	46,641
Fines and Forfeitures	30,000	30,000	36,584	6,584
Total Revenues	350,000	350,000	403,225	53,225
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	222,450	236,518	235,304	1,214
Materials and Supplies	13,500	13,500	10,310	3,190
Contractual Services	103,800	103,800	102,706	1,094
Capital Outlay	1,000	1,000	-	1,000
Other	40,427	38,484	24,037	14,447
Total Expenditures	381,177	393,302	372,357	20,945
Excess of Revenues Over (Under) Expenditures	(31,177)	(43,302)	30,868	74,170
Fund Balance at Beginning of Year	54,411	54,411	54,411	-
Prior Year Encumbrances Appropriated	977	977	977	-
Fund Balance at End of Year	\$ 24,211	12,086	86,256	74,170

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Human Services
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 12,355,113	15,310,573	15,078,729	(231,844)
Other	600,000	600,000	534,234	(65,766)
Total Revenues	12,955,113	15,910,573	15,612,963	(297,610)
Expenditures:				
Current:				
Human Services				
Human Services				
Personal Services	6,321,381	6,042,381	6,021,737	20,644
Materials and Supplies	205,910	225,910	183,919	41,991
Contractual Services	7,858,091	10,128,239	9,064,516	1,063,723
Capital Outlay	43,971	83,971	83,386	585
Other	685,375	694,228	465,649	228,579
Total Expenditures	15,114,728	17,174,729	15,819,207	1,355,522
Excess of Revenues Over (Under) Expenditures	(2,159,615)	(1,264,156)	(206,244)	1,057,912
Other Financing Sources:				
Other Financing Sources	7,820	7,820	22	(7,798)
Operating Transfers - In	934,887	934,887	947,406	12,519
Total Other Financing Sources	942,707	942,707	947,428	4,721
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,216,908)	(321,449)	741,184	1,062,633
Fund Balance at Beginning of Year	734,277	734,277	734,277	-
Prior Year Encumbrances Appropriated	1,216,909	1,216,909	1,216,909	-
Fund Balance at End of Year	\$ 734,278	1,629,737	2,692,370	1,062,633

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 2,000,000	2,000,000	2,065,348	65,348
Other	-	-	100	100
Total Revenues	2,000,000	2,000,000	2,065,448	65,448
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
Real Estate Assessment				
Personal Services	1,518,204	1,485,704	1,405,971	79,733
Materials and Supplies	79,439	84,939	83,299	1,640
Contractual Services	531,809	542,809	382,429	160,380
Capital Outlay	104,892	119,892	115,108	4,784
Other	7,231	8,231	7,770	461
Total Expenditures	2,241,575	2,241,575	1,994,577	246,998
Excess of Revenues Over (Under) Expenditures	(241,575)	(241,575)	70,871	312,446
Other Financing Sources:				
Other Financing Sources	-	-	56	56
Total Other Financing Sources	-	-	56	56
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(241,575)	(241,575)	70,927	312,502
Fund Balance at Beginning of Year	965,837	965,837	965,837	-
Prior Year Encumbrances Appropriated	40,371	40,371	40,371	-
Fund Balance at End of Year	\$ 764,633	764,633	1,077,135	312,502

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Alcohol and Drug Addiction Service
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 57,000	57,000	62,089	5,089
Intergovernmental	3,198,537	3,198,537	3,926,885	728,348
Total Revenues	3,255,537	3,255,537	3,988,974	733,437
Expenditures:				
Current:				
Health				
Alcohol and Drug Addiction				
Personal Services	282,584	280,284	274,683	5,601
Materials and Supplies	3,148	3,648	3,629	19
Contractual Services	3,393,629	3,528,379	3,300,852	227,527
Other	66,186	96,186	81,407	14,779
Total Expenditures	3,745,547	3,908,497	3,660,571	247,926
Excess of Revenues Over (Under) Expenditures	(490,010)	(652,960)	328,403	981,363
Other Financing Sources:				
Other Financing Sources	9,809	9,809	87,542	77,733
Operating Transfers - In	170,000	110,339	110,000	(339)
Total Other Financing Sources	179,809	120,148	197,542	77,394
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(310,201)	(532,812)	525,945	1,058,757
Fund Balance at Beginning of Year	711,132	711,132	711,132	-
Prior Year Encumbrances Appropriated	310,200	310,200	310,200	-
Fund Balance at End of Year	\$ 711,131	488,520	1,547,277	1,058,757

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Mental Retardation
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 10,635,577	10,635,577	9,776,611	(858,966)
Charges for Services	300,600	300,600	506,729	206,129
Intergovernmental	9,029,500	9,029,500	10,713,133	1,683,633
Other	434,500	399,500	58	(399,442)
Total Revenues	20,400,177	20,365,177	20,996,531	631,354
Expenditures:				
Current:				
Health				
Mental Retardation				
Personal Services	11,444,000	11,441,987	11,385,067	56,920
Materials and Supplies	725,710	710,710	654,051	56,659
Contractual Services	8,746,931	9,141,244	8,265,440	875,804
Capital Outlay	2,137,404	1,718,904	1,635,158	83,746
Other	865,230	1,043,430	747,307	296,123
Total Expenditures	23,919,275	24,056,275	22,687,023	1,369,252
Excess of Revenues Over (Under) Expenditures	(3,519,098)	(3,691,098)	(1,690,492)	2,000,606
Other Financing Sources (Uses):				
Other Financing Sources	-	-	48,621	48,621
Operating Transfers - Out	-	(354,000)	-	354,000
Total Other Financing Sources (Uses)	-	(354,000)	48,621	402,621
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,519,098)	(4,045,098)	(1,641,871)	2,403,227
Fund Balance at Beginning of Year	9,178,481	9,178,481	9,178,481	-
Prior Year Encumbrances Appropriated	1,412,450	1,412,450	1,412,450	-
Fund Balance at End of Year	\$ 7,071,833	6,545,833	8,949,060	2,403,227

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Children Services
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 6,836,107	6,836,107	7,194,387	358,280
Intergovernmental	9,591,354	9,591,354	8,779,910	(811,444)
Other	3,600	3,600	3,393	(207)
Total Revenues	16,431,061	16,431,061	15,977,690	(453,371)
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	5,882,708	5,845,402	5,240,506	604,896
Materials and Supplies	168,072	195,378	160,298	35,080
Contractual Services	14,567,846	14,612,846	11,255,511	3,357,335
Other	485,928	450,928	360,117	90,811
Total Expenditures	21,104,554	21,104,554	17,016,432	4,088,122
Excess of Revenues Over (Under) Expenditures	(4,673,493)	(4,673,493)	(1,038,742)	3,634,751
Other Financing Sources:				
Other Financing Sources	4,992	4,992	2,827	(2,165)
Total Other Financing Sources	4,992	4,992	2,827	(2,165)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(4,668,501)	(4,668,501)	(1,035,915)	3,632,586
Fund Balance at Beginning of Year	3,941,714	3,941,714	3,941,714	-
Prior Year Encumbrances Appropriated	1,530,542	1,530,542	1,530,542	-
Fund Balance at End of Year	\$ 803,755	803,755	4,436,341	3,632,586

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Charges in Fund Balance-Budget and Actual
Senior Citizens Levy
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 4,500,000	4,050,000	4,433,167	383,167
Intergovernmental		450,000	462,869	12,869
Total Revenues	4,500,000	4,500,000	4,896,036	396,036
Expenditures:				
Human Services				
Senior Citizens Levy				
Contractual Services	5,944,068	5,944,068	4,552,281	1,391,787
Total Expenditures	5,944,068	5,944,068	4,552,281	1,391,787
Excess of Revenues Over (Under) Expenditures	(1,444,068)	(1,444,068)	343,755	1,787,823
Other Financing Sources:				
Other Financing Sources	-	-	58	58
Total Other Financing Sources	-	-	58	58
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,444,068)	(1,444,068)	343,813	1,787,881
Fund Balance at Beginning of Year	4,377,727	4,377,727	4,377,727	-
Prior Year Encumbrances Appropriated	857,977	857,977	857,977	-
Fund Balance at End of Year	\$ 3,791,636	3,791,636	5,579,517	1,787,881

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 County Care Facility
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 434,380	434,380	764,183	329,803
Intergovernmental	4,464,376	4,264,376	3,889,426	(374,950)
Other	-	-	3,712	3,712
Total Revenues	4,898,756	4,698,756	4,657,321	(41,435)
Expenditures:				
Current:				
Human Services				
County Care Facility				
Personal Services	3,743,606	3,901,505	3,859,356	42,149
Materials and Supplies	581,928	638,043	637,156	887
Contractual Services	503,280	522,765	517,073	5,692
Capital Outlay	140,933	151,833	142,273	9,560
Other	21,252	24,252	20,774	3,478
Total Expenditures	4,990,999	5,238,398	5,176,632	61,766
Excess of Revenues Over (Under) Expenditures	(92,243)	(539,642)	(519,311)	20,331
Other Financing Sources:				
Other Financing Sources	-	-	3,819	3,819
Total Other Financing Sources	-	-	3,819	3,819
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(92,243)	(539,642)	(515,492)	24,150
Fund Balance at Beginning of Year	495,073	495,073	495,073	-
Prior Year Encumbrances Appropriated	88,393	88,393	88,393	-
Fund Balance at End of Year	\$ 491,223	43,824	67,974	24,150

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Mental Health
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 1,698,267	1,707,001	1,722,858	15,857
Intergovernmental	9,981,211	9,972,477	10,746,094	773,617
Other	402,531	402,531	1,008,039	605,508
Total Revenues	12,082,009	12,082,009	13,476,991	1,394,982
Expenditures:				
Current:				
Health				
Mental Health				
Personal Services	632,218	668,918	661,611	7,307
Materials and Supplies	107,132	119,132	90,633	28,499
Contractual Services	13,775,122	14,024,543	12,916,424	1,108,119
Capital Outlay	89,608	80,487	74,090	6,397
Other	314,519	25,519	23,740	1,779
Total Expenditures	14,918,599	14,918,599	13,766,498	1,152,101
Excess of Revenues Over (Under) Expenditures	(2,836,590)	(2,836,590)	(289,507)	2,547,083
Other Financing Sources:				
Other Financing Sources	-	-	1,895	1,895
Total Other Financing Sources	-	-	1,895	1,895
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(2,836,590)	(2,836,590)	(287,612)	2,548,978
Fund Balance at Beginning of Year	862,905	862,905	862,905	-
Prior Year Encumbrances Appropriated	2,010,503	2,010,503	2,010,503	-
Fund Balance at End of Year	\$ 36,818	36,818	2,585,796	2,548,978

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Community Development
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	1,150	1,150
Intergovernmental	900,000	2,240,000	2,065,630	(174,370)
Interest	100,000	100,000	37,520	(62,480)
Other	-	-	182,357	182,357
Total Revenues	1,000,000	2,340,000	2,286,657	(53,343)
Expenditures:				
Current:				
Public Works				
Community Development				
Personal Services	-	89,117	89,117	-
Contractual Services	676,000	2,037,426	2,036,897	529
Other	968,874	848,718	298,593	550,125
Total Expenditures	1,644,874	2,975,261	2,424,607	550,654
Excess of Revenues Over (Under) Expenditures	(644,874)	(635,261)	(137,950)	497,311
Fund Balance at Beginning of Year	677,558	677,558	677,558	-
Fund Balance at End of Year	\$ 32,684	42,297	539,608	497,311

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Job Training Partnership Act
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 2,342,055	2,667,055	2,671,643	4,588
Other	-	-	205,776	205,776
Total Revenues	2,342,055	2,667,055	2,877,419	210,364
Expenditures:				
Current:				
Public Works				
Job Training Partnership Act				
Personal Services	1,040,141	1,136,502	1,132,975	3,527
Materials and Supplies	49,984	42,059	41,213	846
Contractual Services	1,226,382	1,399,767	1,387,305	12,462
Capital Outlay	59,864	132,253	128,864	3,389
Other	31,453	22,243	20,869	1,374
Total Expenditures	2,407,824	2,732,824	2,711,226	21,598
Excess of Revenues Over (Under) Expenditures	(65,769)	(65,769)	166,193	231,962
Other Financing Sources:				
Other Financing Sources	-	-	6,319	6,319
Operating Transfer - In	-	-	-	-
Total Other Financing Sources	-	-	6,319	6,319
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(65,769)	(65,769)	172,512	238,281
Fund Balance at Beginning of Year	45,442	45,442	45,442	-
Prior Year Encumbrances Appropriated	65,768	65,768	65,768	-
Fund Balance at End of Year	\$ 45,441	45,441	283,722	238,281

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Miami Conservancy
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 214,000	99,440	94,477	(4,963)
Intergovernmental	-	10,000	10,093	93
Total Revenues	214,000	109,440	104,570	(4,870)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Miami Conservancy				
Other	124,000	124,000	123,887	113
Total Expenditures	124,000	124,000	123,887	113
Excess of Revenues Over (Under) Expenditures	90,000	(14,560)	(19,317)	(4,757)
Fund Balance at Beginning of Year	98,239	98,239	98,239	-
Fund Balance at End of Year	\$ 188,239	83,679	78,922	(4,757)

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Motor Vehicle Permissive
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 1,500,000	1,500,000	1,748,874	248,874
Total Revenues	1,500,000	1,500,000	1,748,874	248,874
Expenditures:				
Current:				
Intergovernmental				
Motor Vehicle Permissive				
Intergovernmental	1,500,000	1,530,000	1,529,327	673
Total Expenditures	1,500,000	1,530,000	1,529,327	673
Excess of Revenues Over (Under) Expenditures	-	(30,000)	219,547	249,547
Fund Balance at Beginning of Year	1,257,355	1,257,355	1,257,355	-
Fund Balance at End of Year	\$ 1,257,355	1,227,355	1,476,902	249,547

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Child Support Enforcement
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 640,000	740,000	752,963	12,963
Intergovernmental	5,261,500	6,061,500	5,863,267	(198,233)
Other	70,000	70,000	53,473	(16,527)
Total Revenues	5,971,500	6,871,500	6,669,703	(201,797)
Expenditures:				
Current:				
Public Works				
Child Support Enforcement				
Personal Services	3,435,500	3,211,035	3,139,972	71,063
Materials and Supplies	217,887	190,387	144,566	45,821
Contractual Services	2,249,464	2,676,761	1,946,716	730,045
Capital Outlay	31,657	11,657	9,955	1,702
Other	197,286	211,286	205,939	5,347
Total Expenditures	6,131,794	6,301,126	5,447,148	853,978
Excess of Revenues Over (Under) Expenditures	(160,294)	570,374	1,222,555	652,181
Other Financing Sources:				
Other Financing Sources	-	-	2,877	2,877
Total Other Financing Sources	-	-	2,877	2,877
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(160,294)	570,374	1,225,432	655,058
Fund Balance at Beginning of Year	110,032	110,032	110,032	-
Prior Year Encumbrances Appropriated	160,294	160,294	160,294	-
Fund Balance at End of Year	\$ 110,032	840,700	1,495,758	655,058

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Certificate of Title Administration
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 1,130,000	1,130,000	1,220,064	90,064
Intergovernmental	-	-	7,834	7,834
Other	-	-	21	21
Total Revenues	1,130,000	1,130,000	1,227,919	97,919
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
Certificate of Title Administration				
Personal Services	923,541	947,710	939,787	7,923
Materials and Supplies	42,665	42,665	42,174	491
Contractual Services	89,529	78,029	74,224	3,805
Capital Outlay	-	15,000	13,934	1,066
Other	600	600	553	47
Total Expenditures	1,056,335	1,084,004	1,070,672	13,332
Excess of Revenues Over Expenditures	73,665	45,996	157,247	111,251
Other Financing (Uses):				
Operating Transfers - Out	-	(90,600)	(90,600)	-
Total Other Financing (Uses)	-	(90,600)	(90,600)	-
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	73,665	(44,604)	66,647	111,251
Fund Balance at Beginning of Year	113,925	113,925	113,925	-
Prior Year Encumbrances Appropriated	11,773	11,773	11,773	-
Fund Balance at End of Year	\$ 199,363	81,094	192,345	111,251

Butler County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
Regional Transit Authority
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	-	-	12,575	12,575
Intergovernmental	\$ 13,680,000	3,460,000	2,284,518	(1,175,482)
Other	-	-	48,599	48,599
Total Revenues	13,680,000	3,460,000	2,345,692	(1,114,308)
Expenditures:				
Current:				
Public Works				
Regional Transit Authority				
Personal Services	246,012	537,253	514,790	22,463
Materials and Supplies	23,741	26,454	26,451	3
Contractual Services	1,478,367	1,030,761	222,705	808,056
Capital Outlay	12,176,080	1,976,970	1,942,814	34,156
Other	2,500	140,743	140,396	347
Total Expenditures	13,926,700	3,712,181	2,847,156	865,025
Excess of Revenues (Under) Expenditures	(246,700)	(252,181)	(501,464)	(249,283)
Other Financing Sources:				
Other Financing Sources	-	-	26,910	26,910
Operating Transfers - In	250,000	250,000	250,000	-
Total Other Financing Sources	250,000	250,000	276,910	26,910
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	3,300	(2,181)	(224,554)	(222,373)
Fund Balance at Beginning of Year	2,063	2,063	2,063	-
Prior Year Encumbrances Appropriated	118	118	118	-
Fund Balance (Deficit) at End of Year	\$ 5,481	-	(222,373)	(222,373)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Litter Control Grant
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 155,899	187,389	183,622	(3,767)
Other	-	-	11,244	11,244
Total Revenues	155,899	187,389	194,866	7,477
Expenditures:				
Current:				
Public Works				
Litter Control				
Personal Services	101,384	99,294	95,712	3,582
Materials and Supplies	13,508	14,788	12,334	2,454
Contractual Services	44,503	62,253	50,177	12,076
Capital Outlay	32,045	23,045	22,721	324
Other	37,959	41,559	33,370	8,189
Total Expenditures	229,399	240,939	214,314	26,625
Excess of Revenues Over (Under) Expenditures	(73,500)	(53,550)	(19,448)	34,102
Other Financing Sources:				
Other Financing Sources	-	-	400	400
Operating Transfers-In	40,136	8,646	1,000	(7,646)
Total Other Financing Sources	40,136	8,646	1,400	(7,246)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(33,364)	(44,904)	(18,048)	26,856
Fund Balance at Beginning of Year	11,766	11,766	11,766	-
Prior Year Encumbrances Appropriated	33,140	33,140	33,140	-
Fund Balance at End of Year	\$ 11,542	2	26,858	26,856

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Treasurer Bill Fees
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 9,800	9,800	19,188	9,388
Total Revenues	9,800	9,800	19,188	9,388
Expenditures:				
General Government -				
Legislative and Executive				
Treasurer Bill Fees				
Personal Services	10,000	10,950	3,464	7,486
Total Expenditures	10,000	10,950	3,464	7,486
Excess of Revenues Over (Under) Expenditures	(200)	(1,150)	15,724	16,874
Fund Balance at Beginning of Year	9,912	9,912	9,912	-
Fund Balance at End of Year	\$ 9,712	8,762	25,636	16,874

Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
BMV Deputy Registrar
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 140,000	150,000	148,206	(1,794)
Total Revenues	140,000	150,000	148,206	(1,794)
Expenditures:				
General Government:				
Legislative and Executive				
BMV Deputy Registrar				
Personal Services	108,600	132,450	131,074	1,376
Materials & Supplies	3,285	3,285	3,070	215
Contractual Services	37,226	37,226	32,138	5,088
Capital Outlay	1,000	1,000	871	129
Other	1,015	1,015	858	157
Total Expenditures	151,126	174,976	168,011	6,965
Excess of Revenues Over (Under) Expenditures	(11,126)	(24,976)	(19,805)	5,171
Other Financing Sources:				
Advances - In	-	15,000	15,000	-
Total Other Financing Sources	-	15,000	15,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(11,126)	(9,976)	(4,805)	5,171
Fund Balance at Beginning of Year	10,976	10,976	10,976	-
Prior Year Encumbrances Appropriated	2,776	2,776	2,776	-
Fund Balance at End of Year	\$ 2,626	3,776	8,947	5,171

