

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
BELMONT COUNTY
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**Financial Condition
Belmont County**

**Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	Non-cash Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education:</i>				
Food Distribution	10.550	N/A	\$	\$2,564
Nutrition Cluster:				
School Breakfast Program	10.553	065854-05-PU-99	3,894	
National School Lunch Program	10.555	065854-03/04-PU-99	6,429	
Total Nutrition Cluster			10,323	0
Total United States Department of Agriculture			10,323	2,564
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grants				
Formula Grant	14.228	B-F-95-007-1	20	
Formula Grant	14.228	B-F-96-007-1	204	
Formula Grant	14.228	B-F-97-007-1	137,468	
Formula Grant	14.228	B-F-98-007-1	257,839	
Community Housing Improvement Program Grant	14.228	B-C-97-007-1	27,884	
Community Housing Improvement Program Grant	14.228	B-C-99-007-1	47,597	
Total Community Development Block Grants			471,012	0
Economic Development Grant - Direct Program				
Community Housing Improvement Program Grant	14.239	B-C-97-007-2	44,843	
Community Housing Improvement Program Grant	14.239	B-C-99-007-2	42,294	
Total Economic Development Grants			87,137	0
Total United States Department of Housing and Urban Development			558,149	0
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Program	20.205	N/A	126,829	
Total United States Department of Transportation			126,829	0
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed Through Ohio Department of Public Safety/Ohio Emergency Management Agency:</i>				
Federal Emergency Management Agency: State and Local Assistance Program	83.534	N/A	30,808	
Federal Emergency Management Agency: Small Projects Program	83.544	FEMA-1227-DR-013-00000	108,648	
Total United States Department of Federal Emergency Management Agency			139,456	0

**Financial Condition
Belmont County**

**Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	Non-cash Disbursements
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Attorney General's Office:</i>				
Crime Victims Assistance Grant	16.575	99VAGENE034	\$22,681	\$
Crime Victims Assistance Grant	16.575	99VAGENE034T	<u>9,572</u>	
Total Crime Victims Assistance Grant			32,253	0
<i>Passed Through Office of Criminal Justice Services:</i>				
Juvenile Accountability Incentive Block Grant	16.523	98-JB-010-A004	8,084	
Office of Juvenile Justice and Delinquency Prevention, Juvenile Justice and Delinquency Prevention Allocation to the States	16.540 16.540	97-JJ-IN4-0623 98-JJ-IN4-0623	7,613 <u>16,225</u>	
Total Juvenile Justice and Delinquency Prevention			23,838	0
Byrne Formula Grant Program - Law Enforcement Block Grants	16.592	98-LE-LEB-3155	5,315	
Violence Against Women Formula Grants	16.588	96-WF-VA2-8412	17,403	
Violence Against Women Formula Grants	16.588	98-WF-VA2-8412	<u>25,774</u>	
Total Violence Against Women Formula Grants			43,177	0
Drug Court Discretionary Grant Program - Direct Program	16.585	98-DC-VX-0014	1,497	
Drug Court Discretionary Grant Program - Direct Program	16.585	98-DC-VX-0150	<u>63,421</u>	
Total Drug Court Discretionary Grant Program			<u>64,918</u>	0
Total United States Department of Justice			177,585	0
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
Special Education Cluster:				
Title VI-B, Special Education Grants to States for Education of Handicapped Children (IDEA, Part B)	84.027 84.027	06584-6B-SF-99	16,120 <u>8,182</u>	
Total Title VI-B			24,302	0
Special Education - Preschool Grants (IDEA Preschool)	84.173	065854-PG-S1-99P	11,428	
Special Education - Preschool Grants (IDEA Preschool)	84.173	065854-PG-S1-00P	<u>7,115</u>	
Total Special Education - Preschool Grants			<u>18,543</u>	0
Total United States Department of Education/Special Education Cluster			42,845	0
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Retardation and Development Disabilities:</i>				
Community Alternative Funding System, Title XIX	93.778	0700012	53,623	
Social Services Block Grant, Title XX	93.667	N/A	<u>81,332</u>	
Total United States Department of Health and Human Services			134,955	0

**Financial Condition
Belmont County**

**Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	Non-cash Disbursements
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed Through Ohio Bureau of Employment Services:</i>				
<i>Passed Through Joint Training Partnership of Southeast Ohio (SDA #31):</i>				
JTPA Cluster:				
Employment and Training Assistance Dislocated Workers				
Title III EDWAA Incentive 98	17.246	B-98-31-00-00	\$10,215	\$
Title III EDWAA	17.246	A/-98-31-00-00/A-99-31-00-00	337,138	
Title III Quarto Clean Air	17.246	F-98-31-00-00	<u>257,050</u>	
Total Employment Training Assistance Dislocated Workers			604,403	0
Job Training Partnership Act				
Title IIA 5%	17.250	1-98-31-00-00/1-99-31-00-00	24,320	
Title IIA 8%	17.250	4-98-31-00-00/4-99-31-00-00	32,929	
Title IIA 77%	17.250	O-98-31-00-00/O-99-31-00-00	332,676	
Title IIB	17.250	5-98-31-00-00/5-99-31-00-00	554,559	
Flood Grant	17.250	W-98-31-00-00	444,230	
Title IIC	17.250	Y-98-31-00-00/Y-99-31-00-00	<u>54,209</u>	
Total Job Training Partnership Act			<u>1,442,923</u>	0
Total United States Department of Labor - JTPA Cluster			<u>2,047,326</u>	0
Total Federal Awards Expenditures			<u><u>\$3,237,468</u></u>	<u><u>\$2,564</u></u>

The notes to the Schedule of Federal Awards Expenditures are an integral part of this statement.

**FINANCIAL CONDITION
BELMONT COUNTY
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Bureau of Employment Services Job Training Partnership Programs are presented on an accrual basis.

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities disbursed. Monies from the U.S. Department of Agriculture are commingled with state grants. It is assumed federal monies are expended first. At December 31, 1999, the County had no significant food commodities in inventory.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development (ODOD). The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the schedule.

These loans are collateralized by fixtures, machinery, and equipment. At December 31, 1999, the gross amount of loans outstanding under this program was \$718,921. No new loans were made during calendar year 1999. Delinquent amounts due are \$20,224.

