

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

BUTLER COUNTY
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BUTLER COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Entitlement Grant	B-00-UC-39-0008	14.218	\$365,154
	B-01-UC-39-0008		511,053
Total Community Development Entitlement Grant			<u>876,207</u>
HOME Investment Partnerships Program	M-00-DC-39-0222	14.239	327,177
<i>Total Passed Through the Ohio Department of Development</i>			<u>1,203,384</u>
Total U.S. Department of Housing and Urban Development			<u>1,203,384</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Department of Justice Forfeiture Funds	N/A	N/A	4,996
Bulletproof Vest Partnership Program	N/A	16.607	2,704
Byrne Formula Grant Program	N/A	16.579	89,353
Public Safety Partnership and Community Policing Grant	95-CC-WX-0382	16.710	76,775
	99-SH-WX-0285		41,668
	95-CF-WX-5071		6,056
			<u>124,499</u>
Drug Court Discretionary Grant Program	98-DC-VX-0147	16.585	50,791
Juvenile Accountability Incentive Block Grant	N/A	16.523	132,056
Comprehensive Strategy Juvenile Accountability Incentive Block Grant	N/A	16.540	72,298
<i>Passed Through Ohio Attorney General's Office:</i>			
Crime Victim Assistance	2001VAGENE464	16.575	32,293
	2001VAGENE462		49,965
	2001VAGENE103		35,480
Total Crime Victim Assistance			<u>117,738</u>
<i>Total Passed Through Ohio Attorney General's Office</i>			<u>117,738</u>
Total U.S. Department of Justice			<u>594,435</u>

(Continued)

BUTLER COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

**U.S. DEPARTMENT OF FEDERAL HIGHWAY
ADMINISTRATION**

<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 15735	20.205	780,340
	PID 16315		421,458
	PID 18550		335,249
Total Highway Planning and Construction			<u>1,537,047</u>

U.S. DEPARTMENT OF TRANSPORTATION

<i>Passed Through Ohio Department Of Public Safety</i>			
State and Community Highway Safety	1541.0	20.600	<u>40,104</u>
	1552.0		<u>13,284</u>
	1571.0		<u>1,458</u>
<i>Total Passed Through Ohio Department of Public Safety</i>			<u>54,846</u>
Airport Improvement Program	N/A	20.106	62,774
Total U.S. Department of Transportation			<u>117,620</u>

U.S. DEPARTMENT OF LABOR

<i>Passed Through Ohio Department of Job and Family Services</i>			
Workforce Investment Act	N/A	17.255	1,713,956
Welfare to Work	N/A	17.253	<u>1,447,520</u>
Total U.S. Department of Labor			3,161,476

OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY

Nonpoint Source Implementation Grant	N/A	66.460	24,757
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U.S. DEPARTMENT OF EDUCATION

<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster			
Title VI-B	6BSF-00/01 P	84.027	109,410
Preschool Grant	PG-S1/SC-00/01 P	84.173	<u>109,319</u>
Total Special Education Cluster			218,729
Nutrition Cluster			
School Breakfast Program	N/A	10.553	43,718
National School Lunch Program	N/A	10.555	<u>66,655</u>
Total Nutrition Cluster			110,373
Total U.S. Department of Education			329,102

NATIONAL CORPORATION FOR SERVICE

<i>Passed through Ohio Department of Youth Services</i>			
Amercorps	N/A	94.006	<u>7,727</u>
Total National Corporation for Service			7,727

(Continued)

BUTLER COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed Through Ohio Department of Mental Health:

Title XX Social Service Block Grant	N/A	93.667	303,690
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Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:

Title XX Social Service Block Grant	N/A	93.667	219,098
Total Title XX Social Service Block Grant			<u>522,788</u>

Passed Through Ohio Department of Mental Health:

Title XIX Medical Assistance Program	N/A	93.778	4,054,806
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Passed Through Ohio Department of Alcohol and Drug Addiction Services:

Title XIX Medical Assistance Program	N/A	93.778	454,284
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Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:

Title XIX Medical Assistance Program	N/A	93.778	4,953,602
Total Title XIX Medical Assistance Program			<u>9,462,692</u>

Passed Through Ohio Department of Mental Health:

Block Grant for Community Mental Health Services	N/A	93.958	403,126
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Passed Through Ohio Department of Alcohol and Drug Addiction Services:

Block Grant for Community Mental Health Services	N/A	93.958	129,492
Total Block Grant for Community Mental Health Services			<u>532,618</u>

Passed Through Ohio Department of Alcohol and Drug Addiction Services:

Block Grant for the Prevention and Treatment of Substance Abuse	N/A	93.959	2,353,099
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Passed Through Ohio Department of Job and Family Services

Grants to States for Access and Visitation Programs	N/A	93.597	13,669
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Passed Through Ohio Department of Alcohol and Drug Addiction Services:

Head Substance Abuse Prevention Program	N/A	81.186A	64,500
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Passed Through Ohio Department of Mental Health

Projects for Assistance in Transition from Homelessness	N/A	93.150	62,611
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Passed Through the Butler County Educational Service Center

Headstart	N/A	93.600	3,000
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Total U.S. Department of Health and Human Services

<u>13,014,977</u>

Total

<u><u>\$19,990,525</u></u>

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

BUTLER COUNTY

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

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE C - MATCHING REQUIREMENTS

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

NOTE 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. The program closed June 30, 2001 and all money of the program was spent by September 30, 2001.



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 ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Butler County
130 High Street
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited the financial statements of Butler County, Ohio (the County), as of and for the year ended December 31, 2001, and have issued our report thereon dated July 5, 2002 which references to the audit performed by other auditors for the component unit (Miami Valley Industries). Additionally, we noted Butler County adopted Governmental Accounting Standards Board Statements 33 and 36. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the component unit (Miami Valley Industries), were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to the component unit.

Compliance

As part of obtaining reasonable assurance about whether Butler County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-60409-001. We also noted certain immaterial instances of noncompliance that we have reported to management of Butler County in a separate letter dated July 5, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Butler 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Butler County in a separate letter dated July 5, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

July 5, 2002



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 ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Butler County
130 High Street
Hamilton, Ohio 45011

To the Board of County Commissioners:

Compliance

We have audited the compliance of Butler County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. Butler County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Butler 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about 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, 2001.

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.

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

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Butler County as of and for the year ended December 31, 2001, and have issued our report thereon dated July 5, 2002 which references to the audit performed by other auditors for the component unit (Miami Valley Industries). Additionally, we noted Butler County adopted Governmental Accounting Standards Board Statements 33 and 36. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

July 5, 2002

BUTLER COUNTY

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX - Medicaid (93.778) Block Grants (14.218) Workforce Investment Act (17.255)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$599,716 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

Finding Number 2001-60409-001

Material Noncompliance

Ohio Rev. Code, Section 5705.41(B), states that no subdivision or taxing unit is to expend money unless it has been appropriated. The Fairfield Township TIF Retirement fund (bond fund), did not have any appropriations during 2001 and the expenditures were \$3,519,157.

We recommend that expenditures and appropriations be closely monitored by the Commissioners and the necessary adjustments made to prevent expenditures from exceeding appropriations. These adjustments should be formally approved by the Commissioners in the minutes and the Auditor should only make amendments to the appropriations ledger based on these formally documented approvals.

3. FINDINGS FOR FEDERAL AWARDS

None.

BUTLER COUNTY

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

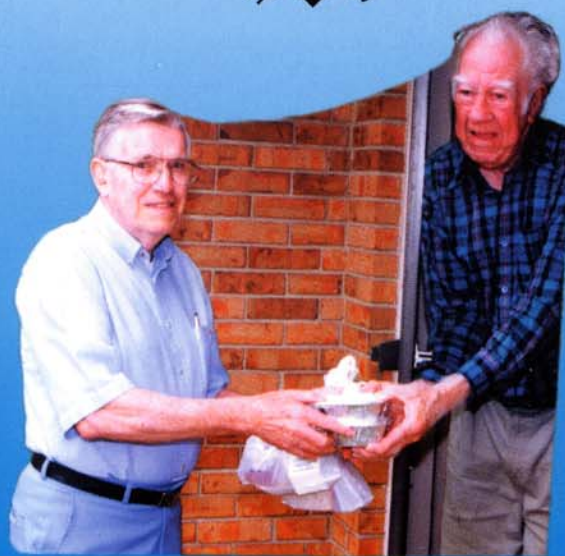
<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected ?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid; Explain:</u>
2000-60409-001	Finding for Recovery former Adult Probation Secretary was over paid for her unused sick leave.	No	The State Auditor's Office has forwarded this finding to the Ohio Attorney General's Office. The finding has not been repaid at this time.

BUTLER COUNTY OHIO

Comprehensive Annual Financial Report

Year Ended
December 31, 2001

- Homemaker • Information & Assistance • Home Repair •
- Home Delivered Meals •
- Adult Day Care •
- Personal Care •
- Case Management •
- Transportation •
- Respite •



A LITTLE HELP MAKES A BIG DIFFERENCE!

Celebrating Home Care for Senior Adults - Butler County Elderly Services Program

ABOUT THE COVER

**The cover represents services provided by the
Butler County Elderly Services Program.**

For more information, call or write:

**LifeSpan, Inc.
111 Buckeye Street
Hamilton, OH 45011
(513) 868-9281
in Middletown, call (800) 215-5305**

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BUTLER COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2001**

ISSUED BY:

**KAY ROGERS, CPA, CGFM
BUTLER COUNTY AUDITOR**

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INTRODUCTORY SECTION

FOCUS

This year the Butler County, Ohio Comprehensive Annual Financial Report features the work of the **Butler County Elderly Services Program**.



The Butler County Citizens for Elderly Services, Inc. Board (BCCES) oversees the administration of the **Butler County Elderly Services Program**. The Board consists of fifteen volunteers representing diverse expertise and geographical areas within the county. The Board oversees program policy, raises public awareness, and provides fiduciary responsibility for the Elderly Services Program in the county.



BCCES Board members Dr. William Stith, Ed Devillez (President), and Francis Stang (Treasurer) during the levy campaign.



BCCES Board member Ray Miller in conversation with Joe Nuxhall, during a rally for the Senior Services Levy in November 2001. Joe served as the Honorary Chairperson.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2001

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Butler County, Ohio
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2001

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BUTLER COUNTY AUDITOR

July 5, 2002

To the Citizens and
Board of Commissioners of Butler County:

It is our pleasure to present the Butler County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. 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 Butler County for 2001.

The Fiscal Services Division of the County Auditor's Office is responsible for the accuracy, completeness, and fairness of this report. 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 our continual commitment to provide accurate and timely financial information to the citizens of Butler County.

The CAFR is divided into the following 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 Division.
2. The Financial Section contains the Independent Accountant's Report; 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 selected financial, economic, and demographic information about the County that may be used to extrapolate trends in comparison to other fiscal years.

FORM OF GOVERNMENT AND REPORTING ENTITY

Butler County, established in 1803, was one of Ohio's original eight counties. Located in Southwestern Ohio between Hamilton and Montgomery Counties, it shares its northern border with Preble County, and its eastern border with Warren County. To the west is the Indiana state line.

Butler County, with a population of 333,486, ranks eighth largest of Ohio's 88 counties and third among the 14 counties comprising the Greater Miami Valley. The county encompasses 469 square miles with thirteen municipalities and thirteen townships. The City of Hamilton is the county seat and the largest of the incorporated areas with a population of 60,690. West Chester Township is the largest unincorporated area in the County and, with a population of 52,669, is Ohio's third-most populous township.

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, over-lapping terms, is the primary legislative and executive body of the County. 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 and other County elected officials, designated boards, and other units of government.

The Auditor, who serves as the chief fiscal officer and real estate property assessor for the County, and the Treasurer, who collects property taxes and is the custodian of all funds, are also elected to four-year terms. Other elected officials serving four-year terms include the Prosecuting Attorney, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Judges presiding over the Court of Common Pleas, Domestic Relations Court, Juvenile Court, Probate Court, and the County Court are also elected on a countywide basis.

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 to account for the water and sewer system operations, as well as the operations of the Butler County Regional Airport and Government Services Center parking garage. The County also maintains an internal service fund for 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 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 Addiction Services 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 Regional Transit Authority, Metroparks of Butler County, Twelfth District Court of Appeals, Regional Mobile Data Board 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, Butler County Joint Vocational School District, Butler County Historical Society, Butler County Law Library, Butler County Agricultural Society, 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, Inc., Pastoral Counseling Service of Middletown, Inc., and Center for Forensic Psychiatry, Inc.

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 Transit Authority is accounted for as a related organization of the county.

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

Butler County has been one of the fastest growing counties in Ohio over the last two decades. Recent census returns indicate that Butler County's population increased nearly 42,000 from 1990 to 2000, ranking fourth among Ohio's 88 counties. Considered the center of a "metroplex" connecting Cincinnati and Dayton, it has been projected that this area could rank among the ten largest markets in the nation by 2010. Served by rail lines, interstate highways, two nearby international airports, and a developing high-speed fiber optic data communications infrastructure, Butler County is an ideal location for businesses to locate and prosper.

A total of 3,269 building permits were issued in 2001 in the unincorporated areas of Butler County, representing over \$370 million of valuation. These figures do not reflect activity within the incorporated cities of Butler County.

Through its Enterprise Zone program, Butler County initiated tax incentives to a number of companies expanding within, or relocating to, Butler County, Ohio. During 2001, seven projects were approved and estimates suggest that these projects will create and retain 237 jobs in Butler County. In addition, these projects are estimated to generate over \$16 million in real property investment and almost \$28 million in personal property investment. These projects reflect a decrease of approximately \$105 million from the previous year, reflective of the recession that affected the country during 2001.

The Board of County Commissioners also administers the Butler County Revolving Loan Fund through the Certified Development Company of Butler County, Inc. (CDC). Revolving Loan Fund projects in 2001 consisted of \$382,400 in investment at two sites in Butler County and commits employers to create twelve full time jobs. The CDC is also involved in the Small Business Administration's 504 Affordable Loan Program. Two loans were approved under this program with a combined total project cost of \$910,240 in public and private investment. This investment commits Butler County employers to create or retain a minimum of eight full time jobs. Over 1,242 jobs have been created or retained in Butler County over the last ten years due to programs administered by the CDC.

MAJOR INITIATIVES

Water System

As a result of a review of the County's records it was necessary to re-calculate the total miles of water lines currently in service. A summary of these calculations for mileage at the end of each year is as follows: 1998, 541 miles; 1999, 563 miles; 2000, 579 miles. The year 2001 saw the addition of 10 miles of new water mains to the system, resulting in a total of 589 miles of water lines in the Butler County system.

A number of water projects begun in 2000 were completed in 2001, allowing for the continued planned growth within the County. Progress continued on the construction of a new 2 million gallon elevated water storage tank. This tank, at a cost of approximately \$2.5 million, will provide fire protection and reliable peak demand service for future years. A related project was the installation of 6,600 feet of 30-inch diameter water line to provide water for this tank at a cost of \$800,000.

The County continues to work at keeping the existing infrastructure strong and reliable. The construction of a new, elevated water tank to replace the existing 50-year-old tank serving the Queen Acres Subdivision was completed at a cost of \$440,000. This was partially funded with an Ohio Public Works Commission grant of \$154,000.

In addition to these major projects, continued improvements were made to maintain the ability to provide ample water supply to our customers. These included a number of water main replacements and relocations. These additional projects had a combined value of over \$1.5 million.

Sewer System

A review of the County's records has caused a modification of the total miles of sanitary sewer lines currently in service. A summary of the mileage at the end of each year is as follows: 1998, 626 miles; 1999, 657 miles; 2000, 672 miles. 2001 saw the addition of 19 miles of sanitary sewer lines resulting in a total of 691 miles of sanitary sewer lines in the Butler County system.

The construction of the 6 million gallons-per-day expansion of the Upper Mill Creek Water Reclamation Facility was completed in late spring, 2001, at a total cost of approximately \$22 million.

Other major projects included the re-building and upgrading of the North Main Street Lift Station, which serves the City of Monroe and the drainage areas of Shaker Run and Miller's Run. This project was completed in early 2001 at a cost of approximately \$2.3 million. The Miller's Run Trunk Sewer, which extends from Mason Road to Kyles Station Road, was completed at a cost of \$1.1 million. Part of the County's efforts to maintain and improve existing infrastructure resulted in a separate project to replace the North Pisgah Lift Station and the construction of a parallel force main. This project, with a total cost of about \$2 million was partly funded by an Ohio Public Works Commission grant.

Miscellaneous Projects

Work on the upgrade of the Supervisory Control and Data Acquisition (SCADA) system at LeSourdsville Water Reclamation Facility continued through 2001, and was completed in early 2002. The cost of these improvements was \$750,000.

The Department of Environmental Services also continued the implementation of the Geographical Information System (GIS) to consolidate the mapping and locational aspects of the water and sewer lines throughout the County. Among other things, the GIS, which will be available to County employees, will provide the electronic means to locate County utilities quickly, easily, and reliably. While initial completion of this project, which is anticipated to cost approximately \$1.7 million, is expected sometime in 2002, this will be an ongoing project as the County continues to develop.

Roads and Bridges

According to Ohio Law, the county engineer is responsible for the construction, reconstruction, maintenance, and repair of all bridges and highways within the County that fall under the jurisdiction of the board of county commissioners. As of December 31, 2001, this responsibility included oversight over 271 miles of county roadways, 373 bridges, and 1,046 culverts. Additionally, the county engineer is also responsible for the construction, reconstruction, resurfacing, or improvement of township roads falling under the jurisdiction of the various boards of township trustees in the County.

Gasoline taxes and license plate fees serve as the primary sources of funding for projects scheduled by the engineer each year. These funds serve as an important source of local match money used for leveraging additional outside dollars from State and federal sources. In 2001, the County received approximately \$12,000,000 of such revenues.

During 2001, the engineer was involved with over \$19 million in roadway construction, maintenance, and repair. Additionally in 2001, the engineer's office completed nine bridge replacements and rehabilitations, 17 culvert replacements, four intersection improvements, five roadway improvement, over 59 miles of resurfacing, five Community Development Block Grant projects, two embankment slip repairs, and 19 flood-related emergency repairs. \$837,808 was spent on general roadway maintenance, including snow and ice control.

Capital Improvements

The Board of County Commissioners is charged with the responsibility of maintaining the facilities and equipment that serve the primary government offices of the County. New improvements were undertaken and many neared completion during 2001, as the County continues to invest and expand.

The County's justice system is undergoing a significant upgrade in the form of a new \$35 million adult detention facility. Construction began in late 1999 and the facility should be completed by the summer of 2002.

The County continues to allocate resources for technology in government operations and economic development. During 2001 the \$2.6 million Oracle finance system was placed in service. Another \$700,000 was invested in the Geographical Information System. Network and desktop technologies have required "reinvestment" to establish compatibility with new software development. Finally, the County has committed over \$4 million to the development of over one hundred miles of fiber optic backbone throughout the County.

FOCUS ON THE BUTLER COUNTY ELDERLY SERVICES PROGRAM

On November 5, 1996, the voting citizens of Butler County, Ohio, approved a five-year, one mill levy to provide funds for elderly services. The levy would be in effect for tax years 1996 through 2000. The purpose of this levy is to fund a system of home based care services for elderly Butler County residents age 60 years of age and older, in order to foster the ability of the elderly to continue to function in their own home in a safe and independent manner.

On November 6, 2001, the voting citizens of Butler County, Ohio, renewed the levy for elderly services. The current levy is for one and three-tenths mills, effective for tax years 2001 through 2005.

On July 17, 1997, The Board of Butler County Commissioners entered into an agreement with the Butler County Citizens for Elderly Services, Inc. (BCCES) as the delegate agency to carry out obligations of the County. BCCES, in partnership with the County, accepted the bid from the Council on Aging of the Cincinnati Area, Inc. (the "Council") to administer the levy, hereafter known as the Elderly Services Program.

The Butler County Citizens for Elderly Services, Inc. (BCCES) continues to oversee the operation of the Elderly Services Program. BCCES develops policy in the area of service provision, oversees budgets, and works directly with the Council on Aging of Southwestern Ohio (COA), the designated area agency on aging, to operate the program. COA, via a Client Management Information System, processes all billing (including client co-pays), provides quality monitoring and technical assistance, and provides fiscal audit services for all expenditures.

Four well-established Butler County non-profit agencies provide intake and case management services for the Elderly Services Program. LifeSpan performs intake and case management services. Case management services are also provided by Senior Citizens, Inc., Middletown Area Senior Citizens, Inc., and Oxford Senior Citizens, Inc. Other for-profit and non-profit agencies perform a variety of in-home services needed by the senior adults of Butler County.

In 2001, the Elderly Services Program enabled 3,137 disabled Butler County residents, 75 percent of whom were severely disabled, to remain independent and live in their own homes. The program's average monthly cost of \$350 compares extremely well with the \$3,770 monthly cost required to live in a Medicaid nursing home. The Elderly Services Program, by providing in-home services, enables senior adults to remain in their own homes, thereby retaining their independence and dignity. The provision of service at home will delay or avoid nursing home placement.

Most senior citizens want to stay in their own homes and remain independent as long as possible. Those in need of in-home services can stay in their own homes only if such services are readily available. The Elderly Services Program provides in-home services for those eligible residents 60 years of age or older and helps to provide peace of mind for their families. The Elderly Services Program includes a co-payment feature for those recipients who are able to contribute to the cost of services based on established guidelines.

According to the 2001 participant profile, the average Butler County Elderly Services Program client was 79 years old, 74 percent were female, 90 percent were Caucasian, and 10 percent were of a minority descent. Monthly income of the clients was \$1,135, and out-of-pocket costs averaged \$2,232 per month. Of the total 3,137 clients, 22 percent have a co-payment.

For more information about services provided by the Butler County Elderly Services program you may contact LifeSpan, Inc.

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 that 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 are included in Note 1 to the general-purpose financial statements.

General Government Activities

Most governmental functions are typically financed through governmental funds. The County's governmental funds consist of the general fund, special revenue funds, debt service fund, capital projects funds, and expendable trust funds.

General Government Revenues

The following table presents a summary of the County's governmental funds' and expendable trust funds' revenues for the year ended December 31, 2001, and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenues by Source	2001 Amount	Percent of Total	Increase (Decrease) From Prior Year	Percent of Increase (Decrease)
Taxes	\$ 56,994,477	27.65%	\$ 5,522,552	10.73%
Charges for Service	22,895,309	11.11	1,709,724	8.07
Licenses and Permits	451,134	0.22	421,848	1,440.44
Fines and Forfeitures	1,381,193	0.67	(364,279)	(20.87)
Intergovernmental	109,774,122	53.26	12,100,437	12.39
Special Assessments	3,243,508	1.57	1,702,517	110.48
Investment Income	7,088,825	3.44	(468,467)	(6.20)
Decrease in Fair Value	961,775	0.47	(717,001)	(42.71)
Other	3,319,072	1.61	2,493,081	301.83
Total	\$206,109,415	100.00%	\$22,400,412	12.19%

Tax revenue in 2001 increased 27% in part due to the new replacement MR/DD levy passed in November 2000, collectible in 2001, and in part due to the additional property tax revenues received from new construction growth of the county.

Charges for Services increased by 11% over last year's levels as recorder's fees were up by nearly a million dollars in 2001 from the previous year.

Licenses and Permits show a large increase from the previous year as dog and kennel licenses were reported in this category for the first time in 2001.

The most significant revenue increase in 2001 occurred from Intergovernmental Revenues, with the County reporting over \$12 million more revenues than in 2000, a 12% increase over the previous year. This increase is mainly due to the new revenue recognition requirements for grants imposed by GASB Statements 33 and 36, implemented for the 2001 reporting period. See Note 3 to the general-purpose financial statements for a more detailed description of these new revenue recognition requirements.

Investment Income exceeded \$7 million in 2001; however this is a reduction by over 6% from 2000 levels. The County also realized a net decrease in fair value of investments of over \$700,000. This revenue category recognizes the difference between the cost of investments purchased and their fair market value at fiscal year-end. The results of both of these revenues are reflective of last year's recession. Management, while expecting a rebound in the economy and financial markets, is nevertheless monitoring closely its investment activity.

General Government Expenditures

Functional expenditures in 2001 for the County's governmental funds and expendable trust funds are depicted in the following table, including a comparison of the amount and percentage of change relative to 2000 levels.

Expenditures by Function	2001 Amount	Percent of Total	Increase (Decrease) From Prior Year	Percent of Increase (Decrease)
Legislative and Executive	\$ 22,320,463	9.19%	\$ 1,679,631	8.13%
Judicial	10,774,926	4.44	699,904	6.95
Public Safety	28,030,833	11.55	2,251,310	8.73
Public Works	22,342,883	9.20	1,468,494	7.03
Health	43,063,262	17.74	4,429,690	11.47
Human Services	74,701,273	30.77	21,117,712	39.41
Conservation & Recreation	487,768	0.20	27,768	6.04
Other	743,474	0.31	593,222	394.82
Capital Outlay	33,491,306	13.79	15,298,633	84.09
Intergovernmental	0	0	(1,410,577)	(100.00)
Debt Service	<u>6,835,853</u>	<u>2.81</u>	<u>419,111</u>	<u>6.53</u>
Total	\$242,792,041	100.00%	\$46,574,898	23.74%

Legislative and Executive expenditures rose due to an increase of expenditures in the Real Estate Assessment fund for the reappraisal of the entire County in 2001.

The greatest increase in expenditures occurred in Human Services. The County's provision of services by the Department of Job and Family Services and Children Services Board were greatly increased in 2001, and grant funds due to be returned in 2002 were accrued in 2001. The promotional efforts of the Elderly Services Program resulted in a huge increase in requested client services. Expenditures in the Senior citizens Levy fund in 2001 exceeded the prior year by over \$4 million.

Capital Outlay rose sharply in 2001 due to the construction activity associated with the new county correctional facility. Due to open in the summer 2002, the total construction costs are estimated at \$35 million. The County expects a contribution of approximately \$10 million from the state of Ohio for this facility.

Intergovernmental expenditures decreased due to the reclassification of the Motor Vehicle Permissive fund from a special revenue fund to an agency fund.

General Fund

The General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$388,862 in 2001, increasing slightly the General Fund balance to \$18,660,234 at December 31, 2001.

Special Revenue Funds

The special revenue funds comprise those funds that derive revenues 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 Mental Retardation Fund, the Children Services Fund, the Senior Citizens Fund, the County Care Facility Fund, the Mental Health Fund, and the Child Support Enforcement Fund. The following highlights fiscal year 2001 activity for these major funds:

Motor Vehicle Fund: Expenditures and other financing uses exceeded revenues and other financing sources by \$304,932, resulting in a December 31, 2001 fund balance of \$4,922,264.

Job and Family Services Fund: Revenues and other financing sources of \$31,871,091 were less than expenditures of \$38,202,011, resulting in a 69% decrease of the December 31, 2001 fund balance to \$2,833,693.

Mental Retardation Fund: The December 31, 2001 fund balance increased 31% to \$7,900,466, due to revenues of \$24,835,710 exceeding expenditures of \$22,973,972, and an increase in inventory of \$6,955. As described above, the greatest effect on revenues were the new replacement levy collections received in 2001.

Children Services Fund: Revenues of \$19,150,864 were less than expenditures of \$19,162,074 resulting in only a slight decrease to the year-end fund balance to \$5,732,681.

Senior Citizens Levy Fund: This fund accounts for the tax levy monies collected for the Elderly Services Program, as discussed in our CAFR focus. The Elderly Services Program was highly promoted in 2001 and, as expected, expenditures exceeded revenues by \$4,731,824 and the fund balance at year-end decreased to \$285,438, a 94% drop from the previous year.

County Care Facility Fund: This fund is used to record the financial activity of the County operated care facility for the aged of Butler County. Revenues of \$6,664,946 were greater than expenditures of \$6,656,402, and a decrease in inventory of \$4,734, resulted in a marginal increase in fund balance to \$451,279.

Mental Health Fund: For 2001, expenditures exceeded revenues by \$527,126, resulting in a drop of the December 31, 2001 fund balance to \$1,627,287.

Child Support Enforcement Fund: Major revenue sources for this fund are poundage fees collected by the Child Support Enforcement Agency and Title IV-D grant money, and are used for the operations of the Agency to insure child support collections. Revenues were less than expenditures by \$262,356, resulting in a year-end balance of \$22,303, a reduction of 92% from the prior year.

Capital Projects Funds

Capital projects funds are used to account for the financing of major capital projects of the County. Deficits occurring in the Capital Improvement, Emergency Roadway Repair, City Centre Mall, Juvenile Detention Center Construction, Government Services Center, Children Services Board Construction, Systems Development, Jail Construction, State Route 122 Expansion, Engineer's Building Expansion, Fairfield Township TIF, Symmes Road Extension, and Butler County Fiber Optic Highway 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 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 Operations

The County's ongoing activities that are operated in a manner similar to those found in the private sector are accounted for in proprietary funds, consisting of enterprise funds and internal service funds.

Enterprise Funds

Enterprise funds account for services provided to the public. The County's four enterprise fund operations include the Sewer Fund, Water Fund, Government Services Center Parking Facility, and Butler County Regional Airport.

In 2001, the Sewer Fund had an operating gain of \$438,789 while the Water Fund had an operating loss of \$2,424,271. However, non-operating revenues, including grants and developer-donated lines, exceeded non-operating expenses, bringing net income to \$5,713,297 in the Sewer Fund, and to \$1,105,370 in the Water Fund. Both funds maintain substantial retained earnings and fund equity balances. Management continues to closely monitor operations in these funds.

The Government Services Center Parking Facility accounts for the operations of the parking garage connected to the new Government Services Center. The parking facility realized income of \$77,926 before an \$80,000 transfer to the Bond Retirement Fund. The resulting net loss of \$2,074 lowered retained earnings to \$15,755 at December 31, 2001.

The Butler County Regional Airport realized an operating loss of \$241,249 in 2001. Non-operating revenues of \$422,836, including grants of \$411,282, exceeded non-operating expenses by \$323,109. Net income of \$311,112 was realized after a transfer-in from the General Fund of \$229,252, increasing retained earnings from a deficit condition in the previous year to \$139,809. Fund equity at year-end rose to \$11,059,968.

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: Operating revenues of \$801,639 were less than operating expenses of \$835,210, resulting in an operating loss of \$33,571 in this fund in 2001. A net loss of \$1,848,850 caused retained earnings to drop from \$4,915,551 at the beginning of the year to \$3,066,701 at year-end. Notes 2 and 9 to the general-purpose financial statements contain a discussion of the retrospective rating plan the County maintains for workers' compensation coverage.

Fiduciary Funds

Assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds are accounted for in fiduciary funds. Expendable trust funds and agency funds are among the fiduciary funds utilized by the County.

Expendable Trust Funds

Unclaimed Monies Fund: Ohio law provides that each year, monies that have been paid out to others that remain unclaimed at year-end, must be deposited into the Unclaimed Monies Fund. If these funds are not claimed within five years, they may be transferred to the General Fund. Deposits into this fund in 2001 totaled \$337,621, while the County paid \$743,249 upon claims by the rightful owners. There were no transfers of unclaimed funds to the General Fund in 2001.

Agency Funds

Agency funds are purely custodial in nature (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: Real estate taxes, tangible personal property taxes, estate taxes, and various other taxes collected and distributed by the County are accounted for in undivided tax funds.

Other Agency Funds: The following are reported as other agency funds of the County:

Regional Transit Authority	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	Twelfth District Court of Appeals
Agreement in Principal	Butler County Rotary
Butler County Entity Special Checking	Prevention Resource Project
Alimony and Child Support	Youth Development Project
Inmate Agency	Regional Mobile Data Board
Monument Improvement	Motor Vehicle Permissive

Debt Administration

The County had numerous bond and note debt issues outstanding at December 31, 2001, including general obligation bonds, revenue bonds, sales tax bonds, special assessment bonds, and various bond anticipation and revenue anticipation notes.

General obligation bonded debt outstanding at year-end totaled \$16,204,966, including \$8,335,000 in outstanding bonds from the 1997 issuance that financed a portion of the Government Services Center, as well as outstanding bonds in the amount of \$6,660,000 issued for various road improvement purposes. Additionally, outstanding general obligation bonds totaling \$1,144,966 are outstanding which permanently financed sanitary sewer improvements for which the debt service is paid from sewer enterprise fund revenues. Moody's Investor Service awarded the county an Aa3 general obligation bond rating.

Sales tax bonds were issued in 1997 to permanently finance a majority of the Government Services Center Project. At December 31, 2001, outstanding sales tax bonds totaled \$26,915,000. This debt is payable from 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. In the case of default by the County, sales tax revenues would be distributed directly by the tax commissioner to the bond trustee in order to ensure bond payments are properly funded.

Revenue bonds outstanding at December 31, 2001 totaled \$97,841,632, consisting of \$31,240,000 in water revenue bonds and \$66,601,632 in sewer revenue bonds. All revenue bonds will be retired from operating revenues and customers' contributed capital earned within the respective water or sewer enterprise fund.

The County did not issue new general obligation bonds, sales tax bonds, or revenue bonds in 2001.

Outstanding special assessment bonds at December 31, 2001 equaled \$14,294,000. The original \$4,158,338 Union Centre Boulevard Improvement (Phase I & III) note was fully retired, being partially paid down with special assessment collections and the remainder retired through the issuance of \$3,045,000 in special assessment bonds. This is the final road improvement slated for the new Union Centre interchange at I-75. The remaining outstanding special assessment bonds were issued mainly to finance water and sewer line construction. The County's full faith and credit are pledged to make special assessment bond payments in the event that property owners fail to pay their assessments.

As of December 31, 2001, the County had outstanding bond anticipation notes totaling \$52,130,000. New notes totaling \$27,675,000 were issued during 2001 (including interest capitalization of \$480,000 from the County Jail note and \$15,000 from the Millikin Road TIF note). The remaining \$24,455,000 result from rollovers of the prior year's outstanding notes.