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Treasurer Prepayment Interest
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ 48,000	48,000	48,013	13
Total Revenues	48,000	48,000	48,013	13
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Treasurer Prepayment Interest				
Personal Services	30,600	30,600	270	30,330
Materials and Supplies	4,875	4,875	1,864	3,011
Contractual Services	5,000	5,000	-	5,000
Other	2,000	2,000	-	2,000
Total Expenditures	42,475	42,475	2,134	40,341
Excess of Revenues Over Expenditures	5,525	5,525	45,879	40,354
Fund Balance at Beginning of Year	147,566	147,566	147,566	-
Prior Year Encumbrances Appropriated	375	375	375	-
Fund Balance at End of Year	\$ 153,466	153,466	193,820	40,354

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Waterway Safety Grant
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 6,000	6,000	6,050	50
Total Revenues	6,000	6,000	6,050	50
Expenditures:				
Current:				
Public Safety				
Waterway Safety Grant				
Personal Services	21,333	21,233	15,308	5,925
Contractual Services	1,867	1,867	924	943
Capital Outlay	-	100	92	8
Other	800	800	424	376
Total Expenditures	24,000	24,000	16,748	7,252
Excess of Revenues Over (Under) Expenditures	(18,000)	(18,000)	(10,698)	7,302
Other Financing Sources:				
Operating Transfers - In	14,000	14,000	7,000	(7,000)
Total Other Financing Sources	14,000	14,000	7,000	(7,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(4,000)	(4,000)	(3,698)	302
Fund Balance at Beginning of Year	8,808	8,808	8,808	-
Fund Balance at End of Year	\$ 4,808	4,808	5,110	302

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Juvenile Rehabilitation Center
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 1,317,310	1,368,310	1,309,642	(58,668)
Total Revenues	1,317,310	1,368,310	1,309,642	(58,668)
Expenditures:				
Current:				
Public Safety				
Juvenile Rehabilitation Center				
Personal Services	1,159,686	1,167,250	1,160,431	6,819
Materials and Supplies	36,631	90,822	74,490	16,332
Contractual Services	137,353	189,233	129,798	59,435
Capital Outlay	-	3,584	3,584	-
Other	89,988	93,009	35,977	57,032
Total Expenditures	1,423,658	1,543,898	1,404,280	139,618
Excess of Revenues Over (Under) Expenditures	(106,348)	(175,588)	(94,638)	80,950
Other Financing Sources:				
Other Financing Sources	80,000	60,000	61,980	1,980
Total Other Financing Sources	80,000	60,000	61,980	1,980
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(26,348)	(115,588)	(32,658)	82,930
Fund Balance at Beginning of Year	188,127	188,127	188,127	-
Prior Year Encumbrances Appropriated	11,764	11,764	11,764	-
Fund Balance at End of Year	\$ 173,543	84,303	167,233	82,930

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Juvenile Accountability
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 148,183	148,183	148,183	-
Total Revenues	148,183	148,183	148,183	-
Expenditures:				
Current:				
Public Safety				
Juvenile Accountability				
Personal Services	151,266	134,801	24,756	110,045
Materials and Supplies	8,433	8,433	6,778	1,655
Capital Outlay	1,300	3,649	2,656	993
Other	3,649	1,300	-	1,300
Total Expenditures	164,648	148,183	34,190	113,993
Excess of Revenues Over (Under) Expenditures	(16,465)	-	113,993	113,993
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ (16,465)	-	113,993	113,993

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Felony Delinquent Care and Custody
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 685,158	685,158	1,299,851	614,693
Total Revenues	685,158	685,158	1,299,851	614,693
Expenditures:				
Current:				
Public Works				
Felony Delinquent Care and Custody				
Personal Services	632,421	682,541	679,939	2,602
Materials and Supplies	19,214	39,714	20,784	18,930
Contractual Services	79,443	93,303	57,749	35,554
Capital Outlay	-	2,100	1,810	290
Other	13,946	23,946	21,686	2,260
Total Expenditures	745,024	841,604	781,968	59,636
Excess of Revenues Over (Under) Expenditures	(59,866)	(156,446)	517,883	674,329
Other Financing Sources:				
Other Financing Sources	-	-	400	400
Total Other Financing Sources	-	-	400	400
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(59,866)	(156,446)	518,283	674,729
Fund Balance at Beginning of Year	501,688	501,688	501,688	-
Prior Year Encumbrances Appropriated	42,995	42,995	42,995	-
Fund Balance at End of Year	\$ 484,817	388,237	1,062,966	674,729

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Americorps
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 10,000	10,000	9,700	(300)
Total Revenues	10,000	10,000	9,700	(300)
Expenditures:				
Current:				
Public Safety				
Americorps				
Personal Services	9,875	10,425	9,990	435
Materials and Supplies	2,002	1,452	131	1,321
Contractual Services	2,000	2,000	142	1,858
Total Expenditures	13,877	13,877	10,263	3,614
Excess of Revenues Over (Under) Expenditures	(3,877)	(3,877)	(563)	3,314
Fund Balance at Beginning of Year	6,018	6,018	6,018	-
Prior Year Encumbrances Appropriated	2	2	2	-
Fund Balance at End of Year	\$ 2,143	2,143	5,457	3,314

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Mobile Data Terminals
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 36,000	36,000	85,856	49,856
Total Revenues	36,000	36,000	85,856	49,856
Expenditures:				
Current:				
Public Safety				
Mobile Data Terminals				
Contractual Services	404,349	404,349	389,799	14,550
Capital Outlay	235,714	235,714	212,471	23,243
Total Expenditures	640,063	640,063	602,270	37,793
Excess of Revenues Over (Under) Expenditures	(604,063)	(604,063)	(516,414)	87,649
Other Financing Sources:				
Operating Transfers - In	12,000	12,000	-	(12,000)
Total Other Financing Sources	12,000	12,000	-	(12,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(592,063)	(592,063)	(516,414)	75,649
Fund Balance at Beginning of Year	7,498	7,498	7,498	-
Prior Year Encumbrances Appropriated	592,063	592,063	592,063	-
Fund Balance at End of Year	\$ 7,498	7,498	83,147	75,649

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Day Reporting Center Grant
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Current:				
Public Safety				
Day Reporting Center Grant				
Personal Services	-	1,260	1,260	-
Other	21,079	21,079	21,079	-
Total Expenditures	21,079	22,339	22,339	-
Excess of Revenues (Under) Expenditures	(21,079)	(22,339)	(22,339)	-
Other Financing Sources:				
Operating Transfers - In	17	17	17	-
Total Other Financing Sources	17	17	17	-
Excess of Revenues and Other Financing Sources (Under) Expenditures	(21,062)	(22,322)	(22,322)	-
Fund Balance at Beginning of Year	2,763	2,763	2,763	-
Prior Year Encumbrances Appropriated	20,983	20,983	20,983	-
Fund Balance at End of Year	\$ 2,684	1,424	1,424	-

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Prosecutors Juvenile VOCA
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 49,773	60,688	57,079	(3,609)
Total Revenues	49,773	60,688	57,079	(3,609)
Expenditures:				
Current:				
Public Works				
Prosecutors Juvenile VOCA				
Personal Services	57,956	66,758	58,017	8,741
Materials and Supplies	2,492	2,992	2,473	519
Contractual Services	1,000	1,750	650	1,100
Capital Outlay	-	4,519	4,214	305
Other	300	800	420	380
Total Expenditures	61,748	76,819	65,774	11,045
Excess of Revenues Over (Under) Expenditures	(11,975)	(16,131)	(8,695)	7,436
Other Financing Sources:				
Operating Transfers - In	-	4,219	20,644	16,425
Total Other Financing Sources	-	4,219	20,644	16,425
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(11,975)	(11,912)	11,949	23,861
Fund Balance at Beginning of Year	12,001	12,001	12,001	-
Fund Balance at End of Year	\$ 26	89	23,950	23,861

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Prosecutors VOCA
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 31,857	36,389	34,501	(1,888)
Total Revenues	31,857	36,389	34,501	(1,888)
Expenditures:				
Current:				
Public Works				
Prosecutors VOCA				
Personal Services	28,543	30,313	28,836	1,477
Materials and Supplies	2,665	2,868	2,417	451
Contractual Services	3,332	3,432	1,630	1,802
Capital Outlay	400	1,600	1,130	470
Other	4,000	6,909	5,975	934
Total Expenditures	38,940	45,122	39,988	5,134
Excess of Revenues Over (Under) Expenditures	(7,083)	(8,733)	(5,487)	3,246
Other Financing Sources:				
Operating Transfers - In	-	2,924	14,637	11,713
Total Other Financing Sources	-	2,924	14,637	11,713
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(7,083)	(5,809)	9,150	14,959
Fund Balance at Beginning of Year	6,744	6,744	6,744	-
Prior Year Encumbrances Appropriated	365	365	365	-
Fund Balance at End of Year	\$ 26	1,300	16,259	14,959

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 State Victims Assistance Act Grant
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 33,500	-	-	-
Total Revenues	33,500	-	-	-
Expenditures:				
Current:				
Public Works				
State Victims Assistance Act Grant				
Personal Services	29,786	897	897	-
Materials and Supplies	2,326	-	-	-
Capital Outlay	7,484	-	-	-
Other	800	12,876	12,876	-
Total Expenditures	40,396	13,773	13,773	-
Excess of Revenues (Under) Expenditures	(6,896)	(13,773)	(13,773)	-
Other Financing (Uses):				
Operating Transfers - Out	-	(6,818)	(6,818)	-
Total Other Financing (Uses)	-	(6,818)	(6,818)	-
Excess of Revenues (Under) Expenditures and Other Financing (Uses)	(6,896)	(20,591)	(20,591)	-
Fund Balance at Beginning of Year	20,591	20,591	20,591	-
Fund Balance at End of Year	\$ 13,695	-	-	-

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Intensive Supervision Probation Grant
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 370,000	748,657	747,668	(989)
Other	-	13	13	-
Total Revenues	370,000	748,670	747,681	(989)
Expenditures:				
Current:				
Public Safety				
Intensive Supervision Probation Grant				
Personal Services	259,440	530,507	495,046	35,461
Materials and Supplies	20,788	38,581	33,619	4,962
Contractual Services	112,046	226,445	210,744	15,701
Capital Outlay	652	652	-	652
Other	24,110	24,124	12,068	12,056
Total Expenditures	417,036	820,309	751,477	68,832
Excess of Revenues Over (Under) Expenditures	(47,036)	(71,639)	(3,796)	67,843
Fund Balance at Beginning of Year	47,278	47,278	47,278	-
Prior Year Encumbrances Appropriated	32,511	32,511	32,511	-
Fund Balance at End of Year	\$ 32,753	8,150	75,993	67,843

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Indigent Guardianship
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 38,000	38,000	37,460	(540)
Total Revenues	38,000	38,000	37,460	(540)
Expenditures:				
Current:				
General Government:				
Judicial				
Indigent Guardianship				
Contractual Services	22,500	22,500	16,366	6,134
Other	20,517	20,517	18,349	2,168
Total Expenditures	43,017	43,017	34,715	8,302
Excess of Revenues Over (Under) Expenditures	(5,017)	(5,017)	2,745	7,762
Fund Balance at Beginning of Year	54,793	54,793	54,793	-
Prior Year Encumbrances Appropriated	517	517	517	-
Fund Balance at End of Year	\$ 50,293	50,293	58,055	7,762

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Probate Court Business
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 3,000	3,000	10,682	7,682
Total Revenues	3,000	3,000	10,682	7,682
Expenditures:				
Current:				
General Government :				
Judicial				
Probate Court Business				
Other	3,207	3,207	3,156	51
Total Expenditures	3,207	3,207	3,156	51
Excess of Revenues Over (Under) Expenditures	(207)	(207)	7,526	7,733
Fund Balance at Beginning of Year	66,617	66,617	66,617	-
Prior Year Encumbrances Appropriated	207	207	207	-
Fund Balance at End of Year	\$ 66,617	66,617	74,350	7,733

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Misdemeanor Jail Reduction Grant
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 27,291	81,991	83,529	1,538
Total Revenues	27,291	81,991	83,529	1,538
Expenditures:				
Current:				
Public Safety				
Misdemeanor Jail Reduction Grant				
Personal Services	-	18,228	16,228	2,000
Contractual Services	27,291	92,708	72,395	20,313
Total Expenditures	27,291	110,936	88,623	22,313
Excess of Revenues Over (Under) Expenditures	-	(28,945)	(5,094)	23,851
Other Financing Sources:				
Advances - In	-	25,000	-	(25,000)
Total Other Financing Sources	-	25,000	-	(25,000)
Excess of Revenues and Other Financing Sources (Under) Expenditures	-	(3,945)	(5,094)	(1,149)
Fund Balance at Beginning of Year	21,535	21,535	21,535	-
Fund Balance at End of Year	\$ 21,535	17,590	16,441	(1,149)

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Sheriffs VOCA Grant
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 49,951	39,981	30,773	(9,208)
Total Revenues	49,951	39,981	30,773	(9,208)
Expenditures:				
Public Safety				
Sheriffs VOCA Grant				
Personal Services	37,296	39,775	37,013	2,762
Materials and Supplies	3,507	650	650	-
Contractual Services	5,875	2,481	2,480	1
Capital Outlay	3,105	-	-	-
Other	578	4,797	4,797	-
Total Expenditures	50,361	47,703	44,940	2,763
Excess of Revenues (Under) Expenditures	(410)	(7,722)	(14,167)	(6,445)
Other Financing Sources:				
Operating Transfers - In	-	-	9,208	9,208
Total Other Financing Sources	-	-	9,208	9,208
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(410)	(7,722)	(4,959)	2,763
Fund Balance at Beginning of Year	8,000	8,000	8,000	-
Prior Year Encumbrances Appropriated	410	410	410	-
Fund Balance at End of Year	\$ 8,000	688	3,451	2,763

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 CBCF-Community Based Correctional Facility
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 1,222,952	2,513,102	2,513,102	-
Total Revenues	1,222,952	2,513,102	2,513,102	-
Expenditures:				
Current:				
Public Safety				
CBCF-Community Based Correctional Facility				
Personal Services	873,104	1,756,157	1,756,157	-
Materials and Supplies	104,419	203,213	202,957	256
Contractual Services	212,365	466,722	466,722	-
Capital Outlay	33,320	89,042	87,266	1,776
Total Expenditures	1,223,208	2,515,134	2,513,102	2,032
Excess of Revenues Over (Under) Expenditures	(256)	(2,032)	-	2,032
Fund Balance at Beginning of Year	1,776	1,776	1,776	-
Prior Year Encumbrances Appropriated	256	256	256	-
Fund Balance at End of Year	\$ 1,776	-	2,032	2,032

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Aquifer Preservation
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 142,000	142,000	155,871	13,871
Total Revenues	142,000	142,000	155,871	13,871
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Acquifer Preservation				
Other	150,369	150,369	150,369	-
Total Expenditures	150,369	150,369	150,369	-
Excess of Revenues Over (Under) Expenditures	(8,369)	(8,369)	5,502	13,871
Other Financing Sources:				
Advances - In	8,369	8,369	-	(8,369)
Total Other Financing Sources	8,369	8,369	-	(8,369)
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	5,502	5,502
Fund Balance at Beginning of Year	60,677	60,677	60,677	-
Fund Balance at End of Year	\$ 60,677	60,677	66,179	5,502

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Ditch Maintenance
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Special Assessments	\$ 80,000	80,000	124,457	44,457
Total Revenues	80,000	80,000	124,457	44,457
Expenditures:				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	144,957	169,178	38,971	130,207
Total Expenditures	144,957	169,178	38,971	130,207
Excess of Revenues Over (Under) Expenditures	(64,957)	(89,178)	85,486	174,664
Fund Balance at Beginning of Year	477,034	477,034	477,034	-
Fund Balance at End of Year	\$ 412,077	387,856	562,520	174,664

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 DTAC Treasurer
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 165,100	165,100	247,368	82,268
Total Revenues	165,100	165,100	247,368	82,268
Expenditures:				
Current:				
General Government:				
Legislative and Executive DTAC Treasurer				
Personal Services	150,600	150,600	147,998	2,602
Materials and Supplies	5,364	13,364	12,351	1,013
Contractual Services	10,000	10,000	3,740	6,260
Capital Outlay	-	20,000	19,894	106
Other	1,000	1,000	110	890
Total Expenditures	166,964	194,964	184,093	10,871
Excess of Revenues Over (Under) Expenditures	(1,864)	(29,864)	63,275	93,139
Other Financing Sources:				
Other Financing Sources	-	-	60	60
Total Other Financing Sources	-	-	60	60
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,864)	(29,864)	63,335	93,199
Fund Balance at Beginning of Year	150,103	150,103	150,103	-
Prior Year Encumbrances Appropriated	1,864	1,864	1,864	-
Fund Balance at End of Year	\$ 150,103	122,103	215,302	93,199

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
DTAC Prosecutor
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	247,048	247,048
Total Revenues	-	-	247,048	247,048
Expenditures:				
Current:				
General Government:				
Legislative and Executive DTAC Prosecutor				
Personal Services	148,758	151,582	150,474	1,108
Materials and Supplies	5,322	5,322	4,162	1,160
Contractual Services	8,000	5,176	4,663	513
Capital Outlay	5,035	5,035	4,980	55
Other	15,000	15,000	14,940	60
Total Expenditures	182,115	182,115	179,219	2,896
 Excess of Revenues Over (Under) Expenditures	 (182,115)	 (182,115)	 67,829	 249,944
 Other Financing Sources:				
Other Financing Sources	150,000	150,000	-	(150,000)
Total Other Financing Sources	150,000	150,000	-	(150,000)
 Excess of Revenues and Other Financing Sources Over (Under) Expenditures	 (32,115)	 (32,115)	 67,829	 99,944
 Fund Balance at Beginning of Year	95,008	95,008	95,008	-
Prior Year Encumbrances Appropriated	357	357	357	-
Fund Balance at End of Year	\$ 63,250	63,250	163,194	99,944

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Recorders Special Equipment
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 502,000	410,576	392,868	(17,708)
Total Revenues	502,000	410,576	392,868	(17,708)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Recorders Special Equipment				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	1,000	1,000	302	698
Capital Outlay	595,014	504,014	469,451	34,563
Total Expenditures	597,014	506,014	469,753	36,261
Excess of Revenues Over (Under) Expenditures	(95,014)	(95,438)	(76,885)	18,553
Fund Balance at Beginning of Year	63,500	63,500	63,500	-
Prior Year Encumbrances Appropriated	32,014	32,014	32,014	-
Fund Balance at End of Year	\$ 500	76	18,629	18,553

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Probate Court Clerk Computer Fees
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 75,000	75,000	82,269	7,269
Total Revenues	75,000	75,000	82,269	7,269
Expenditures:				
Current:				
General Government:				
Judicial				
Probate Court Clerk Computer Fees				
Personal Services	25,340	50,765	48,615	2,150
Capital Outlay	33,124	68,124	66,432	1,692
Total Expenditures	58,464	118,889	115,047	3,842
Excess of Revenues Over (Under) Expenditures	16,536	(43,889)	(32,778)	11,111
Fund Balance at Beginning of Year	271,426	271,426	271,426	-
Prior Year Encumbrances Appropriated	2,464	2,464	2,464	-
Fund Balance at End of Year	\$ 290,426	230,001	241,112	11,111