NOTE D - MATCHING REQUIREMENTS

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Facsimile 740-594-2110

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

Financial Condition
Belmont County
101 West Main Street
St. Clairsville, Ohio 43950

To The Board of County Commissioners:

We have audited the general purpose financial statements of Belmont County, Ohio, (the County), as of and for the year ended December 31, 1999, and have issued our report thereon dated May 31, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of Belco Crafts, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Belco Crafts, Inc., is based solely on the report of the other auditors. The financial statements of Belco Crafts, Inc., were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 1999-61007-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated May 31, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 the management of the County in a separate letter dated May 31, 2000.

Financial Condition
Belmont County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

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

Jim Petro
Auditor of State

May 31, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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

Financial Condition
Belmont County
101 West Main Street
St. Clairsville, Ohio 43950

To the Board of County Commissioners:

Compliance

We have audited the compliance of Belmont 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, 1999. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

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

Internal Control over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated May 31, 2000.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated May 31, 2000. We did not audit the financial statements of Belco Crafts, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Belco Crafts, Inc., is based solely on the report of the other auditors. The financial statements of Belco Crafts, Inc., were not audited in accordance with *Government Auditing Standard* and accordingly this report does not extend to that component unit. 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 management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

May 31, 2000

**FINANCIAL CONDITION
BELMONT COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 1999**

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):	Community Development Block Grant, CFDA #14.228 and Job Training Partnership Act Cluster, CFDA #17.246-17.250
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**FINANCIAL CONDITION
BELMONT COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)**

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

FINDING NUMBER 1999-61007-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirements:

- A. Then and Now Certificates - If no certificate is furnished as required upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Board of Commissioners may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than \$100, the fiscal officer may authorize it to be paid without the affirmation of the Board of County Commissioners.

Thirty percent of the tested liabilities, contracts, and open purchase commitments greater than \$100 were not certified by the County Auditor and were not encumbered until the time of payment.

We recommend the County ensure that all expenditures are properly encumbered at the time the obligation is incurred and not at the time the actual payment is made.

3. FINDINGS FOR FEDERAL AWARDS

None

**FINANCIAL CONDITION
 BELMONT COUNTY
 SCHEDULE OF PRIOR AUDIT FINDING
 OMB CIRCULAR A-133 § .315 (b)
 FOR THE YEAR ENDED DECEMBER 31, 1999**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-61007-001	Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing unit shall make any expenditure of money unless the fiscal officer attaches a certificate stating the amount has been lawfully appropriated.	No	Not corrected; expenditures of money were still processed without prior certification from the fiscal officer that the necessary appropriations were available before the expenditure occurred.

FINANCIAL CONDITION
BELMONT COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 § .315 (c)
FOR THE YEAR ENDED DECEMBER 31, 1999

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1999-61007-001	The County Auditor will implement procedures to ensure purchase orders are issued prior to incurring obligations.	12/31/00	Joseph Pappano, County Auditor

BELMONT COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED DECEMBER 31, 1999

JOSEPH A. PAPPANO

BELMONT COUNTY AUDITOR

Belmont County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 1999
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 Comprehensive Annual Financial Report
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BELMONT COUNTY



JOSEPH A. PAPPANO

Auditor

Secretary of Budget Commission
Secretary of Board of Revision

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Deed Transfer	(740) 699-2136
Personal Property	(740) 699-2131
Manufactured Homes	(740) 699-2131
Dog/Kennel License	(740) 699-2131
Vendor License	(740) 699-2131
Weights & Measures	(740) 699-2132

Auditor's Office

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Honorable Charles R. Probst, Jr., President
Honorable Michael L. Bianconi
Honorable Anita H. Wiley

May 31, 2000

Citizens of Belmont County, Ohio:

As County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Belmont County for the year ended December 31, 1999. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

EXPLANATION OF CAFR SECTIONS:

The CAFR provides the taxpayers of the County with financial data in a format which enables them to gain a true understanding of the County's financial affairs. The CAFR is divided into three sections: an Introductory Section, a Financial Section, and a Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, the 1998 certificate of achievement, a list of elected and principal appointed officials, and the County's organizational chart. The Financial Section contains the Auditor of State's opinion letter, the general purpose financial statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED:

Established September 7, 1801, Belmont County was the ninth County formed from the Northwest Territory. The County encompasses sixteen townships, six fire districts, three cities, and thirteen villages, with three of these villages overlapping into other counties. With a 1990 census population of 5,162, St. Clairsville is the County seat. According to the 1999 Census bureau estimate, 71,259 people reside within the County's 534 square miles.

A three-member Board of Commissioners, fourteen other elected officials, and various department heads govern the County. Although the elected officials and the department heads manage the internal operations of their respective divisions, the Board of Commissioners authorizes expenditures and serves as the budget and taxing authority, contracting body, and the chief administrator of County services.

As the chief disbursing agent, fiscal officer, and tax assessor, the County Auditor is responsible for issuing warrants for liabilities incurred by the County, maintaining all financial records and reports, and establishing taxing rates for personal property and real estate. Once collected, tax receipts are distributed to the appropriate city, village, township, fire district, or school district as determined by the County Auditor. The County Auditor also serves as the sealer of weights and measures and as the licensing agent for certain permits required by Ohio law.

The County Treasurer, as the custodian of all County funds, is responsible for collecting tax monies and applying payments to the appropriate tax account. The County Treasurer is also responsible for investing idle funds as specified by Ohio law.

In addition to the Board of County Commissioners, the Auditor, and the Treasurer, other elected officials of the County include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, three Common Pleas Court Judges, and three County Court Judges. Belmont County employs 850 individuals who efficiently provide its citizens with a wide range of services including the following:

- Human and Social services
- Health and Community Assistance services
- Civil and Criminal Justice System services
- Road, Bridge, and Building maintenance
- Water and Sewer Utility services
- General and Administrative Support services

The County strives to provide its citizens with efficient and professional services.

REPORTING ENTITY:

The County's reporting entity is comprised of the Primary Government, a Component Unit and other organizations that are included to ensure that the financial statements of the County are not misleading. The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. Belmont County, the primary government, includes the Belmont County Water and Sanitary Sewer Districts, Belmont County Board of Mental Retardation and Developmental Disabilities and the Park Health Center.

Component Units are legally separate organizations for which the County is financially accountable. The County is financially accountable if the County appoints a voting majority of the governing board and (1) the County is able to significantly influence the programs or services performed or provided; or (2) the County is legally entitled to or can access the organization's resources; the County is legally obligated in some manner to finance deficits of, or provide financial support to the organization, or the County is obligated for the debt of the organization. The Component Unit column in the general purpose financial statements identifies the County's Component Unit - Belco Crafts, Inc.