The County paid down a total of \$1,275,000 from outstanding notes of the prior year. The TID Road Improvement note was paid down by \$200,000, two highway construction notes were paid down by \$85,000 and \$95,000, the SR 122 expansion note was reduced by \$60,000, and \$25,000 of the engineer's building construction note was paid off. Additionally, \$225,000 was paid off on the Children Services building and \$175,000 was paid down on the Juvenile Detention expansion. In the enterprise fund activity, the sewer system expansion note principal was reduced by \$410,000.

Notes from the prior year that were totally retired include the \$6,000,000 Union Centre Improvement note, which was paid off with monies received from West Chester Township, and the \$4,158,338 Union Centre Boulevard Improvement Phase I & III note that went to special assessment bonds, as noted above.

The net effect of this refinancing activity (rolling notes after paying down the principal or capitalizing the interest) resulted in a \$780,000 decrease in the County's liability for prior year outstanding notes.

Seven new bond anticipation notes (BAN) were issued in 2001. An additional \$17,480,000 was issued to provide funds for the construction of the new county jail. \$2,000,000 was acquired to update and expand the county computer systems, and an additional \$2,000,000 was financed for the Butler County Fiber Optic Ring. A \$1,000,000 BAN was issued for the Butler County Regional Airport terminal construction project. The Symmes Road extension also financed \$2,000,000 in bond anticipation notes. In an effort to continue development and growth in the county, two new Tax Incremental Financing (TIF) zones were created in Fairfield Township and West Chester Township. These capital projects were financed with notes backed by the county in the amounts of \$2,180,000 and \$1,000,000, respectively.

All notes issued during 2001 were awarded a MIG-1 rating by Moody's Investor Service, the highest rating available for a short-term note issue, and were issued in anticipation of long-term bond financing. A summary of note transactions during the year and a detailed list of outstanding note issues can be found in Note 16 to the general-purpose financial statements.

At December 31, 2001, the County's un-voted debt margin was \$6,639,643 and total debt margin was \$96,234,107. These figures represent the difference between the amount of legal debt limits and the amount of nonexempt County debt outstanding at December 31, 2001. 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 2001 totaled \$7,696,306. See Note 4 to the general-purpose financial statements for additional information on the County's cash management function.

Risk Management

Butler County manages its risk through a coordinated effort of premiums, risk sharing pools, and self-insurance. By statute and court decision, Ohio retains only limited tort immunity for actions within the local government. In addition to potential tort liabilities, the County may be liable for employees' workers' compensation claims, plus casualty losses to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. The County offers premium based health care coverage to employees as a fringe benefit through a contract with United Healthcare, Inc.

Except for property and liability coverage obtained directly by the County Mental Health Board and the County Board of Mental Retardation and Developmental Disabilities, the Board of County Commissioners is responsible for coordinating the County's insurance and risk management needs. Butler County contracts with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance.

A more detailed discussion 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, 2001. An independent audit of the County's financial statements is part of the annual preparation of the 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, 2000. 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 for consideration.

Acknowledgments

We would like to thank the Butler County Commissioners and all elected and appointed county officials for their support and assistance in this endeavor. It is truly a group effort that would not be possible without the cooperation of all county departments.

A special word of thanks is offered to Tim Williams in the Commissioners' office, Ralph Statzer and Mike Foley with the Department of Environmental Services, and Jenea Allen from CDC, Inc., whose efforts are greatly appreciated.

The Auditor of State's Local Government Services Division was invaluable once again in adding their expertise and dedication to the project.

None of this would have been possible if not for the monumental efforts and dedication of the Fiscal Services staff, led by Belinda Ricketts, Fiscal Services Director. Our sincere thanks are extended to Belinda and to the rest of the Fiscal Services staff, each who were invaluable contributors committed to this project. To Janie Adkins, LaVonne Brandenburg, Jill Cole, Stephanie Conigliaro, Lauren Costello, Nina Evans, Anne Gaw, Beverly Hoskins, Doug Lewan, Dawn McClure, Linda Ruthen, Rachel Sandlin, Jodi Schueler, Harry Steger, Mimi Sullivan, and Brodie Theiss, we offer our gracious thanks for your efforts and your support. Well done, once again.

We dedicate this report to the memory of Lynn Rice, who we sadly lost during its preparation. Lynn Rice, a great employee, a wonderful mother, and friend to us all, embodied the level of commitment and work ethic required to produce this report. Her strength and determination are a testament for us all to live up to. We miss you Lynn.

It is the mission of the Auditor's office to bring a high level of professionalism to Butler County government and to better inform and educate its citizens. Through the issuance of this Comprehensive Annual Financial Report, the County remains accountable to the public, and the public trust with which we have been provided, is retained. This report provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2001. We ask for your continuing support of this project and in our efforts to best serve the citizens of Butler County.

Sincerely,



Kay Rogers, CPA, CGFM
Butler County Auditor



Randall J. Groves, CPFO, CGFM
Chief Deputy Auditor – Fiscal and Consumer 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, 2000

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



Timothy Drew
President

Jeffrey L. Esau
Executive Director

December 31, 2001

Elected Officials:

**Board of
County Commissioners**

**Courtney E. Combs
Michael Fox
Charles Furmon**

**President
Commissioner
Commissioner**

Other Elected Officials

**Gregory J. Wilkens, PE, PS
Kay Rogers, CPA, CGFM
Carole B. Moschetti
Danny N. Crank
Harold D. Gabbard
Dr. Richard Burkhardt
Cindy Carpenter
Robert N. Piper**

**Engineer
Auditor
Treasurer
Recorder
Sheriff
Coroner
Clerk of Courts
Prosecutor**

Common Pleas Court

Honorable Matthew J. Crehan

Administrative Judge

General Division:

**Honorable H.J. Bressler
Honorable Patricia S. Oney
Honorable Michael J. Sage
Honorable Keith M Spaeth**

**Judge
Judge
Judge
Judge**

Domestic Relations Division:

**Honorable Leslie H. Spillane
Honorable Sharon Kennedy**

**Judge
Judge**

Juvenile Division:

Honorable David J. Niehaus

Presiding Judge

Probate Division:

Honorable Randy T Rogers

Judge

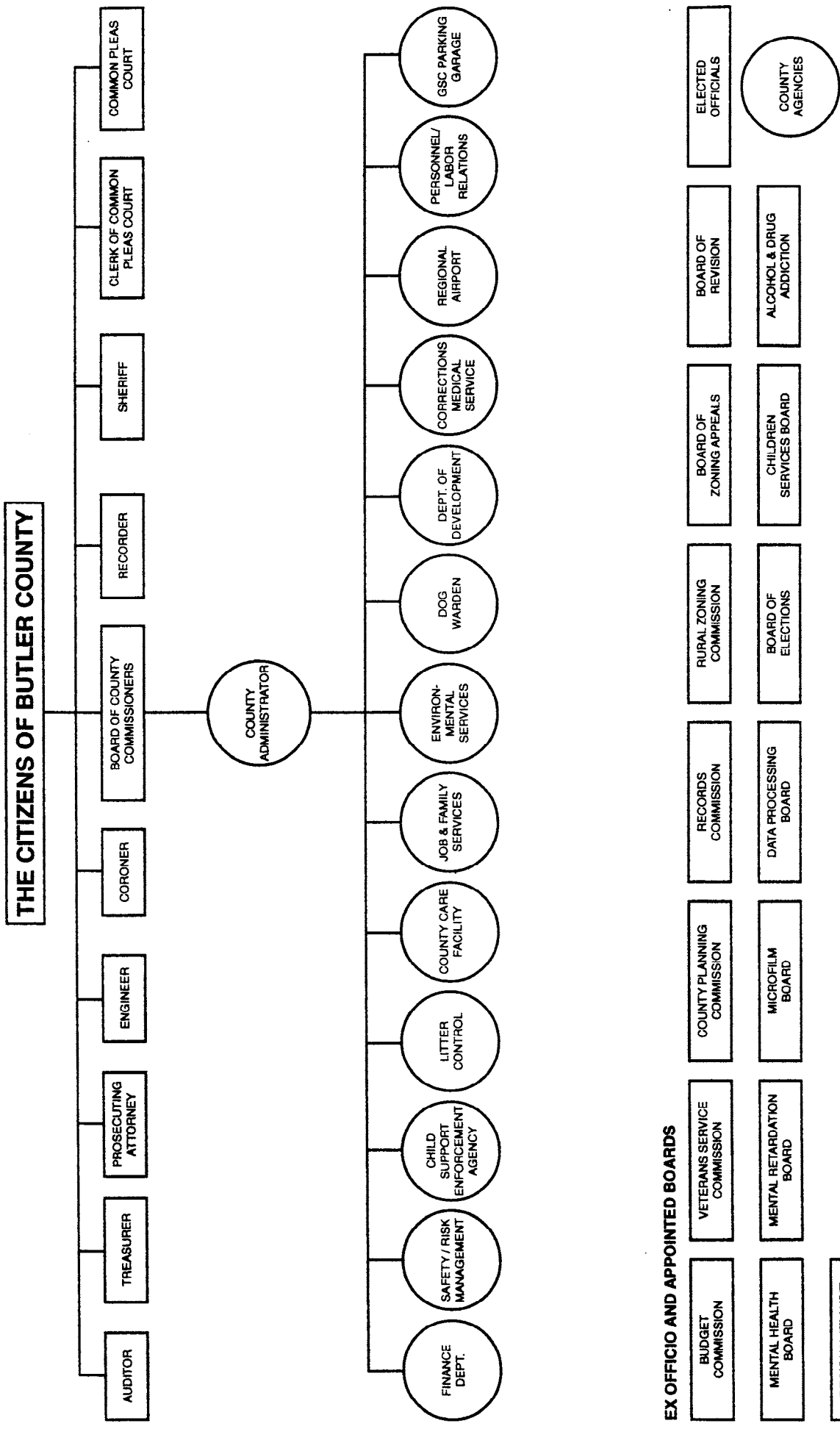
**Area Court I
Area Court II
Area Court III**

**Honorable Robert Lyons
Honorable John B. Connaughton
Honorable Robert Hendrickson**

**Presiding Judge
Presiding Judge
Presiding Judge**

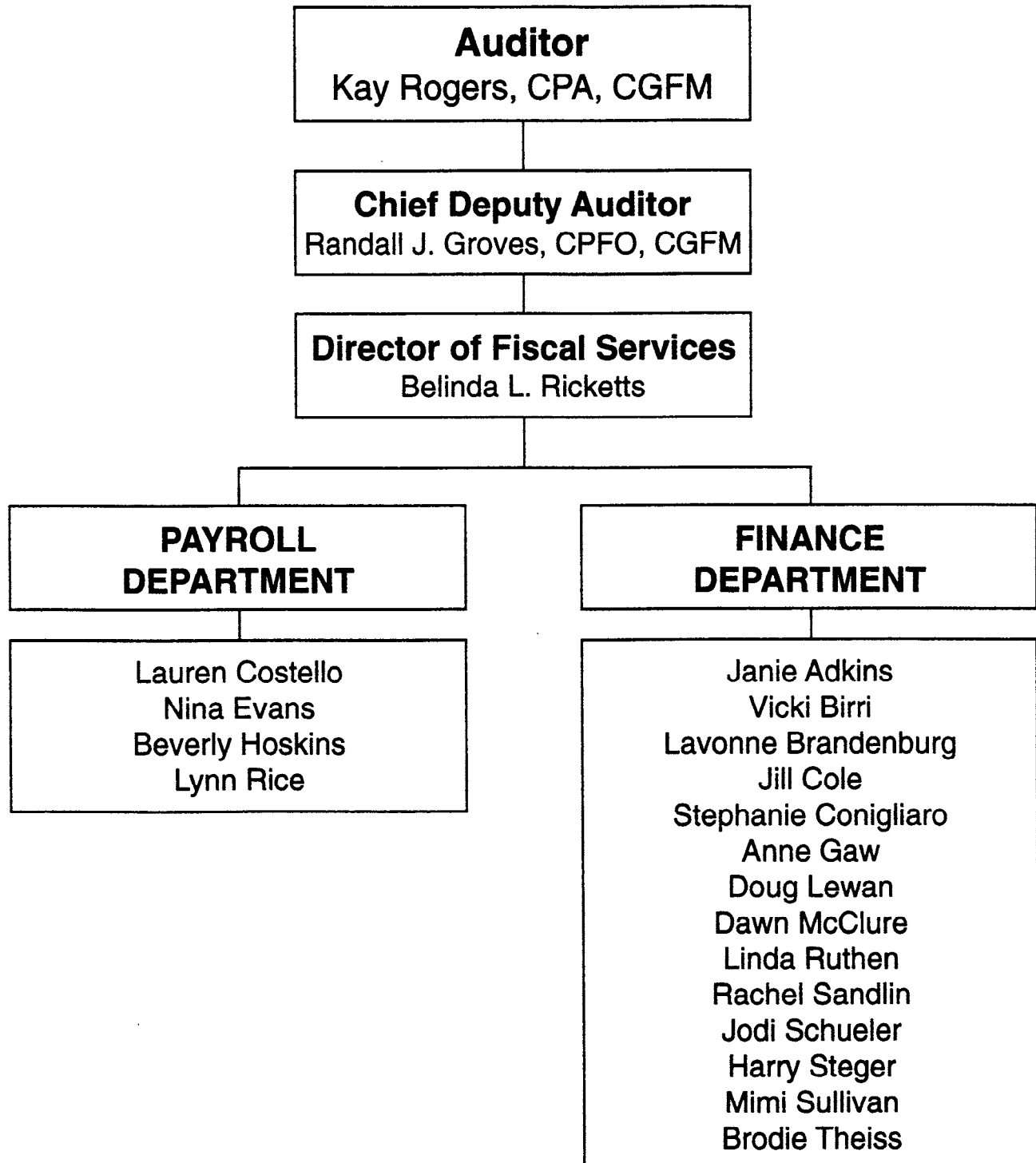
BUTLER COUNTY, OHIO

— Organizational Chart —



Butler County, Ohio

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



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FINANCIAL SECTION

Focus on... BCESP

The **Butler County Elderly Services Program** is served by four Butler County Administrative Agencies. These agencies provide Information and Assistance, as well as Case Management.



Cynthia Stever, CEO of *Lifespan*. LifeSpan provides Information & Assistance and Case Management to clients in Fairfield and Fairfield, West Chester, and Liberty Townships.



Steve Schnabl, Executive Director of *Senior Citizens, Inc.*, Hamilton, Ohio, provides Case Management services to Hamilton, Lindenwald, Cleves, Ross, New Miami, Okeana, and Morgan and Hanover Townships.



Alesia Alderman, Executive Director of *Middletown Area Senior Citizens, Inc.* This agency provides Case Management services in Middletown, Monroe, Trenton, and Wayne Township.



Sharon Peterson, Executive Director of *Oxford Senior Citizens, Inc.*, provides Case Management to Oxford senior adults.

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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 (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the 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 other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the component unit (Miami Valley Industries) were not audited in accordance with *Government 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 provides a reasonable basis for our opinion.

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, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the fiscal year ended December 31, 2001, Butler County adopted Governmental Accounting Standards Board Statements 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 5, 2002, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the result of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

July 5, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

Butler County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 2001 (Primary Government) and June 30, 2001 (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	\$ 13,912,517	40,145,116	1,026,216	8,129,842	28,966,489	4,427,772
Cash and Cash Equivalents in Segregated Accounts	35	126,140	-	-	-	-
Investments in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Taxes	9,553,994	27,548,773	-	-	-	-
Leases with Primary Government Accounts	114,252	-	-	-	2,756,454	15,697
Loans	-	324,069	-	-	-	-
Special Assessments	-	335,148	13,760,802	-	-	-
Accrued Interest	1,100,730	-	-	6,630	-	-
Due from Other Funds	4,548,327	289,158	-	148,250	619,768	784,407
Due from Other Governments	3,333,109	27,302,407	-	-	-	-
Materials and Supplies						
Inventory	70,000	350,531	-	-	104,755	-
Prepaid Items	270,608	688,309	-	-	4,843	-
Deferred Charges	-	-	-	-	3,770,571	-
Restricted Assets:						
Cash and Cash Equivalents	2,786,913	-	-	-	13,419,148	-
Advances to Other Funds	840,462	-	-	-	-	-
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	-	-	-	-	239,563,404	-
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	\$ 36,530,947	97,109,651	14,787,018	8,284,722	289,205,432	5,227,876

Fiduciary Fund Types	Account Groups		Totals-2001 (Memorandum Only) Primary Government	Component Unit	Totals-2001 (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Trust and Agency					
20,618,340	-	-	117,226,292	-	117,226,292
3,992,520	-	-	4,118,695	58,483	4,177,178
400,000	-	-	400,000	280,508	680,508
255,602,456	-	-	292,705,223	-	292,705,223
-	-	-	-	45,737	45,737
-	-	-	2,886,403	236,192	3,122,595
-	-	-	324,069	2,613	326,682
21,930,432	-	-	36,026,382	-	36,026,382
-	-	-	1,107,360	-	1,107,360
488,408	-	-	6,878,318	-	6,878,318
18,623,476	-	-	49,258,992	-	49,258,992
-	-	-	525,286	-	525,286
-	-	-	963,760	-	963,760
-	-	-	3,770,571	-	3,770,571
-	-	-	16,206,061	-	16,206,061
-	-	-	840,462	-	840,462
-	371,920,193	-	611,483,597	723,447	612,207,044
-	-	936,213	936,213	-	936,213
-	-	49,745,290	49,745,290	-	49,745,290
-	-	13,587,787	13,587,787	-	13,587,787
321,655,632	371,920,193	64,269,290	1,208,990,761	1,346,980	1,210,337,741

(continued)

Butler County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

(continued)

December 31, 2001 (Primary Government) and June 30, 2001 (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	\$ 659,982	2,011,404	-	36,364	506,493	4,046
Contracts Payable	128,134	4,721,052	-	854,922	811,428	-
Accrued Wages and Benefits	1,301,488	1,744,481	-	3,648	585,194	14,002
Compensated Absences Payable	67,558	109,429	-	-	460,083	13,257
Retainage Payable	-	-	-	537,980	672,136	-
Due to Other Funds	373,058	1,139,014	-	225,360	884,523	-
Due to Other Governments	67,309	6,925,722	-	759,552	894,898	114,203
Deferred Revenue	14,871,178	46,697,202	13,760,802	1,588	-	-
Undistributed Monies	-	-	-	-	-	-
Due to Others	-	-	-	-	-	-
Matured Bonds Payable	-	-	7,000	-	-	-
Matured Interest Payable	-	-	5,543	-	-	-
Accrued Interest Payable	2,006	4,238	-	579,239	424,749	-
Notes Payable	400,000	845,000	-	47,880,000	3,005,000	-
Claims and Judgments Payable	-	-	-	-	-	2,015,667
OPWC Loans Payable	-	-	-	-	-	-
Payable from Restricted Assets:						
Refundable Deposits	-	-	-	-	68,891	-
Advances from Other Funds	-	213,002	77,460	385,000	50,000	-
Sales Tax Bonds Payable	-	-	-	-	-	-
Capital Leases Payable to Component Unit	-	-	-	-	-	-
General Obligation Bonds Payable	-	-	-	-	1,144,966	-
Revenue Bonds Payable	-	-	-	-	97,841,632	-
Special Assessment Debt with Governmental Commitment	-	-	-	-	-	-
Total Liabilities	17,870,713	64,410,544	13,850,805	51,263,653	107,349,993	2,161,175
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	117,534,390	-
Retained Earnings:						
Reserved:						
Current Debt Service	-	-	-	-	8,825,515	-
Replacement and Improvement	-	-	-	-	3,660,457	-
Unreserved	-	-	-	-	51,835,077	3,066,701
Net Assets:						
Unrestricted	-	-	-	-	-	-
Fund Balance:						
Reserved for Encumbrances	490,281	5,820,125	-	302,987	-	-
Reserved for Inventory	70,000	350,531	-	-	-	-
Reserved for Debt Services	2,786,913	-	-	-	-	-
Reserved for Advances	840,462	-	-	-	-	-
Reserved for Loans	-	324,069	-	-	-	-
Unreserved:						
Undesignated (Deficit)	14,472,578	26,204,382	936,213	(43,281,918)	-	-
Total Fund Equity (Deficit) and Other Credits	18,660,234	32,699,107	936,213	(42,978,931)	181,855,439	3,066,701
Total Liabilities, Fund Equity and Other Credits	\$ 36,530,947	97,109,651	14,787,018	8,284,722	289,205,432	5,227,876

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Types	Account Groups		Totals-2001 (Memorandum Only) Primary Government	Component Unit	Totals-2001 (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Trust and Agency					
-	-	-	3,218,289	68,365	3,286,654
-	-	-	6,515,536	-	6,515,536
-	-	2,556,714	6,205,527	32,833	6,238,360
-	-	4,238,824	4,889,151	-	4,889,151
-	-	-	1,210,116	-	1,210,116
4,256,363	-	-	6,878,318	-	6,878,318
306,332,667	-	-	315,094,351	-	315,094,351
-	-	-	75,330,770	182,950	75,513,720
6,138,980	-	-	6,138,980	3,812	6,142,792
3,748,033	-	-	3,748,033	-	3,748,033
-	-	-	7,000	-	7,000
-	-	-	5,543	-	5,543
-	-	-	1,010,232	-	1,010,232
-	-	-	52,130,000	509,640	52,639,640
-	-	-	2,015,667	-	2,015,667
-	-	1,179,705	1,179,705	-	1,179,705
-	-	-	68,891	-	68,891
115,000	-	-	840,462	-	840,462
-	-	26,915,000	26,915,000	-	26,915,000
-	-	25,047	25,047	-	25,047
-	-	15,060,000	16,204,966	-	16,204,966
-	-	-	97,841,632	-	97,841,632
-	-	14,294,000	14,294,000	-	14,294,000
320,591,043	-	64,269,290	641,767,216	797,600	642,564,816
-	371,920,193	-	371,920,193	-	371,920,193
-	-	-	117,534,390	-	117,534,390
-	-	-	8,825,515	-	8,825,515
-	-	-	3,660,457	-	3,660,457
-	-	-	54,901,778	-	54,901,778
-	-	-	-	549,380	549,380
-	-	-	6,613,393	-	6,613,393
-	-	-	420,531	-	420,531
-	-	-	2,786,913	-	2,786,913
-	-	-	840,462	-	840,462
-	-	-	324,069	-	324,069
1,064,589	-	-	(604,156)	-	(604,156)
1,064,589	371,920,193	-	567,223,545	549,380	567,772,925
321,655,632	371,920,193	64,269,290	1,208,990,761	1,346,980	1,210,337,741

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, 2001**

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 26,511,429	30,483,048	-
Charges for Services	13,623,090	9,272,219	-
Licenses and Permits	22,680	428,454	-
Fines and Forfeitures	993,498	387,695	-
Intergovernmental	8,171,414	97,090,616	3,051
Special Assessments	-	146,345	3,097,163
Interest	6,537,455	80,453	-
Net increase (Decrease) in Fair Value of investments	1,007,475	-	-
Other	1,756,965	1,221,786	-
Total Revenues	58,624,006	139,110,616	3,100,214
Expenditures:			
Current:			
General Government:			
Legislative and Executive	16,677,516	5,642,947	-
Judicial	10,127,737	647,189	-
Public Safety	22,079,882	5,950,951	-
Public Works	706,687	21,636,196	-
Health	361,115	42,702,147	-
Human Services	773,668	73,927,605	-
Conservation and Recreation	487,768	-	-
Other	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	950,000	113,193	1,368,000
Interest and Fiscal Charges	1,548,272	72,086	1,572,508
Total Expenditures	53,712,645	150,692,314	2,940,508
Excess of Revenues Over (Under) Expenditures	4,911,361	(11,581,698)	159,706
Other Financing Sources (Uses):			
Proceeds of Bonds	-	-	-
Sale of Fixed Assets	672,237	-	-
Operating Transfers - In	112,897	1,432,115	1,910,179
Operating Transfers - Out	(5,307,633)	(278,037)	(2,212,943)
Total Other Financing Sources (Uses)	(4,522,499)	1,154,078	(302,764)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	388,862	(10,427,620)	(143,058)
Fund Balances (Deficit) at Beginning of Year-Restated Note 3	18,240,137	43,077,508	1,079,271
Residual Equity Transfers	31,235	(31,235)	-
Increase in Reserve for Inventory	-	80,454	-
Fund Balances (Deficit) at End of Year	\$ 18,660,234	32,699,107	936,213

See accompanying notes to the general purpose financial statements.

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals-2001 (Memorandum Only)
-	-	56,994,477
-	-	22,895,309
-	-	451,134
-	-	1,381,193
4,509,041	-	109,774,122
-	-	3,243,508
467,512	3,405	7,088,825
(45,700)	-	961,775
-	340,321	3,319,072
4,930,853	343,726	206,109,415
-	-	22,320,463
-	-	10,774,926
-	-	28,030,833
-	-	22,342,883
-	-	43,063,262
-	-	74,701,273
-	-	487,768
-	743,474	743,474
33,491,306	-	33,491,306
-	-	2,431,193
1,211,794	-	4,404,660
34,703,100	743,474	242,792,041
(29,772,247)	(399,748)	(36,682,626)
3,045,000	-	3,045,000
-	-	672,237
4,309,436	-	7,764,627
(299,660)	-	(8,098,273)
7,054,776	-	3,383,591
(22,717,471)	(399,748)	(33,299,035)
(20,261,460)	1,464,337	43,599,793
-	-	-
-	-	80,454
(42,978,931)	1,064,589	10,381,212

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, 2001

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Taxes	\$ 27,175,000	27,175,000	26,452,599	(722,401)
Charges for Services	15,587,155	19,287,155	22,423,435	3,136,280
Licenses and Permits	35,100	35,100	22,680	(12,420)
Fines and Forfeitures	1,188,800	1,188,800	995,457	(193,343)
Intergovernmental	7,470,000	7,470,000	7,982,530	512,530
Special Assessments	-	-	-	-
Interest	4,940,200	4,940,200	6,449,166	1,508,966
Other	621,405	1,611,405	1,832,662	221,257
Total Revenues	57,017,660	61,707,660	66,158,529	4,450,869
Expenditures:				
Current:				
General Government:				
Legislative and Executive	26,820,828	27,667,747	26,616,349	1,051,398
Judicial	10,733,050	11,398,106	10,896,753	501,353
Public Safety	22,567,068	23,968,401	23,561,375	407,026
Public Works	990,859	1,024,033	622,207	401,826
Health	451,778	467,030	464,517	2,513
Human Services	937,594	937,594	759,802	177,792
Conservation and Recreation	333,000	516,000	487,768	28,232
Other	2,011,342	1,649,051	1,536,949	112,102
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	64,845,519	67,627,962	64,945,720	2,682,242
Excess of Revenues Over (Under) Expenditures	(7,827,859)	(5,920,302)	1,212,809	7,133,111
Other Financing Sources (Uses):				
Other Financing Sources	4,219,340	4,219,340	4,917,134	697,794
Other Financing Uses	(183,000)	(59,709)	(59,709)	-
Proceeds of Bonds	-	-	-	-
Proceeds of Notes	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Advances - In	-	50,000	100,000	50,000
Advances - Out	-	(470,617)	(247,460)	223,157
Operating Transfers - In	155,000	105,000	144,132	39,132
Operating Transfers - Out	(8,032,676)	(8,354,561)	(7,777,294)	577,267
Total Other Financing Sources Uses	(3,841,336)	(4,510,547)	(2,923,197)	1,587,350
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(11,669,195)	(10,430,849)	(1,710,388)	8,720,461
Fund Balances at Beginning of Year	12,113,581	12,113,581	12,113,581	-
Prior Year Encumbrances Appropriated	842,230	842,230	842,230	-
Fund Balances at End of Year	\$ 1,286,616	2,524,962	11,245,423	8,720,461

Special Revenue Funds

Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
31,364,268	29,244,054	30,474,077	1,230,023
9,417,521	7,489,773	8,710,319	1,220,546
-	369,197	429,035	59,838
415,614	362,317	406,435	44,118
101,709,638	93,072,261	97,118,882	4,046,621
136,000	136,000	146,345	10,345
102,000	79,895	85,918	6,023
1,445,130	2,479,048	3,450,694	971,646
144,590,171	133,232,545	140,821,705	7,589,160
5,629,857	6,080,515	5,693,120	387,395
695,337	880,007	668,269	211,738
3,840,603	5,826,966	5,538,073	288,893
32,109,660	27,407,844	23,500,379	3,907,465
46,926,315	47,690,328	46,207,953	1,482,375
73,517,105	76,997,630	70,195,361	6,802,269
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	300,000	100,210	199,790
162,718,877	165,183,290	151,903,365	13,279,925
(18,128,706)	(31,950,745)	(11,081,660)	20,869,085
232,190	442,057	543,893	101,836
-	-	-	-
-	-	-	-
-	-	-	-
5,000	-	-	-
-	15,000	-	(15,000)
-	(100,000)	(100,000)	-
1,976,390	1,304,043	1,451,332	147,289
(248,032)	(546,919)	(457,541)	89,378
1,965,548	1,114,181	1,437,684	323,503
(16,163,158)	(30,836,564)	(9,643,976)	21,192,588
31,526,091	31,526,091	31,526,091	-
8,856,697	8,856,697	8,856,697	-
24,219,630	9,546,224	30,738,812	21,192,588

(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, 2001

	Debt Service Fund			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Taxes	\$ -	-	-	-
Charges for Services	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	402,000	2,837,985	3,097,163	259,178
Interest	-	-	-	-
Other	-	-	-	-
Total Revenues	402,000	2,837,985	3,097,163	259,178
Expenditures:				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	4,832,719	40,448,505	42,790,220	(2,341,715)
Interest and Fiscal Charges	5,712,155	9,394,716	9,055,121	339,595
Total Expenditures	10,544,874	49,843,221	51,845,341	(2,002,120)
Excess of Revenues Over (Under) Expenditures	(10,142,874)	(47,005,236)	(48,748,178)	(1,742,942)
Other Financing Sources (Uses):				
Other Financing Sources	-	7,130,507	7,130,507	-
Other Financing Uses	-	-	-	-
Proceeds of Bonds	-	3,055,044	3,045,000	(10,044)
Proceeds of Notes	33,798,000	23,228,204	24,948,667	1,720,463
Sale of Fixed Assets	-	-	-	-
Advances - In	-	40,713	47,460	6,747
Advances - Out	-	-	-	-
Operating Transfers - In	10,800,000	13,064,676	13,478,946	414,270
Operating Transfers - Out	-	-	-	-
Total Other Financing Sources (Uses)	44,598,000	46,519,144	48,650,580	2,131,436
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	34,455,126	(486,092)	(97,598)	388,494
Fund Balances at Beginning of Year	1,123,814	1,123,814	1,123,814	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances at End of Year	\$ 35,578,940	637,722	1,026,216	388,494

See accompanying notes to the general purpose financial statements.

Capital Projects Funds				Totals-2001 (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
-	-	-	-	58,539,268	56,419,054	56,926,676	507,622
-	-	-	-	25,004,676	26,776,928	31,133,754	4,356,826
-	-	-	-	35,100	404,297	451,715	47,418
-	-	-	-	1,604,414	1,551,117	1,401,892	(149,225)
-	4,509,041	4,509,041	-	109,179,638	105,051,302	109,610,453	4,559,151
-	-	-	-	538,000	2,973,985	3,243,508	269,523
-	448,966	504,210	55,244	5,042,200	5,469,061	7,039,294	1,570,233
-	-	-	-	2,066,535	4,090,453	5,283,356	1,192,903
-	4,958,007	5,013,251	55,244	202,009,831	202,736,197	215,090,648	12,354,451
-	-	-	-	32,450,685	33,748,262	32,309,469	1,438,793
-	-	-	-	11,428,387	12,278,113	11,565,022	713,091
-	-	-	-	26,407,671	29,795,367	29,099,448	695,919
-	-	-	-	33,100,519	28,431,877	24,122,586	4,309,291
-	-	-	-	47,378,093	48,157,358	46,672,470	1,484,888
-	-	-	-	74,454,699	77,935,224	70,955,163	6,980,061
-	-	-	-	333,000	516,000	487,768	28,232
-	-	-	-	2,011,342	1,649,051	1,536,949	112,102
23,672,212	34,930,604	33,824,693	1,105,911	23,672,212	34,930,604	33,824,693	1,105,911
-	-	-	-	4,832,719	40,448,505	42,790,220	(2,341,715)
-	-	-	-	5,712,155	9,694,716	9,155,331	539,385
23,672,212	34,930,604	33,824,693	1,105,911	261,781,482	317,585,077	302,519,119	15,065,958
(23,672,212)	(29,972,597)	(28,811,442)	1,161,155	(59,771,651)	(114,848,880)	(87,428,471)	27,420,409
10,000,000	-	-	-	14,451,530	11,791,904	12,591,534	799,630
-	-	-	-	(183,000)	(59,709)	(59,709)	-
-	-	-	-	-	3,055,044	3,045,000	(10,044)
7,300,000	23,210,102	26,181,333	2,971,231	41,098,000	46,438,306	51,130,000	4,691,694
-	-	-	-	5,000	-	-	-
-	200,000	200,000	-	-	305,713	347,460	41,747
-	-	-	-	-	(570,617)	(347,460)	223,157
2,634,980	2,344,581	2,280,887	(63,694)	15,566,370	16,818,300	17,355,297	536,997
-	(723,778)	(723,778)	-	(8,280,708)	(9,625,258)	(8,958,613)	666,645
19,934,980	25,030,905	27,938,442	2,907,537	62,657,192	68,153,683	75,103,509	6,949,826
(3,737,232)	(4,941,692)	(873,000)	4,068,692	2,885,541	(46,695,197)	(12,324,962)	34,370,235
6,112,254	6,112,254	6,112,254	-	50,875,740	50,875,740	50,875,740	-
2,407,065	2,407,065	2,407,065	-	12,105,992	12,105,992	12,105,992	-
4,782,087	3,577,627	7,646,319	4,068,692	65,867,273	16,286,535	50,656,770	34,370,235

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, 2001

	Proprietary Fund Types		
	Enterprise	Internal Service	Totals-2001 (Memorandum Only)
Operating Revenues:			
Charges for Services	\$ 32,708,022	801,639	33,509,661
Other Operating Revenues	1,418,409	-	1,418,409
Total Revenues	34,126,431	801,639	34,928,070
Operating Expenses:			
Personal Services	8,970,403	219,174	9,189,577
Contractual Services	5,417,246	144,822	5,562,068
Claims and Judgments	-	467,168	467,168
Materials and Supplies	12,245,540	-	12,245,540
Other Operating Expense	1,353,450	4,046	1,357,496
Depreciation	8,288,596	-	8,288,596
Total Operating Expenses	36,275,235	835,210	37,110,445
Operating Loss	(2,148,804)	(33,571)	(2,182,375)
Non-Operating Revenues (Expenses):			
Interest Income	607,481	-	607,481
Loss on Sale of Fixed Assets	(843,261)	-	(843,261)
Grants	411,282	-	411,282
Interest and Fiscal Charges	(5,409,655)	-	(5,409,655)
Other Non-Operating Revenues	16,671,970	689,822	17,361,792
Other Non-Operating Expenses	(87,199)	(2,505,101)	(2,592,300)
Total Non-Operating Revenues (Expenses)	11,350,618	(1,815,279)	9,535,339
Income (Loss) before Operating Transfers	9,201,814	(1,848,850)	7,352,964
Operating Transfers-In	413,646	-	413,646
Operating Transfers-Out	(80,000)	-	(80,000)
Net Income (Loss)	9,535,460	(1,848,850)	7,686,610
Depreciation on Fixed Assets Acquired by Contributed Capital	2,446,628	-	2,446,628
Retained Earnings at Beginning of Year-Restated Note 3	52,338,961	4,915,551	57,254,512
Retained Earnings at End of Year	64,321,049	3,066,701	67,387,750
Contributed Capital at Beginning of Year	120,301,264	-	120,301,264
Deletions:			
Developers	(320,246)	-	(320,246)
Depreciation on Fixed Assets Acquired by Contributed Capital	(2,446,628)	-	(2,446,628)
Contributed Capital at End of Year	117,534,390	-	117,534,390
Total Fund Equity at End of Year	\$ 181,855,439	3,066,701	184,922,140

See accompanying notes to the general purpose financial statements.