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Common Pleas Clerk Computer Fees
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 250,000	105,000	103,877	(1,123)
Total Revenues	250,000	105,000	103,877	(1,123)
Expenditures:				
Current:				
General Government:				
Judicial				
Common Pleas Clerk Computer Fees				
Capital Outlay	120,592	144,592	140,647	3,945
Total Expenditures	120,592	144,592	140,647	3,945
Excess of Revenues Over (Under) Expenditures	129,408	(39,592)	(36,770)	2,822
Other Financing (Uses):				
Operating Transfers - Out	(60,684)	(60,687)	(60,684)	3
Total Other Financing (Uses)	(60,684)	(60,687)	(60,684)	3
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	68,724	(100,279)	(97,454)	2,825
Fund Balance at Beginning of Year	10,550	10,550	10,550	-
Prior Year Encumbrances Appropriated	93,592	93,592	93,592	-
Fund Balance at End of Year	\$ 172,866	3,863	6,688	2,825

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Juvenile Court Clerk Computer Fees
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 37,000	37,000	36,080	(920)
Total Revenues	37,000	37,000	36,080	(920)
Expenditures:				
Current:				
General Government:				
Judicial				
Juvenile Court Clerk Computer Fees				
Personal Services	13,842	13,876	10,654	3,222
Materials and Supplies	3,588	3,588	3,049	539
Contractual Services	9,000	9,000	8,186	814
Capital Outlay	47,022	53,362	50,419	2,943
Total Expenditures	73,452	79,826	72,308	7,518
Excess of Revenues Over (Under) Expenditures	(36,452)	(42,826)	(36,228)	6,598
Fund Balance at Beginning of Year	30,118	30,118	30,118	-
Prior Year Encumbrances Appropriated	12,710	12,710	12,710	-
Fund Balance at End of Year	\$ 6,376	2	6,600	6,598

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Area Court Clerk Computer Fees
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 194,000	155,145	155,368	223
Total Revenues	194,000	155,145	155,368	223
Expenditures:				
Current:				
General Government:				
Judicial				
Area Court Clerk Computer Fees				
Personal Services	-	1,765	1,756	9
Other	121,408	133,408	129,648	3,760
Total Expenditures	121,408	135,173	131,404	3,769
Excess of Revenues Over Expenditures	72,592	19,972	23,964	3,992
Other Financing (Uses):				
Operating Transfers - Out	(29,104)	(29,104)	-	29,104
Total Other Financing (Uses)	(29,104)	(29,104)	-	29,104
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	43,488	(9,132)	23,964	33,096
Fund Balance at Beginning of Year	252,089	252,089	252,089	-
Prior Year Encumbrances Appropriated	106,408	106,408	106,408	-
Fund Balance at End of Year	\$ 401,985	349,365	382,461	33,096

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Probate Court Computer Legal Research
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 13,000	13,000	19,152	6,152
Total Revenues	13,000	13,000	19,152	6,152
Expenditures:				
Current:				
General Government:				
Judicial				
Probate Court Computer Legal Research				
Materials and Supplies	3,000	3,000	2,277	723
Capital Outlay	13,125	21,625	20,400	1,225
Total Expenditures	16,125	24,625	22,677	1,948
Excess of Revenues Over (Under) Expenditures	(3,125)	(11,625)	(3,525)	8,100
Fund Balance at Beginning of Year	128,907	128,907	128,907	-
Prior Year Encumbrances Appropriated	3,125	3,125	3,125	-
Fund Balance at End of Year	\$ 128,907	120,407	128,507	8,100

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Common Pleas Computer Legal Research
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 10,000	10,000	12,781	2,781
Total Revenues	10,000	10,000	12,781	2,781
Expenditures:				
Current:				
General Government:				
Judicial				
Common Pleas Computer Legal Research				
Capital Outlay	10,110	10,110	8,990	1,120
Total Expenditures	10,110	10,110	8,990	1,120
Excess of Revenues Over (Under) Expenditures	(110)	(110)	3,791	3,901
Fund Balance at Beginning of Year	1,249	1,249	1,249	-
Prior Year Encumbrances Appropriated	110	110	110	-
Fund Balance at End of Year	\$ 1,249	1,249	5,150	3,901

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Juvenile Court Computer Legal Research
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 11,000	11,000	10,823	(177)
Total Revenues	11,000	11,000	10,823	(177)
Expenditures:				
Current:				
General Government:				
Judicial				
Juvenile Court Computer Legal Research				
Materials and Supplies	1,485	1,485	1,328	157
Contractual Services	4,000	4,000	2,475	1,525
Capital Outlay	4,540	4,540	3,681	859
Total Expenditures	10,025	10,025	7,484	2,541
Excess of Revenues Over Expenditures	975	975	3,339	2,364
Fund Balance at Beginning of Year	7,866	7,866	7,866	-
Prior Year Encumbrances Appropriated	625	625	625	-
Fund Balance at End of Year	\$ 9,466	9,466	11,830	2,364

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Area Courts Special Projects
 Budget Basis
 For Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 130,000	130,000	238,828	108,828
Total Revenues	130,000	130,000	238,828	108,828
Expenditures:				
Current:				
General Government:				
Judicial				
Area Courts Special Projects				
Personal Services	60,996	60,996	36,047	24,949
Contractual Services	3,600	3,600	159	3,441
Capital Outlay	9,407	19,407	14,923	4,484
Other	-	10,000	4,964	5,036
Total Expenditures	74,003	94,003	56,093	37,910
Excess of Revenues Over Expenditures	55,997	35,997	182,735	146,738
Other Financing (Uses)				
Operating Transfers - Out	-	(39,637)	(39,637)	-
Total Other Financing (Uses)	-	(39,637)	(39,637)	-
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	55,997	(3,640)	143,098	146,738
Fund Balance at Beginning of Year	87,931	87,931	87,931	-
Prior Year Encumbrances Appropriated	9,407	9,407	9,407	-
Fund Balance at End of Year	\$ 153,335	93,698	240,436	146,738

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Domestic Relations Court Computer Legal Research
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 10,000	5,400	5,106	(294)
Total Revenues	10,000	5,400	5,106	(294)
Expenditures:				
Current:				
General Government:				
Judicial				
Domestic Relations Computer Legal Research				
Capital Outlay	12,747	11,547	10,362	1,185
Total Expenditures	12,747	11,547	10,362	1,185
Excess of Revenues Over (Under) Expenditures	(2,747)	(6,147)	(5,256)	891
Fund Balance at Beginning of Year	3,436	3,436	3,436	-
Prior Year Encumbrances Appropriated	2,747	2,747	2,747	-
Fund Balance at End of Year	\$ 3,436	36	927	891

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Area Court Computer Legal Research
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	17,596	17,596
Total Revenues	-	-	17,596	17,596
Expenditures:				
Current:				
General Government				
Judicial				
Area Court Computer Legal Research				
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	17,596	17,596
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	17,596	17,596

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Indigent Drivers Alcohol Treatment
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Fines and Forfeitures	\$ 35,000	35,000	36,120	1,120
Total Revenues	35,000	35,000	36,120	1,120
Expenditures:				
Current:				
Public Safety				
Indigent Drivers Alcohol Treatment				
Other	32,000	32,000	19,308	12,692
Total Expenditures	32,000	32,000	19,308	12,692
Excess of Revenues Over Expenditures	3,000	3,000	16,812	13,812
Fund Balance at Beginning of Year	113,572	113,572	113,572	-
Fund Balance at End of Year	\$ 116,572	116,572	130,384	13,812

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Enforcement and Education
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Fines and Forfeitures	\$ 6,000	6,000	6,600	600
Total Revenues	6,000	6,000	6,600	600
Expenditures:				
Current:				
Public Safety				
Enforcement and Education				
Other	10,417	10,417	8,019	2,398
Total Expenditures	10,417	10,417	8,019	2,398
Excess of Revenues Over (Under) Expenditures	(4,417)	(4,417)	(1,419)	2,998
Fund Balance at Beginning of Year	4,832	4,832	4,832	-
Prior Year Encumbrances Appropriated	417	417	417	-
Fund Balance at End of Year	\$ 832	832	3,830	2,998

Butler County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
All Special Revenue Funds
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 28,465,948	25,660,122	25,496,535	(163,587)
Charges for Services	6,872,710	6,702,831	7,887,573	1,184,742
Fines and Forfeitures	507,844	507,844	428,354	(79,490)
Intergovernmental	84,040,091	82,644,791	85,027,017	2,382,226
Special Assessments	80,000	80,000	124,457	44,457
Interest	148,000	148,000	85,533	(62,467)
Other	2,128,987	2,094,000	2,491,902	397,902
Total Revenues	122,243,580	117,837,588	121,541,371	3,703,783
Expenditures:				
Current:				
General Government:				
Legislative and Executive	4,721,973	4,711,442	4,346,179	365,263
Judicial	543,150	675,014	602,883	72,131
Public Safety	4,047,638	5,928,859	5,515,559	413,300
Public Works	37,361,021	31,889,602	28,565,382	3,324,220
Health	42,964,598	43,276,673	40,486,449	2,790,224
Human Services	47,154,349	49,461,749	42,564,552	6,897,197
Intergovernmental	1,500,000	1,530,000	1,529,327	673
Total Expenditures	138,292,729	137,473,339	123,610,331	13,863,008
Excess of Revenues Over (Under) Expenditures	(16,049,149)	(19,635,751)	(2,068,960)	17,566,791
Other Financing Sources (Uses):				
Other Financing Sources	264,167	244,167	720,017	475,850
Advances - In	8,369	48,369	15,000	(33,369)
Operating Transfers - In	1,421,040	1,337,032	1,359,912	22,880
Operating Transfers - Out	(89,788)	(963,910)	(580,803)	383,107
Total Other Financing Sources (Uses)	1,603,788	665,658	1,514,126	848,468
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(14,445,361)	(18,970,093)	(554,834)	18,415,259
Fund Balance at Beginning of Year	28,568,073	28,568,073	28,568,073	-
Prior Year Encumbrances Appropriated	10,366,918	10,366,918	10,366,918	-
Fund Balance at End of Year	\$ 24,489,630	19,964,898	38,380,157	18,415,259

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Since there is only one debt service fund and the level of budgetary control is no greater than that presented in the combined financial statements, no additional financial statements are presented here.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds). The following are descriptions of each capital projects fund:

Capital Improvement – Finances the majority of capital needs for the County. Its source of revenue is the General Fund.

Road and Bridge Capital Improvement – To account for the County's infrastructure reconstruction and replacement projects which are financed entirely from permissive tax transferred from the General Fund.

Motor Vehicle Issue II – To account for the County's infrastructure reconstruction and replacement projects which are financed mainly through grants from the Ohio Public Works Commission.

CBCF Construction – Butler, Clermont and Warren Counties have jointly gained State funding to build a sixty bed Community Based Correctional Facility. This facility is designed to serve non-violent third and fourth degree felony offenders in their home community. The facility will house male offenders from three to six months and will emphasize public security as well as rehabilitation.

Resolutions II – To account for the construction of a new misdemeanor security facility in the County, funded by both State of Ohio and Butler County funds.

Engineers Union Centre Boulevard – To account for the construction of infrastructure in the Union Township area of the County. Specifically, the improvements are necessary as a result of upgrades being made by the Butler County Transportation Improvement District.

Emergency Roadway Repair – To account for the construction and repair of infrastructure resulting from record snow and rainfall during 1996.

Juvenile Detention Center Construction – To account for the expansion and construction of the Juvenile Detention Center.

Government Services Center – To account for the acquisition and construction of a new office tower located in Hamilton, Ohio (the County seat)

Children Services Board Construction – To account for the relocation, expansion and construction of the new Children Services Board facility.

Mulhauser Road TID SA Construction – To account for the widening and upgrade of Mulhauser Road in the Union Township area of the County.

Union Centre Blvd Extension SA Construction – To account for the extension of Union Centre Blvd. In the Union Township area of the County.

(continued)

Capital Projects Funds (continued)

Lakota Drive Special Assessment – To account for the financing and construction of Lakota Drive in the Union Township area of the County.

Systems Development – To account for the financing and related costs of new information technology.

Jail Construction – To account for the financing, acquisition and construction costs related to a new Butler County jail.

State Route 122 Expansion – To account for improvements to State Route 122.

Engineers Building Expansion – To account for remodeling and expansion of the county engineer's building on Route 4 in Hamilton, Ohio.

Fairfield Township TIF – To account for the financing, acquisition and construction costs related to the development of new infrastructure in the Fairfield Township area of the County.

Union Centre Phase I & III – To account for the financing, upgrade and construction costs related to phases I and III of Union Centre Boulevard which is located in the Union Township area of the County.

Butler County, Ohio

Combining Balance Sheet
All Capital Projects Funds

December 31, 1999

	Capital Improvement	Motor Vehicle Issue II	Engineers Union Centre Boulevard	Emergency Roadway Repair
Assets				
Cash and Cash Equivalents	\$ 751,907	16,137	11,320	92,201
Receivables:				
Special Assessments	-	-	-	-
Due from Other Funds	148,250	-	-	-
Total Assets	\$ 900,157	16,137	11,320	92,201
Liabilities				
Accounts Payable	\$ 99,628	-	-	-
Contracts Payable	113,083	-	-	-
Retainage Payable	-	-	-	-
Interfund Payable	-	-	-	-
Due to Other Funds	225,000	-	-	-
Deferred Revenue	-	-	-	-
Accrued Interest Payable	-	-	-	8,635
Notes Payable	-	-	-	1,055,000
Total Liabilities	437,711	-	-	1,063,635
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	590,193	-	-	-
Unreserved:				
Undesignated (Deficit)	(127,747)	16,137	11,320	(971,434)
Total Fund Equity (Deficit)	462,446	16,137	11,320	(971,434)
Total Liabilities and Fund Equity	\$ 900,157	16,137	11,320	92,201

Juvenile Detention Center Construction	Government Services Center	Children Services Board Construction	Mulhauser Road TID SA Construction
742,939	3,427,845	734,255	1,194,674
-	-	-	641,993
-	-	-	-
742,939	3,427,845	734,255	1,836,667

-	44,428	-	-
283,215	1,837	170,678	-
-	1,539,880	-	-
-	-	-	-
-	-	-	-
-	-	-	641,993
40,500	-	69,800	58,080
1,600,000	-	2,500,000	7,045,000
1,923,715	1,586,145	2,740,478	7,745,073

877,028	3,051,426	331,132	1,033,151
(2,057,804)	(1,209,726)	(2,337,355)	(6,941,557)
(1,180,776)	1,841,700	(2,006,223)	(5,908,406)
742,939	3,427,845	734,255	1,836,667

(continued)

Butler County, Ohio

Combining Balance Sheet
 All Capital Projects Funds
 (continued)
 December 31, 1999

	Union Centre Blvd Extension SA Construction	Lakota Drive Special Assessment	Jail Construction
Assets			
Cash and Cash Equivalents	\$ 606,332	80,960	-
Receivables:			
Special Assessments	-	-	-
Due from Other Funds	-	-	-
Total Assets	\$ 606,332	80,960	-
Liabilities			
Accounts Payable	\$ -	-	5,435
Contracts Payable	-	-	-
Retainage Payable	-	-	-
Interfund Payable	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Accrued Interest Payable	12,820	3,380	-
Notes Payable	1,555,000	410,000	-
Total Liabilities	1,567,820	413,380	5,435
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	558,956	75,577	-
Unreserved:			
Undesignated (Deficit)	(1,520,444)	(407,997)	(5,435)
Total Fund Equity (Deficit)	(961,488)	(332,420)	(5,435)
Total Liabilities and Fund Equity	\$ 606,332	80,960	-

State Route 122 Expansion	Engineers Building Expansion	Fairfield Township TIF	Union Centre Phase I & III	Totals 1999
-	-	1,483,300	4,076,209	13,218,079
-	-	-	-	641,993
-	-	-	-	148,250
-	-	1,483,300	4,076,209	14,008,322
-	-	-	-	149,491
-	-	-	-	568,813
-	-	-	-	1,539,880
-	-	2,580	-	2,580
-	-	-	-	225,000
-	-	-	-	641,993
5,650	2,540	35,410	21,425	258,240
690,000	310,000	3,225,000	4,050,000	22,440,000
695,650	312,540	3,262,990	4,071,425	25,825,997
-	-	1,457,031	-	7,974,494
(695,650)	(312,540)	(3,236,721)	4,784	(19,792,169)
(695,650)	(312,540)	(1,779,690)	4,784	(11,817,675)
-	-	1,483,300	4,076,209	14,008,322

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999

	Capital Improvement	Road and Bridge Capital Improvement	Motor Vehicle Issue II	CBCF Construction
Revenues:				
Charges for Services	\$ -	-	-	-
Intergovernmental	-	-	12,593	3,352
Interest	-	-	281	-
Total Revenues	-	-	12,874	3,352
Expenditures:				
Capital Outlay	1,563,237	418,441	-	3,352
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	1,563,237	418,441	-	3,352
Excess of Revenues Over (Under) Expenditures	(1,563,237)	(418,441)	12,874	-
Other Financing Sources (Uses):				
Operating Transfers - In	1,859,500	-	-	-
Operating Transfers - Out	-	-	-	-
Total Other Financing Sources (Uses)	1,859,500	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	296,263	(418,441)	12,874	-
Fund Balances (Deficit) at Beginning of Year	166,183	418,441	3,263	-
Fund Balances (Deficit) at End of Year	\$ 462,446	-	16,137	-

Resolutions II	Engineers Union Centre Boulevard	Emergency Roadway Repair	Juvenile Detention Center Construction	Government Services Center
-	-	-	-	1,300
-	-	-	23,000	46,000
-	183	-	42,147	546,001
-	183	-	65,147	593,301
-	-	218,458	2,438,341	14,917,887
3,001	-	41,409	45,300	-
3,001	-	259,867	2,483,641	14,917,887
(3,001)	183	(259,867)	(2,418,494)	(14,324,586)
82,533	-	135,712	700,000	76,972
-	-	-	-	-
82,533	-	135,712	700,000	76,972
79,532	183	(124,155)	(1,718,494)	(14,247,614)
(79,532)	11,137	(847,279)	537,718	16,089,314
-	11,320	(971,434)	(1,180,776)	1,841,700

(continued)

Butler County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds (continued)
For the Year Ended December 31, 1999

	Children Services Board Construction	Mulhauser Road TID SA Construction	Union Centre Blvd Extension SA Construction	Lakota Drive SA
Revenues:				
Charges for Services	-	-	-	-
Intergovernmental	-	-	-	-
Interest	65,105	161,523	45,478	4,303
Total Revenues	65,105	161,523	45,478	4,303
Expenditures:				
Capital Outlay	1,585,744	3,972,519	941,044	327,181
Debt Service:				
Interest and Fiscal Charges	89,800	268,969	55,568	9,542
Total Expenditures	1,675,544	4,241,488	996,612	336,723
Excess of Revenues Over (Under) Expenditures	(1,610,439)	(4,079,965)	(951,134)	(332,420)
Other Financing Sources (Uses):				
Operating Transfers - In	-	616,970	-	-
Operating Transfers - Out	(350,000)	-	-	-
Total Other Financing Sources (Uses)	(350,000)	616,970	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,960,439)	(3,462,995)	(951,134)	(332,420)
Fund Balances (Deficit) at Beginning of Year	(45,784)	(2,445,411)	(10,354)	-
Fund Balances (Deficit) at End of Year	(2,006,223)	(5,908,406)	(961,488)	(332,420)