The County participates in the following joint ventures and jointly governed organizations with other area counties:

- (A) Belmont-Harrison Juvenile District;
- (B) Belmont, Harrison, and Monroe Counties Cluster;
- (C) Bel-O-Mar Regional Council;
- (D) Mental Health Recovery Board;
- (E) Southeast Ohio Juvenile Rehabilitation District (SOJRD);
- (F) Area Office on Aging;

- (G) Ohio Mid-Eastern Governments Association (OMEGA);
- (H) Mid Eastern Ohio Regional Council of Governments (MEORC);
- (I) Jefferson-Belmont Joint Solid Waste Authority;
- (J) South Eastern Narcotics Team (SENT); and
- (K) Belmont County Family and Children First Council.

Financial disclosure of the joint ventures and jointly governed organizations is presented in Note 18 and Note 19 to the General Purpose Financial Statements. Belmont County also serves as the fiscal agent for the operations of the Juvenile District, and the Alcohol, Drug Addiction, and Mental Health Services Board; therefore, their activities are presented in agency funds within the County's financial statements.

The County is associated with the following organizations which are defined as related organizations:

- (A) Belmont Metropolitan Housing Authority;
- (B) Belmont Park District

Information regarding the related organizations is presented in Note 20 to the general purpose financial statements.

LOCAL ECONOMY:

Belmont County covers 534 square miles of eastern Ohio and is situated on the Ohio River across from Wheeling, West Virginia. The County is readily accessible by means of Interstate Routes 70 and 470, United States Routes 40 and 250, and sixteen state highways.

The continued diversification and planned growth of Belmont County is moving ahead as envisioned. Transitional phases have occurred from the county's earliest efforts at planned economic development. The decade-old "Blue Chip Business Initiative" has surpassed both projections and hopes.

Power retailing from the Ohio Valley Mall and the Ohio Valley Plaza continue to fuel Belmont County's financial investment. The power retailing is providing a basis for more diversified economic growth. Again, retailing is moving beyond previous annual sales records. At the end of 1999 over \$700 million in retail sales were recorded in Belmont County. Based on a strong history of increased retail sales during the past five years, Belmont County could achieve a \$1 billion retail sales milestone in the year 2006.

A recent decision by the County Commissioners to continue the county half cent piggyback tax will provide 911 funding as well as funding for additional infrastructure projects. This decision establishes the County Commissioners long term commitment to provide for county growth.

It is the goal of the Department of Development to integrate existing assets with new business, and integrate new uses for old structures. Such "smart growth" is a means of making a critical balance between growth at all costs versus growth that benefits the vast majority of residents.

An economic infrastructure movement toward the western half of the county is underway. The commitment to Fox Commerce Park not only brings to realization development of an industrial park, it also seeds access to an additional 4,000 acres of land for multiple development uses. It will open vast tracts for continued growth. Housing, educational facility expansion, recreational sites and additional private sector commercial district development are likely to result from this move.

The critical assets now brought to this area include water and sewer lines, natural gas, electricity and fiber optic communication lines. They are supplemented by upgraded local service roads. All of these factors prepare for

expansion of western Richland Township and western Belmont County in general.

Towards these ends, the County's growth will continue to support the power retailing segment; place a premium on accelerating infrastructure and new industrial park development; expand and complement health service business; reinvigorate recreational options; and cast new efforts toward technology based businesses and position growth in Belmont County well into the future.

1999 PROJECT HIGHLIGHTS INCLUDE:

Fox Commerce Industrial Park - For nearly three years, creating an industrial park in the mid section of the county, along Interstate 70 has been a primary goal. In 1998, the Department of Development made the startup of the park a priority. Belmont County now has established the Fox Commerce Industrial Park formerly named Richland Industrial Park. Financing is now in place for the park and totals \$2.833 million dollars. The funding includes grants, loans and local dollars.

Crestview Nursing and Rehabilitation Center - Construction completion and opening of the Crestview Nursing and Rehabilitation Center along Ohio 331 has been achieved. This new facility has generated in excess of 70 jobs in a new 70,000 square foot complex. Capabilities of respiratory therapy makes the center unique.

Veterans Administration VA Clinic - The Veterans Administration (VA) Clinic located in the St. Clairsville Plaza West Complex has achieved the second full year of successful operation. The VA Clinic is the first chartered within eastern Ohio governed by the Pittsburgh University Medical Center of the United States Department of Veterans Affairs.

Ohio Valley Mall expansion - The Cafaro Company has completed site clearance and grading of an adjoining site with roadway access to their existing mall. There is an estimated 300,000 square feet of additional retail development space involved.

New Business - In the past year, new retailers to the existing malls or situated on the malls' perimeters have included: The Burlington Coat Factory; Old Navy Inc.; Circuit City; Garfield's Restaurant and Pub; a renovated Ames Store; Victoria's Secret; Gorant's Candies, Cards and Gifts; Monroe Muffler and Brake Shop; The Longhorn Steak House; and All Fore Fun miniature golf course.

Ohio State Route 7 - After \$60 million and two and one-half years, Ohio State Route 7 through Bellaire is completed. The last major construction segment involved an overpass, a reconstructed residential feeder street, and raised lanes for southbound traffic.

MAJOR INITIATIVES:

Current Year Projects

Veterans' Service Commission - The Veterans Service Commission purchased a van and hired a full time driver to transport resident County veterans to three medical facilities included in the Pittsburgh VA Healthcare System. The van operates Monday through Friday. There are two pick-up locations: Riesbeck's Food Market, 6:30 AM, and Bridgeport American Legion at 7:00 AM. Approximately ninety local veterans are transported each month.

Sheriff - An internet web site www.belmontsheriff.com was implemented. The site contains information regarding the history, organizational structure and various duties and functions performed by the sheriff's department.

The Sheriff's Office Tip Line was initiated. 1-800-TIP-US-OFF provides access to the sheriff's office for individuals to report crimes and deliver information

anonymously, if they wish. All information received is kept confidential and investigated for accuracy.

Sanitary Sewer District - To comply with Year 2000 the computer billing program was replaced with a new system.

Board of Mental Retardation and Developmental Disabilities (MR/DD) - The Board is presently implementing "Vision 2000 and Beyond." This plan was developed with the hope of improving the quality of life for individuals with disabilities and will carry the MR/DD program into the future.

Through this plan, individuals with disabilities will be introduced to Service Coordination. Service Coordination is a person-centered process that will enable individuals with disabilities to voice their needs, and their desires, and will allow for their preferences to be granted.