Butler County, Ohio

Statement of Activity
Component Unit
For the Year Ended June 30, 2001

	<u>Miami Valley Industries</u>
Changes in Unrestricted Net Assets	
Revenues:	
Contributions:	
Butler County Board of Mental Retardation	\$ 608,342
Contract Revenue	826,591
Enclave Income	241,841
Commission Income	2,471
Bureau of Vocational Rehabilitation Inc	140,680
Restitution Income	105,362
Net decrease in Fair Value of Investments	(70,224)
Interest Income	26,322
Other	13,175
Rental Income	106,739
Total Unrestricted Revenues	<u>2,001,299</u>
Expenses:	
Personal Services	1,454,444
Contractual Services	322,017
Materials and Supplies	34,182
Interest Expense	44,057
Depreciation	51,491
Other	33,004
Total Unrestricted Expenses	<u>1,939,195</u>
 Increase in unrestricted net assets	 62,104
 Net Assets at Beginning of Year	 <u>487,276</u>
 Net Assets at End of Year	 <u>\$ 549,380</u>

See accompanying notes to the general purpose financial statements.

Butler County, Ohio

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, 2001

	Enterprise Funds			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Revenues:				
Charges for Services	\$ 28,320,081	32,230,463	33,329,291	1,098,828
Tap in Fees	5,305,700	5,064,627	7,417,936	2,353,309
Special Assessments	15,000	112,952	173,209	60,257
Interest Income	58,646	306,984	247,602	(59,382)
Grants	125,550	439,383	474,056	34,673
Other Non-Operating Revenues	528,000	424,577	423,405	(1,172)
Other Operating Revenues	396,300	1,173,230	1,418,409	245,179
Proceeds of Bonds	3,000	-	-	-
Proceeds of Notes	500,000	1,000,000	1,000,000	-
Total Revenues	35,252,277	40,752,216	44,483,908	3,731,692
Expenses:				
Personal Services	9,404,771	9,677,395	8,884,043	793,352
Contractual Services	38,348,515	27,128,803	16,899,292	10,229,511
Claims and Judgments	121,000	-	-	-
Materials and Supplies	2,887,982	13,225,962	12,314,899	911,063
Other Operating Expenses	1,271,038	1,539,186	977,869	561,317
Other Non-Operating Expenses	109,026	90,300	84,782	5,518
Capital Outlay	2,707,995	3,719,863	2,570,207	1,149,656
Total Expenses	54,850,327	55,381,509	41,731,092	13,650,417
Excess of Revenues Over (Under) Expenses	(19,598,050)	(14,629,293)	2,752,816	17,382,109
Advances - In	102,522	-	-	-
Operating Transfers - In	15,431,759	229,252	229,252	-
Operating Transfers - Out	(12,111,600)	(11,807,095)	(8,625,936)	3,181,159
Excess of Revenues Over (Under) Expenses Advances and Operating Transfers	(16,175,369)	(26,207,136)	(5,643,868)	20,563,268
Fund Equity at Beginning of Year	25,159,227	25,159,227	25,159,227	-
Prior Year Encumbrances Appropriated	11,723,689	11,723,689	11,723,689	-
Fund Equity at End of Year	\$ 20,707,547	10,675,780	31,239,048	20,563,268

See accompanying notes to the general purpose financial statements.

Internal Service Funds				Totals - 2001 (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
-	-	700,459	700,459	28,320,081	32,230,463	34,029,750	1,799,287
-	-	-	-	5,305,700	5,064,627	7,417,936	2,353,309
-	-	-	-	15,000	112,952	173,209	60,257
-	-	-	-	58,646	306,984	247,602	(59,382)
-	-	-	-	125,550	439,383	474,056	34,673
-	-	689,822	689,822	528,000	424,577	1,113,227	688,650
-	-	-	-	396,300	1,173,230	1,418,409	245,179
-	-	-	-	3,000	-	-	-
-	-	-	-	500,000	1,000,000	1,000,000	-
-	-	1,390,281	1,390,281	35,252,277	40,752,216	45,874,189	5,121,973
206,730	212,336	209,003	3,333	9,611,501	9,889,731	9,093,046	796,685
261,448	549,448	430,749	118,699	38,609,963	27,678,251	17,330,041	10,348,210
300,000	375,000	374,789	211	421,000	375,000	374,789	211
-	-	-	-	2,887,982	13,225,962	12,314,899	911,063
-	-	-	-	1,271,038	1,539,186	977,869	561,317
-	2,515,000	2,505,101	9,899	109,026	2,605,300	2,589,883	15,417
10,000	10,000	-	10,000	2,717,995	3,729,863	2,570,207	1,159,656
778,178	3,661,784	3,519,642	142,142	55,628,505	59,043,293	45,250,734	13,792,559
(778,178)	(3,661,784)	(2,129,361)	1,532,423	(20,376,228)	(18,291,077)	623,455	18,914,532
-	-	-	-	102,522	-	-	-
-	-	-	-	15,431,759	229,252	229,252	-
-	-	-	-	(12,111,600)	(11,807,095)	(8,625,936)	3,181,159
(778,178)	(3,661,784)	(2,129,361)	1,532,423	(16,953,547)	(29,868,920)	(7,773,229)	22,095,691
6,551,685	6,551,685	6,551,685	-	31,710,912	31,710,912	31,710,912	-
5,448	5,448	5,448	-	11,729,137	11,729,137	11,729,137	-
5,778,955	2,895,349	4,427,772	1,532,423	26,486,502	13,571,129	35,666,820	22,095,691

Butler County, Ohio

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

For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals-2001
	Enterprise	Internal Service	(Memorandum Only) Primary Government
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash received from quasi-external transactions with other funds	\$ -	700,459	700,459
Cash received from customers	33,418,249	-	33,418,249
Cash paid to employees	(8,817,186)	(209,003)	(9,026,189)
Cash paid to suppliers	(17,320,009)	(374,789)	(17,694,798)
Cash payments for quasi-external transactions with other funds	(66,857)	-	(66,857)
Cash paid for claims	-	(430,749)	(430,749)
Other Operating Revenues	1,418,409	-	1,418,409
Other Operating Expenses	(235,969)	-	(235,969)
Other Non-Operating Revenue	7,841,341	689,822	8,531,163
Other Non-Operating Expenses	(84,782)	(2,505,101)	(2,589,883)
Net cash provided by (used for) operating activities	16,153,196	(2,129,361)	14,023,835
Cash Flows from Non-Capital Financing Activities:			
Operating grants	474,056	-	474,056
Operating transfers-in from other funds	413,646	-	413,646
Operating transfers-out to other funds	(80,000)	-	(80,000)
Net cash provided by noncapital financing activities	807,702	-	807,702
Cash Flows from Capital and Related Financing Activities:			
Proceeds from sale of general obligation notes	3,005,000	-	3,005,000
Aquisition and construction of capital assets	(13,940,634)	-	(13,940,634)
Interest paid on general obligation bonds and notes	(210,582)	-	(210,582)
Principal paid on general obligation bonds and notes	(2,640,000)	-	(2,640,000)
Interest and fiscal charges on revenue bonds	(4,897,572)	-	(4,897,572)
Principal paid on revenue bonds	(3,900,000)	-	(3,900,000)
Net cash used for capital and related financing activities	(22,583,788)	-	(22,583,788)
Cash Flows from Investing Activities:			
Interest and dividends on investments	607,481	-	607,481
Net cash provided by investing activities	607,481	-	607,481
Net decrease in cash and cash equivalents	(5,015,409)	(2,129,361)	(7,144,770)
Cash and cash equivalents at beginning of year	47,401,046	6,557,133	53,958,179
Cash and cash equivalents at end of year	\$ 42,385,637	4,427,772	46,813,409

(continued)

Butler County, Ohio

Combined Statement of Cash Flows-Primary Government
 All Proprietary Fund Types
 (continued)
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals-2001
	Enterprise	Internal Service	(Memorandum Only) Primary Government
Reconciliation of Operating Loss to Net Cash Provided by (used for) Operating Activities			
Operating Loss	\$ (2,148,804)	(33,571)	(2,182,375)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:			
Depreciation and Amortization	8,288,596	-	8,288,596
Other Non-Operating Revenues	7,841,341	689,822	8,531,163
Other Non-Operating Expenses	(84,782)	(2,505,101)	(2,589,883)
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	681,159	(1,214)	679,945
(Increase) decrease in due from other funds	29,068	(99,966)	(70,898)
Decrease in material and supplies inventory	7,353	-	7,353
Decrease in prepaid items	10,455	127	10,582
Increase in accounts payable	302,006	4,046	306,052
(Decrease) in contracts payable	(52,616)	-	(52,616)
Increase in accrued wages and benefits	135,065	3,340	138,405
Increase (decrease) in compensated absences payable	(51,937)	6,831	(45,106)
Increase in due to other funds	379,765	-	379,765
Increase (decrease) in due to other governments	838,886	(286,054)	552,832
(Decrease) in refundable deposits	(22,359)	-	(22,359)
(Decrease) in claims payable	-	(11,992)	(11,992)
Increase in claims payable net of current portion	-	104,371	104,371
Total Adjustments	18,302,000	(2,095,790)	16,206,210
Net cash provided by (used for) operating activities	\$ 16,153,196	(2,129,361)	14,023,835

Non-cash capital and related financing activities:

Developers during the year donated \$6,015,797 of sewer lines to the sewer fund.

Developers during the year donated \$3,058,086 of water lines to the water fund.

Cash and cash equivalents at end of year includes restricted cash of \$8,875,802 in the sewer fund.

Cash and cash equivalents at end of year includes restricted cash of \$4,543,346 in the water fund.

See accompanying notes to the general purpose financial statements.

Butler County, Ohio

Statement of Cash Flows
Component Unit
For the Year Ended June 30, 2001

	<u>Miami Valley Industries</u>
Increase (Decrease) in Cash and Cash Equivalents	
Cash Flows from Operating Activities:	
Cash received from program revenues	\$ 1,202,829
Cash received from miscellaneous sources	126,042
Cash paid to suppliers	(320,972)
Cash paid to employees	(1,039,843)
Net cash used for operating activities	<u>(31,944)</u>
Cash Flows from Capital and Related Financing Activities:	
Aquisition of capital assets	(35,348)
Lease payments received	45,737
Interest and fiscal charges	(44,057)
Principal paid on long-term debt	(68,892)
Cash received from miscellaneous sources	17,735
Net cash used for capital and related financing activities	<u>(84,825)</u>
Cash Flows from Investing Activities:	
Investment income	26,322
Sale of Investments	42,350
Purchase of Investments	(12,797)
Sale of certificates of deposit	13,376
Net cash provided by investing activities	<u>69,251</u>
Net decrease in cash and cash equivalents	(47,518)
Cash and cash equivalents at beginning of year	106,001
Cash and cash equivalents at end of year	<u>\$ 58,483</u>
Reconcillation of Increase in Unrestricted Net Assets to Net Cash provided for Operating Activities	
Increase in unrestricted net assets	<u>\$ 62,104</u>
Adjustments to reconcile increase in net assets to net cash used for operating activities:	
Depreciation	51,491
Unrealized Gains	70,224
Realized loss on investments	(20,111)
Change in assets and liabilities:	
Increase in accounts receivable	(39,651)
Decrease in accounts payable	(43,128)
Decrease in accrued wages and benefits	(11,605)
Decrease in deferred revenue	(30,492)
Decrease in undistributed monies	(70,776)
Total Adjustments	<u>(94,048)</u>
Net cash used for operating activities	<u>\$ (31,944)</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 \$608,342 were recorded in the financial statements of Miami Valley Industries, Inc.

See accompanying notes to the general purpose financial statements.

December 31, 2001

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 the 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.

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 Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Mental Health, the Alcohol and Drug Addiction Services Board, 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 also includes organizations that are fiscally dependent on the County in that the County approves the organization budget, the issuance of its debt, or the levying of its 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.

Butler County, Ohio

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

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, and Developmental Disabilities 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 developmentally disabled 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 30th. 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, risk sharing pool and related organization. These organizations are presented in Note 20 to the combined financial statements and are excluded from the accompanying financial statements except as noted.

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

December 31, 2001

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 2001.

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, 2001

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 Funds

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.

December 31, 2001

BASIS OF PRESENTATION-FUND ACCOUNTING (continued)

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, parking facility 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.

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.

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 24 to the financial statements. The information contained in Note 24 is presented separate from the primary government due to the fact that the corporation reports as a non-governmental, non-profit corporation.

December 31, 2001

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.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales tax, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 5) On an accrual basis, revenue from permissive sales tax is recognized in the period in which the sale occurs. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

December 31, 2001

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 6), accounts, interest, federal and state subsidies and grants and state-levied locally shared taxes.

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

In the proprietary funds expenses are recognized in the period incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year-end.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

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, Crime Prevention Trust, Cost Saving Plan Trust, County Home Christmas Trust, Courthouse Restoration Probate Trust and Park District 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 and Engineers Building Expansion capital projects funds are not presented due to the fact that no budgetary or cash transactions occurred within the funds. 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.

December 31, 2001

BUDGETARY PROCESS (continued)

Tax Budget

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20th of each year, for the period January 1st to December 31st 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 1st. 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 31st, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing 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 1st, 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 original budget column on the budgetary statements shows the first certification of estimated resources for each fund to the Budget Commission. The amounts reported in the revised budget column on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

Appropriations

A temporary appropriation resolution to control expenditures may be passed on or about January 1st of each year for the period of January 1st to March 31st. An annual appropriation resolution must be passed by April 1st of each year for the period January 1st to December 31st. 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 first legally adopted appropriation, for each fund, that is passed by the Board of County Commissioners through an appropriation resolution.

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

December 31, 2001

BUDGETARY PROCESS (continued)

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 year's expenditures, and proprietary fund 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, Budget and Actual (Budget Basis), 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:

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- (b) Expenditures/expenses 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/expenses (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).

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

BUDGETARY BASIS OF ACCOUNTING (continued)

- (f) For proprietary funds, debt service expenditures are paid from the Debt Service Fund on a budgetary basis.
- (g) Advances-in and advances-out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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 Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types and Expendable Trust Funds**

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$ 388,862	\$ (10,427,620)	\$ (143,058)	\$ (22,717,471)	\$ (399,748)
Adjustments:					
Revenue Accruals	(1,249,157)	164,720	7,127,456	(20,244)	0
Expenditure Accruals	618,848	10,066,957	0	95,148	0
Encumbrances	(766,518)	(9,370,198)	0	(428,535)	0
Debt Proceeds	0	0	27,993,667	23,136,333	0
Debt Retirement	950,000	113,193	(41,422,220)	0	0
Interest on Debt	1,548,272	72,086	(7,482,613)	1,211,794	0
Advances In	100,000	0	47,460	200,000	0
Advances Out	(247,460)	(100,000)	0	0	0
Operating Transfers In	31,235	19,217	11,568,767	(2,028,549)	0
Operating Transfers Out	(2,469,661)	(173,504)	2,212,943	(424,118)	0
Net Increase in Fair Value of Investments	(614,809)	0	0	102,642	0
Non-Budgeted Funds	0	(2,827)	0	0	(399,748)
Budget Basis	\$ (1,710,388)	\$ (9,643,976)	\$ (97,598)	\$ (873,000)	\$ 0

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

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	\$ 9,535,460	\$ (1,848,850)
Adjustments:		
Revenue Accruals	676,885	(101,180)
Expense Accruals	1,549,363	(179,331)
Encumbrances	(1,265,983)	0
Debt Proceeds-Notes	1,000,000	0
Interest on Debt	5,409,655	0
Operating Transfers In	(184,394)	0
Operating Transfers Out	(8,545,936)	0
Capital Contributed by Grants	(9,010,141)	0
Capital Outlay	(13,940,634)	0
Loss on Sale of Fixed Assets	843,261	0
Depreciation	8,288,596	0
Budget Basis	\$ (5,643,868)	\$ (2,129,361)

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 2001 amounted to \$6,537,455, which includes \$5,988,763 assigned from other funds.

During 2001, investments were limited to Federal Agricultural Mortgage Corporation, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage, Federal National Mortgage Association, Student Loan Marketing Association, Bankers Acceptances, 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.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2001. 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, 2001.

December 31, 2001

CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)

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.

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 fund 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, 2001 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, 2001 was \$68,891.

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 \$2,601,560 and \$1,058,897, respectively.

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

RESTRICTED ASSETS (continued)

As a function of the revenue bonds issued by each of the water and sewer enterprise funds, as well as the general obligation and sales tax bonds issued to finance the Government Services Center project, 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, and 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.

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 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.

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. The capitalized cost of the related assets (which were initially calculated at December 31, 1998) are detailed in Note 8.

December 31, 2001

FIXED ASSETS AND DEPRECIATION (continued)

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 structures (including Water and Sewer treatment plants)	30 - 60 years
Improvements other than buildings	10 - 60 years
Water and Sewer Mains	40 years
Equipment	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.

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, capital leases and loans payable are recognized as a liability of the general long-term obligations account group until due.

December 31, 2001

ACCRUED AND LONG-TERM LIABILITIES (continued)

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

Under Ohio law, a debt service 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 service 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.

SALES TAX BONDS PAYABLE

Sales tax bonds payable is 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 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. Those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. Beginning in 2001, GASB Statement No. 33 requires that these types of contributions be recognized as revenue. During 2001 prior year developer donated lines had to be returned to the developer.

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 2001, tap-in fees of \$2,830,333 and \$4,587,703 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 non-operating revenues. Differences between special assessments shown in the Cash Flows Statement and the Combined Statement of Revenues, Expenses and Changes in Fund Equity for the proprietary funds are the result of recognizing the special assessments when measurable and earned.

December 31, 2001

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 assets. Net interest costs incurred in 2001 on proprietary fund construction projects 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 for appropriations in future periods. Fund equity reserves have been established for encumbrances, inventory, advances, loans and debt service 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 costs and accounting gains/losses 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 funds, 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.

December 31, 2001

INTERFUND TRANSACTIONS (continued)

4. Certain quasi-external transactions between the internal service fund and all other County funds exist. These transactions occur as a result of the workers' compensation benefits. The internal service fund records 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 FUND

The County has elected a retrospective rating plan for coverage of its Workers' Compensation, under which the County pays only 24% 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 reported in an internal service fund. (See Note 9)

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.

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

NOTE 3 ACCOUNTABILITY AND ACCOUNTING CHANGES

The following funds had deficit fund balances or retained earnings as of December 31, 2001:

SPECIAL REVENUE FUNDS:

Litter Control Grant	\$ 15,567
BMV Deputy Registrar	41,030

CAPITAL PROJECTS FUNDS:

Capital Improvement	\$ 161,987
Emergency Roadway Repair	869,338
City Centre Mall Capital Improvement	1,507,523
Juvenile Detention Center Construction	1,453,596
Children Services Board Construction	2,292,445
Systems Development	2,945,324
Jail Construction	24,987,046
State Route 122 Expansion	572,859
Engineer's Building Expansion	261,304
Fairfield Township TIF	3,396,064
Symmes Road Extension	1,995,341
Butler County Fiber Optic Highway	1,365,983
Fairfield Township TIF II	1,166,209

The deficits occurring in the Special Revenue Funds, the Capital Improvement Capital Projects Fund and the Government Services Center Capital Projects 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 (except for the Capital Improvement and Government Services Center 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.

BUDGETARY NON-COMPLIANCE

The principal retirement budgetary program in the debt service fund had an excess of expenditures over appropriations for the year ended December 31, 2001.

The following special revenue fund had appropriations in excess of estimated resources and available balance for the year ended December 31, 2001 as follows:

<u>Fund Type/Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Excess</u>
Special Revenue Fund:			
Prosecutor Juvenile VOCA	63,759	68,290	4,531

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

NOTE 3 ACCOUNTABILITY AND ACCOUNTING CHANGES (continued)

CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR YEAR STATEMENTS

For fiscal year 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues," which changes how the County recognizes certain types of revenues. GASB Statement No. 33 also requires that, beginning in 2001, capital contributions to proprietary funds be recognized as revenues.

The implementation of the GASB pronouncements, along with the various fund reclassifications and numerous other adjustments, caused the following changes to the prior year's ending Fund Balances, Retained Earnings, and Account Group balances:

Fund Type/Account Groups	Balance at 12/31/00	Restatement	Restated Balance at 12/31/00
General	\$ 19,130,129	\$ (889,992)	\$ 18,240,137
Special Revenue	39,130,552	3,946,956	43,077,508
Debt Service	1,200,717	(121,446)	1,079,271
Capital Project	(20,239,990)	(21,470)	(20,261,460)
Enterprise	52,189,578	149,383	52,338,961
Agency	284,143,571	18,644,276	302,787,847
General Fixed Assets	339,173,068	(350,286)	338,822,782
General Long-Term Obligations	64,660,726	(1,811,241)	62,849,485

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;

December 31, 2001

CASH (continued)

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, not limited to, passbook accounts;**
6. **No-load 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;**
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 (FDIC), 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 \$295,718 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

December 31, 2001

DEPOSITS

At year end, the carrying amount of the County's deposits was \$737,797 and the bank balance was \$15,345,303. Of the bank balance \$1,620,389 was covered by federal depository 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 Federal Deposit Insurance Corporation.

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 includes 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.

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>
Federal Agricultural Mortgage Corporation	\$ 1,991,760	\$ 1,991,760
Federal Farm Credit Bank	13,185,460	13,185,460
Federal Home Loan Bank	27,902,821	27,902,821
Federal Home Loan Mortgage	23,346,973	23,346,973
Federal National Mortgage Association	40,288,545	40,288,545
Student Loan Marketing Association	997,610	997,610
Money Market Mutual Fund	-	15,150,281
STAR Ohio	-	14,054,083
Totals	<u>\$ 107,713,169</u>	<u>\$ 136,917,533</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

INVESTMENTS (continued)

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:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$ 137,551,048	\$ 400,000
Cash on Hand	(295,718)	-
Investments:		
Certificates of Deposit	400,000	(400,000)
Federal Agricultural Mortgage Corporation	(1,991,760)	1,991,760
Federal Farm Credit Bank	(13,185,460)	13,185,460
Federal Home Loan Bank	(27,902,821)	27,902,821
Federal Home Loan Mortgage Corporation	(23,346,973)	23,346,973
Federal National Mortgage Association	(40,288,545)	40,288,545
Student Loan Marketing Association	(997,610)	997,610
Money Market Mutual Fund	(15,150,281)	15,150,281
STAR Ohio	(14,054,083)	14,054,083
GASB Statement No. 3	<u>\$ 737,797</u>	<u>\$ 136,917,533</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 2001 collection year was based is as follows:

Real Property	\$ 4,990,028,970
Tangible Personal Property	722,909,820
Public Utility Personal Property	360,025,500
Total	<u>\$ 6,072,964,290</u>

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 6.83 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	1994	0.50	0.15	0.23	2003
Mental Retardation Board II	1994	0.50	0.26	0.31	2003
Mental Retardation Board II	2000	2.00	1.96	2.00	Continuing
Mental Health Board	1994	0.50	0.28	0.32	2004
Children Services Board	1999	2.00	1.19	1.39	2004
Miami Conservancy	1976	0.03	0.03	0.03	Continuing
Senior Citizens	2001	1.30	1.29	1.30	2006
Total		<u>6.83</u>	<u>5.16</u>	<u>5.58</u>	

December 31, 2001

PROPERTY TAXES (continued)

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 update was completed during 1999 and new values resulting from the county-wide appraisal were effective January 1, 2000. 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.

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 2001, \$16,102,332 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)

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

NOTE 7 RECEIVABLES

Receivables at December 31, 2001, consisted of taxes, unpaid utilities, loans, special assessments, due from other funds, receivables, interest and intergovernmental receivables arising from grants, entitlements, and shared revenues. 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 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.

The Butler County Department of Job and Family Services receives Public Assistance grant funding from the Ohio Department of Job and Family Services. It was determined in 2002 that Butler County was over advanced \$6,801,459 for the state fiscal year ended June 2001. Since the advance was received in a prior reporting period, and the monies returned in 2002. An expenditure and a related liability were accrued at December 31, 2001.

A summary of the principal items of intergovernmental receivables follows:

<u>GENERAL FUND</u>	<u>Amount</u>
Cops Universal Hiring Grant	\$ 22,917
LMB Grant	18,169
Law Library Distribution	21,133
Permissive Tax	2,804,120
Court Fines	24,172
Indigent Defense Reimbursement	367,909
Boarding of Prisoners	54,675
Other	<u>20,014</u>
TOTAL	\$ <u>3,333,109</u>

Butler County, Ohio

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

RECEIVABLES (continued)

SPECIAL REVENUE FUNDS

Welfare to Work Grant	\$ 69,872
Motor Vehicle License Tax	3,544,606
Motor Vehicle Permissive Tax	200,962
Gasoline Tax	660,183
Felony Delinquent Care and Custody Grant	706,640
OMAP Block Grant	65,000
LPA Grant	1,350,671
Title XIX	514,706
Community Corrections Grant	703,737
Intensive Supervision Probation	358,302
Community Based Correction Facility Grant	1,267,000
Title XX	83,493
TCM Grant	474,613
Public Assistance Grant	15,173,116
Medicaid/Medicare	1,478,339
CSEA Poundage	69,661
State Subsidy	62,455
Juvenile Accountability Block Grant	68,962
Misdemeanor Jail Reduction	53,236
Victims of Crime Advocate Grant	98,239
Other	298,614
TOTAL	<u>27,302,407</u>

AGENCY FUNDS

Local Government	16,858,774
Twelve District Court Reimbursement	242,637
Motor Vehicle License Tax	1,079,231
Permissive Tax	125,987
Gasoline Tax	310,643
Court Fines and Fees	6,204
TOTAL	<u>18,623,476</u>
Grand Total	<u>\$49,258,992</u>

NOTE 8 FIXED ASSETS

A summary of the changes in general fixed assets follows:

	Adjusted Balance 12/31/00	Additions	Reductions	Balance 12/31/01
Land	\$ 3,370,294	\$ -	\$ -	\$ 3,370,294
Land Improvements	1,706,364	166,125	-	1,872,489
Buildings	82,145,732	556,101	(2,626)	82,699,207
Equipment	17,701,065	3,255,015	(883,808)	20,072,272
Infrastructure	227,763,790	5,323,742	(1,818,955)	231,268,577
Construction in Progress	6,135,537	36,289,058	(9,787,241)	32,637,354
Total	<u>\$ 338,822,782</u>	<u>\$ 45,590,041</u>	<u>(12,492,630)</u>	<u>\$ 371,920,193</u>

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

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
Roads	\$ 149,670,380	\$ 593,334	\$ -	\$ 150,263,714
Bridges	63,810,539	926,851	-	64,737,390
Culverts	14,111,111	298,770	-	14,409,881
Construction in Progress	171,760	3,504,787	(1,818,955)	1,857,592
Total	<u>\$ 227,763,790</u>	<u>\$ 5,323,742</u>	<u>\$ (1,818,955)</u>	<u>\$ 231,268,577</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

FIXED ASSETS (continued)

A summary of the proprietary funds' fixed assets at December 31, 2001 follows:

	Sewer Fund	Water Fund	Regional Airport Fund	Total Primary Government Enterprise
Land	\$ 640,360	\$ 271,000	\$ 2,391,042	\$ 3,302,402
Land Improvements	1,645,329	191,660	5,079,844	6,916,833
Buildings	30,716,369	10,519,699	3,319,064	44,555,132
Building service equip	3,602,908	2,452,788	0	6,055,696
Fixed equipment	20,151,377	11,380,885	0	31,532,262
Moveable equipment	533,283	49,875	0	583,158
Vehicles	1,329,197	804,990	0	2,134,187
Water and sewer mains	116,482,752	66,181,322	0	182,664,074
Construction in Progress	34,179,747	8,106,059	1,662,506	43,948,312
Total Fixed Assets	\$ 209,281,322	\$ 99,958,278	\$ 12,452,456	\$ 321,692,056
Less Accumulated Depreciation	(57,482,912)	(24,127,001)	(518,739)	(82,128,652)
Total	\$ 151,798,410	\$ 75,831,277	\$ 11,933,717	\$ 239,563,404

NOTE 9 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; damage to, theft of, or destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2001 the County contracted with County 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:

Property

Blanket all risks of direct physical loss or damage
\$100,000,000 Annual Aggregate pool limit for flood and earthquake

Liability

Automobile Liability	\$ 6,000,000
Uninsured Motorist	250,000
General Liability	6,000,000
Stop Gap Liability	1,000,000
Law Enforcement Liability	6,000,000
Errors and Omissions Liability	6,000,000

Crime

Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (inside)	1,000,000
Money and Securities (outside)	1,000,000
Money Orders and Counterfeit Currency	1,000,000
Depositor's Forgery	1,000,000

Boiler and Machinery

100,000,000

Deductible

General, Law Enforcement and Public Officials	25,000
Each and every loss/claim and/or occurrence	5,000

Settled claims have not exceeded coverage in any of the last three years. The County has had no reduction in coverage in 2001.

December 31, 2001

RISK MANAGEMENT (continued)

The County has workers' compensation coverage for all employees. The merit-rated premium for workers' compensation for the calendar year 2001 would have been approximately \$1,047,619. Based on that, the minimum premium percentage due would be \$221,328 (21%) with maximum aggregate liability, at the 200% stop-loss level, equal to \$2,095,238. The County's year end liability for unpaid claims costs was \$2,015,666. The County maintains a retrospective rating plan for workers' compensation insurance. (See Note 2).

The County has a self-insurance internal service fund to account for its workers' compensation self-insured activity. Claims, liabilities and expenses are estimated through a case by case review of all claims. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. The historical changes in claims payable during years December 31, 1997, 1998, 1999, 2000 and 2001 are:

	Beginning of Year Liability	Current Year Claims And Changes in Estimates	Claims Payments	End of Year Liability
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
2000	1,810,997	272,290	159,979	1,923,288
2001	1,923,288	467,168	374,790	2,015,666

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 Component Unit.

The following is a schedule of the future minimum lease payments at December 31, 2001.

Fiscal Year Ending December 31,	General Long-Term Obligations Capital Leases Payable to the Workshop
Total minimum lease payments due in 2002	\$ 26,680
Less: Amount representing interest	(1,633)
Present value of minimum lease payments	\$ 25,047

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

December 31, 2001

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 and public safety, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement division employees contribute 10.10 percent and public safety division employees contribute 9 percent. The 2001 employer pension contribution rate for the County was 9.25 percent of covered payroll, increased from 6.54 percent in 2000. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions for pension obligations to PERS for the years ended December 31, 2001, 2000, and 1999 were \$7,047,493, \$4,786,722 and \$6,295,562 respectively. 73 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability within general long-term obligations account group.

STATE TEACHERS RETIREMENT SYSTEM

Certified teachers employed by the school for Mental Retardation and Developmental Disabilities 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 of which 9.5 percent is used to fund pension obligations. For 2000, the portion used to fund pension obligations was 6.0 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, 2001, 2000, and 1999 were \$179,912, \$115,139 and \$120,215, respectively. The full amount has been contributed for 2000 and 1999. 88 percent of the obligation has been contributed for 2001 with the remainder being reported as a fund liability of the Fund where employees are paid.