Jail Construction	State Route 122 Expansion	Engineers Building Expansion	Fairfield Township TIF	Union Centre Phase I and III	Totals 1999
-	-	-	-	-	1,300
-	-	-	-	-	84,945
-	-	-	23,689	26,209	914,919
-	-	-	23,689	26,209	1,001,164
5,435	-	-	1,767,969	-	28,159,608
-	27,024	12,087	35,410	21,425	609,535
5,435	27,024	12,087	1,803,379	21,425	28,769,143
(5,435)	(27,024)	(12,087)	(1,779,690)	4,784	(27,767,979)
-	86,551	36,859	-	-	3,595,097
-	-	-	-	-	(350,000)
-	86,551	36,859	-	-	3,245,097
(5,435)	59,527	24,772	(1,779,690)	4,784	(24,522,882)
-	(755,177)	(337,312)	-	-	12,705,207
(5,435)	(695,650)	(312,540)	(1,779,690)	4,784	(11,817,675)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Capital Improvement
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Other	\$ -	-	36,000	36,000
Total Revenues	-	-	36,000	36,000
Expenditures:				
Capital Outlay				
Capital Improvement				
Capital Outlay	1,500,136	2,298,336	2,229,489	68,847
Total Expenditures	1,500,136	2,298,336	2,229,489	68,847
Excess of Revenues Over (Under) Expenditures	(1,500,136)	(2,298,336)	(2,193,489)	104,847
Other Financing Sources:				
Other Financing Sources	-	-	225,000	225,000
Operating Transfers - In	1,317,500	2,120,500	1,859,500	(261,000)
Total Other Financing Sources	1,317,500	2,120,500	2,084,500	(36,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(182,636)	(177,836)	(108,989)	68,847
Fund Balance at Beginning of Year	19,659	19,659	19,659	-
Prior Year Encumbrances Appropriated	182,636	182,636	182,636	-
Fund Balance at End of Year	\$ 19,659	24,459	93,306	68,847

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Road and Bridge Capital Improvement
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Other	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Road and Bridge Capital Improvement				
Contractual Services	1,028,945	418,441	418,441	-
Total Expenditures	1,028,945	418,441	418,441	-
Excess of Revenues (Under) Expenditures	(1,028,945)	(418,441)	(418,441)	-
Other Financing Sources:				
Operating Transfers - In	1,000,000	-	-	-
Total Other Financing Sources	1,000,000	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(28,945)	(418,441)	(418,441)	-
Fund Balance at Beginning of Year	389,496	389,496	389,496	-
Prior Year Encumbrances Appropriated	28,945	28,945	28,945	-
Fund Balance at End of Year	\$ 389,496	-	-	-

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Motor Vehicle Issue II
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 26,040	26,040	12,593	(13,447)
Interest	-	-	257	257
Total Revenues	26,040	26,040	12,850	(13,190)
Expenditures:				
Capital Outlay				
Motor Vehicle Issue II				
Capital Outlay	26,040	26,040	-	26,040
Total Expenditures	26,040	26,040	-	26,040
Excess of Revenues Over Expenditures				
	-	-	12,850	12,850
Fund Balance at Beginning of Year	3,257	3,257	3,257	-
Fund Balance at End of Year	\$ 3,257	3,257	16,107	12,850

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 CBCF Construction
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 3,352	3,352	3,352	-
Total Revenues	3,352	3,352	3,352	-
Expenditures:				
Capital Outlay				
CBCF Construction				
Capital Outlay	3,352	3,352	3,352	-
Total Expenditures	3,352	3,352	3,352	-
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	-	-

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Resolutions II
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay Resolutions II				
Capital Outlay	3,000	-	-	-
Total Expenditures	3,000	-	-	-
 Excess of Revenues Over Expenditures	 (3,000)	 -	 -	 -
Other Financing (Uses):				
Operating Transfers - Out	(261,250)	(307,425)	(307,425)	-
Total Other Financing (Uses)	(261,250)	(307,425)	(307,425)	-
 Excess of Revenues (Under) Expenditures and Other Financing (Uses)	 (264,250)	 (307,425)	 (307,425)	 -
 Fund Balance at Beginning of Year	 304,425	 304,425	 304,425	 -
Prior Year Encumbrances Appropriated	3,000	3,000	3,000	-
Fund Balance at End of Year	\$ 43,175	-	-	-

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Engineers Union Centre Boulevard
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Investment Income	\$ -	-	182	182
Total Revenues	-	-	182	182
Expenditures:				
Capital Outlay				
Engineers Union Centre Blvd				
Contractual Services	11,068	11,068	-	11,068
Total Expenditures	11,068	11,068	-	11,068
Excess of Revenues Over (Under) Expenditures	(11,068)	(11,068)	182	11,250
Fund Balance at Beginning of Year	11,122	11,122	11,122	-
Fund Balance at End of Year	\$ 54	54	11,304	11,250

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Emergency Roadway Repair
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Emergency Roadway Repair				
Contractual Services	278,054	278,054	218,457	59,597
Total Expenditures	278,054	278,054	218,457	59,597
Excess of Revenues Over (Under) Expenditures	(278,054)	(278,054)	(218,457)	59,597
Fund Balance at Beginning of Year	310,658	310,658	310,658	-
Fund Balance at End of Year	\$ 32,604	32,604	92,201	59,597

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Juvenile Detention Center Construction
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	23,000	23,000	-
Investment Income	-	52,000	42,113	(9,887)
Total Revenues	-	75,000	65,113	(9,887)
Expenditures:				
Capital Outlay				
Juvenile Detention Center Construction				
Contractual Services	1,701,892	3,377,959	3,345,881	32,078
Capital Outlay	-	26,000	23,664	2,336
Total Expenditures	1,701,892	3,403,959	3,369,545	34,414
Excess of Revenues Over (Under) Expenditures	(1,701,892)	(3,328,959)	(3,304,432)	24,527
Other Financing Sources (Uses):				
Proceeds of Notes	250,000	1,875,000	1,000,000	(875,000)
Operating Transfers - In	-	-	700,000	700,000
Operating Transfers - Out	-	(23,933)	(23,933)	-
Total Other Financing Sources (Uses)	250,000	1,851,067	1,676,067	(175,000)
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(1,451,892)	(1,477,892)	(1,628,365)	(150,473)
Fund Balance at Beginning of Year	1,390,959	1,390,959	1,390,959	-
Prior Year Encumbrances Appropriated	101,892	101,892	101,892	-
Fund Balance (Deficit) at End of Year	\$ 40,959	14,959	(135,514)	(150,473)

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Government Services Center
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	1,300	1,300
Intergovernmental	-	140,000	46,000	(94,000)
Interest	650,000	650,000	621,118	(28,882)
Total Revenues	650,000	790,000	668,418	(121,582)
Expenditures:				
Capital Outlay				
Government Services Center				
Capital Outlay	18,500,731	19,870,161	19,589,899	280,262
Total Expenditures	18,500,731	19,870,161	19,589,899	280,262
Excess of Revenues Over (Under) Expenditures	(17,850,731)	(19,080,161)	(18,921,481)	158,680
Other Financing Sources:				
Other Financing Sources	-	-	75,000	75,000
Operating Transfers - In	-	-	76,972	76,972
Total Other Financing Sources	-	-	151,972	151,972
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(17,850,731)	(19,080,161)	(18,769,509)	310,652
Fund Balance at Beginning of Year	5,529,433	5,529,433	5,529,433	-
Prior Year Encumbrances Appropriated	13,550,731	13,550,731	13,550,731	-
Fund Balance at End of Year	\$ 1,229,433	3	310,655	310,652

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Children Services Board Construction
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	68,683	68,683
Total Revenues	-	-	68,683	68,683
Expenditures:				
Capital Outlay				
Childrens Service Board Construction				
Contractual Services	2,527,045	2,077,323	1,746,198	331,125
Total Expenditures	2,527,045	2,077,323	1,746,198	331,125
Excess of Revenues Over (Under) Expenditures	(2,527,045)	(2,077,323)	(1,677,515)	399,808
Other Financing (Uses):				
Operating Transfers -Out	-	(449,722)	(449,722)	-
Total Other Financing (Uses)	-	(449,722)	(449,722)	-
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	(2,527,045)	(2,527,045)	(2,127,237)	399,808
Fund Balance at Beginning of Year	2,527,046	2,527,046	2,527,046	-
Fund Balance at End of Year	\$ 1	1	399,809	399,808

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Mulhauser Rd TID SA Construction
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	156,124	156,124
Total Revenues	-	-	156,124	156,124
Expenditures:				
Capital Outlay				
Mulhauser Rd TID SA Construction				
Contractual Services	5,005,670	5,005,670	5,005,670	-
Total Expenditures	5,005,670	5,005,670	5,005,670	-
Excess of Revenues Over (Under) Expenditures	(5,005,670)	(5,005,670)	(4,849,546)	156,124
Fund Balance at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	5,005,670	5,005,670	5,005,670	-
Fund Balance at End of Year	\$ -	-	156,124	156,124

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Union Centre Blvd Extension SA Construction
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Investment Income	\$ -	-	44,283	44,283
Total Revenues	-	-	44,283	44,283
Expenditures:				
Capital Outlay				
Union Centre Blvd Extension SA Construction				
Contractual Services	1,500,000	1,500,000	1,500,000	-
Total Expenditures	1,500,000	1,500,000	1,500,000	-
Excess of Revenues Over (Under) Expenditures	(1,500,000)	(1,500,000)	(1,455,717)	44,283
Other Financing Sources:				
Proceeds of Notes	-	-	1,898	1,898
Total Other Financing Sources	-	-	1,898	1,898
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,500,000)	(1,500,000)	(1,453,819)	46,181
Fund Balance at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	1,500,000	1,500,000	1,500,000	-
Fund Balance at End of Year	\$ -	-	46,181	46,181

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Lakota Drive Special Assessment
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ 2,758	2,758	4,155	1,397
Total Revenues	2,758	2,758	4,155	1,397
Expenditures:				
Capital Outlay				
Lakota Drive Special Assessment				
Contractual Services	402,758	402,758	402,758	-
Total Expenditures	402,758	402,758	402,758	-
Excess of Revenues Over (Under) Expenditures	(400,000)	(400,000)	(398,603)	1,397
Other Financing Sources:				
Proceeds of Notes	400,000	400,000	403,838	3,838
Total Other Financing Sources	400,000	400,000	403,838	3,838
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	5,235	5,235
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	5,235	5,235

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Systems Development
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Investment Income	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Systems Development				
Contractual Services	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Financing Sources:				
Operating Transfers - In	2,500,000	2,500,000	-	(2,500,000)
Total Other Financing Sources	2,500,000	2,500,000	-	(2,500,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	2,500,000	2,500,000	-	(2,500,000)
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 2,500,000	2,500,000	-	(2,500,000)

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Jail Construction
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Jail Construction				
Contractual Services	500,000	500,000	-	500,000
Total Expenditures	500,000	500,000	-	500,000
Excess of Revenues Over (Under) Expenditures	(500,000)	(500,000)	-	500,000
Other Financing Sources:				
Operating Transfers - In	1,000,000	1,000,000	-	(1,000,000)
Total Other Financing Sources	1,000,000	1,000,000	-	(1,000,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	500,000	500,000	-	(500,000)
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 500,000	500,000	-	(500,000)

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Fairfield Township TIF
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	17,096	17,096
Total Revenues	-	-	17,096	17,096
Expenditures:				
Capital Outlay Fairfield Township TIF				
Capital Outlay	1,000,000	3,225,000	3,225,000	-
Total Expenditures	1,000,000	3,225,000	3,225,000	-
Excess of Revenues Over (Under) Expenditures	(1,000,000)	(3,225,000)	(3,207,904)	17,096
Other Financing Sources:				
Proceeds of Notes	3,250,000	3,250,000	3,225,000	(25,000)
Total Other Financing Sources	3,250,000	3,250,000	3,225,000	(25,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	2,250,000	25,000	17,096	(7,904)
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 2,250,000	25,000	17,096	(7,904)

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Union Center Phase I & III
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	7,143	7,143
Total Revenues	-	-	7,143	7,143
Expenditures:				
Capital Outlay				
Union Center Phase I & III				
Contractual Services	4,050,000	4,050,000	-	4,050,000
Total Expenditures	4,050,000	4,050,000	-	4,050,000
Excess of Revenues Over (Under) Expenditures	(4,050,000)	(4,050,000)	7,143	4,057,143
Other Financing Sources:				
Proceeds of Notes	4,050,000	4,050,000	4,050,000	-
Total Other Financing Sources	4,050,000	4,050,000	4,050,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	4,057,143	4,057,143
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	4,057,143	4,057,143

Butler County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balances - Budget and Actual
 Budget Basis
 All Capital Projects Funds
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	1,300	1,300
Intergovernmental	29,392	192,392	84,945	(107,447)
Interest	652,758	704,758	961,154	256,396
Other	-	-	36,000	36,000
Total Revenues	682,150	897,150	1,083,399	186,249
Expenditures:				
General Government:				
Capital Outlay	38,038,691	43,070,162	37,708,809	5,361,353
Total Expenditures	38,038,691	43,070,162	37,708,809	5,361,353
Excess of Revenues Over (Under) Expenditures	(37,356,541)	(42,173,012)	(36,625,410)	5,547,602
Other Financing Sources (Uses)				
Other Financing Sources	-	-	300,000	300,000
Proceeds of Notes	7,950,000	9,575,000	8,680,736	(894,264)
Operating Transfers - In	5,817,500	5,620,500	2,636,472	(2,984,028)
Operating Transfers - Out	(261,250)	(781,080)	(781,080)	-
Total Other Sources Financing Sources (Uses)	13,506,250	14,414,420	10,836,128	(3,578,292)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,850,291)	(27,758,592)	(25,789,282)	1,969,310
Fund Balance at Beginning of Year	10,486,055	10,486,055	10,486,055	-
Prior Year Encumbrances Appropriated	20,372,874	20,372,874	20,372,874	-
Fund Balance at End of Year	\$ 7,008,638	3,100,337	5,069,647	1,969,310

ENTERPRISE FUNDS

The Enterprise Funds are used to account for the County's water, sewer, and airport operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are descriptions of each enterprise fund:

Sewer – To account for the sanitary sewer services provided to individuals and commercial users. The County owns the facilities and the costs of providing these services are financed primarily through user charges. This sewer district has its own separate facilities and rate structure.

Water – To account for the distribution of treated water to individuals and commercial users. The County owns the facilities and the costs of providing these services are financed primarily through user charges. This water district has its own separate facilities and rate structure.

Butler County Regional Airport – To account for the services provided to individual and business users of the regional airport. In July, 1999, the Board of County Commissioners assumed control of the regional airport. The airport has its own separate facilities and infrastructure as well as its own rate structure.

All activities necessary to provide the above services are accounted for in each particular fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and bill collections.

Butler County, Ohio

Combining Balance Sheet
All Enterprise Funds

December 31, 1999

<u>Assets</u>	<u>Sewer</u>	<u>Water</u>	<u>Butler County Regional Airport</u>	<u>Totals 1999</u>
Current Assets:				
Cash and Cash Equivalents	\$ 32,630,317	17,311,349	71,388	50,013,054
Receivables:				
Accounts	1,346,262	1,402,006	-	2,748,268
Interfund	91,000	-	-	91,000
Due from Other Funds	17,430	88,852	292,776	399,058
Due from Other Governments	-	-	149,530	149,530
Materials and Supplies Inventory	70,064	48,689	-	118,753
Prepaid Items	9,974	874	854	11,702
Deferred Charges	3,262,986	1,288,819	-	4,551,805
Total Current Assets	37,428,033	20,140,589	514,548	58,083,170
Restricted Assets:				
Cash and Cash Equivalents	8,269,318	4,517,704	-	12,787,022
Fixed Assets (Net of Accumulated Depreciation)	131,810,710	64,339,525	10,514,282	206,664,517
Total Assets	\$ 177,508,061	88,997,818	11,028,830	277,534,709
Liabilities				
Current Liabilities:				
Accounts Payable	\$ 498,504	1,033,052	-	1,531,556
Contracts Payable	199,276	128,939	203,154	531,369
Accrued Wages and Benefits	290,185	204,494	3,839	498,518
Compensated Absences Payable	222,784	199,096	-	421,880
Retainage Payable	928,429	147,402	-	1,075,831
Interfund Payable	65,869	91,000	-	156,869
Due to Other Funds	225,121	306,346	148,376	679,843
Due to Other Governments	-	-	938	938
Accrued Interest Payable	306,350	313,509	-	619,859
Notes Payable	2,320,000	-	-	2,320,000
Current Portion of General Obligation Bonds Payable	231,392	-	-	231,392
Current Portion of Revenue Bonds Payable	2,824,692	1,085,000	-	3,909,692
Total Current Liabilities	8,112,602	3,508,838	356,307	11,977,747
Payable from Restricted Assets:				
Refundable Deposits	-	52,971	-	52,971
Long-Term Liabilities:				
Advances from Other Funds	-	-	50,000	50,000
General Obligation Bonds Payable (Net of Current Portion)	1,366,770	-	-	1,366,770
Revenue Bonds Payable (Net of Current Portion)	69,208,574	32,365,000	-	101,573,574
Total Liabilities	78,687,946	35,926,809	406,307	115,021,062
Fund Equity				
Contributed Capital	69,466,669	34,077,743	10,640,253	114,184,665
Retained Earnings:				
Reserved:				
Reserved for Revenue Bonds Current Debt Service	6,189,953	2,671,698	-	8,861,651
Reserved for Revenue Bonds Replacement and Improvement	1,448,789	1,331,566	-	2,780,355
Unreserved	21,714,704	14,990,002	(17,730)	36,686,976
Total Retained Earnings	29,353,446	18,993,266	(17,730)	48,328,982
Total Fund Equity	98,820,115	53,071,009	10,622,523	162,513,647
Total Liabilities and Fund Equity	\$ 177,508,061	88,997,818	11,028,830	277,534,709

Butler County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer	Water	Butler County Regional Airport	Totals 1999
Operating Revenues:				
Charges for Services	\$ 12,038,785	16,015,309	16,071	28,070,165
Other Operating Revenues	153,513	103,258	-	256,771
Total Operating Revenues	12,192,298	16,118,567	16,071	28,326,936
Operating Expenses:				
Personal Services	4,523,599	3,200,220	13,452	7,737,271
Contractual Services	1,874,174	11,269,331	45,640	13,189,145
Materials and Supplies	1,428,198	1,854,196	4,709	3,287,103
Other Operating Expenses	367,464	165,097	-	532,561
Depreciation	4,898,639	2,093,108	83,496	7,075,243
Total Operating Expenses	13,092,074	18,581,952	147,297	31,821,323
Operating (Loss)	(899,776)	(2,463,385)	(131,226)	(3,494,387)
Non-Operating Revenues (Expenses):				
Interest Income	1,206,029	416,079	-	1,622,108
(Loss) on Sale of Fixed Assets	(88,214)	-	-	(88,214)
Interest and Fiscal Charges	(3,763,949)	(1,955,232)	-	(5,719,181)
Other non-operating revenue	5,340,284	3,880,631	-	9,220,915
Other non-operating expenses	-	(737,650)	-	(737,650)
Total Non-Operating Revenues (Expenses)	2,694,150	1,603,828	-	4,297,978
Income (loss) before Operating Transfers	1,794,374	(859,557)	(131,226)	803,591
Operating Transfers-In	-	-	30,000	30,000
Net Income (Loss)	1,794,374	(859,557)	(101,226)	833,591
Depreciation on Fixed Assets Acquired by Contributed Capital	1,274,210	757,988	83,496	2,115,694
Retained Earnings at Beginning of Year	26,284,862	19,094,835	-	45,379,697
Retained Earnings at End of Year	29,353,446	18,993,266	(17,730)	48,328,982
Contributed Capital at Beginning of Year	63,295,997	29,838,958	-	93,134,955
Contributions:				
Developers	7,444,882	4,996,773	-	12,441,655
Others	-	-	10,723,749	10,723,749
Depreciation on Fixed Assets Acquired by Contributed Capital	(1,274,210)	(757,988)	(83,496)	(2,115,694)
Contributed Capital at End of Year	69,466,669	34,077,743	10,640,253	114,184,665
Total Fund Equity at End of Year	\$ 98,820,115	53,071,009	10,622,523	162,513,647