Vision 2000 and Beyond will also work to expand residential options for persons with disabilities. Assistance will be provided to elderly parents of individuals with mental retardation and developmental disabilities. It will help plan future living arrangements for their sons or daughters. It will encourage inclusion of individuals into the community and will be committed to better the health and safety of all individuals served.

Engineer - The 1999 construction season was the busiest on record. A total of 13 county highway and bridge projects were bid. Some of the projects included: 14.88 miles of highways were resurfaced, four roadway slips were repaired, 16,762 lineal feet of guard rail were installed, one bridge was rehabilitated and two abandoned railroad bridges were removed. The County projects totaled \$1,502,908 with \$469,709 funded through the Ohio Public Works Commission, Federal Highway Administration and Federal Emergency Management. The remaining \$1,033,100 was County funded, of which \$250,000 was from the permissive sales tax.

Six township highway projects were also bid. The projects consisted of 6.31 miles of roadways in nine different townships being resurfaced, and eight roadway slips in three different townships being fixed. The projects totaled \$283,874, of which \$238,454 came from the Ohio Public Works Commission and \$45,420 from the various townships.

The nineteen projects totaled \$1,786,782.

2000 AND THE FUTURE:

Oakview Juvenile Rehabilitation District - Funding for a \$3 million building project has been approved by the Department of Youth Services. Construction of the 20 bed, secure juvenile detention facility will begin this year. The facility will be built on approximately 2 acres of County owned land.

Sanitary Sewer District - The year 2000 will feature several projects that will facilitate services in the department and provide service to additional citizens of the County. The old portion of the Water Treatment Plant will be upgraded by the addition of electronic computer valves for more efficient operation.

The district's 5 cents per thousand gallons cost sharing program implemented several years ago will enable the district to extend approximately 10 miles of 6 inch water lines and sewer pipe into various areas.

Engineering plans and specifications are being secured for the development of a Sanitary Sewer Force Main from West Bellaire along State Route 149 and County Road #3 through Neffs and United States Route 40 also from Interstate Exit 215 west to Morristown and south to Interstate 70 Exit 208. The plans include several pumping stations that will transport sewage to existing treatment plants thus improving the environment. The project will provide sewer service to allow for development throughout this area.

Juvenile Court - The Court was awarded a \$754,060 COPS Grant. The grant will allow for the placement of a school resource officer in each of the seven school districts. The Sheriff's department will administer the program.

Engineer - Another busy year is on tap for this office. Projects include resurfacing approximately nineteen miles of County roads, replacing 155.62 miles of edge line polyester pavement markings, and removing and replacing two bridges. The first project is the concrete arch bridge over Wheeling Creek in Barton. Total cost of this project is \$254,599 with a \$188,373 grant from the Ohio Public Works Commission and the remainder of the cost will be paid from the County road Motor Vehicle Gasoline Tax (MVGT) fund. The other project is the bridge over Little McMahon Creek on County Road 4 (Willow Grove Road). The estimated cost of this project is \$240,000 with \$213,600 from the Ohio Public Works Commission with the County road MVGT fund paying the balance of the cost.

The resurfacing of 20 miles of various County roads, edge line polyester pavement markings for 155.62 miles of County road and road oil dust control is also scheduled for completion this summer.

COUNTY SERVICES AND RESPONSIBILITIES:

Welfare and Public Assistance

The Belmont County Department of Human Services (BCDHS) administers the public assistance functions within the County as well as other programs and services intended to assist the customer in attaining the highest level of independence. The Human Services Director heads the department and is appointed by and responsible to the Belmont County Commissioners.

The Belmont County Department of Human Services administers programs within the County in the following areas:

Children and Family Services

Ohio Works First

- Assisting customers in gaining and retaining employment
- Cash assistance (Temporary Assistance to Needy Families-(TANF))
- Work requirements
- 3 year time limit on benefits

Food Stamps

Medicaid

Child Care

Child Support

- Paternity establishment
- Order establishment and enforcement
- Collection and disbursement of child support payments

Children's Services

- Investigation of child neglect and physical and sexual abuse
- Protective supervision of children in their own homes
- In home services to assist the family
- Care of children in foster, residential and group homes
- Adoption services

Adult Services

Job Training Partnership Act

- Prepare youths, adults and older workers for entry into the labor force

Medicaid

Adult Protective Services

Food Stamps

Disability Assistance

This department is now the largest in the County with 177 full, part-time and intermittent employees as of December 31, 1999.

Board of Mental Retardation and Developmental Disabilities (MR/DD)

The Board of Mental Retardation and Developmental Disabilities consists of seven members who serve for four year terms. Five members are appointed by the County Commissioners and two by the County Probate Judge.

The mission of the Mental Retardation and Developmental Disabilities Board is to ensure that opportunities and support which promote choices and participation in the community are available for eligible individuals and their families.

Services are offered without charge to children and adults who meet established criteria for individuals having one or more developmental disabilities. They include: a preschool (integrated with typically developing children), classes for school age children, training and employment services for adults, and a variety of support services. Board operated facilities include the School of Hope and Belco Crafts, Inc./Belmont Industries. Services and support are also provided in the home and community.

The Board is presently funded by three continuing levies totaling 7 mills. The Board also receives state reimbursement and federal and unit funding from the school boards of the County. MR/DD is one of the largest departments of the County with 110 full and part-time employees as of December 31, 1999.

Park Health Center

The Park Health Center, the County nursing home, is a 100-bed facility managed by an Administrator who is appointed by and reports directly to the Board of County Commissioners. Admission to the County Home is based on need and medical requirements with the residents of the County given priority. As of December 31, 1999, the Park Health Center employed 100 full and part-time people.

Water and Sewer Service

The Belmont County Water and Sanitary Sewer Districts (the District) provide the majority of central water and sewer services in the unincorporated areas of the County through eight service districts created and governed by the County's Board of Commissioners. Other sewer and water systems in the County are either privately-owned and operated or owned and operated by other political subdivisions. The District has twenty-six employees who manage and operate the eight service districts. The costs of such employees are allocated to the various districts on a prorated basis (in the case of the managing director and the office employees), or on the basis of services performed (in the case of the field employees).

The budget of each service district is included with that of the rest of the County, and the financial records and accounts of each district are maintained with and subject to an audit in the same manner as those of the rest of the County. Ohio law requires that the revenues of each water and sewer district of the County be used only for water and sewer purposes, and such revenues cannot be used to pay general expenses of other operations of the County.