December 31, 2001

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. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio revised code provides statutory authority for employer contributions. The PERS law enforcement program was separated into two divisions, law enforcement and public safety with separate employee contribution rates and benefits. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for both law enforcement and public safety division employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

The funding method for post retirement health care benefits is an entry age normal actuarial cost method of valuation used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. Significant actuarial assumption based on PERS latest Actuarial Review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$3,163,867. The actual contribution and the actuarially required contributions amounts are the same. PERS' net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarially accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

December 31, 2001

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS) (continued)

For 2001, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS' actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

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 partial 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.

Benefits are funded on a pay-as-you-go basis. 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. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$85,221 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

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, 2001, the liability for compensated absences was \$4,889,151 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.

December 31, 2001

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, 2001</u>
Madison-Wayne Township Sewer District-Dated June 1, 1964	\$350,000	\$ 54,000
Greater Eastern Union Township Series A-Dated December 1, 1964	250,000	20,000
Eastern Union Township Sewer District Dated April 1, 1964	900,000	95,000
Fairfield Liberty Sewer District Number 2-Dated April 1, 1968	525,000	195,000

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, \$15,207,540 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 until the year 2003. The (in-substance) defeasance has occurred for the following sewer revenue bonds:

<u>Name of Issue</u>	<u>Original Issue</u>	<u>Unmatured and Unpaid At December 31, 2001</u>
1992 Sewer System Revenue Bonds-Series B	\$14,255,000	\$14,255,000

IN-SUBSTANCE DEFEASANCE OF WATER SYSTEM REVENUE BOND

In March, 1999, the County entered into an Escrow Trust Agreement with Fifth Third Bank. The agreement required that the County deposit, from the issuance of a 1992 Waterworks System Revenue Bond, \$3,299,510 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 water system. The funds deposited, together with the interest earned thereon, shall be sufficient to pay semi-annual principal and interest payments, thus providing an in-substance defeasance. The (in-substance) defeasance has occurred for the following water system bond:

<u>Name of Issue</u>	<u>Original Issue</u>	<u>Unmatured and Unpaid at December 31, 2001</u>
1992 Waterworks System Revenue Bond	\$3,075,000	\$2,610,000

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Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

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 1/01/01	Additions	(Reductions)	Balance 12/31/01
1981	1981 Sanitary Sewer	12.625%	50,000	-	(50,000)	-
1981	1981 Water Improvement	12.625%	10,000	-	(10,000)	-
1982	1982 Series Sanitary Water and Sewer System	12.250%	130,000	-	(65,000)	65,000
1983	1983 Series Water and Sewer	9.500%	25,000	-	(10,000)	15,000
1984	1984 Sewer	10.000%	12,000	-	(3,000)	9,000
1985	1985 Series Water and Sewer	9.125%	160,000	-	(30,000)	130,000
1986	1986 Water System	8.000%	12,000	-	(2,000)	10,000
1988	1988 Water System	7.750%	23,000	-	(3,000)	20,000
1989	1989 Water System	7.375%	50,000	-	(5,000)	45,000
1992	1992 Cox Road	3.150-6.400%	375,000	-	(30,000)	345,000
1992	1992 Beacon Pt. Sewer	3.150-6.400%	290,000	-	(20,000)	270,000
1992	1992 Greencrest Sewer	3.150-6.400%	200,000	-	(15,000)	185,000
1994	Wetherington Infrastructure	4.000-6.250%	1,665,000	-	(80,000)	1,585,000
1995	Tyler's Place Boulevard	3.100-4.900%	450,000	-	(80,000)	370,000
1996	Union Centre Boulevard	4.000-5.800%	200,000	-	(30,000)	170,000
2000	Mulhauser	4.350-5.650%	6,860,000	-	(195,000)	6,665,000
2000	Lakota Drive	4.350-5.650%	1,045,000	-	(10,000)	1,035,000
2000	Union Centre	4.350-5.650%	355,000	-	(25,000)	330,000
2001	Union Centre Project Phase 1 & 3	2.400-5.100%	-	3,045,000	-	3,045,000
	Total		\$ 11,912,000	\$ 3,045,000	(\$663,000)	\$ 14,294,000

REVENUE BONDS

Year Issued	Description	Interest Rate	Balance 1/01/02	Additions	(Reductions)	Balance 12/31/01
1996	Water	3.60-5.45%	16,015,000	-	(455,000)	15,560,000
1999	Water	3.00-5.00%	16,350,000	-	(670,000)	15,680,000
	Sub-total Water		32,365,000	-	(1,125,000)	31,240,000
1992	Sewer	6.1%	2,500,000	-	(995,000)	1,505,000
1996	Sewer	3.5-5.7%	15,135,000	-	(420,000)	14,715,000
1997	Sewer	4.0-5.25%	2,165,000	-	(85,000)	2,080,000
1998	Sewer	4.0-5.25%	22,355,000	-	(310,000)	22,045,000
1999	Sewer	3.20-5.1%	27,225,000	-	(965,000)	26,260,000
	Sub-total Sewer		69,380,000	-	(2,775,000)	66,605,000
	Less: Deferred Amounts for Issuance Discounts on The 1992 Sewer Bond		(5051)	-	1,683	(3368)
	Total Sewer		69,374,949	-	(2,773,317)	66,601,632
	Total Revenue Bonds		\$101,739,949	\$ -	(\$3,898,317)	\$ 97,841,632

GENERAL OBLIGATION BONDS

Issued	Description	Interest Rate	Balance 1/01/01	Additions	(Reductions)	Balance 12/31/01
1986	Sanitary Sewer	7.13%	\$ 1,362,784	\$ -	(\$225,000)	\$ 1,137,784
1992	Phone System	3.000-5.500%	125,000	-	(60,000)	65,000
1992	Computer System	3.000-5.400%	65,000	-	(65,000)	-
1996	Various Purpose	4.000-5.800%	6,945,000	-	(285,000)	6,660,000
1997	Gov't Services Center	4.000-5.000%	8,630,000	-	(295,000)	8,335,000
	Subtotal GO Bonds		\$17,127,784	-	(930,000)	16,197,784
	Add: Deferred Amounts For Premium Amortization on The 1986 Sanitary Sewer		8,780	-	(1,598)	7,182
	Total		\$17,136,564	\$ -	(\$931,598)	\$16,204,966

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

NOTE 15 LONG-TERM OBLIGATIONS (continued)

SALES TAX BONDS

Year Issued	Description	Interest Rate	Balance 1/01/01	Additions	Reductions	Balance 12/31/01
1997	Govt. Svcs. Center .	4.000-5.000%	\$27,865,000	-	(950,000)	\$26,915,000

OPWC (OHIO PUBLIC WORKS COMMISSION) LOANS

Year Issued	Description	Interest Rate	Balance 1/01/01	Additions	Reductions	Balance 12/31/01
1998	Mulhauser	2.0%	\$1,255,927	-	(\$76,222)	\$ 1,179,705

CAPITAL LEASES PAYABLE

General Long Term Obligations Account Group	Balance 1/01/01	Additions	(Reductions)	Balance 12/31/01
Payable to the Workshop	\$ 62,018	-	\$ (36,971)	\$ 25,047

COMPENSATED ABSENCES PAYABLE

General Long Term Obligation Account Group	Balance 1/01/01	Additions	(Reductions)	Balance 12/31/01
Payable to Others	\$ 4,464,992	-	\$ (226,168)	\$ 4,238,824

CONTRACTUALLY REQUIRED PENSION CONTRIBUTIONS

General Long Term Obligation Account Group	Balance 1/01/01	Additions	(Reductions)	Balance 12/31/01
Payable to Others	\$1,524,548	\$2,556,714	(1,524,548)	\$2,556,714

Dated October 18, 2001, Special Assessment Bonds were issued at a face value of \$3,045,000 in order to permanently fund improvements of Union Centre, Phase I and III, originally paid for by the issuance of bond anticipation notes. The Special Assessment Bond financed \$2,943,240 of bond anticipation notes and \$101,760 of issuance costs.

All enterprise fund revenue bonds will be paid from the water and sewer enterprise funds.

Notes to the General Purpose Financial Statements
(continued)December 31, 2001GENERAL 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. 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 assessment 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 revenues. The unvoted general obligation bond, Sanitary Sewer System, is being paid by an enterprise fund.

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 funds from which the individuals receiving the benefits are paid. Pension contributions reported in the "accrued wages and benefits" account will be paid from the funds 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
2002	\$ 1,300,620	\$ 1,751,407	\$ 2,281,045	\$ 10,031,210	\$ 100,210	\$ 15,464,492
2003	1,215,283	1,668,989	2,284,465	10,695,062	100,210	15,964,009
2004	1,215,318	1,652,972	2,284,443	11,164,720	100,210	16,417,663
2005	1,202,514	1,635,038	2,281,383	11,165,048	100,210	16,384,193
2006	1,070,143	1,619,971	2,280,758	11,170,636	100,210	16,241,718
2007-2011	4,968,898	6,890,513	11,409,860	55,830,421	501,050	79,600,742
2012-2016	4,099,916	6,911,988	11,418,125	37,277,259	350,736	60,058,024
2017-2021	1,657,030	2,104,250	6,846,750	25,223,659	-	35,831,689
2022-2026				1,059,500		1,059,500
Total	\$16,729,722	\$24,235,125	\$41,086,829	\$173,617,666	\$1,352,836	\$257,022,030

All amounts listed above include interest payments.

INDUSTRIAL DEVELOPMENT REVENUE BONDS

The County has issued industrial development revenue bonds (in the aggregate outstanding principal amount of \$15,415,000 at December 31, 2001) 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.

December 31, 2001**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. The amount of revenue bonds outstanding at December 31, 2001 was \$115,865,000.

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, 2001 are an overall debt margin of \$96,234,107 and unvoted debt margin of \$6,639,643.

NOTE 16 NOTE DEBT

A summary of the note transactions for the year ended December 31, 2001 follows:

Fund Type	Balance 1/01/01	Issued	Retired	Balance 12/31/01
General	\$ 6,600,000	\$ 400,000	\$ 6,600,000	\$ 400,000
Special Revenue	930,000	845,000	930,000	845,000
Capital Projects	25,993,338	47,880,000	25,993,338	47,880,000
Proprietary	2,415,000	3,005,000	2,415,000	3,005,000
Total Primary Government	<u>\$ 35,938,338</u>	<u>\$ 52,130,000</u>	<u>\$ 35,938,338</u>	<u>\$ 52,130,000</u>

The notes outstanding at December 31, 2001 consisted of the following issues:

Issue	Principal Outstanding	Annualized Rate
Road Improvement TID SER A	\$ 400,000	2.44 %
Highway Construction	845,000	2.44
SR 122 Expansion	570,000	2.44
Engineer's Building	260,000	2.44
Highway Construction	865,000	2.44
CSB Expansion	2,225,000	3.75
Juvenile Detention Expansion A	1,425,000	3.75
County Jail	27,480,000	2.97
Middletown Mall	1,500,000	2.44
Computers/Software	3,000,000	3.75
Airport Construction	1,000,000	3.11
Fiber Optic Ring	2,000,000	2.97
Symmes Road Construction	2,000,000	2.97
Millikin Rd TIF Note	3,375,000	2.45
Fairfield Township TIF Note	2,180,000	2.23
West Chester Township TIF Note	1,000,000	2.21
Sewer System Expansion Note	<u>2,005,000</u>	2.44
Total Primary Government	<u>\$ 52,130,000</u>	

Butler County, Ohio

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

NOTE 17 INTERFUND TRANSACTIONS

DUE FROM/TO OTHER FUNDS AS OF DECEMBER 31, 2001:

	<u>Receivables</u>	<u>Payables</u>
General Fund:	<u>\$ 4,548,327</u>	<u>\$373,058</u>
Special Revenue Funds:		
Motor Vehicle	22,082	38,264
Dog and Kennel	375	2,003
Job and Family Services	-	458,051
Real Estate Assessment	-	14,300
Alcohol and Drug Addiction Service	-	7,759
Mental Retardation	43,851	137,113
Children Services	32,688	120,196
County Care Facility	4,040	36,871
Mental Health	24,680	6,601
Community Development	1,151	12,752
Child Support Enforcement	-	241,609
Certificate of Title Administration	71,114	7,792
Litter Control Grant	-	1,096
Treasurer Bill Fees	-	17
BMV Deputy Registrar	1,403	1,108
Treasurer Prepayment Interest	-	341
Waterway Safety Grant	-	202
Juvenile Rehabilitation Center	-	18,658
Juvenile Accountability	-	975
Felony Delinquent Care and Custody	-	23,214
Americorps	-	69
Prosecutors Juvenile VOCA	-	430
Prosecutors VOCA	-	266
Intensive Supervision Probation Court	-	3,686
Indigent Guardianship	2,710	-
Probate Court Business	587	-
Misdemeanor Jail Reduction Grant	-	160
Sheriffs VOCA	-	287
DTAC Treasurer	-	1,364
DTAC Prosecutor	-	1,401
General Division Special Projects	10,764	-
Probate Court Clerk Computer Fees	5,207	702
Common Pleas Clerk Computer Fees	12,369	-
Juvenile Court Clerk Computer Fees	2,720	29
Area Court Clerk Computer Fees	153	-
Probate Court Computer Legal Research	1,260	-
Common Pleas Court Computer Legal Research	1,311	-
Juvenile Court Computer Legal Research	816	-
Area Courts Special Projects	29,732	1,138
Domestic Court Relations Computer Legal Research	304	-
Area Court Computer Legal Research	21	-
Indigent Drivers Alcohol Treatment Enforcement and Education	880	-
Probation Services	85	-
Domestic Relations Special Projects	5,000	148
Arbitration Mediation Fees	3,163	225
	<u>10,692</u>	<u>187</u>
Total Special Revenue Funds	<u>\$ 289,158</u>	<u>\$ 1,139,014</u>

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

NOTE 17 INTERFUND TRANSACTIONS (continued)

	<u>Receivables</u>	<u>Payables</u>
Capital Projects Funds:		
Capital Improvements	\$ 148,250	\$ 225,000
Systems Development	-	360
Total Capital Improvements	<u>148,250</u>	<u>225,360</u>
Enterprise Funds:		
Sewer	37,845	434,788
Water	289,147	300,530
GSC Parking Facility	-	327
Butler County Regional Airport	<u>292,776</u>	<u>148,878</u>
Total Enterprise Funds	<u>619,768</u>	<u>884,523</u>
Internal Service Funds:		
Workers Compensation Benefit	<u>784,407</u>	-
Trust and Agency Funds:		
Unclaimed Monies	449	-
Undivided General Real Estate Tax	-	326,992
Undivided Local Government	-	3,272,169
Trustee of Law Library	32,656	-
Other Tax Districts	6,650	-
Regional Transit Authority	146,072	-
Marriage License Special	5,111	-
Butler County Entity Special Checking	-	414,565
Butler County General Health District	-	-
Metroparks of Butler County	297,470	-
Twelfth District Court of Appeals	-	<u>242,637</u>
Total Agency Funds	<u>488,408</u>	<u>4,256,363</u>
Total All Funds	<u>\$ 6,878,318</u>	<u>\$ 6,878,318</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, 2001 were as follows:

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
General Fund:	\$ 840,462	\$ -
Special Revenue Funds:		
Litter Control Grant	-	30,000
BMV Deputy Registrar	-	82,000
Acquifer Preservation	-	76,000
Common Pleas Court Computer Fees	-	<u>25,002</u>
Total Special Revenue Funds	-	<u>213,002</u>
Debt Service Funds:	-	<u>77,460</u>
Capital Project Funds:		
Capital Improvement	-	200,000
Juvenile Detention Center Construction	-	25,000
Systems Development	-	<u>160,000</u>
Total Capital Project Funds	-	<u>385,000</u>
Enterprise Funds:		
Regional Airport	-	<u>50,000</u>
Total Enterprise Funds:	-	<u>50,000</u>
Agency Funds:		
Regional Transit Authority	-	<u>115,000</u>
Total Agency Funds	-	<u>115,000</u>
Total All Funds	<u>\$ 840,462</u>	<u>\$ 840,462</u>

Butler County, Ohio

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

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, 2001 were as follows:

Transfers From	General	Transfers To			Enterprise	Totals
		Special Revenue	Debt Service	Capital Project		
General	\$ -	\$ 1,432,115	\$ 1,365,379	\$ 2,280,887	\$ 229,252	\$ 5,307,633
Special Rev.	112,897	-	165,140	-	-	278,037
Debt Service	-	-	-	2,028,549	184,394	2,212,943
Cap. Project	-	-	299,660	-	-	299,660
Enterprise	-	-	80,000	-	-	80,000
TOTAL	\$ 112,897	\$ 1,432,115	\$ 1,910,179	\$ 4,309,436	\$ 413,646	\$ 8,178,273

NOTE 18 SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four enterprise funds which provide water, waste water, parking and airport services. Key financial information as of and for the year ended December 31, 2001 is as follows:

	Sewer	Water	Govt. Services Center Parking Facility	Butler County Regional Airport	Total Enterprise Funds
Operating Revenues	\$ 15,970,470	\$ 17,900,347	\$ 134,408	\$ 121,206	\$ 34,126,431
Operating Expenses:					
Depreciation	5,346,181	2,730,183	-	212,232	8,288,596
Other	10,185,500	17,594,434	56,482	150,223	27,986,639
Operating Income (Loss)	438,789	(2,424,270)	77,926	(241,249)	(2,148,804)
Operating Transfers In	184,394	-	-	229,252	413,646
Operating Grants	-	-	-	411,282	411,282
Operating Transfers Out	-	-	(80,000)	-	(80,000)
Net Income (Loss)	7,050,011	2,176,411	(2,074)	311,112	9,535,460
Current Capital Contributions	10,603,500	6,246,612	-	-	16,850,112
Property, Plant and Equipment Additions	7,708,763	4,998,641	-	1,233,230	13,940,634
Deletions	(4,101,080)	(329,536)	-	-	(4,430,616)
Net Working Capital	15,507,738	8,848,940	15,755	(823,749)	23,548,684
Total Assets	183,385,202	93,148,839	20,055	12,651,336	286,205,432
Bonds and Other Long-Term Liabilities Payable from Operating Revenues	64,486,906	30,070,000	-	50,000	94,606,906
Total Equity	111,695,044	59,084,672	15,755	11,059,968	181,855,439
Encumbrances Outstanding At December 31, 2001	355,300	885,966	720	23,997	1,265,983

December 31, 2001

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 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/RELATED ORGANIZATION

A. 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 2001, the County contributed \$28,000 which represents 18 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.

B. 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 2001, the County contributed \$75,000 which represents 50% of total contributions. Complete financial statements can be obtained from the Economic Development Association of Butler County.

December 31, 2001

C. 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, 315 High St. 6th Floor Hamilton, OH 45011.

D. COUNTY RISK SHARING AUTHORITY (CORSA)

The County Risk Sharing Authority (CORSA) is a risk sharing pool made up of forty-three counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA 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 CORSA. 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 CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA 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 CORSA. The participating counties have no responsibility for the payment of certificates. The County's payment for insurance to CORSA in 2001 was \$513,874.

E. REGIONAL TRANSIT AUTHORITY (RTA)

The Regional Transit Authority (RTA) is a related organization to the County. The County Commissioners are responsible for appointing the trustees of the RTA; however, the County Commissioners cannot influence the RTA's operations, nor does the RTA represent a potential financial benefit or burden to the County. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the RTA, its roll is limited to a ministerial function. Once the RTA determines to present a levy to the voters, including the determination of the rate and duration, the County must place the levy on the ballot. The RTA may issue debt and determines its own budget. During 2001, the County contributed \$ 129,000 to the operation of the RTA. Financial information for the RTA may be obtained from Kenneth Reed, 3045 Moser Ct. Hamilton, OH 45011.

Butler County, Ohio

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

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 2001, these contributions were \$608,342. The Workshop and the Butler County Board of Mental Retardation/Developmental Disabilities have entered into a capital lease (see Notes 10 and 24 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, 2001.

<u>Project/Vendor</u>	<u>Outstanding Balance</u>
<u>ENTERPRISE FUND CONTRACTORS</u>	
Biosolids Facility – Black and Veatch, LTD of Ohio	\$ 3,251
Cin-Day/Dimmick Supp Trans – PDR Engineers	12,459
Cookie Lane Elimination – Paul Rack Excavating & Paving Co.	41,175
Cookie Lane Elimination – Quest Engineers, Inc.	30,166
Environmental Management System – WEBCO Environmental	41,802
Graphical Imaging System – MWH Americas, Inc.	64,163
Greenview North WWTP – Dodson-Lindblom Associates	800
Hamilton-Mason Rd Main Replacement– Donald May Contracting	381,873
Hamilton-Mason Rd to Princeton-Armrel Byrnes Co.	55,488
LeSourdsville SCADA Wonderware – Jordan Jones & Goulding	19,082
Millers Creek Phase II – Larry Smith Construction	51,950
N. Pisgah Lift Station Upgrade – Building Crafts, Inc.	14,000
Queen Acres Expansion – Short Engineering, LLC	138,525
Queen Acres – BBS Corporation	7,241
Queen Acres – Phoenix Fabricators	83,280
S. Belmont System Replacement – Howell Contractors, Inc.	151,519
Sharon Creek Lift Station – Quest Engineers, Inc.	15,829
Sparks Sewer – Silver Hawke Construction & various	8,958
UMC Expansion – Phase I & II - ESI, Inc.	37,000
UMC Expansion – Phase I & II - Jordan Jones & Goulding	81,762
UMC Expansion Phase I & II – THP Limited	1,020
Van Gordon Road EST – BBS Corporation	7,128
Van Gordon Road EST – CB & I Constructors	406,230
Van Gordon Road EST – ESI, Inc.	35,457
Airport Construction – Driekast Piping Corp.	12,501
Airport Construction – Dynamic Mechanical Systems, Inc.	16,310
Airport Construction – Ardalan Construction Co.	14,297
Airport Construction – Seyferth Building Company	201,764

December 31, 2001

NOTE 22 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (continued)

<u>Project/Vendor</u>	<u>Outstanding Balance</u>
Adult Detention Facility – Resource International, Inc.	\$ 220,695
Adult Detention Facility – ESI, Inc.	942,380
Adult Detention Facility – Norment Security	1,661,318
Adult Detention Facility – Monarch Construction, Inc.	2,745,433
Adult Detention Facility – Wasserstrom, Inc.	531,885
Adult Detention Facility – Cincinnati Mechanicals, Inc.	581,687
Adult Detention Facility – VFP Fire Protection	276,078
Adult Detention Facility – RPC Mechanical	701,904
Adult Detention Facility – L. Robert Kimball	258,434
Sheriff – Vision Software	551,629
Financial Software - Oracle Software, Inc.	98,243
Butler County Fiber Optic Ring – Normap	1,350,000

NOTE 23 SUBSEQUENT EVENTS

DEBT RELATED ACTIVITY

In March, 2002, the County renewed a variety of bond anticipation notes which were rolled over in their entirety as follows:

Children Services Board Expansion	\$ 2,310,000
Juvenile Detention Expansion	1,480,000
Computer Hardware/Software	2,075,000
Computer Hardware/Software	<u>1,010,000</u>
Total Proceeds	<u>\$ 6,875,000</u>

Additional funding was secured in March, 2002, to coincide with the renewal of the above issues. The new bond anticipation notes issued included the following:

Voice of America Development	\$ 7,000,000
Middletown Mall	1,500,000
Sheriff Dispatch Center/Equipment	1,000,000
Sheriff Justice Information System (JIS)	1,000,000
Fiber Optic Project	3,250,000
Computer Hardware/Software	<u>500,000</u>
Total Proceeds	<u>\$ 14,250,000</u>

In June, 2002, the County renewed a variety of bond of anticipation notes which were rolled over in their entirety as follows:

County Jail	\$ 28,160,000
Fiber Optic Project	2,060,000
Symmes Road Extension	2,060,000
Butler County Airport	<u>1,030,000</u>
Total Proceeds	<u>\$ 33,310,000</u>

December 31, 2001

DEBT RELATED ACTIVITY (continued)

Additional funding was secured in June, 2002, to coincide with the renewal of the above issues. The new bond anticipation notes issued included the following:

Butler County Airport	\$ <u>1,000,000</u>
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COUNTY LITIGATIONS

In April 2002, the County and the City of Hamilton settled lawsuits brought by both parties concerning a 1989 water contract. The terms of the new contract call for the County to assume \$34.9 million of Hamilton's water operations debt, agree to purchase 8 million gallons of water per day through 2021, not seek monetary compensation for alleged rate overcharges and drop their lawsuit against the City.

The City of Hamilton has agreed to lower the rates per gallon charged to the County, giving the County the ability to sell water to customers outside the County's water district, to shop for cheaper water outside of the Hamilton contract, and the ability to construct a County operated water plant by 2010. The City has also dropped their lawsuit against the County. Shown below is a brief synopsis of the tentative estimated transaction:

Outstanding Water Revenue Bonds (Face Value)	\$51,785,000
Call Premium & Accrued Interest	<u>1,725,986</u>
Amount Needed to Call Outstanding Bonds	\$53,510,986
County Portion to affect refunding (74%)	<u>\$39,598,130</u>

NOTE 24 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. Property and Equipment – These assets are stated at cost and depreciated on the straight-line method 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 \$1,428,842 and reported net of \$705,395 of accumulated depreciation, yielding a net fixed asset cost of \$723,447.
- 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, 2001 the value of these services was estimated to be and is recorded in the financial statements at \$608,342.

Butler County, Ohio

Notes to the General Purpose Financial Statements
(continued)

December 31, 2001

CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the organization to credit risk did not exist as of June 30, 2001 due to the fact that total cash investments and certificates of deposit did not exceed federally insured limits. Investments totaling \$238,991 were not federally insured. Miami Valley Industries, Inc. extended unsecured credit to regular customers amounting to \$236,192.

NOTES PAYABLE

A summary of the note transactions for the year ended June 30, 2001 follows:

	<u>Balance 7/1/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 6/30/01</u>
Miami Valley Industries	\$578,532	-	\$68,892	\$509,640

The notes outstanding at June 30, 2001 consisted of the following issues:

<u>Issue</u>	<u>Principal Outstanding</u>	<u>Annualized Rate</u>
Note Payable – Building	\$123,010	8.75%
Note Payable – Building	385,661	7.50%
Note Payable – Equipment	969	9.25%
Total	<u>\$509,640</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/Developmental 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 \$45,737. A net investment in the lease of \$137,213 has also been booked as a corresponding deferred revenue, yielding \$182,950 in total deferred revenue in Miami Valley Industries, Inc.

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

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GENERAL FUND

The general fund is used to account for governmental resources which are not accounted for in 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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 27,175,000	27,175,000	26,452,599	(722,401)
Charges for Services	15,587,155	19,287,155	22,423,435	3,136,280
Licenses and Permits	35,100	35,100	22,680	(12,420)
Fines and Forfeitures	1,188,800	1,188,800	995,457	(193,343)
Intergovernmental	7,470,000	7,470,000	7,982,530	512,530
Interest	4,940,200	4,940,200	6,449,166	1,508,966
Other	621,405	1,611,405	1,832,662	221,257
Total Revenues	57,017,660	61,707,660	66,158,529	4,450,869
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
Commissioners				
Personal Services	871,356	891,297	890,339	958
Materials and Supplies	16,271	38,771	38,342	429
Contractual Services	152,591	172,741	158,661	14,080
Capital Outlay	1,000	1,000	295	705
Other	50,945	52,945	52,786	159
Total Commissioners	1,092,163	1,156,754	1,140,423	16,331
Tax Abatement Fees				
Personal Services	-	21,028	7,722	13,306
Total Tax Abatement Fees	-	21,028	7,722	13,306
Auditor				
Personal Services	1,171,694	1,184,684	1,165,559	19,125
Materials and Supplies	30,271	43,281	39,206	4,075
Contractual Services	116,667	120,667	117,989	2,678
Capital Outlay	30,000	30,000	24,472	5,528
Other	19,570	19,570	14,998	4,572
Total Auditor	1,368,202	1,398,202	1,362,224	35,978
Treasurer				
Personal Services	903,226	903,226	896,695	6,531
Materials and Supplies	25,115	25,115	25,040	75
Contractual Services	64,729	64,729	61,251	3,478
Capital Outlay	29,122	29,123	27,831	1,292
Other	4,200	4,200	3,674	526
Total Treasurer	1,026,392	1,026,393	1,014,491	11,902
Prosecutor				
Personal Services	2,302,554	2,619,514	2,562,474	57,040
Materials and Supplies	44,754	73,755	68,457	5,298
Contractual Services	75,370	140,870	127,040	13,830
Capital Outlay	30,000	44,000	43,855	145
Other	94,376	102,176	87,707	14,469
Total Prosecutor	2,547,054	2,980,315	2,889,533	90,782

(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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Budget Commission				
Materials and Supplies	\$ 200	200	-	200
Other	300	300	-	300
Total Budget Commission	500	500	-	500
Prosecutors-CSEA				
Personal Services	336,731	307,700	180,553	127,147
Materials and Supplies	2,593	2,593	2,072	521
Contractual Services	6,600	6,600	2,920	3,680
Capital Outlay	4,500	4,500	4,069	431
Other	3,143	3,142	502	2,640
Total Prosecutors-CSEA	353,567	324,535	190,116	134,419
Department of Development				
Personal Services	1,282,178	1,261,235	1,247,835	13,400
Materials and Supplies	21,769	21,768	20,963	805
Contractual Services	121,115	178,715	167,557	11,158
Capital Outlay	47,395	23,838	23,598	240
Other	27,561	20,561	20,522	39
Total Department of Development	1,500,018	1,506,117	1,480,475	25,642
Mailroom				
Personal Services	80,795	85,494	84,448	1,046
Materials and Supplies	446,336	591,276	524,306	66,970
Contractual Services	1,000	1,000	-	1,000
Other	1,975	2,275	2,159	116
Total Mailroom	530,106	680,045	610,913	69,132
Information Services				
Personal Services	1,032,274	1,132,274	1,132,199	75
Materials and Supplies	50,000	52,000	51,981	19
Contractual Services	182,420	174,420	174,116	304
Capital Outlay	78,500	84,500	81,511	2,989
Total Information Services	1,343,194	1,443,194	1,439,807	3,387
Graphic Information Services				
Contractual Services	109,875	109,875	67,054	42,821
Total Graphic Information Services	109,875	109,875	67,054	42,821
Prosecutors Child Support Task Force				
Personal Services	246,966	267,313	258,528	8,785
Materials and Supplies	6,637	7,137	4,786	2,351
Contractual Services	13,093	16,343	13,005	3,338
Other	8,000	-	-	-
Total Prosecutors Child Support Task Force	274,696	290,793	276,319	14,474
Financial Information System				
Capital Outlay	33,328	33,328	33,328	-
Total Financial Information Systems	33,328	33,328	33,328	-

(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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections				
Personal Services	\$ 923,416	914,216	901,973	12,243
Materials and Supplies	127,915	156,415	142,312	14,103
Contractual Services	330,798	335,798	318,253	17,545
Capital Outlay	55,838	31,538	15,784	15,754
Other	392	392	-	392
Total Board of Elections	1,438,359	1,438,359	1,378,322	60,037
Recorder				
Personal Services	777,931	777,931	686,046	91,885
Materials and Supplies	10,000	7,500	7,347	153
Contractual Services	8,500	8,500	6,511	1,989
Capital Outlay	10,000	10,000	-	10,000
Other	5,000	7,500	6,197	1,303
Total Recorder	811,431	811,431	706,101	105,330
Maintenance				
Personal Services	194,500	263,500	259,089	4,411
Materials and Supplies	64,400	49,400	48,694	706
Contractual Services	3,303,880	3,369,881	3,278,468	91,413
Other	229,552	254,552	192,937	61,615
Total Maintenance	3,792,332	3,937,333	3,779,188	158,145
Microfilm Center				
Personal Services	231,384	234,984	227,513	7,471
Materials and Supplies	20,000	13,400	9,020	4,380
Contractual Services	71,937	79,937	58,096	21,841
Capital Outlay	34,241	29,241	23,359	5,882
Other	8,027	8,027	6,043	1,984
Total Microfilm Center	365,589	365,589	324,031	41,558
Bureau of Inspection				
Contractual Services	120,000	121,000	116,640	4,360
Total Bureau of Inspection	120,000	121,000	116,640	4,360
Jail Transition Team				
Personal Services	228,740	73,580	-	73,580
Other	6,302	-	-	-
Total Jail Transition Team	235,042	73,580	-	73,580
Insurance, Pension and Taxes				
Personal Services	85,980	115,563	111,794	3,769
Contractual Services	9,791,000	9,640,234	9,496,712	143,522
Other	2,000	193,579	191,156	2,423
Total Insurance, Pension and Taxes	9,878,980	9,949,376	9,799,662	149,714
Total General Government: Legislative and Executive	26,820,828	27,667,747	26,616,349	1,051,398