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Sewer
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 12,268,600	12,634,405	13,415,607	781,202
Contributed Capital	2,601,300	2,601,300	4,360,707	1,759,407
Special Assessments	-	158,302	173,917	15,615
Interest Income	20,000	1,904,154	903,758	(1,000,396)
Other Non-Operating Revenues	243,400	316,795	805,660	488,865
Other Operating Revenues	-	-	1,000	1,000
Proceeds of Bonds	7,500,000	18,000,000	18,000,000	-
Proceeds of Notes	540,000	-	5,051	5,051
Total Revenues	23,173,300	35,614,956	37,665,700	2,050,744
Expenses:				
Personal Services	4,664,380	4,779,505	4,503,198	276,307
Contractual Services	18,835,162	34,270,322	28,104,807	6,165,515
Claims and Judgments	64,065	35,714	27,053	8,661
Materials and Supplies	1,953,306	1,928,242	1,631,083	297,159
Other Operating Expenses	551,516	379,462	156,393	223,069
Other Non-Operating Expenses	1,693,775	1,563,962	1,004,102	559,860
Capital Outlay	370,731	537,528	387,804	149,724
Total Expenses	28,132,935	43,494,735	35,814,440	7,680,295
Excess of Revenues Over (Under) Expenses	(4,959,635)	(7,879,779)	1,851,260	9,731,039
Operating Transfers - In	1,012,500	1,998,960	-	(1,998,960)
Operating Transfers - Out	(5,980,838)	(9,370,494)	(6,193,776)	3,176,718
Excess of Revenues Over (Under) Expenses and Operating Transfers	(9,927,973)	(15,251,313)	(4,342,516)	10,908,797
Fund Equity at Beginning of Year	16,436,783	16,436,783	16,436,783	-
Prior Year Encumbrances Appropriated	6,527,830	6,527,830	6,527,830	-
Fund Equity at End of Year	\$ 13,036,640	7,713,300	18,622,097	10,908,797

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Water
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 15,106,000	15,191,000	17,264,374	2,073,374
Contributed Capital	2,330,000	2,330,000	3,689,530	1,359,530
Special Assessments	-	41,405	62,865	21,460
Interest Income	455,059	281,117	276,550	(4,567)
Grants	-	138,646	188,646	50,000
Other Non-Operating Revenues	200,000	200,000	155,484	(44,516)
Other Operating Revenues	73,400	98,400	103,258	4,858
Proceeds of Bonds	-	575,000	575,000	-
Proceeds of Notes	1,715,000	-	-	-
Sale of Fixed Assets	2,000	2,000	49	(1,951)
Total Revenues	19,881,459	18,857,568	22,315,756	3,458,188
Expenses:				
Personal Services	3,147,210	3,262,268	3,146,403	115,865
Contractual Services	18,780,597	22,831,560	17,951,122	4,880,438
Claims and Judgements	22,235	15,615	11,164	4,451
Materials and Supplies	2,054,998	2,204,991	1,922,854	282,137
Other Operating Expenses	666,679	96,001	80,929	15,072
Other Non-Operating Expenses	652,707	3,168,507	1,994,677	1,173,830
Capital Outlay	523,381	973,753	898,953	74,800
Total Expenses	25,847,807	32,552,695	26,006,102	6,546,593
Excess of Revenues Over (Under) Expenses	(5,966,348)	(13,695,127)	(3,690,346)	10,004,781
Operating Transfers - In	279,000	1,347,773	50,000	(1,297,773)
Operating Transfers - Out	(2,472,781)	(4,110,742)	(2,452,428)	1,658,314
Excess of Revenues Over (Under) Expenses and Operating Transfers	(8,160,129)	(16,458,096)	(6,092,774)	10,365,322
Fund Equity at Beginning of Year	16,847,035	16,847,035	16,847,035	-
Prior Year Encumbrances Appropriated	3,732,385	3,732,385	3,732,385	-
Fund Equity at End of Year	\$ 12,419,291	4,121,324	14,486,646	10,365,322

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Butler County Regional Airport
Budget Basis
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	156,233	156,233
Total Revenues	-	-	156,233	156,233
Expenses:				
Personal Services	-	10,829	9,487	1,342
Contractual Services	23,000	47,536	45,627	1,909
Materials and Supplies	-	1,000	537	463
Other Non-Operating Expenses	2,000	15,400	717	14,683
Capital Outlay	-	182,000	181,320	680
Total Expenses	25,000	256,765	237,688	19,077
Excess of Revenues (Under) Expenses	(25,000)	(256,765)	(81,455)	175,310
Advances - In	50,000	240,400	50,000	(190,400)
Operating Transfers - In	-	30,000	30,000	-
Excess of Revenues Over (Under) Expenses and Operating Advances and Transfers	25,000	13,635	(1,455)	(15,090)
Fund Equity at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 25,000	13,635	(1,455)	(15,090)

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity - Budget and Actual
Budget Basis
All Enterprise Funds
For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 27,374,600	27,825,405	30,836,214	3,010,809
Contributed Capital	4,931,300	4,931,300	8,050,237	3,118,937
Special Assessments	-	199,707	236,782	37,075
Interest Income	475,059	2,185,271	1,180,308	(1,004,963)
Grants	-	138,646	188,646	50,000
Other Non-Operating Revenues	443,400	516,795	961,144	444,349
Other Operating Revenues	73,400	98,400	104,258	5,858
Proceeds of Bonds	7,500,000	18,575,000	18,575,000	-
Proceeds of Notes	2,255,000	-	5,051	5,051
Sale of Fixed Assets	2,000	2,000	49	(1,951)
Total Revenues	43,054,759	54,472,524	60,137,689	5,665,165
Expenses:				
Personal Services	7,811,590	8,052,602	7,659,088	393,514
Contractual Services	37,638,759	57,149,418	46,101,556	11,047,862
Claims and Judgments	86,300	51,329	38,217	13,112
Materials and Supplies	4,008,304	4,134,233	3,554,474	579,759
Other Operating Expenses	1,218,195	475,463	237,322	238,141
Other Non-Operating Expenses	2,348,482	4,747,869	2,999,496	1,748,373
Capital Outlay	894,112	1,693,281	1,468,077	225,204
Total Expenses	54,005,742	76,304,195	62,058,230	14,245,965
Excess of Revenues Over (Under) Expenses	(10,950,983)	(21,831,671)	(1,920,541)	19,911,130
Advances In	50,000	240,400	50,000	(190,400)
Operating Transfers - In	1,291,500	3,376,733	80,000	(3,296,733)
Operating Transfers - Out	(8,453,619)	(13,481,236)	(8,646,204)	4,835,032
Excess of Revenues Over (Under) Expenses and Operating Advances and Transfers	(18,063,102)	(31,695,774)	(10,436,745)	21,259,029
Fund Equity at Beginning of Year	33,283,818	33,283,818	33,283,818	-
Prior Year Encumbrances Appropriated	10,260,215	10,260,215	10,260,215	-
Fund Equity at End of Year	\$ 25,480,931	11,848,259	33,107,288	21,259,029

Butler County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds

For the Year Ended December 31, 1999

	Butler County			Totals 1999
	Sewer	Water	Regional Airport	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 12,687,503	16,933,160	16,071	29,636,734
Cash Paid for Employee Services and Benefits	(4,503,198)	(3,146,403)	(9,487)	(7,659,088)
Cash Paid to Suppliers	(2,801,364)	(11,980,457)	(50,265)	(14,832,086)
Cash Payments for Quasi External transactions with Other Funds	(440,190)	(317,066)	-	(757,256)
Tap in Fees	4,360,707	3,689,530	-	8,050,237
Other Operating Revenues	1,000	103,258	-	104,258
Other Operating Expenses	(328,123)	(168,530)	-	(496,653)
Other Non-Operating Revenues	979,577	218,398	-	1,197,975
Other Non-Operating Expenses	(19,675)	(751,859)	-	(771,534)
Net Cash Provided by(Used for) Operating Activities	9,936,237	4,580,031	(43,681)	14,472,587
Cash Flows from Non-capital Financing Activities:				
Operating transfers in from other funds	149	50,000	30,000	80,149
Operating transfers out to other funds	(50,000)	-	-	(50,000)
Operating Grants	-	188,646	-	188,646
Cash received for short term loans	-	189,929	-	189,929
Proceeds from interfund loan	-	-	50,000	50,000
Net Cash provided by Non-capital Financing Activities	(49,851)	428,575	80,000	458,724
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Revenue Bonds	28,160,000	17,140,000	-	45,300,000
Proceeds from Sale of Notes	4,615,000	-	-	4,615,000
Aquisition and Construction of Capital Assets Grants	(12,933,825)	(4,356,302)	(301,316)	(17,591,443)
Interest paid on General Obligation Notes and Bonds	(532,241)	(358,550)	-	(890,791)
Principal paid on General Obligation Notes and Bonds	(12,913,402)	(12,445,000)	-	(25,358,402)
Interest and Fiscal Charges on Revenue Bonds	(3,400,598)	(1,754,403)	-	(5,155,001)
Principal Paid on Revenue Bonds	(1,650,000)	(3,640,000)	-	(5,290,000)
Issuance Cost Revenue Bonds	-	(396,919)	-	(396,919)
Capital Contributed by Regional Airport Authority	-	-	212,885	212,885
Net Cash provided by Capital and Related Financing Activities	1,344,934	(5,811,174)	35,069	(4,431,171)
Cash Flows from Investing Activities:				
Interest and Dividends on Investments	1,206,029	416,079	-	1,622,108
Net Cash Provided by Investing Activities	1,206,029	416,079	-	1,622,108
Net Increase(Decrease) in Cash and Cash Equivalents	12,437,349	(386,489)	71,388	12,122,248
Cash and Cash Equivalents at Beginning of Year	28,462,286	22,215,542	-	50,677,828
Cash and Cash Equivalents at End of Year	\$ 40,899,635	21,829,053	71,388	62,800,076

(continued)

Butler County, Ohio

Combining Statement of Cash Flows

All Enterprise Funds

(continued)

For the Year Ended December 31, 1999

	Sewer	Water	Butler County Regional Airport	Totals 1999
Reconciliation of Operating (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating (Loss)	\$ (899,776)	(2,463,385)	(131,226)	(3,494,387)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	4,898,639	2,093,108	83,496	7,075,243
Tap in fees	4,360,707	3,689,530	-	8,050,237
Other Non Operating Revenue	979,577	218,398	-	1,197,975
Other Non Operating Expenses	(19,675)	(751,859)	-	(771,534)
Change in Assets and Liabilities:				
Decrease in Accounts Receivable	637,023	917,851	-	1,554,874
Decrease in Due from Other Funds	11,695	-	-	11,695
(Increase) Decrease in Material and Supply Inventory	(15,594)	(19,359)	-	(34,953)
(Increase) decrease in Prepaid Items	(7,223)	5,512	(854)	(2,565)
Increase in Accounts Payable	27,924	950,182	-	978,106
(Decrease) in Contracts Payable	(55,286)	(53,772)	-	(109,058)
Increase in Accrued Wages and Benefits	65,048	52,259	3,839	121,146
Increase (Decrease) in Compensated Absences Payable	(28,978)	10,372	-	(18,606)
Increase (Decrease) in Due to Other Funds	3,435	(10,400)	126	(6,839)
Increase (Decrease) in Due to Other Governments	(21,279)	(58,406)	938	(78,747)
Total Adjustments	10,836,013	7,043,416	87,545	17,966,974
Net cash Provided by (used for) Operating Activities	\$ 9,936,237	4,580,031	(43,681)	14,472,587

Non-cash capital and related financing activities:

Developers during the year donated \$7,444,882 of sewer lines to the sewer fund.

Developers during the year donated \$4,996,773 of water lines to the water fund.

Cash and cash equivalents at end of year includes restricted cash of \$8,269,318 in the sewer fund.

Cash and cash equivalents at end of year includes restricted cash of \$4,517,704 in the water fund.

The Water Fund issued revenue bonds to refund debt issued in 1992. The \$17,174,783 proceeds were deposited immediately into either an irrevocable trust or escrow account for defeasance of \$3,075,000 of outstanding revenue bond principal and retire \$12,030,000 of bond anticipation notes and pay issuance cost.

As a function of the Board of County Commissioners assuming control of the Regional Airport, \$10,723,749 of contributed assets were capitalized as of July 1999.

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. The following are descriptions of each Internal Service Fund:

Workers Compensation Benefit – To account for funds received from governmental and proprietary funds and regional governmental agencies to pay for the actual expense of workers' compensation benefits.

Employee Health Benefit – To account for the funds received from governmental and proprietary funds and regional governmental agencies to pay for the actual expense of medical costs of employees.

Butler County, Ohio

Combining Balance Sheet
All Internal Service Funds

December 31, 1999

	Workers Compensation Benefit	Employee Health Benefit	Totals 1999
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 6,090,536	2,017,618	8,108,154
Receivables:			
Accounts	20,500	-	20,500
Due from Other Funds	959,832	-	959,832
Total Assets	\$ 7,070,868	2,017,618	9,088,486
Liabilities			
Current Liabilities:			
Accounts Payable	\$ 720	-	720
Accrued Wages and Benefits	11,542	4,102	15,644
Compensated Absences Payable	7,453	1,730	9,183
Due to Other Funds	-	719	719
Due to Other Governments	109,421	-	109,421
Current Portion of Claims Payable	305,288	-	305,288
Total Current Liabilities	434,424	6,551	440,975
Long-Term Liabilities:			
Claims Payable (Net of Current Portion)	1,505,689	-	1,505,689
Total Long-Term Liabilities	1,505,689	-	1,505,689
Total Liabilities	1,940,113	6,551	1,946,664
Fund Equity			
Retained Earnings:			
Unreserved	5,130,755	2,011,067	7,141,822
Total Retained Earnings	5,130,755	2,011,067	7,141,822
Total Fund Equity	5,130,755	2,011,067	7,141,822
Total Liabilities and Fund Equity	\$ 7,070,868	2,017,618	9,088,486

Butler County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 1999

	Workers Compensation Benefit	Employee Health Benefit	Totals 1999
Operating Revenues:			
Charges for Services	\$ 978,067	6,657,865	7,635,932
Total Operating Revenues	978,067	6,657,865	7,635,932
Operating Expenses:			
Personal Services	175,704	100,636	276,340
Contractual Services	139,844	6,699,303	6,839,147
Claims and Judgements	215,787	50,728	266,515
Materials and Supplies	1,679	776	2,455
Total Operating Expenses	533,014	6,851,443	7,384,457
Operating Income (loss)	445,053	(193,578)	251,475
Non-Operating Revenues:			
Other Non-Operating Revenues	991,000	-	991,000
Total Non-Operating Revenues	991,000	-	991,000
Net Income (Loss)	1,436,053	(193,578)	1,242,475
Retained Earnings at Beginning of Year	3,694,702	2,204,645	5,899,347
Retained Earnings at End of Year	\$ 5,130,755	2,011,067	7,141,822

Butler County, Ohio
 Schedule of Revenues, Expenses, and
 Changes in Fund Equity-Budget and Actual
 Worker's Compensation Benefit
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 1,320,000	1,320,000	1,201,508	(118,492)
Other Non-Operating Revenues	-	-	991,000	991,000
Total Revenues	1,320,000	1,320,000	2,192,508	872,508
Expenses:				
Personal Services	149,740	174,548	171,963	2,585
Contractual Services	366,500	488,500	475,588	12,912
Claims and Judgments	550,000	550,000	367,460	182,540
Capital Outlay	9,027	19,027	3,496	15,531
Total Expenses	1,075,267	1,232,075	1,018,507	213,568
Excess of Revenues Over Expenses	244,733	87,925	1,174,001	1,086,076
Fund Equity at Beginning of Year	4,909,218	4,909,218	4,909,218	-
Prior Year Encumbrances Appropriated	2,027	2,027	2,027	-
Fund Equity at End of Year	\$ 5,155,978	4,999,170	6,085,246	1,086,076

Butler County, Ohio
 Schedule of Revenues, Expenses, and
 Changes in Fund Equity-Budget and Actual
 Employee Health Benefit
 Budget Basis
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 5,880,000	5,880,000	6,657,716	777,716
Total Revenues	5,880,000	5,880,000	6,657,716	777,716
Expenses:				
Personal Services	56,385	61,801	61,065	736
Contractual Services	6,865,100	6,865,100	6,699,303	165,797
Claims and Judgments	25,000	51,500	50,728	772
Other Non-Operating Expenses	2,500	2,500	776	1,724
Capital Outlay	2,500	2,500	-	2,500
Total Expenses	6,951,485	6,983,401	6,811,872	171,529
Excess of Revenues Over (Under) Expenses	(1,071,485)	(1,103,401)	(154,156)	949,245
Fund Equity at Beginning of Year	2,171,524	2,171,524	2,171,524	-
Prior Year Encumbrances Appropriated	100	100	100	
Fund Equity at End of Year	\$ 1,100,139	1,068,223	2,017,468	949,245

Butler County, Ohio
 Schedule of Revenues, Expenses, and
 Changes in Fund Equity - Budget and Actual
 Budget Basis
 All Internal Service Funds
 For the Year Ended December 31, 1999

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 7,200,000	7,200,000	7,859,224	659,224
Other Non-Operating Revenue	-	-	991,000	991,000
Total Revenues	7,200,000	7,200,000	8,850,224	1,650,224
Expenses:				
Personal Services	206,125	236,349	233,028	3,321
Contractual Services	7,231,600	7,353,600	7,174,891	178,709
Claims and Judgments	575,000	601,500	418,188	183,312
Other Non-Operating Expenses	2,500	2,500	776	1,724
Capital Outlay	11,527	21,527	3,496	18,031
Total Expenses	8,026,752	8,215,476	7,830,379	385,097
 Excess of Revenues Over (Under) Expenses	 (826,752)	 (1,015,476)	 1,019,845	 2,035,321
 Fund Equity at Beginning of Year	 7,080,742	 7,080,742	 7,080,742	 -
Prior Year Encumbrances Appropriated	2,127	2,127	2,127	-
Fund Equity at End of Year	\$ 6,256,117	6,067,393	8,102,714	2,035,321

Butler County, Ohio

Combining Statement of Cash Flows
All Internal Service Funds

For the Year Ended December 31, 1999

	Workers Compensation Benefit	Employee Health Benefit	Totals 1999
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Quasi External Transactions with Other Funds	\$ 1,201,508	-	1,201,508
Cash Received from Premiums	-	6,657,865	6,657,865
Cash Paid for Employee Services and Benefits	(171,963)	(61,065)	(233,028)
Cash Paid to Suppliers	(473,794)	(776)	(474,570)
Cash Paid for Claims	(367,460)	(50,728)	(418,188)
Cash Paid for Premiums	-	(6,699,303)	(6,699,303)
Other non-operating revenue	991,000	-	991,000
Net Cash Provided by (Used for) Operating Activities	1,179,291	(154,007)	1,025,284
Net Increase (decrease) in Cash and Cash Equivalents	1,179,291	(154,007)	1,025,284
Cash and Cash Equivalents at Beginning of Year	4,911,245	2,171,625	7,082,870
Cash and Cash Equivalents at End of Year	\$ 6,090,536	2,017,618	8,108,154
Reconciliation of Operating Income (loss) to Net Cash Provided (Used for) by Operating Activities			
Operating Income (loss)	\$ 445,053	(193,578)	251,475
Adjustments to Reconcile Operating Income (loss) to Net Cash Provided by (Used for) Operating Activities:			
Change in Assets and Liabilities:			
Other non-operating revenue	991,000	-	991,000
Decrease in Accounts Receivable	5,909	-	5,909
Decrease in Due from Other Funds	217,532	-	217,532
(Increase) in Prepaid Items	-	41,522	41,522
Increase in Accounts Payable	(1,097)	-	(1,097)
Increase in Accrued Wages and Benefits	3,158	1,282	4,440
Increase (Decrease) in Compensated Absences Payable	583	(3,118)	(2,535)
(Decrease) in Due to Other Funds	-	(115)	(115)
Increase in Due to Other Governments	(331,174)	-	(331,174)
(Decrease) in Claims Payable	(59,384)	-	(59,384)
(Decrease) in Claims Payable Net of Current Portion	(92,289)	-	(92,289)
Total Adjustments	734,238	39,571	773,809
Net Cash Provided by (used for) Operating Activities	\$ 1,179,291	(154,007)	1,025,284

FIDUCIARY FUNDS

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

EXPENDABLE TRUST FUNDS

These funds are accounted for in essentially the same manner as governmental funds:

Unclaimed Monies - To account for monies which have yet to be claimed by their rightful owners.