Veterans' Service Commission

The Veterans' Service Commission assists the 10,000 veterans and their dependents in the County by filing claims with the Department of Veterans Affairs. Some of the claims filed are for pensions, compensation, burial benefits, government markers, educational assistance, government life insurance, nursing home benefits, and requests for information pertaining to medical records. The five members of the Veterans' Service Commission are appointed by the Common Pleas Court and serve five-year terms. The activities of the Veterans' Service Commission are financed from general fund monies.

Administration of the Justice System

As a part of the administration of the justice system, the County maintains the Common Pleas Court, including the Probate and Juvenile Divisions, three County Court Divisions, and the Court of Appeals. The County also maintains the Prosecuting Attorney's offices and the County Jail. The Prosecuting Attorney is designated by Ohio law as the chief legal counsel for all County officers, boards, and agencies, including the Commissioners, the County Auditor and the County Treasurer.

The Clerk of Courts keeps all official records of the Common Pleas Court and serves as Clerk of the Court of Appeals. The office of the Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County. The sheriff enforces the law in unincorporated areas of the County, maintains the County Jail, and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the court, the Sheriff is in charge of the preparation and service of documents. The Sheriff employs twenty-seven deputies and forty-three full and part-time employees to staff the jail and civil office.

DEPARTMENT HIGHLIGHT

Belmont County Animal Shelter - The Belmont County Animal Rescue League operates the Animal Shelter through a contract with the County Commissioners along with a Director, four employees, and numerous volunteers. The shelter is open seven days a week. A pet spay and neuter program was implemented for pet owners in the County. An after-hours emergency program for injured dogs and cats in the County was established. This allows for a quicker response to aid injured animals.

Fully enclosed heavy duty kennel enclosures along with dog houses were made available to law enforcement agencies throughout the County. The kennels are for holding stray animals during hours the shelter is closed. The Animal Rescue League donated the materials for the kennels.

During 1999, a twenty foot by forty foot pole building was constructed at a cost of \$11,810. Inmates at the Belmont County Correctional Institution built the structure from the ground up with poles, shingles and vinyl siding. The building will provide much needed storage space as well as house the shelter's new van. The Animal Rescue League paid for the materials through private donations and fund raisers.

Funding for this department comes from the sale of dog and kennel licenses.

FINANCIAL INFORMATION:

Basis of Accounting

Belmont County's accounting system is organized on a "Fund Basis." Each fund or account group is a distinct, self-balancing accounting entity. The County maintains its day-to-day accounting and budgetary records on a basis other than GAAP. For financial reporting purposes, beginning with the year ended December 31, 1991, the County changed its basis of accounting from the cash basis to the modified accrual basis for governmental, trust, and agency funds, and to the accrual basis of accounting for enterprise funds. This change to the accrual and modified accrual basis of accounting was accomplished according to generally accepted accounting principles.

In other words, records of general government operations are reported on the modified accrual basis of accounting where revenues are recognized when measurable and available, and expenditures are recognized when a fund liability is incurred. Records of the enterprise operations are reported on the accrual

basis of accounting where revenues are recognized when earned and expenses are recognized when the related liability is incurred. By providing elected officials and department heads with realistic information regarding the current operations and financial position of the County, this change in the basis of accounting will enable County management to improve the quality of its decision-making process.

Internal Controls

In developing the County's accounting system, consideration was given to the adequacy of internal controls. Such controls are designed to provide reasonable, although not absolute, assurance regarding the safeguarding of the County's assets against loss from unauthorized use or disposition and the reliability of financial records for the preparation of financial statements in accordance with GAAP. "Reasonable assurance" is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

Belmont County uses a fully automated accounting system. This system combined with the manual auditing of each voucher prior to payment by the Auditor's Office ensures that the financial information generated is both accurate and reliable.

Budget

In accordance with state statutes, the County Commissioners adopt an annual appropriation measure for the County at the beginning of each fiscal year. All disbursements or transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are approved by the department head and the County Commissioners, and funds are encumbered by the Auditor prior to their release to vendors. Any purchase order that exceeds the available appropriation is rejected.

A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a particular account. Additional information concerning the County's budgetary controls may be found in Note 2 to the General Purpose Financial Statements.

FINANCIAL OVERVIEW:

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects fund types, totaled \$47,009,604, an increase of \$1,815,610 over 1998. The following schedule presents a summary of revenues for all governmental fund types by source for the year ended December 31, 1999, and the increases (decreases) in relation to prior year amounts.

<u>Revenues:</u>	<u>1998 Amount</u>	<u>1999 Amount</u>	<u>1999 % of Total</u>	<u>Change</u>	<u>% of Change</u>
Taxes	\$6,689,018	\$6,995,841	14.88%	\$306,823	4.59%
Permissive Sales Tax	9,766,722	10,292,926	21.89%	526,204	5.39%
Charges for Services	3,078,449	3,663,224	7.79%	584,775	19.00%
Licenses and Permits	152,337	142,019	0.30%	(10,318)	(6.77)%
Fines and Forfeitures	1,154,692	1,224,914	2.61%	70,222	6.08%
Intergovernmental	20,386,557	21,881,140	46.55%	1,494,583	7.33%
Interest	1,751,121	1,561,873	3.32%	(189,248)	(10.80)%
Rent	245,020	257,121	0.55%	12,101	4.94%
Other	1,970,078	990,546	2.11%	(979,532)	(49.72)%
Total Revenues	\$45,193,994	\$47,009,604	100.00%	\$1,815,610	4.02%

Overall revenues for the governmental funds increased \$1,815,610 or 4.02 percent.

Taxes, permissive sales tax and intergovernmental receipts are the major components of the County's revenues.

Permissive Sales Tax, charges for services, fines and forfeitures, intergovernmental revenues, and rent revenue remained relatively stable with only slight increases of 5.39, 19.00, 6.08, 7.33 and 4.94 percent, respectively.

Licenses and permits and interest revenue remained relatively stable with only slight decreases of 6.77 and 10.08 percent, respectively.

Expenditures for all governmental fund types totaled \$48,799,462, an increase of \$4,799,271 over 1998. The following schedule presents a summary of expenditures for all governmental fund types by function for the year ended December 31, 1999, and the increases (decreases) in relation to prior year amounts.