(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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government:				
Judicial				
Common Pleas Court				
Personal Services	\$ 961,227	1,003,687	994,862	8,825
Materials and Supplies	18,027	20,527	19,092	1,435
Contractual Services	587,875	1,000,530	973,608	26,922
Capital Outlay	66,467	51,467	47,358	4,109
Other	109,918	24,063	15,016	9,047
Total Common Pleas Court	1,743,514	2,100,274	2,049,936	50,338
Probate Court				
Personal Services	655,072	658,627	646,345	12,282
Materials and Supplies	34,875	29,874	29,656	218
Contractual Services	23,500	29,400	27,707	1,693
Other	4,076	3,176	2,875	301
Total Probate Court	717,523	721,077	706,583	14,494
County Courts				
Personal Services	899,844	875,344	866,124	9,220
Materials and Supplies	34,441	35,441	32,906	2,535
Contractual Services	129,935	165,956	153,743	12,213
Capital Outlay	6,000	1,234	1,234	-
Other	21,630	14,875	14,345	530
Total County Courts	1,091,850	1,092,850	1,068,352	24,498
Juvenile Court				
Personal Services	2,219,492	2,140,735	2,111,584	29,151
Materials and Supplies	53,972	63,972	60,704	3,268
Contractual Services	469,975	711,732	675,980	35,752
Capital Outlay	18,855	18,855	17,263	1,592
Other	10,000	12,000	10,573	1,427
Total Juvenile Court	2,772,294	2,947,294	2,876,104	71,190
Domestic Relations Court				
Personal Services	1,554,977	1,584,977	1,512,825	72,152
Materials and Supplies	30,866	34,865	30,014	4,851
Contractual Services	123,416	119,556	102,405	17,151
Capital Outlay	7,725	4,225	4,081	144
Other	17,402	40,857	36,480	4,377
Total Domestic Relations Court	1,734,386	1,784,480	1,685,805	98,675
Municipal Courts				
Personal Services	285,054	291,724	286,875	4,849
Contractual Services	269,000	284,731	280,064	4,667
Other	5,354	829	-	829
Total Municipal Courts	559,408	577,284	566,939	10,345

(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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Drug Court				
Personal Services	\$ 325,452	383,653	371,698	11,955
Materials and Supplies	39,897	567	322	245
Contractual Services	15,595	80,666	14,587	66,079
Capital Outlay	25,066	8,566	1,268	7,298
Other	21,130	14,459	11,446	3,013
Total Drug Court	427,140	487,911	399,321	88,590
Clerk of Courts				
Personal Services	1,079,613	1,073,113	1,043,803	29,310
Materials and Supplies	40,837	46,837	46,743	94
Contractual Services	5,330	5,830	5,813	17
Capital Outlay	12,400	12,400	12,379	21
Other	600	600	592	8
Total Clerk of Courts	1,138,780	1,138,780	1,109,330	29,450
Asbestos Removal				
Personal Services	21,347	26,611	21,990	4,621
Materials and Supplies	5,040	1,000	443	557
Contractual Services	2,520	1,520	-	1,520
Capital Outlay	2,000	1,915	-	1,915
Other	1,000	861	71	790
Total Asbestos Removal	31,907	31,907	22,504	9,403
Court of Appeals				
Personal Services	207,650	207,650	195,212	12,438
Materials and Supplies	55,946	19,269	18,314	955
Contractual Services	116,623	159,301	73,740	85,561
Capital Outlay	25,227	27,727	25,531	2,196
Other	110,802	102,302	99,082	3,220
Total Court of Appeals	516,248	516,249	411,879	104,370
Total General Government:				
Judicial	10,733,050	11,398,106	10,896,753	501,353
Public Safety				
Coroner				
Personal Services	327,018	353,088	350,451	2,637
Materials and Supplies	8,669	10,669	7,114	3,555
Contractual Services	9,880	9,880	7,608	2,272
Capital Outlay	19,548	21,374	21,293	81
Other	191,033	217,633	216,926	707
Total Coroner	556,148	612,644	603,392	9,252

(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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff				
Personal Services	\$ 11,923,029	12,616,659	12,609,354	7,305
Materials and Supplies	443,537	436,267	432,566	3,701
Contractual Services	633,128	670,016	613,958	56,058
Capital Outlay	119,042	653,747	555,391	98,356
Other	253,347	316,027	315,999	28
Total Sheriff	13,372,083	14,692,716	14,527,268	165,448
Detention Center				
Personal Services	1,699,467	1,634,214	1,606,882	27,332
Materials and Supplies	113,400	141,400	129,146	12,254
Contractual Services	60,535	90,777	71,818	18,959
Capital Outlay	7,500	7,510	6,809	701
Other	36,831	43,831	40,795	3,036
Total Detention Center	1,917,733	1,917,732	1,855,450	62,282
Adult Probation				
Personal Services	1,343,463	1,371,935	1,318,592	53,343
Materials and Supplies	144,449	129,049	125,688	3,361
Contractual Services	40,566	51,966	39,697	12,269
Capital Outlay	58,654	41,654	9,646	32,008
Other	1,000	18,400	18,376	24
Total Adult Probation	1,588,132	1,613,004	1,511,999	101,005
Paramedics				
Personal Services	453,698	459,591	457,544	2,047
Materials and Supplies	16,311	16,311	16,145	166
Contractual Services	661,951	647,951	638,016	9,935
Capital Outlay	14,085	10,085	8,556	1,529
Total Paramedics	1,146,045	1,133,938	1,120,261	13,677
Criminal Justice Board				
Personal Services	68,919	68,919	44,226	24,693
Materials and Supplies	3,473	3,473	33	3,440
Contractual Services	14,995	14,995	526	14,469
Capital Outlay	3,198	3,198	-	3,198
Other	3,309	3,309	2,173	1,136
Total Criminal Justice Board	93,894	93,894	46,958	46,936
Butler Clermont Warren Corrections Facility				
Personal Services	28,115	30,635	29,054	1,581
Total BCW Corrections Facility	28,115	30,635	29,054	1,581
Sheriffs Academy				
Materials and Supplies	4,000	4,000	3,997	3
Contractual Services	10,700	10,700	10,600	100
Capital Outlay	9,150	9,150	9,149	1
Other	13,225	13,225	13,224	1
Total Sheriffs Academy	37,075	37,075	36,970	105

(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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriffs Resolutions				
Personal Services	\$ 1,763,534	1,764,454	1,757,967	6,487
Contractual Services	2,052,967	2,052,954	2,052,808	146
Capital Outlay	11,342	11,342	11,251	91
Other	-	8,013	7,997	16
Total Sheriffs Resolutions	3,827,843	3,836,763	3,830,023	6,740
Total Public Safety	22,567,068	23,968,401	23,561,375	407,026
Public Works				
Engineers-Plat Room				
Personal Services	116,986	150,160	150,153	7
Total Engineers-Plat Room	116,986	150,160	150,153	7
Community Grants				
Contractual Services	732,635	732,635	455,875	276,760
Total Community Grants	732,635	732,635	455,875	276,760
Solid Waste Landfill				
Contractual Services	141,238	141,238	16,179	125,059
Total Solid Waste Landfill	141,238	141,238	16,179	125,059
Total Public Works	990,859	1,024,033	622,207	401,826
Health				
Registration Vital Statistics				
Other	6,500	6,752	6,751	1
Total Registration Vital Statistics	6,500	6,752	6,751	1
Other-Health				
Contractual Service	-	428,278	428,181	97
Other	445,278	32,000	29,585	2,415
Total Other-Health	445,278	460,278	457,766	2,512
Total Health	451,778	467,030	464,517	2,513
Human Services				
Soldiers Relief				
Personal Services	415,973	482,173	411,712	70,461
Materials and Supplies	10,663	10,663	6,682	3,981
Contractual Services	41,956	41,256	14,911	26,345
Capital Outlay	14,298	44,298	18,526	25,772
Other	433,704	338,204	289,327	48,877
Total Soldiers Relief	916,594	916,594	741,158	175,436
Veterans Services				
Contractual Services	-	16,000	14,392	1,608
Other	21,000	5,000	4,252	748
Total Veterans Services	21,000	21,000	18,644	2,356
Total Human Services	937,594	937,594	759,802	177,792

(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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Conservation and Recreation				
Contractual Services	\$ -	3,000	2,768	232
Other	303,000	455,000	455,000	-
Total Other	303,000	458,000	457,768	232
Emergency Management				
Other	-	28,000	-	28,000
Total Emergency Management	-	28,000	-	28,000
Historical Society				
Other	30,000	30,000	30,000	-
Total Historical Society	30,000	30,000	30,000	-
Total Conservation and Recreation	333,000	516,000	487,768	28,232
Other				
Miscellaneous				
Contractual Services	803,342	983,342	871,278	112,064
Other	808,000	665,709	665,671	38
Total Miscellaneous	1,611,342	1,649,051	1,536,949	112,102
Contingencies				
Other	400,000	-	-	-
Total Contingencies	400,000	-	-	-
Total Other	2,011,342	1,649,051	1,536,949	112,102
Total Expenditures	64,845,519	67,627,962	64,945,720	2,682,242
Excess of Revenues Over (Under) Expenditures	(7,827,859)	(5,920,302)	1,212,809	7,133,111
Other Financing Sources (Uses):				
Other Financing Sources	4,219,340	4,219,340	4,917,134	697,794
Other Financing Uses	(183,000)	(59,709)	(59,709)	-
Advances - In	-	50,000	100,000	50,000
Advances - Out	-	(470,617)	(247,460)	223,157
Operating Transfers - In	155,000	105,000	144,132	39,132
Operating Transfers - Out	(8,032,676)	(8,354,561)	(7,777,294)	577,267
Total Other Financing Sources (Uses)	(3,841,336)	(4,510,547)	(2,923,197)	1,587,350
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(11,669,195)	(10,430,849)	(1,710,388)	8,720,461
Fund Balance at Beginning of Year	12,113,581	12,113,581	12,113,581	-
Prior Year Encumbrances Appropriated	842,230	842,230	842,230	-
Fund Balance at End of Year	\$ 1,286,616	2,524,962	11,245,423	8,720,461

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.

Job and Family 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 – 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.

(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.

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:

Litter Control Grant	Ditch Maintenance
Treasurer Bill Fees	DTAC Treasurer
BMV Deputy Registrar	DTAC Prosecutor
Treasurer Prepayment Interest	Recorders Special Equipment
Waterway Safety Grant	General Division Special Projects
Juvenile Rehabilitation Center	Court Security Costs
Juvenile Accountability	Probate Court Clerk Computer Fees
Felony Delinquent Care and Custody	Common Pleas Clerk Computer Fees
Americorps	Juvenile Court Clerk Computer Fees
Comprehensive Strategies Juvenile	Area Court Clerk Computer Fees
Day Reporting Center Grant	Probate Court Computer Legal Research
Prosecutors Juvenile VOCA	Common Pleas Computer Legal Research
Prosecutors VOCA	Juvenile Court Computer Legal Research
Intensive Supervision Probation Grant	Area Courts Special Projects
Indigent Guardianship	Domestic Relations Court Computer Legal
Probate Court Business	Research
Job Training Partnership Act	Area Court Computer Legal Research
Misdemeanor Jail Reduction Grant	Indigent Drivers Alcohol Treatment
Sheriffs VOCA Grant	Enforcement and Education
Local Law Enforcement	Probation Services
CBCF-Community Based Correction Facility	Domestic Relations Special Projects
Aquifer Preservation	Arbitration Mediation Fees

Butler County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2001

	Motor Vehicle	Dog and Kennel	Job and Family Services	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 6,311,091	71,816	6,283,349	681,298
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Loans	-	-	-	-
Special Assessments	-	-	-	-
Due from Other Funds	22,082	375	-	-
Due from Other Governments	5,797,960	694	15,242,988	-
Materials and Supplies				
Inventory	262,863	-	7,700	900
Prepaid Items	5,923	-	10,141	-
Total Assets	\$ 12,399,919	72,885	21,544,178	682,198
Liabilities				
Accounts Payable	\$ 84,574	1,781	614,236	14,146
Contracts Payable	1,489,879	-	607,648	49,985
Accrued Wages and Benefits	133,728	8,626	273,677	64,488
Compensated Absences Payable	9,251	-	15,463	3,058
Due to Other Funds	38,264	2,003	458,051	14,300
Due to Other Governments	2,296	-	6,811,916	-
Deferred Revenue	4,870,425	-	9,929,494	-
Accrued Interest Payable	4,238	-	-	-
Notes Payable	845,000	-	-	-
Advances from Other Funds	-	-	-	-
Total Liabilities	7,477,655	12,410	18,710,485	145,977
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	1,565,717	973	1,199,499	64,951
Reserved for Inventory	262,863	-	7,700	900
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	3,093,684	59,502	1,626,494	470,370
Total Fund Equity	4,922,264	60,475	2,833,693	536,221
Total Liabilities and Fund Equity	\$ 12,399,919	72,885	21,544,178	682,198

Alcohol and Drug Addiction Service	Mental Retardation	Children Services	Senior Citizens Levy	County Care Facility
966,967	8,877,034	6,871,855	764,271	471,187
-	-	-	-	-
-	12,575,918	6,991,429	6,179,877	-
-	-	-	-	-
-	43,851	32,688	-	4,040
173,193	1,107,614	4,868	-	596,738
-	23,138	7,700	-	6,852
9,381	114,822	10,345	-	5,792
1,149,541	22,742,377	13,918,885	6,944,148	1,084,609

12,328	105,654	739,638	-	209,836
22,116	655,507	75,518	478,833	4,619
10,747	526,076	225,696	-	165,904
1,500	44,391	15,161	-	5,146
7,759	137,113	120,196	-	36,871
2,060	7,791	18,566	-	8,095
115,904	13,365,379	6,991,429	6,179,877	202,859
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
172,414	14,841,911	8,186,204	6,658,710	633,330

264,014	1,058,159	909,010	17,190	16,131
-	23,138	7,700	-	6,852
-	-	-	-	-
713,113	6,819,169	4,815,971	268,248	428,296
977,127	7,900,466	5,732,681	285,438	451,279
1,149,541	22,742,377	13,918,885	6,944,148	1,084,609

(continued)

Butler County, Ohio

Combining Balance Sheet
All Special Revenue Funds
(continued)
December 31, 2001

	Mental Health	Community Development	Miami Conservancy
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 1,875,813	734,889	135,864
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Taxes	1,653,362	-	148,187
Loans	-	324,069	-
Special Assessments	-	-	-
Due from Other Funds	24,680	1,151	-
Due from Other Governments	1,016,692	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	515,267	726	-
Total Assets	\$ 5,085,814	1,060,835	284,051
Liabilities			
Accounts Payable	\$ 61,138	90,680	-
Contracts Payable	1,187,047	38,815	-
Accrued Wages and Benefits	26,248	4,431	-
Compensated Absences Payable	162	-	-
Due to Other Funds	6,601	12,752	-
Due to Other Governments	19,038	46,368	-
Deferred Revenue	2,158,293	-	148,187
Accrued Interest Payable	-	-	-
Notes Payable	-	-	-
Advances from Other Funds	-	-	-
Total Liabilities	3,458,527	193,046	148,187
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	478,638	182,300	-
Reserved for Inventory	-	-	-
Reserved for Loans	-	324,069	-
Unreserved:			
Undesignated	1,148,649	361,420	135,864
Total Fund Equity	1,627,287	867,789	135,864
Total Liabilities and Fund Equity	\$ 5,085,814	1,060,835	284,051

Commissary	Child Support Enforcement	Certificate of Title Administration	Other Special Revenue Funds	Totals 2001
-	325,515	176,478	5,597,689	40,145,116
126,140	-	-	-	126,140
-	-	-	-	27,548,773
-	-	-	-	324,069
-	-	-	335,148	335,148
-	-	71,114	89,177	289,158
-	69,661	-	3,291,999	27,302,407
13,208	9,600	11,200	7,370	350,531
-	7,107	-	8,805	688,309
139,348	411,883	258,792	9,330,188	97,109,651
-	3,642	1,079	72,672	2,011,404
-	-	-	111,085	4,721,052
-	128,045	36,029	140,786	1,744,481
-	7,251	582	7,464	109,429
-	241,609	7,792	55,703	1,139,014
-	9,033	-	559	6,925,722
-	-	-	2,735,355	46,697,202
-	-	-	-	4,238
-	-	-	-	845,000
-	-	-	213,002	213,002
-	389,580	45,482	3,336,626	64,410,544
-	5,000	2,163	56,380	5,820,125
13,208	9,600	11,200	7,370	350,531
-	-	-	-	324,069
126,140	7,703	199,947	5,929,812	26,204,382
139,348	22,303	213,310	5,993,562	32,699,107
139,348	411,883	258,792	9,330,188	97,109,651

Butler County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	Motor Vehicle	Dog and Kennel	Job and Family Services	Real Estate Assessment
Revenues:				
Taxes	\$ 2,217,782	-	-	-
Charges for Services	317,753	-	-	2,481,798
Licenses and Permits	-	428,454	-	-
Fines and Forfeitures	325,921	25,159	-	-
Intergovernmental	9,712,774	-	30,565,009	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	7,064	226,095	42,258
Total Revenues	12,574,230	460,677	30,791,104	2,524,056
Expenditures:				
Current:				
General Government:				
Legislative and Executive	-	-	-	2,981,322
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	12,574,480	-	-	-
Health	-	448,490	-	-
Human Services	-	-	38,202,011	-
Debt Service:				
Principal Retirement	76,222	-	-	-
Interest and Fiscal Charges	63,320	-	-	-
Total Expenditures	12,714,022	448,490	38,202,011	2,981,322
Excess of Revenues Over (Under) Expenditures	(139,792)	12,187	(7,410,907)	(457,266)
Other Financing Sources (Uses):				
Operating Transfers - In	-	-	1,079,987	-
Operating Transfers - Out	(165,140)	-	-	-
Total Other Financing Sources (Uses)	(165,140)	-	1,079,987	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(304,932)	12,187	(6,330,920)	(457,266)
Fund Balances at Beginning of Year	5,148,963	48,288	9,164,613	993,487
Residual Equity Transfers	-	-	-	-
Increase (Decrease) in Reserve for Inventory	78,233	-	-	-
Fund Balances at End of Year	\$ 4,922,264	60,475	2,833,693	536,221

Alcohol and Drug Addiction Service	Mental Retardation	Children Services	Senior Citizens Levy	County Care Facility
-	13,803,095	7,623,475	4,688,942	-
57,000	437,737	-	-	1,039,966
-	-	-	-	-
-	-	-	-	-
4,897,442	10,221,249	11,353,166	486,352	5,508,418
-	-	-	-	-
-	-	-	-	-
19,799	373,629	174,223	-	116,562
4,974,241	24,835,710	19,150,864	5,175,294	6,664,946

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,194,327	22,928,235	-	-	-
-	-	19,162,074	9,907,118	6,656,402
-	36,971	-	-	-
-	8,766	-	-	-
5,194,327	22,973,972	19,162,074	9,907,118	6,656,402

(220,086)	1,861,738	(11,210)	(4,731,824)	8,544
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233,000	-	-	-	-
-	-	-	-	-
233,000	-	-	-	-

12,914	1,861,738	(11,210)	(4,731,824)	8,544
964,213	6,031,773	5,743,891	5,017,262	447,469
-	-	-	-	-
-	6,955	-	-	(4,734)
977,127	7,900,466	5,732,681	285,438	451,279

(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, 2001

	Mental Health	Community Development	Miami Conservancy
Revenues:			
Taxes	\$ 1,826,071	-	161,667
Charges for Services	-	3,070	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental	11,732,638	1,150,242	18,609
Special Assessments	-	-	-
Interest	-	40,421	-
Other	45,260	52	-
Total Revenues	13,603,969	1,193,785	180,276
Expenditures:			
Current:			
General Government:			
Legislative and Executive	-	-	155,219
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	1,405,822	-
Health	14,131,095	-	-
Human Services	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	14,131,095	1,405,822	155,219
Excess of Revenues Over (Under) Expenditures	(527,126)	(212,037)	25,057
Other Financing Sources (Uses):			
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	(527,126)	(212,037)	25,057
Fund Balances at Beginning of Year	2,154,413	1,079,826	110,807
Residual Equity Transfers	-	-	-
Increase (Decrease) in Reserve for Inventory	-	-	-
Fund Balances at End of Year	\$ 1,627,287	867,789	135,864

Commissary	Child Support Enforcement	Certificate of Title Administration	Other Special Revenue Funds	Totals 2001
-	-	-	162,016	30,483,048
536,563	908,230	1,296,109	2,193,993	9,272,219
-	-	-	-	428,454
-	-	-	36,615	387,695
-	4,691,478	89,780	6,663,459	97,090,616
-	-	-	146,345	146,345
-	-	-	40,032	80,453
-	97,356	26,868	92,620	1,221,786
536,563	5,697,064	1,412,757	9,335,080	139,110,616
-	-	1,347,066	1,159,340	5,642,947
-	-	-	647,189	647,189
533,736	-	-	5,417,215	5,950,951
-	5,959,420	-	1,696,474	21,636,196
-	-	-	-	42,702,147
-	-	-	-	73,927,605
-	-	-	-	113,193
-	-	-	-	72,086
533,736	5,959,420	1,347,066	8,920,218	150,692,314
2,827	(262,356)	65,691	414,862	(11,581,698)
-	-	30,480	88,648	1,432,115
-	-	(30,480)	(82,417)	(278,037)
-	-	-	6,231	1,154,078
2,827	(262,356)	65,691	421,093	(10,427,620)
136,521	284,659	147,619	5,603,704	43,077,508
-	-	-	(31,235)	(31,235)
-	-	-	-	80,454
139,348	22,303	213,310	5,993,562	32,699,107

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 2,220,300	2,208,811	2,208,811	-
Charges for Services	226,200	226,200	285,017	58,817
Fines and Forfeitures	324,200	303,406	343,032	39,626
Intergovernmental	12,187,000	9,172,730	9,368,489	195,759
Other	85,500	81,163	181,864	100,701
Total Revenues	15,043,200	11,992,310	12,387,213	394,903
Expenditures:				
Current:				
Public Works				
Motor Vehicle				
Personal Services	4,970,169	4,806,176	4,195,138	611,038
Materials and Supplies	611,613	820,613	673,928	146,685
Contractual Services	9,372,256	7,931,543	6,796,083	1,135,460
Capital Outlay	4,347,670	3,351,158	2,356,389	994,769
Other	620,500	12,725	2,333	10,392
Debt Service:				
Interest and Fiscal Charges	-	300,000	100,210	199,790
Total Expenditures	19,922,208	17,222,215	14,124,081	3,098,134
Excess of Revenues Over (Under) Expenditures	(4,879,008)	(5,229,905)	(1,736,868)	3,493,037
Other Financing Sources (Uses):				
Other Financing Sources	4,500	7,690	38,506	30,816
Sale of Fixed Assets	5,000	-	-	-
Operating Transfers - Out	-	(294,192)	(294,192)	-
Total Other Financing Sources (Uses)	9,500	(286,502)	(255,686)	30,816
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,869,508)	(5,516,407)	(1,992,554)	3,523,853
Fund Balance at Beginning of Year	1,975,801	1,975,801	1,975,801	-
Prior Year Encumbrances Appropriated	3,651,219	3,651,219	3,651,219	-
Fund Balance at End of Year	\$ 757,512	110,613	3,634,466	3,523,853

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 310,000	-	-	-
Licenses and Permits	-	369,197	429,035	59,838
Fines and Forfeitures	37,000	25,739	25,739	-
Other	-	7,064	7,064	-
Total Revenues	347,000	402,000	461,838	59,838
Expenditures:				
Current:				
Health				
Dog and Kennel				
Personal Services	231,319	257,054	256,750	304
Materials and Supplies	17,000	16,000	14,616	1,384
Contractual Services	102,000	2,000	1,377	623
Capital Outlay	1,000	1,000	963	37
Other	32,200	179,700	174,658	5,042
Total Expenditures	383,519	455,754	448,364	7,390
Excess of Revenues Over (Under) Expenditures	(36,519)	(53,754)	13,474	67,228
Fund Balance at Beginning of Year	50,950	50,950	50,950	-
Prior Year Encumbrances Appropriated	3,000	3,000	3,000	-
Fund Balance at End of Year	\$ 17,431	196	67,424	67,228

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Job and Family Services
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 35,467,000	30,113,828	30,113,828	-
Other	400,000	824,950	1,178,761	353,811
Total Revenues	35,867,000	30,938,778	31,292,589	353,811
Expenditures:				
Current:				
Human Services				
Job and Family Services				
Personal Services	7,493,000	7,958,000	7,835,818	122,182
Materials and Supplies	246,855	246,855	238,331	8,524
Contractual Services	28,957,070	26,997,070	23,772,870	3,224,200
Capital Outlay	156,388	156,388	137,635	18,753
Other	471,676	2,068,676	1,476,989	591,687
Total Expenditures	37,324,989	37,426,989	33,461,643	3,965,346
Excess of Revenues Over (Under) Expenditures	(1,457,989)	(6,488,211)	(2,169,054)	4,319,157
Other Financing Sources:				
Other Financing Sources	-	27,306	27,306	-
Operating Transfers - In	1,056,000	987,982	1,079,987	92,005
Total Other Financing Sources	1,056,000	1,015,288	1,107,293	92,005
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(401,989)	(5,472,923)	(1,061,761)	4,411,162
Fund Balance at Beginning of Year	5,158,760	5,158,760	5,158,760	-
Prior Year Encumbrances Appropriated	401,989	401,989	401,989	-
Fund Balance at End of Year	\$ 5,158,760	87,826	4,498,988	4,411,162

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 2,220,000	2,220,000	2,481,798	261,798
Other	-	-	42,258	42,258
Total Revenues	2,220,000	2,220,000	2,524,056	304,056
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
Real Estate Assessment				
Personal Services	1,559,450	1,799,225	1,785,127	14,098
Materials and Supplies	85,793	90,793	80,786	10,007
Contractual Services	1,232,336	1,194,661	1,053,973	140,688
Capital Outlay	125,000	181,000	108,875	72,125
Other	14,250	11,250	9,868	1,382
Total Expenditures	3,016,829	3,276,929	3,038,629	238,300
Excess of Revenues Over (Under) Expenditures	(796,829)	(1,056,929)	(514,573)	542,356
Other Financing Sources:				
Other Financing Sources	-	-	1,641	1,641
Total Other Financing Sources	-	-	1,641	1,641
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(796,829)	(1,056,929)	(512,932)	543,997
Fund Balance at Beginning of Year	1,102,016	1,102,016	1,102,016	-
Prior Year Encumbrances Appropriated	22,379	22,379	22,379	-
Fund Balance at End of Year	\$ 327,566	67,466	611,463	543,997

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 57,000	57,000	57,000	-
Intergovernmental	4,062,578	5,165,760	5,590,072	424,312
Other	-	19,799	19,799	-
Total Revenues	4,119,578	5,242,559	5,666,871	424,312
Expenditures:				
Current:				
Health				
Alcohol and Drug Addiction				
Personal Services	319,661	319,876	315,732	4,144
Materials and Supplies	4,505	4,505	3,075	1,430
Contractual Services	4,843,243	5,286,351	5,208,467	77,884
Other	55,789	337,745	314,592	23,153
Total Expenditures	5,223,198	5,948,477	5,841,866	106,611
Excess of Revenues Over (Under) Expenditures	(1,103,620)	(705,918)	(174,995)	530,923
Other Financing Sources:				
Other Financing Sources	172,690	346,793	346,792	(1)
Operating Transfers - In	831,634	229,338	233,000	3,662
Total Other Financing Sources	1,004,324	576,131	579,792	3,661
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(99,296)	(129,787)	404,797	534,584
Fund Balance at Beginning of Year	174,684	174,684	174,684	-
Prior Year Encumbrances Appropriated	99,296	99,296	99,296	-
Fund Balance at End of Year	\$ 174,684	144,193	678,777	534,584

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 14,673,933	12,844,266	13,803,095	958,829
Charges for Services	497,330	437,737	437,737	-
Intergovernmental	10,633,200	8,938,698	10,342,697	1,403,999
Other	434,500	373,629	373,629	-
Total Revenues	26,238,963	22,594,330	24,957,158	2,362,828
Expenditures:				
Current:				
Health				
Mental Retardation				
Personal Services	12,733,450	13,170,352	12,847,782	322,570
Materials and Supplies	826,257	1,132,257	1,003,825	128,432
Contractual Services	9,756,869	9,646,019	9,236,530	409,489
Capital Outlay	1,202,689	321,787	132,883	188,904
Other	1,064,225	1,279,575	1,108,035	171,540
Total Expenditures	25,583,490	25,549,990	24,329,055	1,220,935
Excess of Revenues Over (Under) Expenditures	655,473	(2,955,660)	628,103	3,583,763
Other Financing Sources:				
Other Financing Sources	-	2,421	51,284	48,863
Total Other Financing Sources	-	2,421	51,284	48,863
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	655,473	(2,953,239)	679,387	3,632,626
Fund Balance at Beginning of Year	5,390,675	5,390,675	5,390,675	-
Prior Year Encumbrances Appropriated	1,342,041	1,342,041	1,342,041	-
Fund Balance at End of Year	\$ 7,388,189	3,779,477	7,412,103	3,632,626

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 7,467,139	7,467,139	7,623,475	156,336
Intergovernmental	9,663,231	9,663,231	11,357,421	1,694,190
Other	5,000	5,000	174,223	169,223
Total Revenues	17,135,370	17,135,370	19,155,119	2,019,749
Expenditures:				
Current:				
Human Services				
Children Services				
Personal Services	7,797,946	7,592,604	6,765,642	826,962
Materials and Supplies	326,431	135,525	126,869	8,656
Contractual Services	14,746,048	14,476,427	13,305,508	1,170,919
Capital Outlay	-	91,461	77,133	14,328
Other	117,780	692,188	394,415	297,773
Total Expenditures	22,988,205	22,988,205	20,669,567	2,318,638
Excess of Revenues Over (Under) Expenditures	(5,852,835)	(5,852,835)	(1,514,448)	4,338,387
Other Financing Sources:				
Other Financing Sources	5,000	5,000	10,516	5,516
Total Other Financing Sources	5,000	5,000	10,516	5,516
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(5,847,835)	(5,847,835)	(1,503,932)	4,343,903
Fund Balance at Beginning of Year	5,136,574	5,136,574	5,136,574	-
Prior Year Encumbrances Appropriated	1,506,439	1,506,439	1,506,439	-
Fund Balance at End of Year	\$ 795,178	795,178	5,139,081	4,343,903

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Senior Citizens Levy
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 5,000,000	4,688,942	4,688,942	-
Intergovernmental	-	235,058	486,352	251,294
Total Revenues	5,000,000	4,924,000	5,175,294	251,294
Expenditures:				
Current:				
Human Services				
Senior Citizens Levy				
Contractual Services	7,116,720	9,941,245	9,445,475	495,770
Total Expenditures	7,116,720	9,941,245	9,445,475	495,770
Excess of Revenues Over (Under) Expenditures	(2,116,720)	(5,017,245)	(4,270,181)	747,064
Fund Balance at Beginning of Year	4,822,226	4,822,226	4,822,226	-
Prior Year Encumbrances Appropriated	195,036	195,036	195,036	-
Fund Balance at End of Year	\$ 2,900,542	17	747,081	747,064

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 572,750	572,750	1,069,961	497,211
Intergovernmental	5,680,000	5,680,000	5,518,120	(161,880)
Other	-	-	116,506	116,506
Total Revenues	6,252,750	6,252,750	6,704,587	451,837
Expenditures:				
Current:				
Human Services				
County Care Facility				
Personal Services	4,658,189	4,891,055	4,887,449	3,606
Materials and Supplies	665,356	805,356	801,721	3,635
Contractual Services	600,927	641,161	632,973	8,188
Capital Outlay	149,377	180,277	177,564	2,713
Other	13,342	123,342	118,969	4,373
Total Expenditures	6,087,191	6,641,191	6,618,676	22,515
Excess of Revenues Over (Under) Expenditures	165,559	(388,441)	85,911	474,352
Fund Balance at Beginning of Year	269,356	269,356	269,356	-
Prior Year Encumbrances Appropriated	120,002	120,002	120,002	-
Fund Balance at End of Year	\$ 554,917	917	475,269	474,352

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 1,787,796	1,787,796	1,826,071	38,275
Intergovernmental	11,839,587	11,839,587	11,636,841	(202,746)
Other	318,770	318,770	788,147	469,377
Total Revenues	13,946,153	13,946,153	14,251,059	304,906
Expenditures:				
Current:				
Health				
Mental Health				
Personal Services	776,945	851,945	827,484	24,461
Materials and Supplies	119,533	34,813	30,896	3,917
Contractual Services	14,820,643	14,807,363	14,694,105	113,258
Capital Outlay	6,465	29,465	29,077	388
Other	12,521	12,521	7,106	5,415
Total Expenditures	15,736,106	15,736,107	15,588,668	147,439
Excess of Revenues Over (Under) Expenditures	(1,789,953)	(1,789,954)	(1,337,609)	452,345
Other Financing Sources:				
Other Financing Sources	2,000	2,000	296	(1,704)
Total Other Financing Sources	2,000	2,000	296	(1,704)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,787,953)	(1,787,954)	(1,337,313)	450,641
Fund Balance at Beginning of Year	879,788	879,788	879,788	-
Prior Year Encumbrances Appropriated	1,246,000	1,246,000	1,246,000	-
Fund Balance at End of Year	\$ 337,835	337,834	788,475	450,641

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	3,070	3,070	-
Intergovernmental	2,323,000	1,216,453	1,205,742	(10,711)
Interest	54,000	31,895	41,003	9,108
Other	200,000	171,905	171,905	-
Total Revenues	2,577,000	1,423,323	1,421,720	(1,603)
Expenditures:				
Current:				
Public Works				
Community Development				
Personal Services	95,132	98,361	98,361	-
Contractual Services	2,071,000	1,088,148	1,063,781	24,367
Capital Outlay	210	5,885	5,676	209
Other	1,017,770	902,144	453,415	448,729
Total Expenditures	3,184,112	2,094,538	1,621,233	473,305
Excess of Revenues Over (Under) Expenditures	(607,112)	(671,215)	(199,513)	471,702
Fund Balance at Beginning of Year	742,564	742,564	742,564	-
Prior Year Encumbrances Appropriated	6,112	6,112	6,112	-
Fund Balance at End of Year	\$ 141,564	77,461	549,163	471,702

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 140,000	140,000	161,667	21,667
Intergovernmental	17,000	17,000	18,609	1,609
Total Revenues	157,000	157,000	180,276	23,276
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Miami Conservancy				
Other	140,000	155,219	155,219	-
Total Expenditures	140,000	155,219	155,219	-
Excess of Revenues Over Expenditures	17,000	1,781	25,057	23,276
Fund Balance at Beginning of Year	110,807	110,807	110,807	-
Fund Balance at End of Year	\$ 127,807	112,588	135,864	23,276