Crime Prevention Trust – To account for monies donated to the County for the purpose of preventing crime.

Cost Saving Plan Trust – To account for money to be used to promote cost saving ideas for the County.

County Home Christmas Trust – To account for money donated for Christmas parties at the County Home for the aged.

Park District Trust – To account for money left in trust by an estate for the Park District.

Probate Dutton Interpleader Trust – To account for money court ordered by the probate court to be held in a special trust until disposed by that same court.

AGENCY FUNDS

Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the county's agency funds:

Undivided Tax Funds:

The Undivided Tax Funds include real estate property taxes, tangible personal property taxes, estate taxes and various other taxes collected and distributed by the County.

Other Agency Funds:

All other miscellaneous agency funds are grouped together within Other Agency Funds.

Airport and Commerce
Solid Waste Planning District
Deferred Comp/PERS Refund
Payroll Savings Bond
Marriage License Special
Homestead Exemption
Local Emergency Planning
Agreement in Principal
Butler County Entity Special Checking
Alimony and Child Support
Inmate Agency
Monument Improvement

Ohio Kentucky Indiana Regional
Planning Authority
Butler County General Health District
Metroparks of Butler County
Butler County Emergency Management
Soil and Water Conservation District
Butler County Regional
Airport Authority
Twelfth District Court of Appeals
JRC Substance Abuse Grant
Butler County Rotary

Butler County, Ohio

Combining Balance Sheet
All Trust and Agency Funds

December 31, 1999

	Expendable Trust		
	Unclaimed Monies	Crime Prevention Trust	Cost Saving Plan Trust
Assets			
Cash and Cash Equivalents	\$ 1,031,660	8,439	4,627
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Investments in Segregated Accounts	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	-	-	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Funds	226	-	-
Due from Other Governments	-	-	-
Total Assets	\$ 1,031,886	8,439	4,627
Liabilities			
Due to Other Funds	-	-	-
Due to Other Governments	-	-	-
Undistributed Monies	-	-	-
Due to Others	103	-	-
Total Liabilities	103	-	-
Fund Equity			
Fund Balance:			
Unreserved:			
Undesignated	1,031,783	8,439	4,627
Total Fund Equity	1,031,783	8,439	4,627
Total Liabilities and Fund Equity	\$ 1,031,886	8,439	4,627

County Home Christmas Trust	Park District Trust	All Agency	Totals 1999
326	111,998	11,435,955	12,593,005
-	-	5,880,058	5,880,058
-	-	400,000	400,000
-	-	219,820,356	219,820,356
-	-	38,192,274	38,192,274
-	-	18,948,259	18,948,259
-	-	1,671	1,671
-	-	97,718	97,944
-	-	2,553,777	2,553,777
<u>326</u>	<u>111,998</u>	<u>297,330,068</u>	<u>298,487,344</u>
-	-	1,321,996	1,321,996
-	-	247,101,432	247,101,432
-	-	5,694,772	5,694,772
-	-	43,211,868	43,211,971
-	-	297,330,068	297,330,171
<u>326</u>	<u>111,998</u>	-	<u>1,157,173</u>
<u>326</u>	<u>111,998</u>	-	<u>1,157,173</u>
<u>326</u>	<u>111,998</u>	<u>297,330,068</u>	<u>298,487,344</u>

Butler County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds

For the Year Ended December 31, 1999

	Unclaimed Monies	Crime Prevention Trust	Cost Savings Plan Trust	County Home Christmas Trust	Park District Trust	Probate Dutton Interpleader	Totals 1999
Revenues:							
Charges for Services	\$ 123	-	-	-	-	-	123
Investment Income	-	-	-	-	2,200	1,918	4,118
Other	754,618	4,616	-	-	-	45,125	804,359
Total Revenues	754,741	4,616	-	-	2,200	47,043	808,600
Expenditures:							
Current:							
Other	254,766	3,832	-	-	-	47,043	305,641
Total Expenditures	254,766	3,832	-	-	-	47,043	305,641
Excess of Revenues Over Expenditures	499,975	784	-	-	2,200	-	502,959
Fund Balances at Beginning of Year	531,808	7,655	4,627	326	109,798	-	654,214
Fund Balances at End of Year	\$ 1,031,783	8,439	4,627	326	111,998	-	1,157,173

Butler County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

<u>Undivided Tax Funds</u>	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Assets				
Cash and Cash Equivalents	\$ 12,030,905	486,706,837	489,455,977	9,281,765
Receivables:				
Taxes	201,070,163	219,820,356	201,070,163	219,820,356
Special Assessments	13,758,452	18,948,259	13,758,452	18,948,259
Due from Other Funds	157,673	56,106	157,673	56,106
Due from Other Governments	2,176,614	2,203,743	2,176,614	2,203,743
Total Assets	<u>\$ 229,193,807</u>	<u>727,735,301</u>	<u>706,618,879</u>	<u>250,310,229</u>

Liabilities

Due to Other Funds	\$ 504,917	493,034	504,917	493,034
Due to Other Governments	218,494,635	510,716,302	482,577,794	246,633,143
Undistributed Monies	8,592,111	7,744,382	13,717,373	2,619,120
Due to Others	1,602,144	214,327,406	215,364,618	564,932
Total Liabilities	<u>\$ 229,193,807</u>	<u>733,281,124</u>	<u>712,164,702</u>	<u>250,310,229</u>

<u>All Other Agency Funds</u>	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Assets				
Cash and Cash Equivalents	\$ 1,195,454	3,890,100	2,931,364	2,154,190
Cash and Cash Equivalents in Segregated Accounts	3,531,638	106,767,519	104,419,099	5,880,058
Investments in Segregated Accounts	400,000	-	-	400,000
Receivables:				
Accounts	41,057,115	38,192,273	41,057,114	38,192,274
Accrued Interest	593	1,671	593	1,671
Due from Other Funds	41,075	41,612	41,075	41,612
Due from Other Governments	218,153	350,034	218,153	350,034
Total Assets	<u>\$ 46,444,028</u>	<u>149,243,209</u>	<u>148,667,398</u>	<u>47,019,839</u>

Liabilities

Due to Other Funds	\$ 1,148,178	10,973,134	11,292,350	828,962
Due to Other Governments	603,073	27,479,708	27,614,492	468,289
Undistributed Monies	1,388,545	13,169,620	11,482,513	3,075,652
Due to Others	43,304,232	97,622,936	98,280,232	42,646,936
Total Liabilities	<u>\$ 46,444,028</u>	<u>149,245,398</u>	<u>148,669,587</u>	<u>47,019,839</u>

(continued)

Butler County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

<u>All Agency Funds</u>	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>Assets</u>				
Cash and Cash Equivalents	\$ 13,226,359	490,596,937	492,387,341	11,435,955
Cash and Cash Equivalents in Segregated Accounts	3,531,638	106,767,519	104,419,099	5,880,058
Investments in Segregated Accounts	400,000	-	-	400,000
Receivables:				
Taxes	201,070,163	219,820,356	201,070,163	219,820,356
Accounts	41,057,115	38,192,273	41,057,114	38,192,274
Special Assessments	13,758,452	18,948,259	13,758,452	18,948,259
Accrued Interest	593	1,671	593	1,671
Due from Other Funds	198,748	97,718	198,748	97,718
Due from Other Governments	2,394,767	2,553,777	2,394,767	2,553,777
Total Assets	<u>\$ 275,637,835</u>	<u>876,978,510</u>	<u>855,286,277</u>	<u>297,330,068</u>
<u>Liabilities</u>				
Due to Other Funds	\$ 1,653,095	11,466,168	11,797,267	1,321,996
Due to Other Governments	219,097,708	538,196,010	510,192,286	247,101,432
Undistributed Monies	9,980,656	20,914,002	25,199,886	5,694,772
Due to Others	44,906,376	311,950,342	313,644,850	43,211,868
Total Liabilities	<u>\$ 275,637,835</u>	<u>882,526,522</u>	<u>860,834,289</u>	<u>297,330,068</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets other than those accounted for in proprietary funds or trust funds.

Butler County, Ohio

Schedule of General Fixed Assets
By Function

December 31, 1999

Function	Total	Land	Land Improvements	Buildings	Equipment	Infra-structure	Construction in Progress
General Government- Legislative and Executive \$	7,801,088	731,731	451,461	4,530,205	2,087,691	-	-
General Government- Judicial	7,691,472	69,900	53,400	6,540,255	1,027,917	-	-
Public Safety	14,692,716	77,120	21,350	11,904,210	2,690,036	-	-
Public Works	231,104,884	22	117,866	1,406,195	3,691,242	225,889,559	-
Health	21,048,780	456,261	438,940	17,223,987	2,929,592	-	-
Human Services	5,037,123	14,976	92,171	4,409,899	520,077	-	-
Construction in Progress	41,872,246	-	-	-	-	-	41,872,246
Total General Fixed Assets \$	329,248,309	1,350,010	1,175,188	46,014,751	12,946,555	225,889,559	41,872,246

Butler County, Ohio

Schedule of Changes in General Fixed Assets
By Function

For the Year ended December 31, 1999

Function	Adjusted General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
General Government- Legislative and Executive	\$ 7,244,780	731,617	175,309	7,801,088
General Government- Judicial	7,676,669	49,633	34,830	7,691,472
Public Safety	14,429,737	468,370	205,391	14,692,716
Public Works	225,905,227	10,143,015	4,943,358	231,104,884
Health	19,248,766	1,947,690	147,676	21,048,780
Human Services	4,984,429	59,006	6,312	5,037,123
Construction in Progress	19,664,632	22,207,614	-	41,872,246
Total General Fixed Assets	\$ 299,154,240	35,606,945	5,512,876	329,248,309

Butler County, Ohio

Schedule of General Fixed Assets
By Source

December 31, 1999

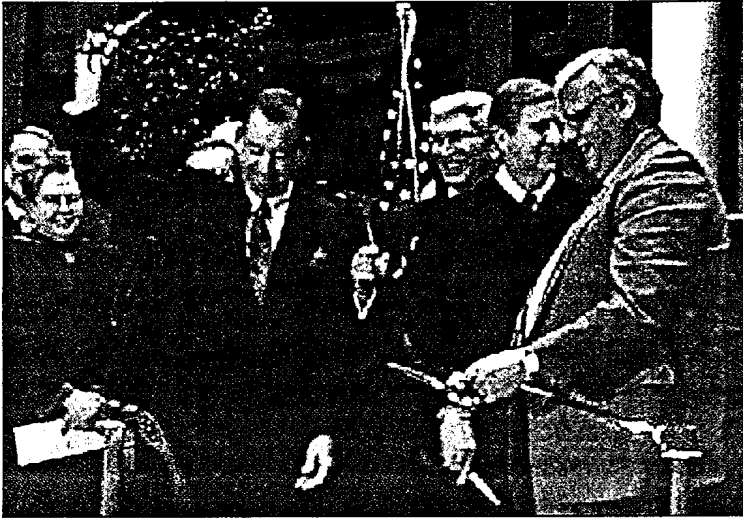
General Fixed Assets:

Land	\$ 1,350,010
Land Improvements	1,175,188
Buildings	46,014,751
Equipment	12,946,555
Infrastructure	225,889,559
Construction in Progress	41,872,246
Total General Fixed Assets	<u>\$ 329,248,309</u>

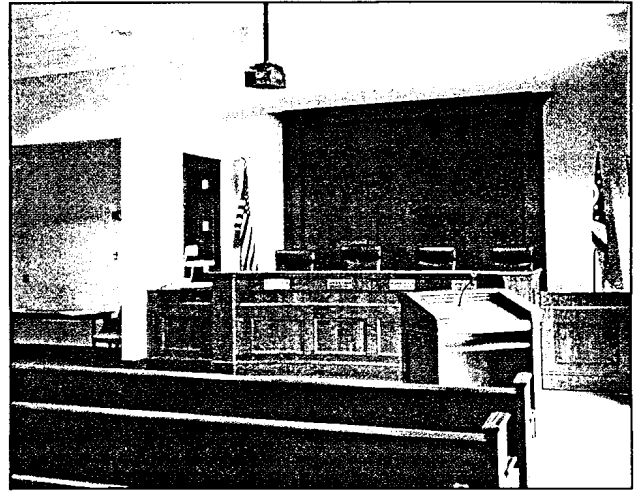
Investment in General Fixed Assets:

General Fixed Assets Acquired before 1/1/88	\$ 23,411,825
Infrastructure General Fixed Assets Acquired before 1/1/99	221,057,713
General Fixed Assets Acquired after 1/1/88	
General Fund Revenues	6,196,274
Special Revenue Fund Revenues	18,317,360
Capital Projects Fund Revenues	60,135,411
Donations	129,726
Total Investment in General Fixed Assets	<u>\$ 329,248,309</u>

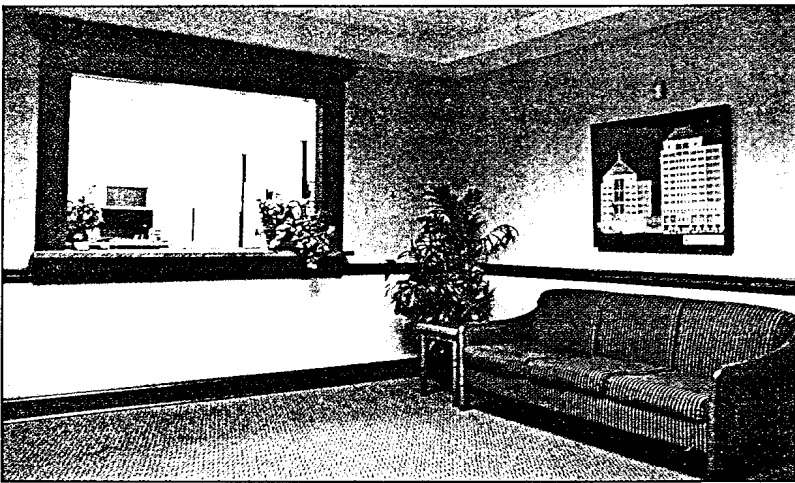
STATISTICAL SECTION



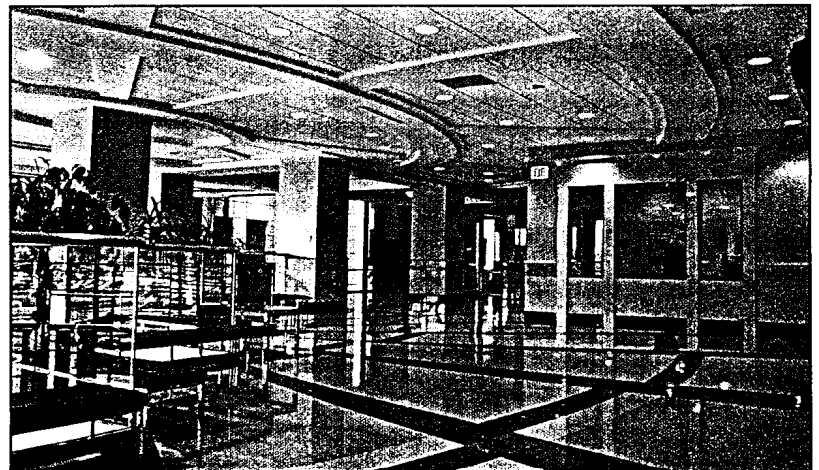
Ribbon Cutting Ceremony



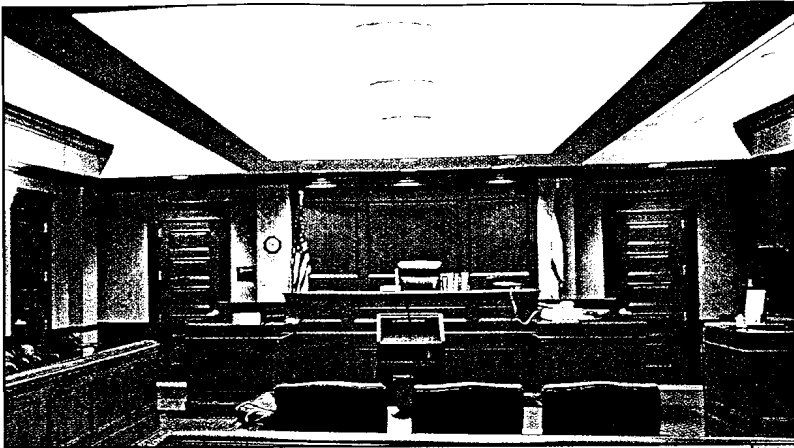
Commissioners' Hearing Room



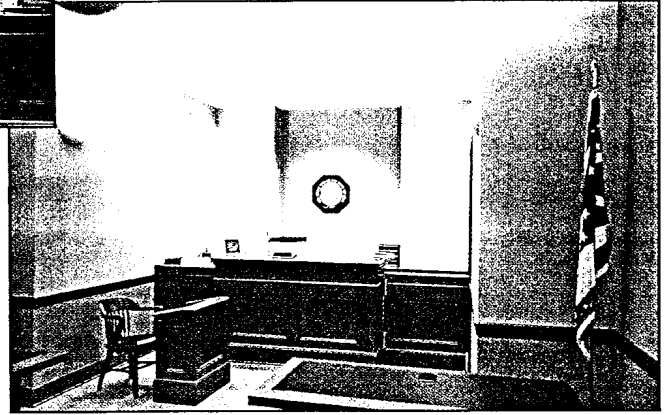
Commissioners' Foyer



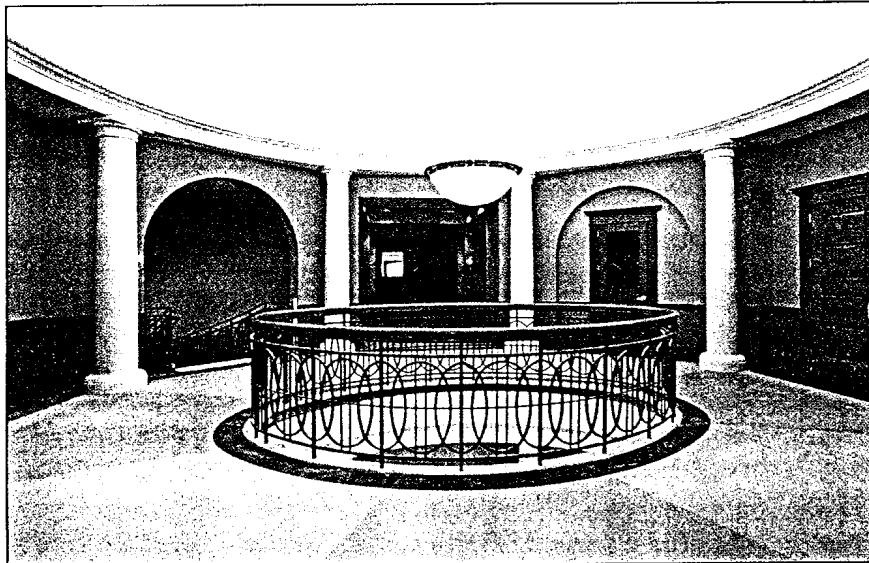
Second Floor Lobby



Court Room



Magistrate Hearing Room



Third Floor Rotunda



Fourth Floor Patio

STATISTICAL TABLES

The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the County.