Expenditures:	1998	1999	1999	Change	% of Change
	Amount	Amount	% of Total		
Current:					
General Government:					
Legislative and Executive	\$ 5,331,289	\$ 5,670,302	11.62%	\$339,013	6.36%
Judicial	2,111,035	2,505,053	5.13%	394,018	18.66%
Public Safety	7,652,682	8,063,661	16.52%	410,979	5.37%
Public Works	4,707,255	5,306,216	10.88%	598,961	12.72%
Health	6,277,363	6,895,673	14.13%	618,310	9.85%
Human Services	13,303,681	14,649,887	30.02%	1,346,206	10.12%
Economic Development and Assistance	135,190	250,420	0.51%	115,230	85.24%
Other	8,887	10,005	0.02%	1,118	12.58%
Capital Outlay	2,317,852	3,159,859	6.48%	842,007	36.33%
Intergovernmental	1,355,458	1,445,760	2.96%	90,302	6.66%
Debt Service:					
Principal Retirement	394,413	473,844	0.97%	79,431	20.14%
Interest and Fiscal Charges	405,086	368,782	0.76%	(36,304)	(8.96)%
Total Expenditures	\$44,000,191	\$48,799,462	100.00%	\$4,799,271	10.91%

Overall expenditures for the governmental funds increased \$4,799,271 or 10.91 percent.

Legislative and executive, public safety, public works, health and human services comprise the major expenditure classifications for 1999.

Legislative and executive, public works, health, human services, and intergovernmental expenditures remained relatively stable with only slight increases of 6.36, 12.72, 9.85, 10.12, and 6.66, percent, respectively.

The 5.37 percent increase in public safety, the 18.66 percent increase in

judicial, and the 36.33 percent increase in capital outlay is due to increased expenditures for the purchase of new computer systems for the courts, and 911 radio towers and equipment.

The 85.24 percent increase in economic development and assistance expenditures is due to increased expenditures for preparation of the centennial celebration planned for 2001.

General Fund Balance

The General Fund encompasses the general government operations of the County and all other functions not accounted for in other funds. The fund balance for the General Fund at the end of 1998 was \$3,454,867. The balance at the end of 1999 was \$4,382,890 which represents an increase of \$928,023 or 27 percent.

Enterprise Funds

Enterprise funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities and services designed to be entirely, or predominantly, self-supported from user charges. Operations are accounted for in such a manner as to show a profit or loss on a basis comparable with industries in the private sector. Included in Belmont County's Enterprise funds are Park Health Center, Water Works Systems 1, 2, and 3, and Sanitary Sewer Systems 1, 2, 2B, 3A, and 3B. The enterprise funds had a net income of \$679,842 for the year ended December 31, 1999.

Fiduciary Fund

Fiduciary Funds account for assets held by Belmont County in a trust capacity or as an agent for individuals, private organizations, other governments or other funds. The County maintains one expendable trust fund named County Home Special with a fund balance of \$22,131 at December 31, 1999. The County also maintains 30 agency funds.

GENERAL FIXED ASSETS:

General Fixed Assets include land, buildings, improvements other than buildings, furniture and fixtures, vehicles, equipment and machinery, and construction in progress owned by the County. All fixed assets of the County are included under the General Fixed Assets account group, except for those accounted for in the Enterprise funds.

CASH MANAGEMENT:

The County Treasurer, the custodian of all County money, is responsible for the investment of County funds. Effective cash management is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local government revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management demands an investment and deposit policy to be well-founded and uncompromisingly applied. Bank management practices represent an important part of the overall treasury management function. This relationship is also fundamental to a successful cash management program.

The County pools its cash for investment purposes to maximize investment earnings. County investment options are strictly limited by Ohio law to ensure the preservation of capital. Investments permitted include United States Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit and repurchase agreements with qualified financial institutions.

For full disclosure of Cash Management and Investments, see Note 5 to the General Purpose Financial Statements.

DEBT ADMINISTRATION:

The County has \$11,355,747 in general obligation bonds outstanding as of December 31, 1999. The balance of \$945,000 County building bonds, issued for the purpose of constructing the Department of Human Services building, will be paid from rental income from the Department of Human Services. General Fund revenues will assist in the repayment if rental income is insufficient. The \$4,245,000 outstanding general obligation bonds for the Park Health Center, issued for the construction of a new County nursing home, will be paid with revenues from the operation of the nursing facility. The additional one-half of one percent sales tax implemented by the County Commissioners will pay for the balance of \$1,640,000 in general obligation bonds issued for the construction of the County jail and the balance of \$2,470,000 in general obligations bonds issued for the construction of the new correctional facility. The balance of \$1,930,000 in general obligation bonds issued for water and sanitary sewer improvements will be repaid from water and sewer revenues.

Computer Improvement bonds were outstanding as of December 31, 1999 in the amount of \$125,747 to provide computer services for the Northern and Eastern Division Courts with the general obligation bonds payable from court fines and fees.

Five separate mortgage revenue bond issues totaling \$8,142,000 and an Ohio Water Development Authority Loan of \$46,685 were outstanding at December 31, 1999. All mortgage revenue bonds and the Ohio Water Development Authority Loan will be retired from the revenues of the appropriate water and sanitary sewer districts.

In addition, \$5,003,597 in bond anticipation notes exists at December 31, 1999, of which \$3,597 in notes exists for the purchase of a new automated Common Pleas Court System to be paid from Clerk of Courts funds.

Bond anticipation notes were renewed in 1999 in the amount of \$3,100,000 for the Fox-Shannon area to construct a sewer collection system and a sewer treatment plant. The debt will be repaid from sewer revenues collected from users.

Building bond anticipation notes were renewed in 1999 in the amount of \$1,900,000 for the purpose of purchasing and renovating two existing buildings to provide housing for two County community services agencies and will be paid from \$900,000 in state capital funds and General Fund revenues.

The County intends to convert most of the outstanding notes for the various projects listed above to long-term general obligation bonds at a future date. Prior to that action, the County will renew the notes each year.

As of December 31, 1999, the legal debt margin within the overall debt limitation was \$15,704,698.

RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries and natural disasters. By contracting with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance, the County has addressed these various types of risk.

Under the CORSA program for general liability, auto liability, errors and omission for public officials, and law enforcement liability, the County has \$1,000,000 of total liability coverage and \$1,000,000 aggregate, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$70,956,334 on buildings and contents which includes data processing equipment, and flood and earthquake damages in the amount of \$1,000,000. Boiler and machinery are covered in the amount of \$100,000,000 for extended comprehensive. Employee dishonesty, money orders and counterfeit, and depositors' forgery are covered in the amount of \$1,000,000 for each and every

loss and \$1,000,000 in aggregate. Medical Professional liability is covered in the amounts of \$1,000,000 for each occurrence and \$1,000,000 in aggregate.

All insurance is held with CORSA, with the exception of workers' compensation. In 1992, the County joined a pool with 48 other Ohio Counties (all CORSA members) for a worker's compensation group rating program. A cost savings was realized on the annual premium cost in 1999.