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 940,000	908,230	908,230	-
Intergovernmental	6,015,000	4,692,144	4,692,144	-
Other	-	251,895	277,266	25,371
Total Revenues	6,955,000	5,852,269	5,877,640	25,371
Expenditures:				
Current:				
Public Works				
Child Support Enforcement				
Personal Services	4,240,000	3,903,044	3,815,315	87,729
Materials and Supplies	110,000	110,000	88,008	21,992
Contractual Services	2,448,556	1,990,150	1,906,611	83,539
Capital Outlay	58,326	73,326	73,260	66
Other	225,087	360,450	275,403	85,047
Total Expenditures	7,081,969	6,436,970	6,158,597	278,373
Excess of Revenues Over (Under) Expenditures	(126,969)	(584,701)	(280,957)	303,744
Fund Balance at Beginning of Year	553,503	553,503	553,503	-
Prior Year Encumbrances Appropriated	47,969	47,969	47,969	-
Fund Balance at End of Year	\$ 474,503	16,771	320,515	303,744

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 1,276,000	1,276,000	1,288,222	12,222
Intergovernmental	90,000	121,920	89,780	(32,140)
Other	-	-	26,818	26,818
Total Revenues	1,366,000	1,397,920	1,404,820	6,900
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
Certificate of Title Administration				
Personal Services	1,052,495	1,056,595	1,039,570	17,025
Materials and Supplies	44,505	44,505	44,238	267
Contractual Services	90,676	94,576	91,889	2,687
Capital Outlay	139,000	165,665	164,329	1,336
Other	600	600	590	10
Total Expenditures	1,327,276	1,361,941	1,340,616	21,325
Excess of Revenues Over Expenditures	38,724	35,979	64,204	28,225
Other Financing Sources (Uses):				
Operating Transfers - In	-	-	30,480	30,480
Operating Transfers - Out	-	(30,480)	(30,480)	-
Total Other Financing Sources (Uses)	-	(30,480)	-	30,480
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	38,724	5,499	64,204	58,705
Fund Balance at Beginning of Year	109,611	109,611	109,611	-
Prior Year Encumbrances Appropriated	450	450	450	-
Fund Balance at End of Year	\$ 148,785	115,560	174,265	58,705

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 162,600	205,320	205,115	(205)
Other	1,360	6,776	6,981	205
Total Revenues	163,960	212,096	212,096	-
Expenditures:				
Current:				
Public Works				
Litter Control				
Personal Services	135,967	140,967	137,665	3,302
Materials and Supplies	5,407	14,307	14,275	32
Contractual Services	35,861	40,011	39,813	198
Other	37,540	42,276	41,629	647
Total Expenditures	214,775	237,561	233,382	4,179
Excess of Revenues Over (Under) Expenditures	(50,815)	(25,465)	(21,286)	4,179
Other Financing Sources:				
Other Financing Sources	-	200	200	
Operating Transfers-In	49,183	34,347	36,070	1,723
Total Other Financing Sources	49,183	34,547	36,270	1,723
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,632)	9,082	14,984	5,902
Fund Balance at Beginning of Year	4,753	4,753	4,753	-
Prior Year Encumbrances Appropriated	1,632	1,632	1,632	-
Fund Balance at End of Year	\$ 4,753	15,467	21,369	5,902

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 16,800	12,655	12,655	-
Total Revenues	16,800	12,655	12,655	-
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
Treasurer Bill Fees				
Personal Services	11,000	11,062	2,176	8,886
Materials and Supplies	3,000	3,000	-	3,000
Contractual Services	2,000	2,000	-	2,000
Other	500	500	-	500
Total Expenditures	16,500	16,562	2,176	14,386
 Excess of Revenues Over (Under) Expenditures	 300	 (3,907)	 10,479	 14,386
 Fund Balance at Beginning of Year	 23,518	 23,518	 23,518	 -
Fund Balance at End of Year	\$ 23,818	19,611	33,997	14,386

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 BMV Deputy Registrar
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 170,000	170,000	202,023	32,023
Other	-	-	3,001	3,001
Total Revenues	170,000	170,000	205,024	35,024
Expenditures:				
Current:				
General Government :				
Legislative and Executive				
BMV Deputy Registrar				
Personal Services	130,750	138,750	137,871	879
Materials and Supplies	3,500	3,500	1,944	1,556
Contractual Services	33,610	34,110	33,808	302
Capital Outlay	1,000	500	211	289
Other	750	1,295	618	677
Total Expenditures	169,610	178,155	174,452	3,703
Excess of Revenues Over (Under) Expenditures	390	(8,155)	30,572	38,727
Fund Balance at Beginning of Year	13,301	13,301	13,301	-
Fund Balance at End of Year	\$ 13,691	5,146	43,873	38,727

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ 48,000	48,000	44,915	(3,085)
Other	-	-	562	562
Total Revenues	48,000	48,000	45,477	(2,523)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Treasurer Prepayment Interest				
Personal Services	59,500	59,500	44,464	15,036
Materials and Supplies	4,500	4,500	4,341	159
Contractual Services	5,000	5,000	-	5,000
Other	2,000	2,000	164	1,836
Total Expenditures	71,000	71,000	48,969	22,031
Excess of Revenues Over (Under) Expenditures	(23,000)	(23,000)	(3,492)	19,508
Fund Balance at Beginning of Year	218,012	218,012	218,012	-
Fund Balance at End of Year	\$ 195,012	195,012	214,520	19,508

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 12,000	22,500	22,500	-
Other	-	-	506	506
Total Revenues	12,000	22,500	23,006	506
Expenditures:				
Current:				
Public Safety				
Waterway Safety Grant				
Personal Services	21,253	24,746	23,568	1,178
Materials and Supplies	-	8,440	6,049	2,391
Contractual Services	1,947	-	-	-
Capital outlay	-	1,440	1,440	-
Other	800	1,210	856	354
Total Expenditures	24,000	35,836	31,913	3,923
Excess of Revenues Over (Under) Expenditures	(12,000)	(13,336)	(8,907)	4,429
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	-	(1,336)	3,093	4,429
Fund Balance at Beginning of Year	9,996	9,996	9,996	-
Fund Balance at End of Year	\$ 9,996	8,660	13,089	4,429

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for services	\$ 1,518,436	-	-	-
Intergovernmental	2,005	1,623,768	1,623,764	(4)
Other	-	35,880	35,880	-
Total Revenues	1,520,441	1,659,648	1,659,644	(4)
Expenditures:				
Current:				
Public Safety				
Juvenile Rehabilitation Center				
Personal Services	1,257,812	1,326,792	1,308,492	18,300
Materials and Supplies	44,591	116,044	105,214	10,830
Contractual Services	213,027	253,329	221,723	31,606
Capital Outlay	7,000	3,500	-	3,500
Other	64,326	108,326	87,104	21,222
Total Expenditures	1,586,756	1,807,991	1,722,533	85,458
Excess of Revenues Over (Under) Expenditures	(66,315)	(148,343)	(62,889)	85,454
Other Financing Sources:				
Other Financing Sources	48,000	50,647	67,227	16,580
Total Other Financing Sources	48,000	50,647	67,227	16,580
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(18,315)	(97,696)	4,338	102,034
Fund Balance at Beginning of Year	141,969	141,969	141,969	-
Prior Year Encumbrances Appropriated	91,309	91,309	91,309	-
Fund Balance at End of Year	\$ 214,963	135,582	237,616	102,034

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 174,500	127,547	127,547	-
Total Revenues	174,500	127,547	127,547	-
Expenditures:				
Current:				
Public Safety				
Juvenile Accountability				
Personal Services	141,443	131,083	126,985	4,098
Materials and Supplies	30,411	17,307	5,071	12,236
Contractual Services	15,040	40	-	40
Capital Outlay	5,000	-	-	-
Other	1,000	2,564	2,564	-
Total Expenditures	192,894	150,994	134,620	16,374
Excess of Revenues Over (Under) Expenditures	(18,394)	(23,447)	(7,073)	16,374
Other Financing Sources:				
Advances - In	-	15,000	-	(15,000)
Operating Transfers - In	-	3,600	3,600	-
Total Other Financing Sources	-	18,600	3,600	(15,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(18,394)	(4,847)	(3,473)	1,374
Fund Balance at Beginning of Year	689	689	689	-
Prior Year Encumbrances Appropriated	20,451	20,451	20,451	-
Fund Balance at End of Year	\$ 2,746	16,293	17,667	1,374

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 1,420,751	879,449	1,024,891	145,442
Other	-	20,845	20,845	-
Total Revenues	1,420,751	900,294	1,045,736	145,442
Expenditures:				
Current:				
Public Works				
Felony Delinquent Care and Custody				
Personal Services	1,210,714	1,187,256	1,111,786	75,470
Materials and Supplies	63,138	44,721	41,371	3,350
Contractual Services	156,541	182,817	148,097	34,720
Other	20,000	39,265	24,147	15,118
Total Expenditures	1,450,393	1,454,059	1,325,401	128,658
Excess of Revenues Over (Under) Expenditures	(29,642)	(553,765)	(279,665)	274,100
Fund Balance at Beginning of Year	1,468,177	1,468,177	1,468,177	-
Prior Year Encumbrances Appropriated	3,513	3,513	3,513	-
Fund Balance at End of Year	\$ 1,442,048	917,925	1,192,025	274,100

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Americorps
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 10,000	8,027	8,023	(4)
Other	-	372	372	-
Total Revenues	10,000	8,399	8,395	(4)
Expenditures:				
Current:				
Public Safety				
Americorps				
Personal Services	9,779	9,867	7,727	2,140
Materials and Supplies	50	-	-	-
Contractual Services	-	50	-	50
Total Expenditures	9,829	9,917	7,727	2,190
Excess of Revenues Over (Under) Expenditures	171	(1,518)	668	2,186
Fund Balance at Beginning of Year	5,723	5,723	5,723	-
Fund Balance at End of Year	\$ 5,894	4,205	6,391	2,186

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Comprehensive Strategies Juvenile
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 60,000	60,000	60,000	-
Total Revenues	60,000	60,000	60,000	-
Expenditures:				
Current:				
Public Safety				
Comprehensive Strategies Juvenile				
Contractual Services	93,400	93,400	87,000	6,400
Total Expenditures	93,400	93,400	87,000	6,400
Excess of Revenues Over (Under) Expenditures	(33,400)	(33,400)	(27,000)	6,400
Fund Balance (Deficit) at Beginning of Year	(6,600)	(6,600)	(6,600)	-
Prior Year Encumbrances Appropriated	40,000	40,000	40,000	-
Fund Balance at End of Year	\$ -	-	6,400	6,400

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Current:				
Public Safety				
Day Reporting Center Grant				
Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance at Beginning of Year	1,424	1,424	1,424	-
Fund Balance at End of Year	\$ 1,424	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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 48,435	31,289	46,935	15,646
Total Revenues	48,435	31,289	46,935	15,646
Expenditures:				
Current:				
Public Works				
Prosecutors Juvenile VOCA				
Personal Services	58,580	63,053	59,324	3,729
Materials and Supplies	2,811	2,369	2,346	23
Contractual Services	500	1,797	1,640	157
Capital Outlay	2,000	-	-	-
Other	1,000	1,071	1,071	-
Total Expenditures	64,891	68,290	64,381	3,909
Excess of Revenues Over (Under) Expenditures	(16,456)	(37,001)	(17,446)	19,555
Other Financing Sources				
Operating Transfers - In	16,145	15,645	15,645	-
Total Other Financing Sources	16,145	15,645	15,645	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(311)	(21,356)	(1,801)	19,555
Fund Balance at Beginning of Year	16,514	16,514	16,514	-
Prior Year Encumbrances Appropriated	311	311	311	-
Fund Balance (Deficit) at End of Year	\$ 16,514	(4,531)	15,024	19,555

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 34,284	25,713	34,284	8,571
Total Revenues	34,284	25,713	34,284	8,571
Expenditures:				
Current:				
Public Works				
Prosecutors VOCA				
Personal Services	37,337	40,661	37,649	3,012
Materials and Supplies	1,875	1,385	1,292	93
Contractual Services	3,500	3,500	2,767	733
Other	3,000	3,065	2,761	304
Total Expenditures	45,712	48,611	44,469	4,142
Excess of Revenues Over (Under) Expenditures	(11,428)	(22,898)	(10,185)	12,713
Other Financing Sources:				
Operating Transfers - In	11,428	11,428	11,428	-
Total Other Financing Sources	11,428	11,428	11,428	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	(11,470)	1,243	12,713
Fund Balance at Beginning of Year	13,845	13,845	13,845	-
Fund Balance at End of Year	\$ 13,845	2,375	15,088	12,713

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 400,000	400,000	747,762	347,762
Other	-	361,000	13,634	(347,366)
Total Revenues	400,000	761,000	761,396	396
Expenditures:				
Current:				
Public Safety				
Intensive Supervision Probation Grant				
Personal Services	263,781	522,982	477,019	45,963
Materials and Supplies	16,693	45,793	40,235	5,558
Contractual Services	106,365	210,911	182,091	28,820
Capital Outlay	-	41,700	39,890	1,810
Total Expenditures	386,839	821,386	739,235	82,151
Excess of Revenues Over (Under) Expenditures	13,161	(60,386)	22,161	82,547
Fund Balance at Beginning of Year	161,363	161,363	161,363	-
Prior Year Encumbrances Appropriated	450	450	450	-
Fund Balance at End of Year	\$ 174,974	101,427	183,974	82,547

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 40,000	33,989	36,987	2,998
Total Revenues	40,000	33,989	36,987	2,998
Expenditures:				
Current:				
General Government:				
Judicial				
Indigent Guardianship				
Contractual Services	21,500	21,500	21,461	39
Other	20,164	25,164	22,494	2,670
Total Expenditures	41,664	46,664	43,955	2,709
Excess of Revenues Over (Under) Expenditures	(1,664)	(12,675)	(6,968)	5,707
Fund Balance at Beginning of Year	51,969	51,969	51,969	-
Prior Year Encumbrances Appropriated	164	164	164	-
Fund Balance at End of Year	\$ 50,469	39,458	45,165	5,707

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 7,200	7,200	9,703	2,503
Total Revenues	7,200	7,200	9,703	2,503
Expenditures:				
Current:				
General Government :				
Judicial				
Probate Court Business				
Other	3,000	3,000	2,847	153
Total Expenditures	3,000	3,000	2,847	153
Excess of Revenues Over Expenditures	4,200	4,200	6,856	2,656
Fund Balance at Beginning of Year	81,929	81,929	81,929	-
Fund Balance at End of Year	\$ 86,129	86,129	88,785	2,656

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Current:				
Public Works				
Job Training Partnership Act				
Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Financing Uses:				
Advances - Out	-	(100,000)	(100,000)	-
Operating Transfer - Out	(131,235)	(31,235)	(31,235)	-
Total Other Financing Uses	(131,235)	(131,235)	(131,235)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(131,235)	(131,235)	(131,235)	-
Fund Balance at Beginning of Year	131,235	131,235	131,235	-
Fund Balance at End of Year	\$ -	-	-	-

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 67,000	224,235	108,689	(115,546)
Total Revenues	67,000	224,235	108,689	(115,546)
Expenditures:				
Current:				
Public Safety				
Misdemeanor Jail Reduction Grant				
Personal Services	21,258	41,754	16,315	25,439
Contractual Services	64,224	124,773	87,559	37,214
Total Expenditures	85,482	166,527	103,874	62,653
Excess of Revenues Over (Under) Expenditures	(18,482)	57,708	4,815	(52,893)
Fund Balance at Beginning of Year	11,532	11,532	11,532	-
Prior Year Encumbrances Appropriated	19,399	19,399	19,399	-
Fund Balance (Deficit) at End of Year	\$ 12,449	88,639	35,746	(52,893)

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 31,455	31,992	31,993	1
Total Revenues	31,455	31,992	31,993	1
Expenditures:				
Public Safety				
Sheriffs VOCA Grant				
Personal Services	29,050	37,250	35,034	2,216
Materials and Supplies	675	997	969	28
Contractual Services	975	1,853	1,816	37
Capital Outlay	-	3,294	3,291	3
Other	750	1,786	1,258	528
Total Expenditures	31,450	45,180	42,368	2,812
Excess of Revenues Over (Under) Expenditures	5	(13,188)	(10,375)	2,813
Other Financing Sources:				
Operating Transfers In	-	9,703	9,905	202
Total Other Financing Sources	-	9,703	9,905	202
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	5	(3,485)	(470)	3,015
Fund Balance at Beginning of Year	10,824	10,824	10,824	-
Fund Balance at End of Year	\$ 10,829	7,339	10,354	3,015

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Local Law Enforcement
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ -	-	-	-
Intergovernmental	-	-	81,272	81,272
Total Revenues	-	-	81,272	81,272
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Miami Conservancy				
Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	81,272	81,272
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	81,272	81,272

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 1,309,012	2,576,012	2,576,012	-
Total Revenues	1,309,012	2,576,012	2,576,012	-
Expenditures:				
Current:				
Public Safety				
CBCF-Community Based Correctional Facility				
Contractual Services	1,309,012	2,576,012	2,576,012	-
Total Expenditures	1,309,012	2,576,012	2,576,012	-
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
 Aquifer Preservation
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 75,100	107,100	162,016	54,916
Total Revenues	75,100	107,100	162,016	54,916
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Acquifer Preservation				
Other	150,000	182,000	150,369	31,631
Total Expenditures	150,000	182,000	150,369	31,631
Excess of Revenues Over (Under) Expenditures	(74,900)	(74,900)	11,647	86,547
Fund Balance at Beginning of Year	74,923	74,923	74,923	-
Fund Balance at End of Year	\$ 23	23	86,570	86,547

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Special Assessments	\$ 136,000	136,000	146,345	10,345
Total Revenues	136,000	136,000	146,345	10,345
Expenditures:				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	145,600	145,600	29,045	116,555
Total Expenditures	145,600	145,600	29,045	116,555
Excess of Revenues Over (Under) Expenditures	(9,600)	(9,600)	117,300	126,900
Fund Balance at Beginning of Year	688,117	688,117	688,117	-
Fund Balance at End of Year	\$ 678,517	678,517	805,417	126,900

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 175,000	175,000	271,999	96,999
Other	-	-	4,746	4,746
Total Revenues	175,000	175,000	276,745	101,745
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
DTAC Treasurer				
Personal Services	177,600	205,415	195,164	10,251
Materials and Supplies	5,000	5,000	1,139	3,861
Contractual Services	13,000	13,000	6,950	6,050
Capital Outlay	20,000	20,000	12,104	7,896
Other	1,000	1,000	829	171
Total Expenditures	216,600	244,415	216,186	28,229
Excess of Revenues Over (Under) Expenditures	(41,600)	(69,415)	60,559	129,974
Fund Balance at Beginning of Year	244,985	244,985	244,985	-
Fund Balance at End of Year	\$ 203,385	175,570	305,544	129,974

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 200,000	200,000	271,923	71,923
Other	-	-	4,358	4,358
Total Revenues	200,000	200,000	276,281	76,281
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
DTAC Prosecutor				
Personal Services	169,281	182,533	176,562	5,971
Materials and Supplies	5,000	5,000	1,821	3,179
Contractual Services	8,000	8,000	5,569	2,431
Capital Outlay	3,000	11,000	10,641	359
Other	18,000	17,000	14,993	2,007
Total Expenditures	203,281	223,533	209,586	13,947
Excess of Revenues Over (Under) Expenditures	(3,281)	(23,533)	66,695	90,228
Other Financing Sources:				
Other Financing Sources	-	-	125	125
Total Other Financing Sources	-	-	125	125
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(3,281)	(23,533)	66,820	90,353
Fund Balance at Beginning of Year	167,017	167,017	167,017	-
Fund Balance at End of Year	\$ 163,736	143,484	233,837	90,353

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 300,000	370,000	399,544	29,544
Total Revenues	300,000	370,000	399,544	29,544
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Recorders Special Equipment				
Materials and Supplies	10,500	10,500	1,505	8,995
Contractual Services	4,600	4,600	192	4,408
Capital Outlay	303,661	355,661	355,221	440
Total Expenditures	318,761	370,761	356,918	13,843
Excess of Revenues Over (Under) Expenditures	(18,761)	(761)	42,626	43,387
Fund Balance at Beginning of Year	58,421	58,421	58,421	-
Prior Year Encumbrances Appropriated	22,161	22,161	22,161	-
Fund Balance at End of Year	\$ 61,821	79,821	123,208	43,387

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 General Division Special Projects
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	27,956	27,956
Total Revenues	-	-	27,956	27,956
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Recorders Special Equipment				
Contractual Services	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	27,956	27,956
Other Financing Sources:				
Operating Transfers-In	-	-	19,217	19,217
Total Other Financing Sources	-	-	19,217	19,217
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	47,173	47,173
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	47,173	47,173

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Court Security Costs
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Current:				
General Government:				
Judicial				
Court Security Costs				
Personal Services	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Financing Uses:				
Operating Transfers - Out	-	(19,217)	(19,217)	-
Total Other Financing Uses	-	(19,217)	(19,217)	-
Excess of Revenues Under Expenditures and Other Financing Uses	-	(19,217)	(19,217)	-
Fund Balance at Beginning of Year	19,217	19,217	19,217	-
Fund Balance at End of Year	\$ 19,217	-	-	-

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 80,000	80,000	83,942	3,942
Other	-	-	834	834
Total Revenues	80,000	80,000	84,776	4,776
Expenditures:				
Current:				
General Government:				
Judicial				
Probate Court Clerk Computer Fees				
Personal Services	86,310	90,663	89,228	1,435
Capital Outlay	40,000	35,647	32,590	3,057
Total Expenditures	126,310	126,310	121,818	4,492
Excess of Revenues Over (Under) Expenditures	(46,310)	(46,310)	(37,042)	9,268
Fund Balance at Beginning of Year	206,303	206,303	206,303	-
Fund Balance at End of Year	\$ 159,993	159,993	169,261	9,268

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 112,000	112,000	114,628	2,628
Total Revenues	112,000	112,000	114,628	2,628
Expenditures:				
Current:				
General Government:				
Judicial				
Common Pleas Clerk Computer Fees				
Contractual Services	20,000	20,000	9,845	10,155
Capital Outlay	105,900	105,900	61,887	44,013
Total Expenditures	125,900	125,900	71,732	54,168
Excess of Revenues Over (Under) Expenditures	(13,900)	(13,900)	42,896	56,796
Fund Balance at Beginning of Year	9,312	9,312	9,312	-
Prior Year Encumbrances Appropriated	4,600	4,600	4,600	-
Fund Balance at End of Year	\$ 12	12	56,808	56,796

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 40,000	40,000	41,704	1,704
Other	-	-	563	563
Total Revenues	40,000	40,000	42,267	2,267
Expenditures:				
Current:				
General Government:				
Judicial				
Juvenile Court Clerk Computer Fees				
Personal Services	3,380	3,445	3,344	101
Materials and Supplies	2,000	2,000	1,983	17
Contractual Services	7,900	7,900	7,678	222
Capital Outlay	34,000	33,985	6,327	27,658
Total Expenditures	47,280	47,330	19,332	27,998
Excess of Revenues Over (Under) Expenditures	(7,280)	(7,330)	22,935	30,265
Fund Balance at Beginning of Year	9,479	9,479	9,479	-
Prior Year Encumbrances Appropriated	2,700	2,700	2,700	-
Fund Balance at End of Year	\$ 4,899	4,849	35,114	30,265

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 6,000	2,500	2,731	231
Total Revenues	6,000	2,500	2,731	231
Expenditures:				
Current:				
General Government:				
Judicial				
Area Court Clerk Computer Fees				
Other	19,134	45,134	44,200	934
Total Expenditures	19,134	45,134	44,200	934
 Excess of Revenues Over (Under) Expenditures	 (13,134)	 (42,634)	 (41,469)	 1,165
 Fund Balance at Beginning of Year	 337,520	 337,520	 337,520	 -
Prior Year Encumbrances Appropriated	4,134	4,134	4,134	-
Fund Balance at End of Year	\$ 328,520	299,020	300,185	1,165

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 17,000	17,000	20,328	3,328
Total Revenues	17,000	17,000	20,328	3,328
Expenditures:				
Current:				
General Government:				
Judicial				
Probate Court Computer Legal Research				
Materials and Supplies	6,000	116,000	102,574	13,426
Total Expenditures	6,000	116,000	102,574	13,426
Excess of Revenues Over (Under) Expenditures	11,000	(99,000)	(82,246)	16,754
Fund Balance at Beginning of Year	149,487	149,487	149,487	-
Fund Balance at End of Year	\$ 160,487	50,487	67,241	16,754

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 10,000	10,000	10,293	293
Total Revenues	10,000	10,000	10,293	293
Expenditures:				
Current:				
General Government:				
Judicial				
Common Pleas Computer Legal Research				
Capital Outlay	10,000	10,000	-	10,000
Total Expenditures	10,000	10,000	-	10,000
Excess of Revenues Over Expenditures	-	-	10,293	10,293
Fund Balance at Beginning of Year	20,761	20,761	20,761	-
Fund Balance at End of Year	\$ 20,761	20,761	31,054	10,293

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 11,725	11,725	12,513	788
Total Revenues	11,725	11,725	12,513	788
Expenditures:				
Current:				
General Government:				
Judicial				
Juvenile Court Computer Legal Research				
Materials and Supplies	1,000	1,000	207	793
Contractual Services	1,500	1,500	907	593
Capital Outlay	7,500	7,500	728	6,772
Total Expenditures	10,000	10,000	1,842	8,158
Excess of Revenues Over Expenditures	1,725	1,725	10,671	8,946
Fund Balance at Beginning of Year	16,686	16,686	16,686	-
Fund Balance at End of Year	\$ 18,411	18,411	27,357	8,946

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 340,000	340,000	410,077	70,077
Other	-	-	172	172
Total Revenues	340,000	340,000	410,249	70,249
Expenditures:				
Current:				
General Government:				
Judicial				
Area Courts Special Projects				
Personal Services	148,367	152,987	141,610	11,377
Contractual Services	3,600	5,100	4,484	616
Capital Outlay	10,000	25,000	17,603	7,397
Other	7,500	7,500	7,485	15
Total Expenditures	169,467	190,587	171,182	19,405
Excess of Revenues Over Expenditures	170,533	149,413	239,067	89,654
Other Financing Uses:				
Operating Transfers - Out	(116,797)	(171,795)	(82,417)	89,378
Total Other Financing Uses	(116,797)	(171,795)	(82,417)	89,378
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	53,736	(22,382)	156,650	179,032
Fund Balance at Beginning of Year	386,647	386,647	386,647	-
Fund Balance at End of Year	\$ 440,383	364,265	543,297	179,032

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 6,000	4,732	4,737	5
Total Revenues	6,000	4,732	4,737	5
Expenditures:				
Current:				
General Government:				
Judicial				
Domestic Relations Computer Legal Research				
Capital Outlay	6,000	6,000	3,995	2,005
Total Expenditures	6,000	6,000	3,995	2,005
Excess of Revenues Over (Under) Expenditures	-	(1,268)	742	2,010
Fund Balance at Beginning of Year	1,335	1,335	1,335	-
Fund Balance at End of Year	\$ 1,335	67	2,077	2,010

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 68,480	7,500	7,521	21
Total Revenues	68,480	7,500	7,521	21
Expenditures:				
Current:				
General Government:				
Judicial				
Area Courts Computer Legal Research				
Capital Outlay	10,000	-	-	-
Other	-	10,000	2,565	7,435
Total Expenditures	10,000	10,000	2,565	7,435
Excess of Revenues Over (Under) Expenditures	58,480	(2,500)	4,956	7,456
Fund Balance at Beginning of Year	84,662	84,662	84,662	-
Fund Balance at End of Year	\$ 143,142	82,162	89,618	7,456

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Fines and Forfeitures	\$ 29,414	29,414	33,906	4,492
Total Revenues	29,414	29,414	33,906	4,492
Expenditures:				
Current:				
Public Safety				
Indigent Drivers Alcohol Treatment				
Other	32,000	32,000	31,440	560
Total Expenditures	32,000	32,000	31,440	560
Excess of Revenues Over (Under) Expenditures	(2,586)	(2,586)	2,466	5,052
Fund Balance at Beginning of Year	135,672	135,672	135,672	-
Fund Balance at End of Year	\$ 133,086	133,086	138,138	5,052

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Fines and Forfeitures	\$ 25,000	3,758	3,758	-
Total Revenues	25,000	3,758	3,758	-
Expenditures:				
Current:				
Public Safety				
Enforcement and Education				
Other	25,000	3,782	3,741	41
Total Expenditures	25,000	3,782	3,741	41
Excess of Revenues Over Expenditures	-	(24)	17	41
Fund Balance at Beginning of Year	24	24	24	-
Fund Balance at End of Year	\$ 24	-	41	41

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Probation Services
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 60,000	80,000	114,692	34,692
Total Revenues	60,000	80,000	114,692	34,692
Expenditures:				
Current:				
Public Safety				
Probation Services				
Personal Services	-	20,000	13,842	6,158
Materials and Supplies	53,941	53,941	34,738	19,203
Contractual services	6,000	6,000	5,271	729
Capital Outlay	4,000	4,000	3,759	241
Total Expenditures	63,941	83,941	57,610	26,331
Excess of Revenues Over Expenditures	(3,941)	(3,941)	57,082	61,023
Fund Balance at Beginning of Year	20,620	20,620	20,620	-
Prior Year Encumbrances Appropriated	3,941	3,941	3,941	-
Fund Balance at End of Year	\$ 20,620	20,620	81,643	61,023

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Domestic Relations Special Projects
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 39,600	39,600	45,344	5,744
Total Revenues	39,600	39,600	45,344	5,744
Expenditures:				
Current:				
Judicial				
Domestic Relations Special Projects				
Personal Services	32,823	54,223	30,341	23,882
Contractual Services	-	600	572	28
Other	-	500	477	23
Total Expenditures	32,823	55,323	31,390	23,933
Excess of Revenues Over Expenditures	6,777	(15,723)	13,954	29,677
Fund Balance at Beginning of Year	15,756	15,756	15,756	-
Fund Balance at End of Year	\$ 22,533	33	29,710	29,677

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Arbitration Mediation Fees
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 100,000	74,885	77,984	3,099
Total Revenues	100,000	74,885	77,984	3,099
Expenditures:				
Current:				
Judicial				
Arbitration Mediation Fees				
Personal Services	27,759	27,759	21,562	6,197
Contractual Services	30,000	30,000	28,275	1,725
Other	30,000	30,000	1,000	29,000
Total Expenditures	87,759	87,759	50,837	36,922
Excess of Revenues Over Expenditures	12,241	(12,874)	27,147	40,021
Fund Balance at Beginning of Year	41,659	41,659	41,659	-
Fund Balance at End of Year	\$ 53,900	28,785	68,806	40,021

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 31,364,268	29,244,054	30,474,077	1,230,023
Charges for Services	9,417,521	7,489,773	8,710,319	1,220,546
Licenses and Permits	-	369,197	429,035	59,838
Fines and Forfeitures	415,614	362,317	406,435	44,118
Intergovernmental	101,709,638	93,072,261	97,118,882	4,046,621
Special Assessments	136,000	136,000	146,345	10,345
Interest	102,000	79,895	85,918	6,023
Other	1,445,130	2,479,048	3,450,694	971,646
Total Revenues	144,590,171	133,232,545	140,821,705	7,589,160
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,629,857	6,080,515	5,693,120	387,395
Judicial	695,337	880,007	668,269	211,738
Public Safety	3,840,603	5,826,966	5,538,073	288,893
Public Works	32,109,660	27,407,844	23,500,379	3,907,465
Health	46,926,315	47,690,328	46,207,953	1,482,375
Human Services	73,517,105	76,997,630	70,195,361	6,802,269
Debt Service:				
Interest and Fiscal Charges	-	300,000	100,210	199,790
Total Expenditures	162,718,877	165,183,290	151,903,365	13,279,925
Excess of Revenues Over (Under) Expenditures	(18,128,706)	(31,950,745)	(11,081,660)	20,869,085
Other Financing Sources (Uses):				
Other Financing Sources	232,190	442,057	543,893	101,836
Sale of Fixed Assets	5,000	-	-	-
Advances - In	-	15,000	-	(15,000)
Advances - Out	-	(100,000)	(100,000)	-
Operating Transfers - In	1,976,390	1,304,043	1,451,332	147,289
Operating Transfers - Out	(248,032)	(546,919)	(457,541)	89,378
Total Other Financing Sources (Uses)	1,965,548	1,114,181	1,437,684	323,503
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(16,163,158)	(30,836,564)	(9,643,976)	21,192,588
Fund Balance at Beginning of Year	31,526,091	31,526,091	31,526,091	-
Prior Year Encumbrances Appropriated	8,856,697	8,856,697	8,856,697	-
Fund Balance at End of Year	\$ 24,219,630	9,546,224	30,738,812	21,192,588

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, special assessment debt with governmental commitment and 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.

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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 – To account for the financing of the majority of capital needs for the County. Its source of revenue is the General Fund.

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.

City Centre Mall Capital Improvement – To account for recording and receiving revenues and other receipts and recording and disbursing expenses and other disbursements relative to a capital infrastructure improvement program for the City Centre Mall in Middletown, Ohio.

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.

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. This is a Non-Budgeted Fund.

(continued)

Capital Projects Funds (continued)

Engineers Building Expansion – To account for remodeling and expansion of the county engineer's building on Route 4 in Hamilton, Ohio. This is a Non-Budgeted Fund.

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.

Symmes Road Extension – To account for the financing, upgrade and construction costs related to the extension of Symmes Road in Fairfield to connect with Union Centre Boulevard in West Chester Township.