Butler County, Ohio

General Fund Expenditures by Function

Last Ten Years

Table #1

Year	General Government										Total Expenditures
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Other Intergovernmental and Interest			
1990	\$6,641,244	\$4,997,810	\$7,230,186	\$70,757	\$309,343	\$857,986	\$175,916	\$119,468			\$20,402,710
1991	6,624,117	5,433,432	7,805,378	52,133	290,629	856,213	248,074	203,559			21,513,535
1992	6,818,006	5,258,695	8,081,941	47,785	337,746	892,269	272,686	105,120			21,814,248
1993	8,882,951	6,498,004	9,336,067	80,837	394,824	851,772	295,596	234,222			26,574,273
1994	8,250,327	5,814,540	9,845,767	92,178	369,014	825,370	260,948	249,430			25,707,574
1995	9,463,817	6,431,142	11,257,948	60,851	381,280	815,905	178,780	3,001,858			31,591,581
1996	9,875,616	7,393,837	12,007,300	89,939	421,404	834,051	331,748	8,469,931			39,423,826
1997	11,405,024	7,970,550	15,032,125	304,231	431,165	697,480	363,291	1,194,977			37,398,843
1998	11,715,040	8,537,836	16,491,138	132,104	465,723	637,902	410,878	3,608,423			41,999,044
1999	15,882,253	9,338,592	18,123,975	560,725	226,008	536,729	446,976	1,639,532			46,754,790

Source: Butler County Auditor

Butler County, Ohio

General Fund Revenues by Source

Last Ten Years Table #2

Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Interest	Net Increase (Decrease) in Fair Market Value	Other Revenue	Total Revenue
1990	\$6,910,595	\$5,014,993	\$32,005	\$495,537	\$5,923,331	\$4,849,516	\$ -	\$257,745	\$23,483,722
1991	6,074,639	5,890,583	29,365	447,393	6,396,977	3,841,821	-	9,963	22,690,741
1992	6,395,874	7,527,490	31,090	433,405	6,752,227	3,031,515	-	186,250	24,357,851
1993	20,369,088	7,523,787	29,885	387,650	7,038,582	2,693,421	-	204,830	38,247,243
1994	10,762,537	8,082,836	29,770	414,957	7,579,290	3,435,851	-	160,631	30,465,872
1995	14,955,329	7,572,720	31,925	527,690	8,216,326	4,588,684	-	147,496	36,040,170
1996	19,191,677	8,633,088	29,345	547,684	8,645,138	4,470,120	-	204,546	41,721,598
1997	20,576,274	9,368,048	30,770	612,973	6,313,690	4,533,974	296,905	196,361	41,928,995
1998	21,612,489	11,456,868	28,660	733,919	7,309,054	6,569,217	58,276	228,643	47,997,126
1999	23,425,639	11,955,350	27,748	705,753	7,789,996	5,856,076	(1,542,196)	95,802	48,314,168

Source: Butler County Auditor

Note: Net Increase (Decrease) in Fair Market Value is presented for 1997 forward as a function of the effective implementation date of GASB Statement No. 31.

Butler County, Ohio

Property Tax Levies and Collections - Real and Public Utility Taxes

Last Ten Years Table #3

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Current Tax Levy	Outstanding Delinquent Taxes (3)	Percent of Outstanding Delinquent Taxes To Current Tax Levy
1990	\$17,748,377	\$17,454,324	98.34 %	\$653,388	\$18,107,712	102.02 %	\$954,941	5.38 %
1991	19,263,384	18,871,417	97.97	567,209	19,438,626	100.90	1,085,920	5.64
1992	20,671,140	19,033,381	92.07	957,042	19,990,423	96.71	822,362	3.98
1993	20,589,757	19,601,491	95.20	652,997	20,254,488	98.37	1,157,631	5.62
1994	21,895,500	20,939,285	95.63	802,030	21,741,315	99.29	1,311,816	5.99
1995	22,563,700	21,926,704	97.18	622,713	22,549,417	99.94	1,326,099	5.88
1996	23,218,578	22,571,544	97.21	584,343	23,155,887	99.73	1,388,790	5.98
1997	28,283,906	27,489,724	97.19	681,121	28,170,845	99.60	1,501,851	5.31
1998	28,283,906	28,152,592	99.53	686,905	28,839,497	102.43	946,260	3.34
1999	29,948,107	29,250,458	97.67	851,008	30,101,466	100.51	792,901	2.65

(1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.

(2) State Reimbursements of Rollback and Homestead Exemptions are included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: Butler County Auditor.

Butler County, Ohio

Tangible Personal Property Tax Collections

Last Ten Years

Table #4

<u>Year</u>	<u>Amount</u>
1990	\$4,847,681
1991	4,298,574
1992	4,539,789
1993	4,281,684
1994	4,461,546
1995	4,729,750
1996	5,018,529
1997	6,389,250
1998	6,375,154
1999	6,428,181

Source: Butler County Auditor

Butler County, Ohio

Department of Environmental Services
Revenue Bond Coverage
Sewer System

For Each of the 10 Years 1990 through 1999

Table #5

Year	Operating Revenues and Expenses		Non-Operating Revenue (Expense)		Debt Service Requirements (4)						
	Operating Revenues	Operating Expenses(1)	Net Operating Revenue	Capacity Fees	Other	Net Non-Operating Rev (Exp)(2)	Total Available for Debt Service(3)	Principal	Interest	Total	Coverage
1990	\$4,736,309	\$3,148,257	\$1,588,052	\$2,078,499	\$2,565,062	\$4,643,561	\$6,231,613	\$ -	\$ -	\$ -	-
1991	5,237,771	3,940,457	1,297,314	1,864,165	809,625	2,673,790	3,971,104	-	-	-	-
1992	7,037,230	4,571,179	2,466,051	2,605,893	619,421	3,225,314	5,691,365	-	841,125	841,125	6.77
1993	7,381,955	6,329,166	1,052,789	2,250,589	355,264	2,605,853	3,658,642	655,000	1,415,372	2,070,372	1.77
1994	7,646,762	7,510,086	136,676	2,599,845	291,308	2,891,153	3,027,829	730,000	1,286,848	2,016,848	1.50
1995	8,380,689	7,843,979	536,710	2,536,676	484,788	3,021,464	3,558,174	755,000	1,261,298	2,016,298	1.76
1996	9,323,813	7,516,918	1,806,895	3,004,917	393,153	3,398,070	5,204,965	785,000	1,803,006	2,588,006	2.01
1997	10,642,424	7,539,261	3,103,163	3,290,768	411,812	3,702,580	6,805,743	1,175,000	2,055,204	3,230,204	2.11
1998	11,600,404	7,802,955	3,797,449	3,196,443	(178,016)	3,018,427	6,815,876	1,395,000	1,791,187	3,186,187	2.14
1999	12,192,298	8,193,435	3,998,863	4,534,624	1,923,475	6,458,099	10,456,962	1,650,000	3,191,305	4,841,305	2.16

(1) Operating expenses are shown exclusive of depreciation, per bond covenant.

(2) Net non-operating Rev(exp) are shown exclusive of interest and fiscal charges, per bond covenant.

(3) Total Available for Debt Service equals Net Operating Revenue combined with Net Non-Operating Rev(exp).

(4) Debt Service per bond redemption schedules.

Butler County, Ohio

Department of Environmental Services
 Revenue Bond Coverage
 Water System

For Each of the 10 Years 1990 through 1999

Table #6

Year	Operating Revenues and Expenses			Non-Operating Revenue (Expense)			Total Available for Debt Service(3)	Debt Service Requirements (4)			
	Operating Revenues	Operating Expenses(1)	Net Operating Revenue	Capacity Fees	Other	Net Non-Operating Rev (Exp)(2)		Principal	Interest	Total	Coverage
1990	\$4,384,199	\$4,101,953	\$282,246	\$2,021,271	\$61,563	\$2,082,834	\$2,365,080	\$ -	\$ -	\$ -	-
1991	5,775,095	5,697,202	77,893	1,966,339	146,127	2,112,466	2,190,359	-	-	-	-
1992	6,072,589	6,433,979	(361,390)	2,620,834	46,443	2,667,277	2,305,887	-	112,414	112,414	20.51
1993	6,828,395	7,325,973	(497,578)	2,501,884	(61,892)	2,439,992	1,942,414	110,000	224,828	334,828	5.80
1994	7,791,832	9,973,526	(2,181,694)	2,608,679	8,282	2,616,961	435,267	115,000	220,593	335,593	1.30
1995	9,349,016	11,208,340	(1,859,324)	2,433,793	17,587	2,451,380	592,056	120,000	215,763	335,763	1.76
1996	10,657,124	10,715,205	(58,081)	2,235,273	305,985	2,541,258	2,483,177	125,000	869,388	994,388	2.50
1997	12,990,411	10,094,113	2,896,298	2,612,401	314,114	2,926,515	5,822,813	525,000	1,081,854	1,606,854	3.62
1998	14,961,586	12,454,508	2,507,078	2,752,163	(1,177,096)	1,575,067	4,082,145	545,000	1,061,064	1,606,064	2.54
1999	16,118,567	16,488,844	(370,277)	3,752,395	(193,335)	3,559,060	3,188,783	565,000	1,417,921	1,982,921	1.61

(1) Operating expenses are shown exclusive of depreciation, per bond covenant.

(2) Net non-operating Rev(exp) are shown exclusive of interest and fiscal charges, per bond covenant.

(3) Total Available for Debt Service equals Net Operating Revenue combined with Net Non-Operating Rev(exp).

(4) Debt Service per bond redemption schedules.

Permissive Sales Tax Collections

Last Ten YearsTable #7

<u>Year</u>	<u>Amount Collected</u>
1990 (1)	\$2,079,645
1991 (1)	73,907
1992	57,796
1993 (2)	12,469,647
1994 (2)	5,127,651
1995 (3)	6,882,983
1996	11,547,600
1997	12,015,456
1998	12,889,270
1999	14,252,235

Source: Butler County Auditor

(1) In November 1989, the voters of Butler County repealed the existing one-half percent permissive sales tax.

(2) In 1992, Butler County Commissioners by resolution imposed a one year, one percent sales tax collectable in 1993. Amounts collected in 1994 are from carryover tax collections from the imposed 1993 sales tax.

(3) In 1994 the Butler County Commissioners by resolution imposed a permanent one-half percent sales tax effective February 1, 1995. This permanent sales tax is the basis for all collections shown from 1995 forward.

Butler County, Ohio

Assessed Valuation and
Estimated Actual Values of Taxable Property

Last Ten Years Table #8

Collection Year	Real Property (1)		Tangible Personal Property		Public Utilities Personal		Total		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1990	\$2,284,738,395	\$6,527,823,986	\$491,395,522	\$1,754,984,007	\$231,837,950	\$263,452,216	\$3,007,971,867	\$8,546,260,209	35.20 %
1991	2,809,648,440	8,027,566,971	523,251,872	1,937,969,896	244,079,540	277,363,114	3,576,979,852	10,242,899,981	34.92
1992	2,857,732,500	8,164,950,000	523,020,884	2,011,618,784	267,145,510	303,574,443	3,647,898,894	10,480,143,227	34.81
1993	2,929,242,250	8,369,263,571	527,353,843	2,109,415,372	310,770,980	353,148,841	3,767,367,073	10,831,827,784	34.78
1994	3,276,426,740	9,361,219,257	494,704,501	1,978,818,004	378,208,250	429,782,102	4,149,339,491	11,769,819,363	35.25
1995	3,372,641,010	9,636,117,171	498,412,670	1,993,650,680	400,692,850	455,332,784	4,271,746,530	12,085,100,635	35.35
1996	3,547,997,320	10,137,135,200	549,465,585	2,197,862,340	377,164,450	428,595,966	4,474,627,355	12,763,593,506	35.06
1997	3,939,072,770	11,254,493,629	618,825,072	2,475,300,288	376,357,290	427,678,739	4,934,255,132	14,157,472,656	34.85
1998	4,068,350,540	11,623,858,686	680,964,144	2,723,856,576	370,135,330	420,608,330	5,119,450,014	14,768,232,592	34.67
1999	4,199,464,910	12,004,887,429	659,774,662	2,639,161,888	377,009,040	428,545,307	5,236,248,612	15,072,594,623	34.74

(1) Includes Public Utility Real Property.

(2) Ratio represents Total Estimated Actual Value to Total Assessed Value.

Source: Butler County Auditor.

Butler County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 Last Ten Years
 Per \$1,000 of Assessed Value

Table #9

County	Collection Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General Fund		\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92
Mental Retardation Levy		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Mental Health Levy		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Miami Conservancy Levy		0.03	0.03	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.03
Children Services Levy (1)		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Citizens		-	-	-	-	-	-	-	1.00	1.00	1.00
Total County		7.45	7.45	7.45	7.44	7.44	7.45	7.45	8.45	8.45	8.45
Townships											
Fairfield (1)		7.19	7.19	7.19	7.19	-	-	-	7.19	7.19	7.19
Fairfield - Fire District		10.19	10.19	12.19	12.19	-	-	-	12.19	12.19	12.19
Fairfield - Fairfield City		0.29	0.29	0.29	0.29	-	-	-	-	-	-
Hanover		2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
Hanover - Millville Village		0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Lemon		9.42	9.42	9.42	9.42	4.92	2.92	-	-	-	-
Lemon - Monroe Village		0.60	0.60	0.60	0.60	0.60	0.60	-	-	-	-
Liberty		3.09	3.09	3.09	4.09	4.09	5.59	5.59	7.59	7.59	7.59
Liberty - Monroe Village		2.09	2.09	2.09	2.09	0.59	0.59	0.59	0.59	0.59	0.59
Madison		2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26
Milford		5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74
Milford - Somerville Village		0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Morgan		4.22	4.22	5.22	5.22	5.22	5.22	5.22	5.22	5.22	6.22
Oxford		5.84	5.84	5.84	5.84	5.84	5.84	7.84	7.84	7.84	7.84
Oxford - College Corner Village		0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Oxford - Oxford City		0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Rely		4.89	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	7.39
Ross		4.72	4.72	4.72	4.72	5.72	3.72	5.72	5.72	5.72	5.72
Ross - Millville Village		0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92
St. Clair		3.97	4.47	4.47	4.47	4.47	4.47	4.47	4.47	4.47	4.47
St. Clair - New Miami Village		1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01
St. Clair - Sevenmile Village		1.01	1.01	1.01	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Union		9.59	9.59	9.59	9.59	9.59	9.59	9.59	9.59	9.59	9.59
Union - Fairfield City		0.59	0.59	0.59	0.59	-	-	-	-	-	-
Union - Sharonville Corp		0.59	0.59	0.59	0.59	-	-	-	-	-	-
Wayne		3.58	5.08	5.08	5.08	3.58	4.58	4.58	4.58	4.58	3.58
Wayne - Jacksonburg Village		0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Wayne - Sevenmile Village		0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51

(continued)

Butler County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (continued)
 Last Ten Years
 Per \$1,000 of Assessed Value

Table #9

Collection Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
School Districts										
Fairfield City School District	\$46.06	\$45.96	\$45.06	\$50.76	\$55.16	\$55.16	\$55.16	\$53.56	\$53.56	\$54.16
Edgewood City School District	31.56	31.46	37.61	37.61	35.36	34.61	34.11	33.61	33.61	37.55
Lakota Local School District	42.64	42.99	47.87	48.14	49.24	50.14	56.24	56.14	56.14	56.14
Madison Local School District	33.89	32.94	32.84	32.14	31.94	31.84	31.09	30.94	30.94	30.94
New Miami Local School District	34.89	25.89	25.84	25.84	25.84	25.09	25.09	25.09	25.09	25.09
Ross Local School District	42.18	42.18	42.18	42.18	47.73	46.43	45.84	45.73	45.73	45.73
Talawanda City School District	51.80	51.80	51.80	51.80	51.80	51.80	46.30	43.80	43.80	43.80
Hamilton City School District	36.91	36.91	36.91	43.81	43.81	43.81	43.81	43.81	43.81	43.81
Middletown City School District	35.33	33.43	33.43	32.88	32.88	38.20	37.03	36.63	36.63	36.56

Out-of-County School Districts										
Northwest Local School District	43.65	43.22	43.22	43.18	43.15	42.98	42.98	50.18	50.18	50.18
Southwest Local School District	39.72	38.46	39.14	45.13	45.13	45.13	44.77	44.74	44.74	48.22
Princeton City School District	34.74	34.74	34.74	42.24	42.24	42.24	42.24	42.24	42.24	42.24
College Corner Local School District	42.60	42.60	41.55	41.45	41.45	40.65	40.10	32.10	32.10	32.10
Preble Shawnee Local School District	29.50	29.50	29.50	27.50	22.50	25.00	24.50	22.50	22.50	25.49
Mason Local School District	48.20	48.20	48.40	51.00	50.78	53.26	62.36	61.95	61.95	61.95

Joint Vocational Schools										
Butler County JVS	2.01	2.01	1.97	1.97	1.94	1.93	1.93	1.93	1.93	1.93
Great Oaks JVS	1.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Montgomery County JVS	1.98	1.98	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58

(continued)

Butler County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (continued)
 Last Ten Years
 Per \$1,000 of Assessed Value

Table #9

Collection Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Cities										
Fairfield	\$4.25	\$4.25	\$4.25	\$4.25	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54
Indian Springs (2)	-	-	-	-	7.19	7.19	7.19	-	-	-
Oxford	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Trenton	5.24	5.24	3.24	3.24	4.99	4.99	4.99	4.99	4.99	4.99
Hamilton	5.11	5.11	5.11	5.11	5.11	5.11	5.06	5.06	5.06	5.06
Middletown	6.78	6.66	6.66	6.56	6.57	6.38	6.31	6.31	6.31	6.36
Villages										
Millville	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Sevenmile	5.42	5.42	8.32	8.42	8.42	7.92	9.22	7.32	7.32	8.82
Monroe	10.92	9.17	9.17	9.17	9.17	7.85	7.85	7.85	7.85	7.85
Jacksonburg	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
New Miami	2.30	2.30	2.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Somerville	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09
College Corner	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40

(1) Fairfield Township dissolved and became the City of Indian Springs in 1994.

(2) The City of Indian Springs dissolved and reverted to Fairfield Township in 1997.

Source: Butler County Auditor.