See Note 10 to the General Purpose Financial Statements for a full disclosure of Risk Management.

INDEPENDENT AUDIT:

The County is required by state statute to have an independent audit of all its funds and account groups. An independent audit was performed for Belmont County by the Ohio Auditor of State for the year ended December 31, 1999. The opinion of the Auditor of State introduces the Financial Section of the CAFR.

AWARDS:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Belmont County for the year ended December 31, 1998. The County has received this award for eight consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) which conforms to program standards. Such a CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. The County Auditor's office believes the current report conforms to the Certificate of Achievement program requirements. The report will be submitted to GFOA to determine eligibility for the certificate.

ACKNOWLEDGMENTS:

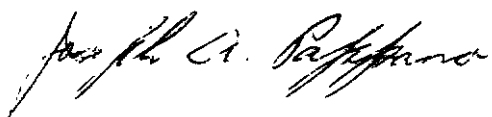
As with the 1998 report, the preparation of this report could not have been accomplished without the cooperation of each elected official, department head, and numerous County employees. I express my appreciation for their assistance and cooperation.

In addition, I wish to express my appreciation to Local Government Services of Auditor of State, Jim Petro, for their hard work and dedication in preparing this financial report.

Good things never change, so once again, my sincere appreciation and pride are extended to Judy Jenewein, Chief Deputy Auditor and CAFR Project Leader; Sheila Turner, Deputy Auditor, Accounting; and Joseph Paytash, Jr., Deputy Auditor, who by their dedication and commitment made this project a success.

I thank the Citizens of Belmont County for providing me with the opportunity to present a professional and complete financial report.

Sincerely,



Joseph A. Pappano
Belmont County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Belmont County,
Ohio

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

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



Cory Brueck
President

Jeffrey L. Esler
Executive Director

**BELMONT COUNTY, OHIO
ELECTED OFFICIALS**

Board of Commissioners

Charles R. Probst, Jr., President
Anita H. Wiley
Michael L. Bianconi

Auditor

Joseph A. Pappano

Clerk of Courts

Randy L. Marple

Coroner

Dr. Manuel A. Villaverde

Engineer

Fred F. Bennett

Prosecuting Attorney

Frank Pierce

Recorder

Mary Catherine Nixon

Sheriff

Thomas C. McCort

Treasurer

Joseph A. Gaudio

Court of Common Pleas

Judge Jennifer Sargus
Judge John M. Solovan, II

Court of Common Pleas; Probate and Juvenile

Judge J. Mark Costine

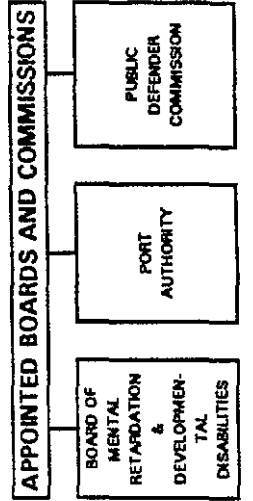
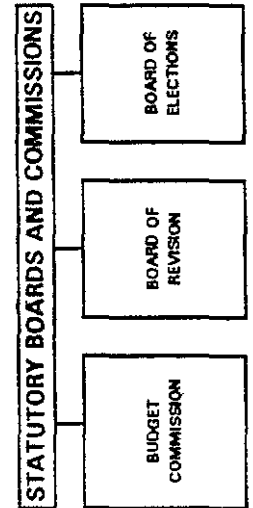
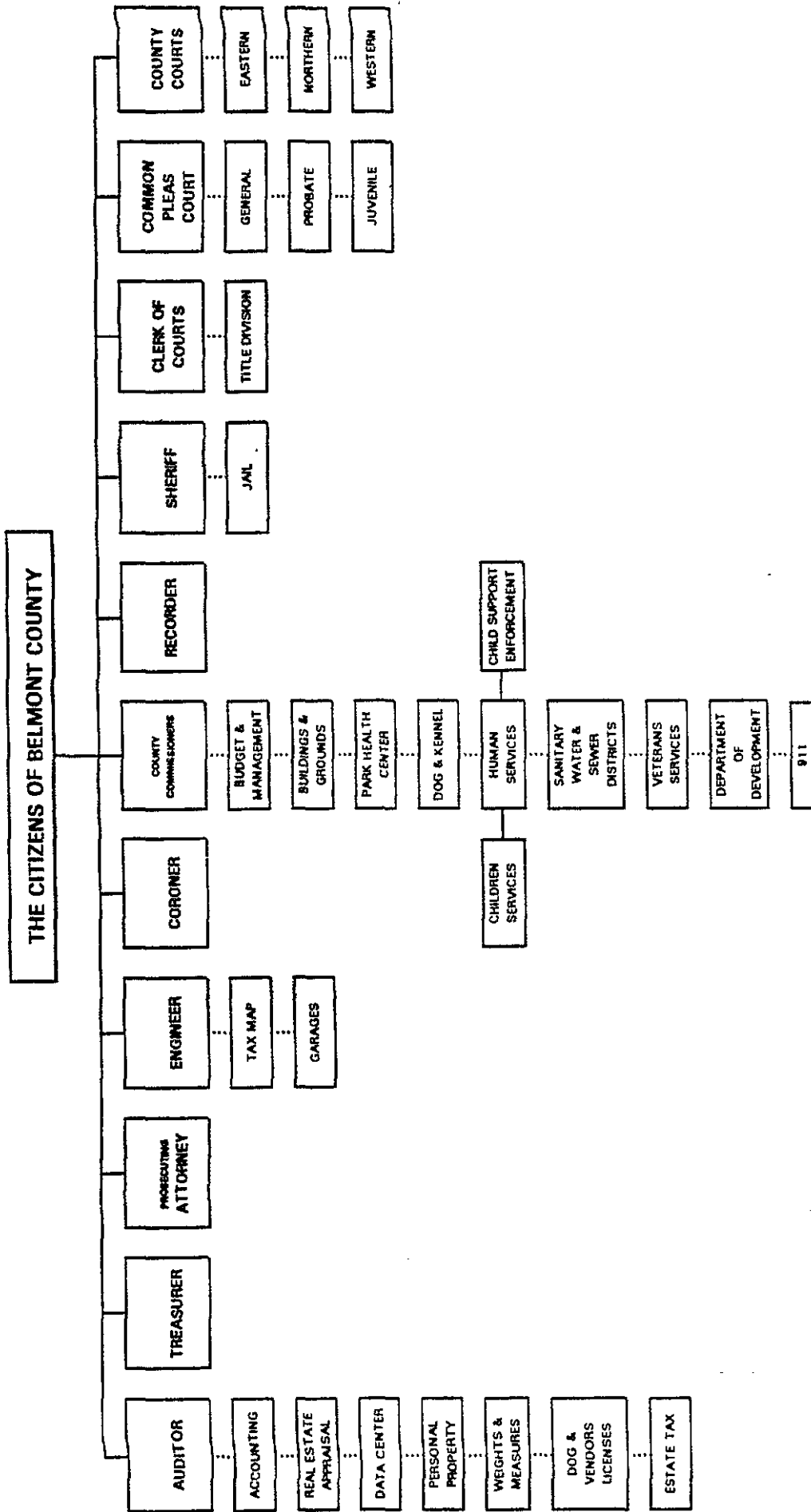
County Court Divisions