Butler County Fiber Optic Highway – To account for the construction of a fiber optic ring; a high-speed telecommunications backbone that will encircle the County. This high-tech project involves the installation of an 86 mile fiber optic telecommunications network linking the cities of Hamilton, Middletown, Fairfield and Oxford, as well as Miami University and West Chester Township, and points in between.

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

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

Butler County, Ohio

Combining Balance Sheet
All Capital Projects Funds

December 31, 2001

	Capital Improvement	Emergency Roadway Repair	City Centre Mall Capital Improvement	Juvenile Detention Center Construction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 129,922	-	-	39,599
Receivables:				
Accrued Interest	-	-	-	-
Due from Other Funds	148,250	-	-	-
Total Assets	\$ 278,172	-	-	39,599
Liabilities				
Accounts Payable	\$ 15,159	-	-	-
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Funds	225,000	-	-	-
Due to Other Governments	-	-	-	-
Deferred Revenue	-	-	-	-
Accrued Interest Payable	-	4,338	7,523	43,195
Notes Payable	-	865,000	1,500,000	1,425,000
Advances from Other Funds	200,000	-	-	25,000
Total Liabilities	440,159	869,338	1,507,523	1,493,195
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	72,180	-	-	-
Unreserved:				
Undesignated (Deficit)	(234,167)	(869,338)	(1,507,523)	(1,453,596)
Total Fund Equity (Deficit)	(161,987)	(869,338)	(1,507,523)	(1,453,596)
Total Liabilities and Fund Equity	\$ 278,172	-	-	39,599

Government Services Center	Children Services Board Construction	Systems Development	Jail Construction	State Route 122 Expansion
98	-	427,805	4,056,016	-
-	-	-	6,630	-
-	-	-	-	-
98	-	427,805	4,062,646	-
-	-	18,205	-	-
-	-	124,309	730,613	-
-	-	3,648	-	-
-	-	-	537,980	-
-	-	360	-	-
-	-	-	-	-
-	-	-	1,588	-
-	67,445	66,607	299,511	2,859
-	2,225,000	3,000,000	27,480,000	570,000
-	-	160,000	-	-
-	2,292,445	3,373,129	29,049,692	572,859
-	-	230,807	-	-
98	(2,292,445)	(3,176,131)	(24,987,046)	(572,859)
98	(2,292,445)	(2,945,324)	(24,987,046)	(572,859)
98	-	427,805	4,062,646	-

(continued)

Butler County, Ohio

Combining Balance Sheet
All Capital Projects Funds
(continued)
December 31, 2001

	Engineers Building Expansion	Fairfield Township TIF	Union Centre Phase I & III
Assets			
Equity in Pooled Cash and Cash Equivalents	-	986	95
Receivables:			
Accrued Interest	-	-	-
Due from Other Funds	-	-	-
Total Assets	\$ -	986	95
Liabilities			
Accounts Payable	-	-	-
Contracts Payable	-	-	-
Accrued Wages and Benefits	-	-	-
Retainage Payable	-	-	-
Due to Other Funds	-	-	-
Due to Other Governments	-	-	-
Deferred Revenue	-	-	-
Accrued Interest Payable	1,304	22,050	-
Notes Payable	260,000	3,375,000	-
Advances from Other Funds	-	-	-
Total Liabilities	261,304	3,397,050	-
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	-	-	-
Unreserved:			
Undesignated (Deficit)	(261,304)	(3,396,064)	95
Total Fund Equity (Deficit)	(261,304)	(3,396,064)	95
Total Liabilities and Fund Equity	\$ -	986	95

Symmes Road Extension	Butler County Fiber Optic Highway	Fairfield Township TIF II	West Chester Township TIF	Totals 2001
33,204	662,562	1,779,555	1,000,000	8,129,842
-	-	-	-	6,630
-	-	-	-	148,250
33,204	662,562	1,779,555	1,000,000	8,284,722
-	-	-	3,000	36,364
-	-	-	-	854,922
-	-	-	-	3,648
-	-	-	-	537,980
-	-	-	-	225,360
-	-	759,552	-	759,552
-	-	-	-	1,588
28,545	28,545	6,212	1,105	579,239
2,000,000	2,000,000	2,180,000	1,000,000	47,880,000
-	-	-	-	385,000
2,028,545	2,028,545	2,945,764	1,004,105	51,263,653
-	-	-	-	302,987
(1,995,341)	(1,365,983)	(1,166,209)	(4,105)	(43,281,918)
(1,995,341)	(1,365,983)	(1,166,209)	(4,105)	(42,978,931)
33,204	662,562	1,779,555	1,000,000	8,284,722

Butler County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2001

	Capital Improvement	Emergency Roadway Repair	City Centre Mall Capital Improvement	Juvenile Detention Center Construction
Revenues:				
Intergovernmental	\$ -	-	-	600,000
Interest	-	-	-	-
Net decrease in Fair Market of Investments	-	-	-	-
Total Revenues	-	-	-	600,000
Expenditures:				
Capital Outlay	1,479,980	-	1,500,000	49,392
Debt Service:				
Interest and Fiscal Charges	-	40,564	62,603	57,148
Total Expenditures	1,479,980	40,564	1,562,603	106,540
Excess of Revenues Over (Under) Expenditures	(1,479,980)	(40,564)	(1,562,603)	493,460
Other Financing Sources (Uses):				
Proceeds of Bonds	-	-	-	-
Operating Transfers - In	1,320,505	140,473	55,654	8,400
Operating Transfers - Out	-	-	-	(299,660)
Total Other Financing Sources (Uses)	1,320,505	140,473	55,654	(291,260)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(159,475)	99,909	(1,506,949)	202,200
Fund Balances (Deficit) at Beginning of Year	(2,512)	(969,247)	(574)	(1,655,796)
Fund Balances (Deficit) at End of Year	\$ (161,987)	(869,338)	(1,507,523)	(1,453,596)

Government Services Center	Children Services Board Construction	Systems Development	Jail Construction	State Route 122 Expansion
-	-	-	3,909,041	-
4,096	-	50,101	340,489	-
-	-	-	(45,700)	-
4,096	-	50,101	4,203,830	-
122,883	-	3,083,320	22,428,654	-
-	89,247	103,327	567,378	26,633
122,883	89,247	3,186,647	22,996,032	26,633
(118,787)	(89,247)	(3,136,546)	(18,792,202)	(26,633)
-	-	-	-	-
51,982	388,750	900,000	-	89,842
-	-	-	-	-
51,982	388,750	900,000	-	89,842
(66,805)	299,503	(2,236,546)	(18,792,202)	63,209
66,903	(2,591,948)	(708,778)	(6,194,844)	(636,068)
98	(2,292,445)	(2,945,324)	(24,987,046)	(572,859)

(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, 2001

	Engineers Building Expansion	Fairfield Township TIF	Union Centre Phase I and III
Revenues:			
Intergovernmental	-	-	-
Interest	-	3,004	4,056
Net increase in Fair Market			
Other	-	-	-
Total Revenues	-	3,004	4,056
Expenditures:			
Capital Outlay	-	49,595	244,485
Debt Service:			
Interest and Fiscal Charges	12,059	142,637	45,791
Total Expenditures	12,059	192,232	290,276
Excess of Revenues Over (Under) Expenditures	(12,059)	(189,228)	(286,220)
Other Financing Sources (Uses):			
Proceeds of Bonds	-	-	3,045,000
Operating Transfers - In	38,500	15,484	1,299,846
Operating Transfers - Out	-	-	-
Total Other Financing Sources (Uses)	38,500	15,484	4,344,846
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	26,441	(173,744)	4,058,626
Fund Balances (Deficit) at Beginning of Year	(287,745)	(3,222,320)	(4,058,531)
Fund Balances (Deficit) at End of Year	(261,304)	(3,396,064)	95

Symmes Road Extension	Butler County Fiber Optic Highway	Fairfield Township TIF II	West Chester Township TIF	Totals 2001
-	-	-	-	4,509,041
33,204	32,562	-	-	467,512
-	-	-	-	(45,700)
33,204	32,562	-	-	4,930,853
2,000,000	1,370,000	1,159,997	3,000	33,491,306
28,545	28,545	6,212	1,105	1,211,794
2,028,545	1,398,545	1,166,209	4,105	34,703,100
(1,995,341)	(1,365,983)	(1,166,209)	(4,105)	(29,772,247)
-	-	-	-	3,045,000
-	-	-	-	4,309,436
-	-	-	-	(299,660)
-	-	-	-	7,054,776
(1,995,341)	(1,365,983)	(1,166,209)	(4,105)	(22,717,471)
-	-	-	-	(20,261,460)
(1,995,341)	(1,365,983)	(1,166,209)	(4,105)	(42,978,931)

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Other	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Capital Improvement				
Capital Outlay	1,539,597	1,600,597	1,552,977	47,620
Total Expenditures	1,539,597	1,600,597	1,552,977	47,620
Excess of Revenues Over (Under) Expenditures	(1,539,597)	(1,600,597)	(1,552,977)	47,620
Other Financing Sources:				
Advances - In	-	200,000	200,000	-
Operating Transfers - In	1,515,000	1,320,500	1,320,505	5
Total Other Financing Sources	1,515,000	1,520,500	1,520,505	5
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(24,597)	(80,097)	(32,472)	47,625
Fund Balance at Beginning of Year	56,517	56,517	56,517	-
Prior Year Encumbrances Appropriated	24,597	24,597	24,597	-
Fund Balance at End of Year	\$ 56,517	1,017	48,642	47,625

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Engineers Union Centre Blvd				
Contractual Services	11,443	-	-	-
Total Expenditures	11,443	-	-	-
Excess of Revenues Under Expenditures	(11,443)	-	-	-
Other Financing Sources:				
Operating transfers - In	12,180	-	-	-
Total Other Financing Sources	12,180	-	-	-
Excess of Revenues and Other Financing Sources Over Expenditures	737	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 737	-	-	-

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Emergency Roadway Repair				
Contractual Services	92,200	-	-	-
Total Expenditures	92,200	-	-	-
Excess of Revenues Under Expenditures	(92,200)	-	-	-
Other Financing Sources:				
Operating Transfers - In	107,800	-	-	-
Total Other Financing Sources	107,800	-	-	-
Excess of Revenues and Other Financing Sources Over Expenditures	15,600	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 15,600	-	-	-

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
City Centre Mall Capital Improvement
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
City Centre Mall Capital Improvement				
Contractual Services	-	1,500,000	1,500,000	-
Capital Outlay	1,500,000	-	-	-
Total Expenditures	1,500,000	1,500,000	1,500,000	-
Excess of Revenues Under Expenditures	(1,500,000)	(1,500,000)	(1,500,000)	-
Fund Balance at Beginning of Year	1,500,000	1,500,000	1,500,000	-
Fund Balance at End of Year	\$ -	-	-	-

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	600,000	600,000	-
Total Revenues	-	600,000	600,000	-
Expenditures:				
Capital Outlay				
Juvenile Detention Center Construction				
Contractual Services	82,668	143,596	110,654	32,942
Total Expenditures	82,668	143,596	110,654	32,942
Excess of Revenues Over (Under) Expenditures	(82,668)	456,404	489,346	32,942
Other Financing Sources (Uses):				
Operating Transfers - In	-	31,743	8,400	(23,343)
Operating Transfers - Out	-	(547,460)	(547,460)	-
Total Other Financing Sources (Uses)	-	(515,717)	(539,060)	(23,343)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(82,668)	(59,313)	(49,714)	9,599
Fund Balance at Beginning of Year	6,645	6,645	6,645	-
Prior Year Encumbrances Appropriated	82,668	82,668	82,668	-
Fund Balance at End of Year	\$ 6,645	30,000	39,599	9,599

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	11,523	6,264	(5,259)
Total Revenues	-	11,523	6,264	(5,259)
Expenditures:				
Capital Outlay				
Government Services Center				
Contractual Services	-	209,763	209,763	-
Capital Outlay	204,517	53,000	53,000	-
Total Expenditures	204,517	262,763	262,763	-
Excess of Revenues (Under) Expenditures	(204,517)	(251,240)	(256,499)	(5,259)
Other Financing Sources:				
Operating Transfers - In	-	93,232	51,982	(41,250)
Total Other Financing Sources	-	93,232	51,982	(41,250)
Excess of Revenues and Other Financing Sources Under Expenditures	(204,517)	(158,008)	(204,517)	(46,509)
Fund Balance at Beginning of Year	97,804	97,804	97,804	-
Prior Year Encumbrances Appropriated	106,713	106,713	106,713	-
Fund Balance (Deficit) at End of Year	\$ -	46,509	-	(46,509)

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Childrens Service Board Construction				
Contractual Services	11,214	11,214	11,214	-
Total Expenditures	11,214	11,214	11,214	-
Excess of Revenues Under Expenditures	(11,214)	(11,214)	(11,214)	-
Fund Balance at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	11,214	11,214	11,214	-
Fund Balance at End of Year	\$ -	-	-	-

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	47,894	47,894	-
Total Revenues	-	47,894	47,894	-
Expenditures:				
Capital Outlay				
Systems Development				
Personal Services	-	44,407	38,479	5,928
Capital Outlay	4,018,500	3,586,591	3,511,881	74,710
Total Expenditures	4,018,500	3,630,998	3,550,360	80,638
Excess of Revenues Over (Under) Expenditures	(4,018,500)	(3,583,104)	(3,502,466)	80,638
Other Financing Sources (Uses):				
Proceeds of Notes	2,300,000	2,000,000	2,000,000	-
Operating Transfers - In	1,000,000	899,106	900,000	894
Operating Transfers - Out	-	(37,102)	(37,102)	-
Total Other Financing Sources (Uses)	3,300,000	2,862,004	2,862,898	894
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(718,500)	(721,100)	(639,568)	81,532
Fund Balance at Beginning of Year	2,680	2,680	2,680	-
Prior Year Encumbrances Appropriated	718,500	718,500	718,500	-
Fund Balance at End of Year	\$ 2,680	80	81,612	81,532

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	3,909,041	3,909,041	-
Interest	-	380,857	380,857	-
Total Revenues	-	4,289,898	4,289,898	-
Expenditures:				
Capital Outlay				
Jail Construction				
Contractual Services	-	4,023,983	3,900,622	123,361
Capital Outlay	11,463,373	18,963,373	18,871,578	91,795
Total Expenditures	11,463,373	22,987,356	22,772,200	215,156
Excess of Revenues Over (Under) Expenditures	(11,463,373)	(18,697,458)	(18,482,302)	215,156
Other Financing Sources:				
Proceeds of Notes	-	16,210,102	17,001,333	791,231
Other Financing Sources	10,000,000	-	-	-
Total Other Financing Sources	10,000,000	16,210,102	17,001,333	791,231
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,463,373)	(2,487,356)	(1,480,969)	1,006,387
Fund Balance at Beginning of Year	4,023,984	4,023,984	4,023,984	-
Prior Year Encumbrances Appropriated	1,463,373	1,463,373	1,463,373	
Fund Balance at End of Year	\$ 4,023,984	3,000,001	4,006,388	1,006,387

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	2,364	3,198	834
Total Revenues	-	2,364	3,198	834
Expenditures:				
Capital Outlay				
Fairfield Township TIF				
Contractual Services	-	49,595	49,595	-
Total Expenditures	-	49,595	49,595	-
Excess of Revenues Over (Under) Expenditures	-	(47,231)	(46,397)	834
Other Financing Uses:				
Operating Transfers-Out	-	(128,673)	(128,673)	-
Total Other Financing Uses	-	(128,673)	(128,673)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	-	(175,904)	(175,070)	834
Fund Balance at Beginning of Year	175,904	175,904	175,904	-
Fund Balance at End of Year	\$ 175,904	-	834	834

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	6,328	6,383	55
Total Revenues	-	6,328	6,383	55
Expenditures:				
Capital Outlay				
Union Center Phase I & III				
Contractual Services	248,700	244,485	244,485	-
Total Expenditures	248,700	244,485	244,485	-
Excess of Revenues Over (Under) Expenditures	(248,700)	(238,157)	(238,102)	55
Other Financing Uses:				
Operating Transfers - Out	-	(10,543)	(10,543)	-
Total Other Financing Uses	-	(10,543)	(10,543)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(248,700)	(248,700)	(248,645)	55
Fund Balance at Beginning of Year	248,720	248,720	248,720	-
Fund Balance at End of Year	\$ 20	20	75	55

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Symmes Road Extension
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	29,750	29,750
Total Revenues	-	-	29,750	29,750
Expenditures:				
Capital Outlay				
Symmes Road Extension				
Contractual Services	2,000,000	2,000,000	2,000,000	-
Total Expenditures	2,000,000	2,000,000	2,000,000	-
Excess of Revenues Over (Under) Expenditures	(2,000,000)	(2,000,000)	(1,970,250)	29,750
Other Financing Sources:				
Proceeds of Notes	2,000,000	2,000,000	2,000,000	-
Total Other Financing Sources	2,000,000	2,000,000	2,000,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	29,750	29,750
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	29,750	29,750

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Butler County Fiber Optic Highway
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	29,864	29,864
Total Revenues	-	-	29,864	29,864
Expenditures:				
Capital Outlay				
Butler County Fiber Optic Highway				
Contractual Services	2,000,000	2,000,000	1,370,000	630,000
Total Expenditures	2,000,000	2,000,000	1,370,000	630,000
Excess of Revenues Over (Under) Expenditures	(2,000,000)	(2,000,000)	(1,340,136)	659,864
Other Financing Sources:				
Proceeds of Notes	2,000,000	2,000,000	2,000,000	-
Total Other Financing Sources	2,000,000	2,000,000	2,000,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	659,864	659,864
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	659,864	659,864

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Fairfield Township TIF II
 Budget Basis
 For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
Fairfield Township TIF II				
Contractual Services	500,000	500,000	400,445	99,555
Total Expenditures	500,000	500,000	400,445	99,555
Excess of Revenues Over (Under) Expenditures	(500,000)	(500,000)	(400,445)	99,555
Other Financing Sources:				
Proceeds of Notes	1,000,000	1,000,000	2,180,000	1,180,000
Total Other Financing Sources	1,000,000	1,000,000	2,180,000	1,180,000
Excess of Revenues and Other Financing Sources Over Expenditures	500,000	500,000	1,779,555	1,279,555
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 500,000	500,000	1,779,555	1,279,555

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
West Chester Township TIF
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Interest	\$ -	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Capital Outlay				
West Chester Township TIF				
Contractual Services	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Financing Sources:				
Proceeds of Notes	-	-	1,000,000	1,000,000
Total Other Financing Sources	-	-	1,000,000	1,000,000
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	1,000,000	1,000,000
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	-	1,000,000	1,000,000

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ -	4,509,041	4,509,041	-
Interest	-	448,966	504,210	55,244
Total Revenues	-	4,958,007	5,013,251	55,244
Expenditures:				
Capital Outlay	23,672,212	34,930,604	33,824,693	1,105,911
Total Expenditures	23,672,212	34,930,604	33,824,693	1,105,911
Excess of Revenues Over (Under) Expenditures	(23,672,212)	(29,972,597)	(28,811,442)	1,161,155
Other Financing Sources (Uses):				
Other Financing Sources	10,000,000	-	-	-
Proceeds of Notes	7,300,000	23,210,102	26,181,333	2,971,231
Advances - In	-	200,000	200,000	-
Operating Transfers - In	2,634,980	2,344,581	2,280,887	(63,694)
Operating Transfers - Out	-	(723,778)	(723,778)	-
Total Other Financing Sources (Uses)	19,934,980	25,030,905	27,938,442	2,907,537
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,737,232)	(4,941,692)	(873,000)	4,068,692
Fund Balance at Beginning of Year	6,112,254	6,112,254	6,112,254	-
Prior Year Encumbrances Appropriated	2,407,065	2,407,065	2,407,065	-
Fund Balance at End of Year	\$ 4,782,087	3,577,627	7,646,319	4,068,692

ENTERPRISE FUNDS

The Enterprise Funds are used to account for the County's water, sewer, Government Services Parking Facility 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.

Government Services Center Parking Facility – To account for revenue received from customers parking in the Government Services Center Parking Facility and to disburse expenses relative to its operation.

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, 2001

	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2001
Assets					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 18,449,025	10,072,566	20,055	424,843	28,966,489
Receivables:					
Accounts	1,579,258	1,177,196	-	-	2,756,454
Due from Other Funds	37,845	289,147	-	292,776	619,768
Materials and Supplies Inventory	62,853	41,902	-	-	104,755
Prepaid Items	3,183	1,660	-	-	4,843
Deferred Charges	2,578,826	1,191,745	-	-	3,770,571
Total Current Assets	22,710,990	12,774,216	20,055	717,619	36,222,880
Restricted Assets:					
Cash and Cash Equivalents	8,875,802	4,543,346	-	-	13,419,148
Fixed Assets (Net of Accumulated Depreciation)					
	151,798,410	75,831,277	-	11,933,717	239,563,404
Total Assets	\$ 183,385,202	93,148,839	20,055	12,651,336	289,205,432
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 311,448	181,325	-	13,720	506,493
Contracts Payable	64,703	515,945	-	230,780	811,428
Accrued Wages and Benefits	341,916	234,554	3,215	5,509	585,194
Compensated Absences Payable	265,649	189,852	758	3,824	460,083
Retainage Payable	197,843	352,039	-	122,254	672,136
Due to Other Funds	434,788	300,530	327	148,878	884,523
Due to Other Governments	44,509	848,931	-	1,458	894,898
Accrued Interest Payable	277,704	132,100	-	14,945	424,749
Notes Payable	2,005,000	-	-	1,000,000	3,005,000
Current Portion of General Obligation Bonds Payable	225,000	-	-	-	225,000
Current Portion of Revenue Bonds Payable	3,034,692	1,170,000	-	-	4,204,692
Total Current Liabilities	7,203,252	3,925,276	4,300	1,541,368	12,674,196
Payable from Restricted Assets:					
Refundable Deposits	-	68,891	-	-	68,891
Long-Term Liabilities:					
Advances from Other Funds	-	-	-	50,000	50,000
General Obligation Bonds Payable (Net of Current Portion)	919,966	-	-	-	919,966
Revenue Bonds Payable (Net of Current Portion)	63,566,940	30,070,000	-	-	93,636,940
Total Liabilities	71,690,158	34,064,167	4,300	1,591,368	107,349,993
Fund Equity					
Contributed Capital	71,177,569	35,436,662	-	10,920,159	117,534,390
Retained Earnings:					
Reserved:					
Reserved for Revenue Bonds Current Debt Service	6,111,768	2,713,747	-	-	8,825,515
Reserved for Revenue Bonds Replacement and Improvement	2,601,560	1,058,897	-	-	3,660,457
Unreserved	31,804,147	19,875,366	15,755	139,809	51,835,077
Total Retained Earnings	40,517,475	23,648,010	15,755	139,809	64,321,049
Total Fund Equity	111,695,044	59,084,672	15,755	11,059,968	181,855,439
Total Liabilities and Fund Equity	\$ 183,385,202	93,148,839	20,055	12,651,336	289,205,432

Butler County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2001

	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2001
Operating Revenues:					
Charges for Services	\$ 15,126,500	17,325,908	134,408	121,206	32,708,022
Other Operating Revenues	843,970	574,439	-	-	1,418,409
Total Operating Revenues	15,970,470	17,900,347	134,408	121,206	34,126,431
Operating Expenses:					
Personal Services	5,324,988	3,523,875	40,692	80,848	8,970,403
Contractual Services	3,344,411	1,994,356	12,130	66,349	5,417,246
Materials and Supplies	561,040	11,679,475	1,999	3,026	12,245,540
Other Operating Expenses	955,061	396,728	1,661	-	1,353,450
Depreciation	5,346,181	2,730,183	-	212,232	8,288,596
Total Operating Expenses	15,531,681	20,324,617	56,482	362,455	36,275,235
Operating Income (Loss)	438,789	(2,424,270)	77,926	(241,249)	(2,148,804)
Non-Operating Revenues (Expenses):					
Interest Income	392,675	203,252	-	11,554	607,481
(Loss) on Sale of Fixed Assets	(843,261)	-	-	-	(843,261)
Grants	-	-	-	411,282	411,282
Interest and Fiscal Charges	(3,788,818)	(1,605,892)	-	(14,945)	(5,409,655)
Other Non-Operating revenues	10,668,649	6,003,321	-	-	16,671,970
Other Non-Operating expenses	(2,417)	-	-	(84,782)	(87,199)
Total Non-Operating Revenues (Expenses)	6,426,828	4,600,681	-	323,109	11,350,618
Income before Operating Transfers	6,865,617	2,176,411	77,926	81,860	9,201,814
Operating Transfers-In	184,394	-	-	229,252	413,646
Operating Transfers-Out	-	-	(80,000)	-	(80,000)
Net Income (Loss)	7,050,011	2,176,411	(2,074)	311,112	9,535,460
Depreciation on Fixed Assets Acquired by Contributed Capital	1,519,048	927,580	-	-	2,446,628
Retained Earnings (Deficit) at Beginning of Year	31,948,416	20,544,019	17,829	(171,303)	52,338,961
Retained Earnings at End of Year	40,517,475	23,648,010	15,755	139,809	64,321,049
Contributed Capital at Beginning of Year	72,979,721	36,401,384	-	10,920,159	120,301,264
Deletions:					
Developers	(283,104)	(37,142)	-	-	(320,246)
Depreciation on Fixed Assets Acquired by Contributed Capital	(1,519,048)	(927,580)	-	-	(2,446,628)
Contributed Capital at End of Year	71,177,569	35,436,662	-	10,920,159	117,534,390
Total Fund Equity at End of Year	\$ 111,695,044	59,084,672	15,755	11,059,968	181,855,439

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Sewer
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 15,509,900	15,186,608	15,809,591	622,983
Contributed Capital	2,905,700	2,864,627	4,587,703	1,723,076
Special Assessments	-	38,244	98,016	59,772
Interest Income	31,941	247,475	183,593	(63,882)
Other Non-Operating Revenues	500,000	320,551	320,551	-
Other Operating Revenues	-	598,842	843,970	245,128
Proceeds of Notes	500,000	-	-	-
Total Revenues	19,447,541	19,256,347	21,843,424	2,587,077
Expenses:				
Personal Services	5,449,618	5,645,905	5,256,892	389,013
Contractual Services	15,721,765	16,724,975	10,466,346	6,258,629
Claims and Judgments	90,000	-	-	-
Materials and Supplies	1,845,242	833,142	631,721	201,421
Other Operating Expenses	681,238	934,042	726,063	207,979
Other Non-Operating Expenses	300	-	-	-
Capital Outlay	411,016	1,263,518	650,619	612,899
Total Expenses	24,199,179	25,401,582	17,731,641	7,669,941
Excess of Revenues Over (Under) Expenses	(4,751,638)	(6,145,235)	4,111,783	10,257,018
Operating Transfers - In	4,494,306	-	-	-
Operating Transfers - Out	(8,620,000)	(8,608,278)	(5,920,903)	2,687,375
Excess of Revenues Over (under) Expenses and Operating Transfers	(8,877,332)	(14,753,513)	(1,809,120)	12,944,393
Fund Equity at Beginning of Year	15,087,332	15,087,332	15,087,332	-
Prior Year Encumbrances Appropriated	7,322,421	7,322,421	7,322,421	-
Fund Equity at End of Year	\$ 13,532,421	7,656,240	20,600,633	12,944,393

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Water
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 12,631,175	16,800,765	17,263,788	463,023
Contributed Capital	2,400,000	2,200,000	2,830,233	630,233
Special Assessments	15,000	74,708	75,193	485
Interest Income	26,705	49,203	53,703	4,500
Other Non-Operating Revenues	28,000	104,026	102,854	(1,172)
Other Operating Revenues	396,300	574,388	574,439	51
Proceeds of Bonds	3,000	-	-	-
Total Revenues	15,500,180	19,803,090	20,900,210	1,097,120
Expenses:				
Personal Services	3,840,413	3,912,485	3,509,565	402,920
Contractual Services	22,502,203	10,266,046	6,307,049	3,958,997
Claims and Judgements	31,000	-	-	-
Materials and Supplies	1,031,412	12,385,492	11,677,433	708,059
Other Operating Expenses	589,800	602,644	250,145	352,499
Other Non-Operating Expenses	102,726	300	-	300
Capital Outlay	441,979	852,845	665,735	187,110
Total Expenses	28,539,533	28,019,812	22,409,927	5,609,885
Excess of Revenues Over (Under) Expenses	(13,039,353)	(8,216,722)	(1,509,717)	6,707,005
Operating Transfers - In	9,147,965	-	-	-
Operating Transfers - Out	(3,491,600)	(3,118,817)	(2,625,033)	493,784
Excess of Revenues Over (under) Expenses and Operating Transfers	(7,382,988)	(11,335,539)	(4,134,750)	7,200,789
Fund Equity at Beginning of Year	9,954,177	9,954,177	9,954,177	-
Prior Year Encumbrances Appropriated	4,400,093	4,400,093	4,400,093	-
Fund Equity at End of Year	\$ 6,971,282	3,018,731	10,219,520	7,200,789

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Government Services Center Parking Facility
Budget Basis
For the Year Ended December 31, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 100,000	121,884	134,706	12,822
Total Revenues	100,000	121,884	134,706	12,822
Expenses:				
Personal Services	34,800	39,065	38,444	621
Contractual Services	7,500	5,735	3,319	2,416
Materials and Supplies	7,434	3,434	2,719	715
Other Non-Operating Expenses	1,000	-	-	-
Other Operating Expenses	-	2,500	1,661	839
Capital Outlay	1,000	10,000	8,811	1,189
Total Expenses	51,734	60,734	54,954	5,780
Excess of Revenues Over Expenses	48,266	61,150	79,752	18,602
Operating Transfers - In	25,900	-	-	-
Operating Transfers - Out	-	(80,000)	(80,000)	-
Excess of Revenues Over (under) Expenses and Operating Transfers	74,166	(18,850)	(248)	18,602
Fund Equity at Beginning of Year	19,311	19,311	19,311	-
Prior Year Encumbrances Appropriated	234	234	234	-
Fund Equity at End of Year	\$ 93,711	695	19,297	18,602

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 79,006	121,206	121,206	-
Interest Income	-	10,306	10,306	-
Grants	125,550	439,383	474,056	34,673
Proceeds of Notes	-	1,000,000	1,000,000	-
Total Revenues	204,556	1,570,895	1,605,568	34,673
Expenses:				
Personal Services	79,940	79,940	79,142	798
Contractual Services	117,047	132,047	122,578	9,469
Materials and Supplies	3,894	3,894	3,026	868
Other Non-Operating Expenses	5,000	90,000	84,782	5,218
Capital Outlay	1,854,000	1,593,500	1,245,042	348,458
Total Expenses	2,059,881	1,899,381	1,534,570	364,811
Excess of Revenues Over (Under) Expenses	(1,855,325)	(328,486)	70,998	399,484
Advances - In	102,522	-	-	-
Operating Transfers - In	1,763,588	229,252	229,252	-
Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers	10,785	(99,234)	300,250	399,484
Fund Equity at Beginning of Year	98,407	98,407	98,407	-
Prior Year Encumbrances Appropriated	941	941	941	-
Fund Equity at End of Year	\$ 110,133	114	399,598	399,484

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, 2001

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for Services	\$ 28,320,081	32,230,463	33,329,291	1,098,828
Contributed Capital	5,305,700	5,064,627	7,417,936	2,353,309
Special Assessments	15,000	112,952	173,209	60,257
Interest Income	58,646	306,984	247,602	(59,382)
Grants	125,550	439,383	474,056	34,673
Other Non-Operating Revenues	528,000	424,577	423,405	(1,172)
Other Operating Revenues	396,300	1,173,230	1,418,409	245,179
Proceeds of Bonds	3,000	-	-	-
Proceeds of Notes	500,000	1,000,000	1,000,000	-
Total Revenues	35,252,277	40,752,216	44,483,908	3,731,692
Expenses:				
Personal Services	9,404,771	9,677,395	8,884,043	793,352
Contractual Services	38,348,515	27,128,803	16,899,292	10,229,511
Claims and Judgments	121,000	-	-	-
Materials and Supplies	2,887,982	13,225,962	12,314,899	911,063
Other Operating Expenses	1,271,038	1,539,186	977,869	561,317
Other Non-Operating Expenses	109,026	90,300	84,782	5,518
Capital Outlay	2,707,995	3,719,863	2,570,207	1,149,656
Total Expenses	54,850,327	55,381,509	41,731,092	13,650,417
Excess of Revenues Over (Under) Expenses	(19,598,050)	(14,629,293)	2,752,816	17,382,109
Advances - In	102,522	-	-	-
Operating Transfers - In	15,431,759	229,252	229,252	-
Operating Transfers - Out	(12,111,600)	(11,807,095)	(8,625,936)	3,181,159
Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers	(16,175,369)	(26,207,136)	(5,643,868)	20,563,268
Fund Equity at Beginning of Year	25,159,227	25,159,227	25,159,227	-
Prior Year Encumbrances Appropriated	11,723,689	11,723,689	11,723,689	-
Fund Equity at End of Year	\$ 20,707,547	10,675,780	31,239,048	20,563,268

Butler County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds

For the Year Ended December 31, 2001

	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2001
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities:					
Cash received from customers	\$ 15,893,011	17,269,624	134,408	121,206	33,418,249
Cash paid to employees	(5,219,214)	(3,481,146)	(38,268)	(78,558)	(8,817,186)
Cash paid to suppliers	(4,410,959)	(12,781,502)	(14,129)	(113,419)	(17,320,009)
Cash payments for quasi external transactions with other funds	(37,678)	(28,419)	(176)	(584)	(66,857)
Other operating revenues	843,970	574,439	-	-	1,418,409
Other operating expenses	-	(234,308)	(1,661)	-	(235,969)
Other non-operating revenues	4,908,254	2,933,087	-	-	7,841,341
Other non-operating expenses	-	-	-	(84,782)	(84,782)
Net cash provided by operating activities	11,977,384	4,251,775	80,174	(156,137)	16,153,196
Cash Flows from Non-Capital Financing Activities:					
Operating grants	-	-	-	474,056	474,056
Operating transfers in from other funds	184,394	-	-	229,252	413,646
Operating transfers out to other funds	-	-	(80,000)	-	(80,000)
Net cash provided by (used for) non-capital financing activities	184,394	-	(80,000)	703,308	807,702
Cash Flows from Capital and Related Financing Activities:					
Proceeds from sale of general obligation notes	2,005,000	-	-	1,000,000	3,005,000
Aquisition and construction of capital assets	(7,708,763)	(4,998,641)	-	(1,233,230)	(13,940,634)
Interest paid on general obligation bonds and notes	(210,582)	-	-	-	(210,582)
Principal paid on general obligation bonds and notes	(2,640,000)	-	-	-	(2,640,000)
Interest and fiscal charges on revenue bonds	(3,335,335)	(1,562,237)	-	-	(4,897,572)
Principal paid on revenue bonds	(2,775,000)	(1,125,000)	-	-	(3,900,000)
Net cash used for capital and related financing activities	(14,664,680)	(7,685,878)	-	(233,230)	(22,583,788)
Cash Flows from Investing Activities:					
Interest and dividends on investments	392,675	203,252	-	11,554	607,481
Net cash provided by investing activities	392,675	203,252	-	11,554	607,481
Net increase (decrease) in cash and cash equivalents	(2,110,227)	(3,230,851)	174	325,495	(5,015,409)
Cash and cash equivalents at beginning of year	29,435,054	17,846,763	19,881	99,348	47,401,046
Cash and cash equivalents at end of year	\$ 27,324,827	14,615,912	20,055	424,843	42,385,637

(continued)

Butler County, Ohio

Combining Statement of Cash Flows

All Enterprise Funds

(continued)

For the Year Ended December 31, 2001

	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2001
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	\$ 438,789	(2,424,270)	77,926	(241,249)	(2,148,804)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	5,346,181	2,730,183	-	212,232	8,288,596
Other Non-Operating Revenues	4,908,254	2,933,087	-	-	7,841,341
Other Non-Operating Expenses	-	-	-	(84,782)	(84,782)
Change in assets and liabilities:					
(Increase) decrease in accounts receivable	738,031	(56,872)	-	-	681,159
Decrease in due from other funds	28,480	588	-	-	29,068
Decrease in material and supplies inventory	4,412	2,941	-	-	7,353
Decrease in prepaid items	7,876	2,550	-	29	10,455
Increase in accounts payable	199,118	95,803	-	7,085	302,006
Decrease in contracts payable	-	-	-	(52,616)	(52,616)
Increase in accrued wages and benefits	84,205	47,696	1,670	1,494	135,065
Increase (decrease) in compensated absences payable	(17,920)	(34,612)	427	168	(51,937)
Increase in due to other funds	195,449	184,121	151	44	379,765
Increase in due to other governments	44,509	792,919	-	1,458	838,886
Decrease in refundable deposits	-	(22,359)	-	-	(22,359)
Total Adjustments	11,538,595	6,676,045	2,248	85,112	18,302,000
Net cash provided by (used for) operating activities	\$ 11,977,384	4,251,775	80,174	(156,137)	16,153,196

Non-cash capital and related financing activities:

Developers during the year donated \$6,015,797 of sewer lines to the sewer fund.