Butler County, Ohio

Real and Tangible Personal Property

Principal Taxpayers

December 31, 1999

Table #10

Name of Taxpayer	Nature of Business	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation (1999 Collection Year)
Cincinnati Gas & Electric	Public Utility	\$330,955,310	\$ -	\$330,955,310	6.32 %
AK Steel	Business	23,201,530	101,510,770	124,712,300	2.38
Miller Brewing Company	Business	21,485,650	46,136,162	67,621,812	1.29
Cincinnati Bell	Public Utility	47,230,870	-	47,230,870	0.90
Duke Realty	Business	32,722,960	-	32,722,960	0.62
Champion Internation	Business	610,930	28,604,830	29,215,760	0.56
Meijer	Business	21,485,650	5,589,330	27,074,980	0.52
Ohio Bell Telephone	Public utility	15,156,370	-	15,156,370	0.29
CFC	Business	18,843,090	-	18,843,090	0.36
Worthington Steel	Business	-	10,011,550	10,011,550	0.19
Totals		\$511,692,360	\$191,852,642	\$703,545,002	13.43 %

Source: Butler County Auditor.

Special Assessments Billed and Collected

Last Ten Years

Table #11

Collection Year	Amount Billed	Amount (1) Collected	Percent Collected
1990	\$941,776	\$884,925	93.96%
1991	1,079,382	934,908	86.61
1992	1,089,804	958,114	87.92
1993	829,377	869,294	104.81
1994	867,637	811,327	93.51
1995	929,369	910,785	98.00
1996	1,049,245	921,655	87.84
1997	1,271,532	1,118,566	87.97
1998	1,272,282	1,074,099	84.42
1999	1,226,847	1,169,097	95.29

(1) Amount includes carryover accumulated delinquencies.

Source: Butler County Auditor.

Computation of Legal Debt Margin

December 31, 1999

Table #12

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 1999	\$5,236,248,612	\$5,236,248,612
Debt Limitation	\$129,406,215	\$52,362,486
Total Outstanding Debt:		
General Obligation Bonds and Notes	\$27,145,000	\$27,145,000
Self Supporting Notes (4)	21,675,000	21,675,000
Special Assessment Debt	<u>4,128,000</u>	<u>4,128,000</u>
Total	<u>\$52,948,000</u>	<u>\$52,948,000</u>
Exemptions:		
Debt Service Fund Balance (3)	-	-
Self Supporting Notes (4)	\$21,675,000	\$21,675,000
Special Assessment Debt	<u>4,128,000</u>	<u>4,128,000</u>
Total	<u>\$25,803,000</u>	<u>\$25,803,000</u>
Net Debt	<u>\$27,145,000</u>	<u>\$27,145,000</u>
Total Legal Debt Margin (Debt Limitation minus Net Debt)	<u>\$102,261,215</u>	<u>\$25,217,486</u>

(1) The Total Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>123,406,215</u>

Total Debt Limitation \$129,406,215

(2) The Total Unvoted Debt Limitation is calculated as follows:

1% of assessed value	<u>\$52,362,486</u>
----------------------	---------------------

(3) The balance in the debt service fund is reserved for special assessment debt.

(4) Self-supporting notes are re-paid from sources other than the General Fund.

Note: Does not include capital leases, pension obligations or obligations payable from enterprise funds or sales tax revenues.

Source: Butler County Auditor

Butler County, Ohio

Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt per Capita

Table #13

Last Ten Years

Year	(3) Population	(1) Assessed Value	(1)&(2) Gross General Bonded Debt	(1) Debt Service Monies Available	Debt Payable from Enterprise Funds	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt
1990	291,479	\$3,007,971,867	\$3,699,760	-	\$3,624,760	\$75,000	0.00249 %	0.26 %
1991	291,479	3,576,979,852	3,458,162	-	3,398,162	60,000	0.00168	0.21
1992	291,479	3,647,898,894	4,246,564	-	3,171,564	1,075,000	0.02947	3.69
1993	291,479	3,767,367,073	3,914,966	-	2,944,966	970,000	0.02575	3.33
1994	312,835	4,149,339,491	3,578,368	-	2,718,368	860,000	0.02073	2.75
1995	316,000	4,271,746,530	3,241,770	-	2,491,770	750,000	0.01755	2.37
1996	320,500	4,474,627,355	10,708,368	-	2,268,368	8,440,000	0.18862	26.33
1997	328,263	4,934,255,132	19,224,966	-	2,044,966	17,180,000	0.34818	52.34
1998	331,065	5,119,450,014	18,641,564	-	1,821,564	16,820,000	0.32855	50.81
1999	334,011	5,236,248,612	18,043,162	-	1,598,162	16,445,000	0.31406	49.23

(1) Butler County Auditor.

(2) Includes all general obligation bonded debt.

(3) Butler County Economic Development Department.
The 1994 through 1999 population is estimated.

Butler County, Ohio

Ratio of Annual Debt Service Expenditures
For General Bonded Debt to Total General Fund Expenditures

Last Ten Years

Table #14

Year	Debt Principal (1)	Debt Interest (1)	Total Debt Service	General Fund Expenditures	Ratio of Debt Service to General Fund Expenditures
1990	\$15,000	\$6,056	\$21,056	\$20,402,710	0.10 %
1991	15,000	4,781	19,781	21,513,535	0.09
1992	15,000	26,456	41,456	21,814,248	0.19
1993	105,000	50,586	155,586	26,574,273	0.59
1994	110,000	47,726	157,726	25,707,574	0.61
1995	110,000	43,574	153,574	31,591,581	0.49
1996	105,000	38,085	143,085	39,423,826	0.36
1997	175,000	629,350	804,350	37,398,843	2.15
1998	360,000	874,628	1,234,628	41,999,044	2.94
1999	375,000	858,129	1,233,129	46,754,790	2.64

Source: Butler County Auditor.

(1) Does not include General Obligation Bonds paid from Enterprise funds

Computation of Direct and Overlapping
General Obligation Bonded Debt

December 31, 1999

Table #15

<u>Name of Government</u>	<u>Amount Of Debt</u>	<u>(2) Percentage Applicable To Butler County</u>	<u>Amount Applicable To Butler County</u>
Butler County	\$16,445,000 (1)	100.00 %	\$16,445,000
City of Fairfield	3,740,193	100.00	3,740,193
City of Hamilton	6,880,000	100.00	6,880,000
City of Middletown	16,480,000	100.00	16,480,000
City of Oxford	3,915,000	100.00	3,915,000
Fairfield City School District	3,023,000	100.00	3,023,000

Source:

- (1) Butler County Auditor. Amount of debt was derived by taking gross general bonded debt.
Amount of debt does not include any balances in debt service funds.
- (2) Butler County Auditor. Percent applicable to Butler County calculated using assessed valuation of taxing district in Butler County divided by total assessed valuation of taxing district.

Butler County, Ohio

Trust Cash Summary - 1999

December 31, 1999

Table #16

	Beginning Balance 12/31/98	Increase 1999	Decrease 1999	Interest Income Net of Fees	Ending Balance 12/31/99
General					
1997 Sales Tax Bonds:					
Interest	\$764,207	\$811,222	(\$1,366,833)	\$24,086	\$232,682
Reserve Account	2,389,696	(188,260)	-	100,754	2,302,190
Total Escrow - General	\$3,153,903	\$622,962	(\$1,366,833)	\$124,840	\$2,534,872
Sewer:					
1992 Revenue Bonds:					
Bond + Interest*	\$106,407	\$1,117,901	(\$1,128,913)	\$16,716	\$112,111
Reserve Account*	1,964,026	-	(8,493)	65,404	2,020,937
Subtotal 1992 Bonds	2,070,433	1,117,901	(1,137,406)	82,120	2,133,048
1996 Revenue Bonds:					
Bond + Interest	128,324	1,157,907	(1,173,992)	13,225	125,464
Reserve Account	1,216,530	-	(40,210)	40,210	1,216,530
Subtotal 1996 Bonds	1,344,854	1,157,907	(1,214,202)	53,435	1,341,994
1997 Revenue Bonds:					
Bond + Interest	21,867	182,266	(186,251)	2,520	20,402
Reserve Account	196,552	-	(7,135)	7,134	196,551
Subtotal 1997 Bonds	218,419	182,266	(193,386)	9,654	216,953
1998 Revenue Bonds:					
Bond + Interest	136,553	1,302,101	(1,325,035)	14,527	128,146
Reserve Account	532,724	-	(19,458)	19,456	532,722
Subtotal 1998 Bonds	669,277	1,302,101	(1,344,493)	33,983	660,868
1999 Revenue Bonds:					
Bond + Interest	-	1,135,755	(905,295)	14,594	245,054
Reserve Account	-	2,222,611	(57,588)	57,589	2,222,612
Subtotal 1999 Bonds	-	3,358,366	(962,883)	72,183	2,467,666
Total Escrow - Sewer	\$4,302,983	\$7,118,541	(\$4,852,370)	\$251,375	\$6,820,529
Water:					
1992 Revenue Bonds:					
Bond + Interest	\$64,143	\$148,008	(\$212,987)	\$836	-
Reserve Account	438,708	-	(443,604)	4,896	-
Subtotal 1992 Bonds	502,851	148,008	(656,591)	5,732	-
1996 Revenue Bonds					
Bond + Interest	123,555	1,249,280	(1,269,138)	17,039	120,736
Reserve Account	1,443,136	-	-	61,714	1,504,850
Subtotal 1996 Bonds	1,566,691	1,249,280	(1,269,138)	78,753	1,625,586
1999 Revenue Bonds					
Bond + Interest***	-	13,802,862	(13,691,287)	5,122	116,697
Reserve Account	-	1,407,855	(60,817)	43,846	1,390,884
Subtotal 1999 Bonds	-	15,210,717	(13,752,104)	48,968	1,507,581
Total Escrow - Water	\$2,069,542	\$16,608,005	(\$15,677,833)	\$133,453	\$3,133,167
Total Escrow - Enterprise	\$6,372,525	\$23,726,546	(\$20,530,203)	\$384,828	\$9,953,696
Total Escrow - Trust Cash	\$9,526,428	\$24,349,508	(\$21,897,036)	\$509,668	\$12,488,568

Butler County, Ohio

Trust Cash Summary - 1999
(continued)

December 31, 1999

Table #16

	<u>Reconciliation of Restricted Cash</u>
General Fund:	
Escrow - Bonds	<u>\$2,534,872</u>
Sewer Fund:	
Escrow - Bonds	\$6,820,529
Replacement & Improvement Fund ***	<u>1,448,789</u>
Total Sewer Restricted Cash	<u>\$8,269,318</u>
Water Fund:	
Escrow - Bonds	\$3,133,167
Replacement & Improvement Fund ***	1,331,566
Refundable Deposits ***	<u>52,971</u>
Total Water Restricted Cash	<u>\$4,517,704</u>
Enterprise Funds:	
Escrow - Bonds	\$9,953,696
Replacement & Improvement Fund***	2,780,355
Refundable Deposits ***	<u>52,971</u>
Total Restricted Cash Enterprise Funds	<u>\$12,787,022</u>
Total Restricted Cash:	
Primary Government	<u>\$15,321,894</u>

Source: Butler County Auditor

Note: *Relates to the portion of the 1992 Sewer Revenue Bond which was not advance refunded.
**Includes cost of issue transactions, defeasance funding and note retirement.
***Maintained in County Treasury but restricted for purpose.

LABOR FORCE STATISTICS

1990 Census Data

Total Persons 16 Years and Over	223,169
Total in Labor Force	145,240
Percentage in Labor Force	65.1%
Males 16 Years and Over	105,860
Number in Labor Force	79,420
Percentage in Labor Force	75.1%
Females 16 Years and Over	117,309
Number in Labor Force	65,820
Percentage in Labor Force	56.1%

CIVILIAN LABOR FORCE ESTIMATES
(as of October of 1999)

	Civilian Labor Force	Total Employment	Total Unemployment	Unemployment Rate
1989	132,300	124,700	7,600	5.7 %
1990	149,700	141,100	8,600	5.7
1991	152,700	143,700	9,000	5.9
1992	155,500	145,200	10,300	6.6
1993	157,200	146,900	10,300	6.5
1994	160,500	151,900	8,600	5.4
1995	162,280	155,400	6,880	4.2
1996	172,900	166,700	6,200	3.6
1997	175,400	168,900	6,500	3.7
1998	183,700	177,700	6,000	3.3
1999	186,500	180,900	5,600	3.0

Source: Butler County Economic Development Department,
Ohio Labor Market Information Estimates, Ohio Bureau
Of Employment Services, through October 1999.

(continued)

		Distribution of Households	
		By Income Bracket (1999)	
		Number	Percent
	Under \$15,000	\$15,325	12.4 %
	15,000-24,999	13,965	11.3
	25,000-49,999	40,042	32.4
	50,000-99,999	41,772	33.8
	100,000-149,999	9,289	7.5
	150,000 or over	3,337	2.7
		<u>\$118,970</u>	
Total Number of Households		123,586	
Average Persons per Households		2.63	
Total Number of Families		87,637	
		Average Employee Employees per Annum (excluding federal employees)	
	1994	\$26,615	Per Capita Personal Income Per Annum
	1995	27,640	\$16,046
	1996	27,436	16,578
	1997	28,770	16,115
	1998	28,800	18,051
	1999	28,800	20,629
			21,144
Population		Retail Sales by Store Group - 1999 (in thousands)	
1990	291,479	Food	\$549,657
1980	258,787	Restaurants/Bars	304,674
1970	226,207	General Merchandise	226,756
1960	199,076	Furniture/Appliances	164,251
		Automotive	553,584
		Total	<u>\$1,798,922</u>

Source: Butler County Economic Development Department.

Butler County, Ohio

Property Value, Construction, and Bank Deposits

Last Ten Years

Collection Year	NEW CONSTRUCTION (1)			Total New Construction	Bank Deposits (2)	REAL PROPERTY ASSESSED VALUE (3)		
	Agricultural/ Residential	Commercial/ Industrial				Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1990	\$60,771,450	\$43,075,410		\$103,846,860	\$2,104,239,000	\$1,708,615,665	\$576,122,730	\$590,069,740
1991	55,507,530	20,701,930		76,209,460	904,381,000	2,068,568,830	741,079,610	600,204,040
1992	56,443,920	18,417,720		74,861,640	724,213,000	2,118,565,390	739,167,110	621,259,060
1993	78,296,020	12,243,660		90,539,680	711,686,000	2,190,141,230	739,101,020	683,778,670
1994	83,458,740	14,725,690		98,184,430	737,683,000	2,475,042,290	801,384,450	683,778,670
1995	84,047,720	14,725,700		98,773,420	800,556,000	2,576,733,360	795,907,650	698,721,460
1996	91,862,030	38,145,360		130,007,390	783,398,000	2,676,567,770	871,429,550	617,545,170
1997	64,052,280	60,034,910		124,087,190	815,435,000	2,999,305,390	938,677,260	641,813,550
1998	86,138,060	46,200,480		132,338,540	864,105,000	3,110,164,030	956,986,640	705,273,370
1999	80,235,690	55,866,050		136,101,740	913,169,000	3,200,230,460	997,936,160	814,297,020

(1) Includes all Butler County New Construction. Source: Butler County Auditor.

(2) Source for Bank Deposits: Department of Data Services, Federal Reserve Bank of Cleveland.

(3) Figures are 35% of real property value. Source: Butler County Auditor.

Fifteen Largest Employers

December 31, 1999

Table #19

	<u>Employer</u>	<u>Location</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
(1)	AK Steel	Middletown	Steel Manufacturing	4,100
(2)	Miami University	Oxford	Education	3,600
(3)	Cincinnati Financial Corp.	Fairfield	Financial	2,500
(4)	Butler County	Hamilton	Governmental	2,500
(5)	Champion International	Hamilton	Paper Manufacturer	2,292
(6)	Middletown Regional Hospital	Middletown	Medical Care	1,600
(7)	The Cincinnati Insurance Co.	Fairfield	Insurance	1,486
(8)	Ohio Casualty Insurance Co.	Hamilton/Fairfield	Insurance	1,400
(9)	Lakota Local School District	West Chester	Education	1,300
(10)	Ft. Hamilton Hughes Memorial Hospi	Hamilton	Medical Care	1,200
(11)	Hamilton City School District	Hamilton	Education	1,100
(12)	Middletown City School District	Middletown	Education	910
(13)	Fairfield City School District	Fairfield	Education	807
(14)	The Buschman Co	West Chester	Conveyer Manufacturer	580
(15)	First National Bank of Southwestern	Hamilton	Financial	570

Source: Butler County Economic Development Department.

Salaries of Principal Officials

December 31, 1999

Table #20

<u>Office</u>	<u>Elected Officials</u>	<u>Salary</u>
Board of Commissioners (3)		\$57,830
Board of Commissioners (2)		57,830
Board of Commissioners (1)		57,830
Auditor		66,110
Clerk of Courts		52,874
Coroner		93,024
Engineer		78,147
Prosecuting Attorney		93,024
Recorder		50,048
Sheriff		70,226
Treasurer		52,874
	<u>Appointed Officials</u>	
County Administrator		
Board of County Commissioners		\$90,581
Director - Butler County Department of Environmental Services		81,148
Butler County Human Services Director		68,341
Butler County Care Facility Administrator		61,022
Superintendent of Butler County Board of Mental Retardation		91,302
Executive Director of Butler County Community Mental Health Board		79,176
Executive Director of Butler County Alcohol and Drug Addiction Service Board		71,852
Executive Director of Butler County Childrens Service Board		76,856
Butler County Chief Dog Warden		40,799
Director of Butler County Department of Development		72,691

Source: Butler County Auditor.

DATE OF INCORPORATION:	1803	WATER DEPARTMENT	
	One of the original eight counties in Ohio	Miles of Water Mains:	573
FORM OF GOVERNMENT:	County	SEWERS	
		Miles of Sanitary Sewers:	659
COUNTY SEAT:	City of Hamilton, Ohio		
AREA:	471 square miles	RECREATION and CULTURE	
RANK IN SIZE:	3,215	Number of Art Centers:	2
		Number of Parks:	18 (county)
NUMBER OF POLITICAL SUBDIVISIONS:	56	Number of Libraries:	6 (public) 6 (Post Secondary Education)
NUMBER OF INTERSTATE HIGHWAYS:	1 (I-75)	BUTLER COUNTY EMPLOYEES	2,500
		HOSPITALS	5
		Beds:	1028
VOTER STATISTICS, ELECTION OF NOVEMBER 1999		Active Licensed Physicians:	770
Registered Voters:	197,719	EDUCATION (K-12)	
Number of Voters, Last General Election:	57,455	Number of Buildings:	84
Percentage of Registered Voters Voting:	29.06	Number of Teachers:	3,547
		Number of Students:	53,469

Source: Butler County Board of Elections, Butler County Engineer, Butler County Park Director, Butler County Sanitary Engineer, Butler County Board of Education, Butler County Auditor, and Butler County Hospitals.

This Comprehensive Annual Financial Report was prepared by the following individuals:

George M. Gordon IV, CPA

Chief Deputy Auditor-Fiscal Services/County Auditor's Office

The Butler County Auditor's Fiscal Services Department

Belinda Ricketts	Deputy Auditor-CAFR Project Coordinator
Janie Adkins	Deputy Auditor
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Nina Evans	Deputy Auditor
Anne Gaw	Deputy Auditor
Beverly Hoskins	Deputy Auditor
Rachel Sandlin	Deputy Auditor
Lynn Rice	Deputy Auditor
Linda Ruthen	Deputy Auditor
Jodi Schueler	Deputy Auditor
Mimi Sullivan	Deputy Auditor
LaVonne Brandenburg	Deputy Auditor
Harry Steger	Deputy Auditor

**James Petro, Auditor of the State of Ohio
Local Government Services Division**

Additional copies of this report may be obtained from:

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BUTLER COUNTY FINANCIAL CONDITION

BUTLER COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 8, 2000