Developers during the year donated \$3,058,086 of water lines to the water fund.

Cash and cash equivalents at end of year includes restricted cash of \$8,875,802 in the sewer fund.

Cash and cash equivalents at end of year includes restricted cash of \$4,543,346 in the water fund.

INTERNAL SERVICE FUND

The Internal Service Fund is 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 is the description of the 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.

Since there is only one internal 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.

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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.

Courthouse Restoration Probate Trust – To account for donations to renovate Courthouse.

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

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.

Regional Transit Authority
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
Twelfth District Court of Appeals
Butler County Rotary
Prevention Resource Project
Youth Diversion Project
Regional Mobile Data Board
Motor Vehicle Permissive/fr

Butler County, Ohio

Combining Balance Sheet
All Trust and Agency Funds

December 31, 2001

	Expendable Trust		
	Unclaimed Monies	Crime Prevention Trust	Cost Saving Plan Trust
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 925,673	6,059	4,627
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Investments in Segregated Accounts	-	-	-
Receivables:			
Taxes	-	-	-
Special Assessments	-	-	-
Due from Other Funds	449	-	-
Due from Other Governments	-	-	-
Total Assets	\$ 926,122	6,059	4,627
Liabilities			
Due to Other Funds	-	-	-
Due to Other Governments	-	-	-
Undistributed Monies	-	-	-
Due to Others	449	-	-
Advances from Other Funds	-	-	-
Total Liabilities	449	-	-
Fund Equity			
Fund Balance:			
Unreserved:			
Undesignated	925,673	6,059	4,627
Total Fund Equity	925,673	6,059	4,627
Total Liabilities and Fund Equity	\$ 926,122	6,059	4,627

County Home Christmas Trust	Courthouse Restoration Probate Trust	Park District Trust	All Agency	Totals 2001
326	4,573	123,331	19,553,751	20,618,340
-	-	-	3,992,520	3,992,520
-	-	-	400,000	400,000
-	-	-	255,602,456	255,602,456
-	-	-	21,930,432	21,930,432
-	-	-	487,959	488,408
-	-	-	18,623,476	18,623,476
326	4,573	123,331	320,590,594	321,655,632
-	-	-	4,256,363	4,256,363
-	-	-	306,332,667	306,332,667
-	-	-	6,138,980	6,138,980
-	-	-	3,747,584	3,748,033
-	-	-	115,000	115,000
-	-	-	320,590,594	320,591,043
326	4,573	123,331	-	1,064,589
326	4,573	123,331	-	1,064,589
326	4,573	123,331	320,590,594	321,655,632

Butler County, Ohio

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

For the Year Ended December 31, 2001

	Unclaimed Monies	Crime Prevention Trust	Cost Saving Plan Trust	County Home Christmas Trust	Courthouse Restoration Probate Trust	Park District Trust	Totals 2001
Revenues:							
Interest	\$ -	-	-	-	41	3,364	3,405
Other	337,621	2,700	-	-	-	-	340,321
Total Revenues	337,621	2,700	-	-	41	3,364	343,726
Expenditures:							
Current:							
Other	743,249	225	-	-	-	-	743,474
Total Expenditures	743,249	225	-	-	-	-	743,474
Excess of Revenues Over (Under) Expenditures	(405,628)	2,475	-	-	41	3,364	(399,748)
Fund Balances at Beginning of Year	1,331,301	3,584	4,627	326	4,532	119,967	1,464,337
Fund Balances at End of Year	\$ 925,673	6,059	4,627	326	4,573	123,331	1,064,589

Butler County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001

<u>Undivided Tax Funds</u>	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 11,051,815	583,918,666	580,744,279	14,226,202
Receivables:				
Taxes	243,014,875	255,602,456	243,014,875	255,602,456
Special Assessments	21,233,710	21,930,432	21,233,710	21,930,432
Due from Other Funds	45,306	39,306	45,306	39,306
Due from Other Governments	18,693,412	18,254,852	18,693,412	18,254,852
Total Assets	\$ 294,039,118	879,745,712	863,731,582	310,053,248

Liabilities

Due to Other Funds	\$ 3,633,098	3,599,161	3,633,098	3,599,161
Due to Other Governments	287,610,537	866,615,325	850,628,194	303,597,668
Undistributed Monies	2,692,509	8,882,539	8,800,134	2,774,914
Due to Others	102,974	648,687	670,156	81,505
Total Liabilities	\$ 294,039,118	879,745,712	863,731,582	310,053,248

<u>All Other Agency Funds</u>	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,091,578	12,689,460	11,453,489	5,327,549
Cash and Cash Equivalents in Segregated Accounts	3,032,154	65,336,641	64,376,275	3,992,520
Investments in Segregated Accounts	400,000	-	-	400,000
Receivables:				
Due from Other Funds	306,142	448,653	306,142	448,653
Due from Other Governments	918,855	368,624	918,855	368,624
Total Assets	\$ 8,748,729	78,843,378	77,054,761	10,537,346

Liabilities

Due to Other Funds	\$ 698,185	8,701,992	8,742,975	657,202
Due to Other Governments	2,459,766	34,101,267	33,826,034	2,734,999
Undistributed Monies	1,924,927	19,117,712	17,678,573	3,364,066
Due to Others	3,550,851	16,922,407	16,807,179	3,666,079
Advances from other Funds	115,000	-	-	115,000
Total Liabilities	\$ 8,748,729	78,843,378	77,054,761	10,537,346

(continued)

Butler County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

<u>All Agency Funds</u>	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 15,143,393	596,608,126	592,197,768	19,553,751
Cash and Cash Equivalents in Segregated Accounts	3,032,154	65,336,641	64,376,275	3,992,520
Investments in Segregated Accounts	400,000	-	-	400,000
Receivables:				
Taxes	243,014,875	255,602,456	243,014,875	255,602,456
Special Assessments	21,233,710	21,930,432	21,233,710	21,930,432
Due from Other Funds	351,448	487,959	351,448	487,959
Due from Other Governments	19,612,267	18,623,476	19,612,267	18,623,476
Total Assets	<u>\$ 302,787,847</u>	<u>958,589,090</u>	<u>940,786,343</u>	<u>320,590,594</u>
<u>Liabilities</u>				
Due to Other Funds	\$ 4,331,283	12,301,153	12,376,073	4,256,363
Due to Other Governments	290,070,303	900,716,592	884,454,228	306,332,667
Undistributed Monies	4,617,436	28,000,251	26,478,707	6,138,980
Due to Others	3,653,825	17,571,094	17,477,335	3,747,584
Advances from other Funds	115,000	-	-	115,000
Total Liabilities	<u>\$ 302,787,847</u>	<u>958,589,090</u>	<u>940,786,343</u>	<u>320,590,594</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, 2001

Function	Total	Land	Land Improvements	Buildings	Equipment	Infra- structure	Construction in Progress
General Government:							
Legislative and Executive \$	53,123,991	2,734,249	1,122,017	40,608,586	8,659,139	-	-
General Government:							
Judicial	7,332,912	69,900	53,400	6,540,255	669,357	-	-
Public Safety	15,420,702	94,886	34,395	12,094,363	3,197,058	-	-
Public Works	236,947,555	22	117,866	1,584,205	3,976,885	231,268,577	-
Health	21,307,738	456,261	438,940	17,461,018	2,951,519	-	-
Human Services	5,149,941	14,976	105,871	4,410,780	618,314	-	-
Construction in Progress	32,637,354	-	-	-	-	-	32,637,354
Total General Fixed Assets \$	371,920,193	3,370,294	1,872,489	82,699,207	20,072,272	231,268,577	32,637,354

Butler County, Ohio

Schedule of Changes in General Fixed Assets
By Function

For the Year ended December 31, 2001

Function	Adjusted General Fixed Assets 1/1/2001	Additions	Deletions	General Fixed Assets 12/31/2001
General Government- Legislative and Executive	\$ 50,750,383	2,425,024	51,416	53,123,991
General Government- Judicial	7,313,886	65,463	46,437	7,332,912
Public Safety	14,987,770	770,794	337,862	15,420,702
Public Works	233,392,457	5,784,584	2,229,486	236,947,555
Health	21,131,642	176,096	-	21,307,738
Human Services	5,111,107	79,022	40,188	5,149,941
Construction in Progress	6,135,537	36,289,058	9,787,241	32,637,354
Total General Fixed Assets	\$ 338,822,782	45,590,041	12,492,630	371,920,193

Butler County, Ohio

Schedule of General Fixed Assets
By Source

December 31, 2001

General Fixed Assets:

Land	\$ 3,370,294
Land Improvements	1,872,489
Buildings	82,699,207
Equipment	20,072,272
Infrastructure	231,268,577
Construction in Progress	32,637,354
Total General Fixed Assets	<u>\$ 371,920,193</u>

Investment in General Fixed Assets:

General Fixed Assets Acquired before 1/1/88	\$ 22,946,088
Infrastructure General Fixed Assets Acquired before 1/1/99	211,057,713
General Fixed Assets Acquired after 1/1/88	
General Fund Revenues	6,363,377
Special Revenue Fund Revenues	14,761,980
Capital Projects Fund Revenues	116,680,809
Donations	110,226
Total Investment in General Fixed Assets	<u>\$ 371,920,193</u>

STATISTICAL SECTION

Focus on... BCESP

The **Butler County Elderly Services Program** offers a variety of services to Butler County senior adults age 60 and over. Homemaker, Personal Care, Home Delivered Meals, Adult Day Care, Respite, Transportation, and Home Repair services are available by calling Information & Assistance. The program provides a choice and promotes independence and dignity for the senior adult making it possible for them to continue living at home.



Home Health Aide Barb Mason of *LifeSpan*, providing homemaker services to client Elizabeth Friedich.



Rosa Childs, a Home Health Aide from *Nurses Calling*, provides homemaker services in a client's home.



A client displays the emergency monitoring system at his home.



Terry Simpson of *Frosty's Transportation*, providing transportation services to client Betty Baumer so she is able to get to her doctor's appointment.

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 Debt Service			
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
2000	16,069,560	9,432,738	20,042,889	1,363,732	256,306	618,284	460,000	2,721,104			50,964,613
2001	16,677,516	10,127,737	22,079,882	706,687	361,115	773,668	487,768	2,498,272			53,712,645

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 Value of Investments	Other Revenues	Total Revenues
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
2000	25,663,966	12,597,086	29,286	1,360,883	8,366,906	6,979,162	1,622,284	594,972	57,214,545
2001	26,511,429	13,623,090	22,680	993,498	8,171,414	6,537,455	1,007,475	1,756,965	58,624,006

Source: Butler County Auditor

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
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
2000	32,781,175	30,576,335	93.27	708,757	31,285,092	95.44	2,288,984	6.48
2001	36,710,203	35,296,717	96.15	924,003	36,220,720	98.67	2,778,467	7.57

(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>
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
2000	6,201,168
2001	7,218,661

Source: Butler County Auditor

Butler County, Ohio

Department of Environmental Services
Revenue Bond Coverage
Sewer

Last Ten Years

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 Rev (Exp)(2)	Total Available for Debt Service(3)	Principal	Interest	Total	Coverage	
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
2000	15,181,737	8,864,899	6,316,838	3,360,152	1,547,881	4,908,033	11,224,871	2,660,000	3,448,300	6,108,300	1.84
2001	15,970,470	10,185,500	5,784,970	4,587,703	457,824	5,045,527	10,830,497	2,775,000	3,335,335	6,110,335	1.77

(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

Last Ten Years

Table #6

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	
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
2000	16,936,905	15,550,143	1,386,762	2,604,217	384,501	2,988,718	4,375,480	1,085,000	1,586,699	2,671,699	1.64
2001	17,900,347	17,594,434	305,913	2,830,333	318,154	3,148,487	3,454,400	1,125,000	1,562,237	2,687,237	1.29

- (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

Permissive Sales Tax Collections

Last Ten Years

Table #7

<u>Year</u>	<u>Amount Collected</u>
1992	57,796
1993 (1)	12,469,647
1994 (1)	5,127,651
1995 (2)	6,882,983
1996	11,547,600
1997	12,015,456
1998	12,889,270
1999	14,252,234
2000	15,709,348
2001	16,102,332

Source: Butler County Auditor

- (1) 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.
- (2) 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 in 1995, 1996, 1997 and 1998.

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	
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	11,998,471,171	659,774,662	2,639,098,648	377,009,040	428,419,364	5,236,248,612	15,065,989,183	34.76
2000	4,764,719,420	13,613,484,057	694,566,748	2,778,226,992	381,459,890	433,477,148	5,840,746,058	16,825,228,197	34.71
2001	4,990,028,970	14,257,225,629	722,909,820	2,891,639,280	360,025,500	409,119,887	6,072,964,290	17,557,984,796	34.59

(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

Collection Year	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
County										
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	0.02	0.02	0.03	0.03	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	1.00	1.30
Total County	7.45	7.44	7.44	7.45	7.45	8.45	8.45	8.45	8.45	8.75
Townships										
Fairfield (1)	7.19	7.19	-	-	-	7.19	7.19	7.19	7.19	7.19
Fairfield - Fire District	12.19	12.19	-	-	-	12.19	12.19	12.19	12.19	12.19
Fairfield - Fairfield City	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	4.92	2.92	-	-	-	-	-	-
Lemon - Monroe Village	0.60	0.60	0.60	0.60	-	-	-	-	-	-
Liberty	3.09	4.09	4.09	5.59	5.59	7.59	7.59	7.59	9.09	10.59
Liberty - Monroe Village	2.09	2.09	0.59	0.59	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	5.22	5.22	5.22	5.22	5.22	5.22	5.22	5.22	5.22	5.22
Oxford	5.84	5.84	5.84	5.84	7.84	7.84	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
Reilly	5.39	5.39	5.39	5.39	5.39	5.39	5.39	7.39	7.39	7.39
Ross	4.72	4.72	4.72	3.72	5.72	5.72	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	4.47	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	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Wayne	5.08	5.08	3.58	4.58	4.58	4.58	4.58	3.58	3.58	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
West Chester	9.59	9.59	9.59	9.59	9.59	9.59	9.59	9.59	10.59	10.59
West Chester-Fairfield city	0.59	0.59	-	-	-	-	-	-	-	-
West Chester-Sharonville Corp	0.59	0.59	-	-	-	-	-	-	-	-

(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	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
School Districts										
Fairfield City School District	\$45.06	\$50.76	\$55.16	\$55.16	\$55.16	\$53.56	\$53.56	\$54.16	\$54.16	\$54.23
Edgewood City School District	37.61	37.61	35.36	34.61	34.11	33.61	33.61	37.55	37.11	37.11
Lakota Local School District	47.87	48.14	49.24	50.14	56.24	56.14	56.14	56.14	55.14	61.88
Madison Local School District	32.84	32.14	31.94	31.84	31.09	30.94	30.94	30.94	35.94	36.29
New Miami Local School District	25.84	25.84	25.84	25.09	25.09	25.09	25.09	25.09	29.09	29.39
Ross Local School District	42.18	42.18	47.73	46.43	45.84	45.73	45.73	45.73	45.73	45.73
Talawanda City School District	51.80	51.80	51.80	51.80	46.30	43.80	43.80	43.80	43.80	50.30
Hamilton City School District	36.91	43.81	43.81	43.81	43.81	43.81	43.81	43.81	48.21	48.21
Middletown City School District	33.43	32.88	32.88	38.20	37.03	36.63	36.63	36.56	35.33	34.98

Out-of-County

School Districts	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Northwest Local School District	43.22	43.18	43.15	42.98	42.98	50.18	50.18	50.18	50.13	49.80
Southwest Local School District	39.14	45.13	45.13	45.13	44.77	44.74	44.74	48.22	48.22	47.88
Princeton City School District	34.74	42.24	42.24	42.24	42.24	42.24	42.24	42.24	46.19	46.19
College Corner Local School District	41.55	41.45	41.45	40.65	40.10	32.10	32.10	32.10	32.10	32.10
Preble Shawnee Local School District	29.50	27.50	22.50	25.00	24.50	22.50	22.50	25.49	25.49	25.49
Mason Local School District	48.40	51.00	50.78	53.26	62.36	61.95	61.95	61.95	61.95	64.57

Joint Vocational Schools

Butler County JVS	1.97	1.97	1.94	1.93	1.93	1.93	1.93	1.93	1.93	1.93
Great Oaks JVS	2.70	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	2.58	2.58	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	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Cities										
Fairfield	\$4.25	\$4.25	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54	5.94
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	3.24	3.24	4.99	4.99	4.99	4.99	4.99	4.99	4.74	4.74
Hamilton	5.11	5.11	5.11	5.11	5.06	5.06	5.06	5.06	5.06	5.12
Middletown	6.66	6.56	6.57	6.38	6.31	6.31	6.31	6.36	4.14	5.86
Villages										
Millville	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Sevenmile	8.32	8.42	8.42	7.92	9.22	7.32	7.32	8.82	8.02	7.62
Monroe	9.17	9.17	9.17	7.85	7.85	7.85	7.85	7.85	7.85	9.85
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	4.30	4.30	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.

Butler County, Ohio

Real and Tangible Personal Property

Principal Taxpayers

December 31, 2001

Table #10

Name of Taxpayer	Nature of Business	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation(2001 Collection Year)	Percent of Total County Assessed Valuation
Cincinnati Gas & Electric	Public Utility	\$152,255,710	\$ -	\$152,255,710	3.09 %
AK Steel	Business	22,601,190	122,119,120	144,720,310	2.93
Miller Brewing Company	Business	21,485,650	43,237,750	64,723,400	1.31
Cincinnati Bell	Public Utility	36,792,210	-	36,792,210	0.75
International Paper	Business	-	31,289,830	31,289,830	0.63
Meijer	Business	13,380,900	7,148,130	20,529,030	0.42
Worthington Steel	Business	3,041,960	12,690,300	15,732,260	0.32
Cincinnati Financial	Business	14,397,280	930	14,398,210	0.29
Ohio Bell Telephone	Public utility	10,356,700	-	10,356,700	0.21
Duke Realty	Business	9,969,070	-	9,969,070	0.20
Totals		\$284,280,670	\$216,486,060	\$500,766,730	10.15 %

Source: Butler County Auditor.

Butler County, Ohio

Special Assessments Billed and Collected

Last Ten Years

Table #11

Collection Year	Amount Billed	Amount (1) Collected	Percent Collected
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
2000	1,699,336	1,540,991	88.67
2001	3,391,594	3,243,508	95.63

(1) Amount includes carryover accumulated delinquencies, Miami Conservancy and Acquirer Preservation Assessments.

Source: Butler County Auditor.

Computation of Legal Debt Margin

December 31, 2001

Table #12

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2001	\$6,072,964,290	\$6,072,964,290
Debt Limitation	\$150,324,107	\$60,729,643
Total Outstanding Debt:		
General Obligation Bonds and Notes	\$54,090,000	\$54,090,000
Self Supporting Notes (4)	13,100,000	13,100,000
Special Assessment Debt	14,294,000	14,294,000
Total	<u>\$81,484,000</u>	<u>\$81,484,000</u>
Exemptions:		
Debt Service Fund Balance (3)	-	-
Self Supporting Notes (4)	\$13,100,000	\$13,100,000
Special Assessment Debt	14,294,000	14,294,000
Total	<u>\$27,394,000</u>	<u>\$27,394,000</u>
Net Debt	<u>\$54,090,000</u>	<u>\$54,090,000</u>
Total Legal Debt Margin (Debt Limitation minus Net Debt)	<u>\$96,234,107</u>	<u>\$6,639,643</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	144,324,107

Total Debt Limitation \$150,324,107

(2) The Total Unvoted Debt Limitation is calculated as follows:

1% of assessed value	<u>\$60,729,643</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
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	0.01756	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
2000	332,807	5,840,746,058	17,136,564	-	1,371,564	15,765,000	0.25959	47.37
2001	333,486	6,072,964,290	16,204,866	-	1,144,966	15,060,000	0.24800	45.16

(1) Butler County Auditor.

(2) Includes all general obligation bonded debt.

(3) Butler County Economic Development Department.
The 1994 through 1999 and 2001 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
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	45,164,239	2.61
2000	680,000	840,117	1,520,117	54,551,521	2.79
2001	705,000	809,132	1,514,132	53,712,645	2.82

Source: Butler County Auditor.

(1) Does not include General Obligation Bonds paid from Enterprise funds.

Butler County, Ohio

Computation of Direct and Overlapping
General Obligation Bonded Debt

December 31, 2001

Table #15

Name of Government	Amount Of Debt	(2) Percentage Applicable To Butler County	Amount Applicable To Butler County
Butler County	\$15,060,000 (1)	100.00 %	\$15,060,000
City of Fairfield	\$9,281,783	100.00	\$9,281,783
City of Hamilton	13,634,718	100.00	13,634,718
City of Middletown	15,595,000	100.00	15,595,000
City of Oxford	3,700,000	100.00	3,700,000
Hamilton City School District	1,850,000	100.00	1,850,000
Butler County Joint Vocational School	5,095,000	100.00	5,095,000
Subtotal for overlapping	<u>\$49,156,501</u>	<u>100.00</u>	<u>\$49,156,501</u>
Total	<u>\$64,216,501</u>	<u>100.00</u>	<u>\$64,216,501</u>

Source:

- (1) Butler County Auditor. Amount of debt was derived by taking gross general bonded debt (excluding those supported by enterprise funds). 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

December 31, 2001

Table #16

	Beginning Balance 12/31/00	Increase 2001	Decrease 2001	Interest Income Net of Fees	Ending Balance 12/31/2001
General					
1997 Sales Tax Bonds:					
Interest	\$363,616	\$2,241,240	(\$2,280,233)	\$34,957	\$359,580
Reserve Account	2,340,363	-	-	86,970	2,427,333
Total Escrow - General	\$2,703,979	\$2,241,240	(\$2,280,233)	\$121,927	\$2,786,913
Sewer:					
1992 Revenue Bonds:					
Bond + Interest*	\$149,304	\$1,422,341	(\$1,576,889)	\$11,650	\$6,406
Reserve Account*	2,020,938	-	(40,212)	58,400	2,039,126
Subtotal 1992 Bonds	2,170,242	1,422,341	(1,617,101)	70,050	2,045,532
1996 Revenue Bonds:					
Bond + Interest	137,671	1,072,418	(1,215,431)	9,344	4,002
Reserve Account	1,216,531	-	(24,206)	35,155	1,227,480
Subtotal 1996 Bonds	1,354,202	1,072,418	(1,239,637)	44,499	1,231,482
1997 Revenue Bonds:					
Bond + Interest	22,056	170,019	(192,983)	1,750	842
Reserve Account	196,550	-	(4,159)	6,195	198,586
Subtotal 1997 Bonds	218,606	170,019	(197,142)	7,945	199,428
1998 Revenue Bonds:					
Bond + Interest	133,382	1,206,863	(1,346,577)	10,645	4,313
Reserve Account	532,725	-	(11,273)	16,791	538,243
Subtotal 1998 Bonds	666,107	1,206,863	(1,357,850)	27,436	542,556
1999 Revenue Bonds:					
Bond + Interest***	253,061	1,955,424	(2,218,923)	20,047	9,609
Reserve Account	2,222,611	-	(47,031)	70,055	2,245,635
Subtotal 1999 Bonds	2,475,672	1,955,424	(2,265,954)	90,102	2,255,244
Total Escrow - Sewer	\$6,884,829	\$5,827,065	(\$6,677,684)	\$240,032	\$6,274,242
Water:					
1996 Revenue Bonds					
Bond + Interest	127,384	1,245,862	(1,268,519)	12,687	117,414
Reserve Account	1,586,930	-	-	58,973	1,645,903
Subtotal 1996 Bonds	1,714,314	1,245,862	(1,268,519)	71,660	1,763,317
1999 Revenue Bonds					
Bond + Interest**	140,781	1,379,173	(1,404,075)	15,091	130,970
Reserve Account	1,466,764	-	-	54,507	1,521,271
Subtotal 1999 Bonds	1,607,545	1,379,173	(1,404,075)	69,598	1,652,241
Total Escrow - Water	\$3,321,859	\$2,625,035	(\$2,672,594)	\$141,258	\$3,415,558
Total Escrow - Enterprise	\$10,206,688	\$8,452,100	(\$9,350,278)	\$381,290	\$9,689,800
Total Escrow - Trust Cash	\$12,910,667	\$10,693,340	(\$11,630,511)	\$503,217	\$12,476,713

(continued)

Butler County, Ohio

Trust Cash Summary - 2001
(continued)

December 31, 2001

Table #16

	<u>Reconciliation of Restricted Cash</u>
General Fund:	
Escrow - Bonds	<u>\$2,786,913</u>
Sewer Fund:	
Escrow - Bonds	\$6,274,242
Replacement & Improvement Fund ***	<u>2,601,560</u>
Total Sewer Restricted Cash	<u>\$8,875,802</u>
Water Fund:	
Escrow - Bonds	\$3,415,558
Replacement & Improvement Fund ***	1,058,897
Refundable Deposits ***	<u>68,891</u>
Total Water Restricted Cash	<u>\$4,543,346</u>
Enterprise Funds:	
Escrow - Bonds	\$9,689,800
Replacement & Improvement Fund***	3,660,457
Refundable Deposits ***	<u>68,891</u>
Total Restricted Cash Enterprise Funds	<u>\$13,419,148</u>
Total Restricted Cash:	
Primary Government	<u>\$16,206,061</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	149,700
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 2001)

	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	173,900	167,900	6,100	3.5
1998	178,400	172,500	5,900	3.3
1999	185,200	179,200	6,000	3.2
2000	189,300	183,600	5,700	3.0
2001	198,900	192,400	6,400	3.2

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
(2001)

	<u>Number</u>	<u>Percent</u>
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	<u>3,337</u>	2.7
	<u>\$123,730</u>	

Total Number of Households	123,082
Average Persons per Households	2.61
Total Number of Families	87,892

	<u>Average Employee Income per Annum (excluding federal employees)</u>	<u>Per Capita Personal Income Per Annum</u>
1994	\$ 26,615	\$16,046
1995	27,640	16,578
1996	27,436	16,115
1997	28,770	18,051
1998	28,800	20,629
1999	28,800	21,144

Population		Retail Sales by Store Group - 1999 (in thousands)	
2000	332,807	Food	\$549,657
1990	291,479	Restaurants/Bars	304,674
1980	258,787	General Merchandise	226,756
1970	226,207	Furniture/Appliances	164,251
1960	199,076	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

Table #18

Year	NEW CONSTRUCTION (1)				Total New Construction	Bank Deposits (2)	REAL PROPERTY ASSESSED VALUE (3)			
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial	Agricultural/ Residential			Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial	Tax Exempt
1992	\$56,443,920	\$18,417,720	\$74,861,640	\$2,118,565,390	\$724,213,000	\$739,167,110	\$621,259,060			
1993	78,296,020	12,243,660	90,539,680	2,190,141,230	711,686,000	739,101,020	683,778,670			
1994	83,458,740	14,725,690	98,184,430	2,475,042,290	737,683,000	801,384,450	683,778,670			
1995	84,047,720	14,725,700	98,773,420	2,576,733,360	800,556,000	795,907,650	698,721,460			
1996	91,862,030	38,145,360	130,007,390	2,676,567,770	783,398,000	871,429,550	617,545,170			
1997	64,052,280	60,034,910	124,087,190	2,999,305,390	815,435,000	938,677,260	641,813,550			
1998	86,138,060	46,200,480	132,338,540	3,200,230,460	864,105,000	999,234,450	705,273,370			
1999	80,235,690	55,866,050	136,101,740	3,629,217,240	913,169,000	1,135,502,180	814,297,020			
2000	111,540,820	87,998,480	199,539,300	3,783,180,290	1,152,810,000	1,206,848,680	829,429,110			
2001	110,403,460	62,014,040	172,417,500	3,922,893,560	1,136,994,000	1,221,719,660	915,318,160			

(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.

Butler County, Ohio**Fifteen Largest Employers****December 31, 2001****Table #19**

	Employer	Location	Nature of Business	Number of Employees
(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 Hospital	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 Ohio	Hamilton	Financial	570

Source: Butler County Economic Development Department.

Butler County, Ohio

Salaries of Principal Officials

December 31, 2001

Table #20

<u>Office</u>	<u>Elected Officials</u>	<u>Salary</u>
Board of Commissioners (3)		\$59,565
Board of Commissioners (2)		67,363
Board of Commissioners (1)		67,363
Auditor		71,962
Clerk of Courts		65,513
Coroner		101,255
Engineer		86,819
Prosecuting Attorney		101,255
Recorder		57,112
Sheriff		82,864
Treasurer		59,748
	<u>Appointed Officials</u>	
County Administrator		
Board of County Commissioners		\$113,776
Director - Butler County Department of Environmental Services		105,203
Butler County Human Services Director		84,705
Butler County Care Facility Administrator		73,578
Superintendent of Butler County Board of Mental Retardation		98,242
Executive Director of Butler County Community Mental Health Board		88,369
Executive Director of Butler County Alcohol and Drug Addiction Service Board		69,234
Executive Director of Butler County Childrens Service Board		89,689
Butler County Chief Dog Warden		48,997
Director of Butler County Department of Development		72,597

Source: Butler County Auditor.

Butler County, Ohio

Miscellaneous Statistics

December 31, 2001

Table #21

DATE OF INCORPORATION: 1803	WATER DEPARTMENT	
	Miles of Water Mains:	589.00
One of the original eight counties in Ohio	SEWERS	
FORM OF GOVERNMENT: County	Miles of Sanitary Sewers:	691.00
COUNTY SEAT: City of Hamilton, Ohio		
AREA: 469 square miles	RECREATION and CULTURE	
RANK IN SIZE: 3,215	Number of Art Centers:	2
NUMBER OF POLITICAL SUBDIVISIONS: 56	Number of Parks:	20 (county)
	Number of Libraries:	6 (public)
		6 (Post Secondary Education)
NUMBER OF INTERSTATE HIGHWAYS: 1 (I-75)	BUTLER COUNTY EMPLOYEES	2,500
	HOSPITALS	5
	Beds:	1324
VOTER STATISTICS, ELECTION OF NOVEMBER 2001	Active Licensed Physicians:	851
Registered Voters: 206,056	EDUCATION (K-12)	
Number of Voters, Last General Election: 70,878	Number of Buildings:	79
Percentage of Registered Voters Voting: 34.4%	Number of Teachers:	3,477
	Number of Students:	54,964

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.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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
SEPTEMBER 3, 2002