Judge D. William Davis - Eastern
Judge Frank A. Fregiato - Northern
Judge Harry W. White - Western

BELMONT COUNTY, OHIO
PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

Clerk of Commissioners	Darlene Pempek
Board of Elections, Director	William F. Shubat
Building and Grounds, Superintendent	William Eddy
Dog Pound, Director	Maxine Kirk
Department of Human Services, Director	Dwayne D. Pielech
Department of Development, Director	Donald R. Myers
Board of Mental Retardation and Developmental Disabilities, Superintendent	Monty L. Kerr
Veteran's Services, Director	Larry T. Harris
Park Health Center, Administrator	Daniel J. Coggins
Water and Sanitary Sewer Districts, Director	David Grum
Public Defender	James L. Nicholson
9-1-1 Emergency, Director	Cliff Sligar
Port Authority, Chairman	Donald R. Myers

BELMONT COUNTY GOVERNMENT ORGANIZATIONAL CHART





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall, Suite B
Athens, Ohio 45701

Telephone 740-594-3300
800-441-1389

Facsimile 740-594-2110

REPORT OF INDEPENDENT ACCOUNTANTS

Belmont County
101 West Main Street
St. Clairsville, Ohio 43950

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Belmont County, Ohio, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Belco Crafts, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Belco Crafts, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. The financial statements of Belco Crafts, Inc., were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2000, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

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



Jim Petro
Auditor of State

May 31, 2000

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

Belmont County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Unit
 December 31, 1999

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and Other Debits:					
Assets:					
Cash and Cash Equivalents	\$2,876,800	\$10,219,201	\$172,872	\$1,728,848	\$3,777,703
Cash and Cash Equivalents in Segregated Accounts	104,921	22,266	0	0	14,265
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	715,552	0	0	0
Investments	0	0	0	0	280,000
Investments in Segregated Accounts	0	0	0	0	0
Investments with Fiscal and Escrow Agents	0	0	0	0	2,485,541
Receivables:					
Taxes	1,199,644	607,663	0	0	0
Accounts	0	0	0	0	697,005
Special Assessments	0	0	0	0	0
Loans	0	718,921	0	0	0
Interfund	32,134	16,690	0	0	58,000
Accrued Interest	160,442	0	0	0	51,328
Due from Other Funds	62,761	616,333	0	0	7,889
Due from Agency Funds:					
Property Taxes	1,510,505	7,621,757	0	0	0
Accounts	42,098	75,563	0	0	0
Due from Other Governments	211,492	2,289,695	0	54,869	191,051
Materials and Supplies					
Inventory	37,873	209,067	0	0	174,792
Deferred Charges	0	0	0	0	115,181
Prepaid Items	101,206	1,910	0	0	260
Restricted Assets:					
Cash and Cash Equivalents	0	0	0	0	66,090
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0	7,500
Investments with Fiscal and Escrow Agents	0	0	0	0	885,120
Fixed Assets (Net, where applicable, of Accumulated Depreciation)					
	0	0	0	0	26,609,769
Other Debits:					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds					
	0	0	0	0	0
Amount to be Provided from General Government Resources					
	0	0	0	0	0
Total Assets and Other Debits					
	<u>\$6,339,876</u>	<u>\$23,114,618</u>	<u>\$172,872</u>	<u>\$1,783,717</u>	<u>\$35,421,494</u>

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$4,866,177	\$0	\$0	\$23,641,601	\$0	\$23,641,601
675,697	0	0	817,149	592,138	1,409,287
0	0	0	715,552	0	715,552
0	0	0	280,000	0	280,000
20,576	0	0	20,576	0	20,576
0	0	0	2,485,541	0	2,485,541
45,553,331	0	0	47,360,638	0	47,360,638
4,397,379	0	0	5,094,384	186,159	5,280,543
447,691	0	0	447,691	0	447,691
0	0	0	718,921	0	718,921
0	0	0	106,824	0	106,824
0	0	0	211,770	0	211,770
510	0	0	687,493	0	687,493
0	0	0	9,132,262	0	9,132,262
18,159	0	0	135,820	0	135,820
1,347,605	0	0	4,094,712	0	4,094,712
0	0	0	421,732	245,899	667,631
0	0	0	115,181		115,181
0	0	0	103,376	0	103,376
0	0	0	66,090	0	66,090
0	0	0	0	13,647	13,647
0	0	0	7,500	0	7,500
0	0	0	885,120	0	885,120
0	40,607,531	0	67,217,300	112,024	67,329,324
0	0	172,872	172,872	0	172,872
0	0	7,389,031	7,389,031	0	7,389,031
<u>\$57,327,125</u>	<u>\$40,607,531</u>	<u>\$7,561,903</u>	<u>\$172,329,136</u>	<u>\$1,149,867</u>	<u>\$173,479,003</u>

(Continued)

Belmont County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Unit
 December 31, 1999
 (Continued)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, Fund					
Equity and Other Credits:					
Liabilities:					
Accounts Payable	\$155,741	\$1,080,004	\$0	\$0	\$244,557
Contracts Payable	0	267,510	0	16,482	0
Accrued Wages and Benefits	206,588	385,678	0	0	114,781
Compensated Absences Payable	35,029	74,076	0	0	222,707
Interfund Payable	0	48,824	0	0	58,000
Due to Other Funds	4,413	679,637	0	0	3,443
Due to Other Governments	44,710	470,364	0	0	146,236
Deferred Revenue	1,510,505	7,712,849	0	0	0
Undistributed Monies	0	0	0	0	0
Due to Others	0	0	0	0	0
Pension Obligation Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	8,666	78,748
Notes Payable	0	3,597	0	1,900,000	3,100,000
Capital Leases Payable	0	0	0	0	20,711
Payable from Restricted Assets:					
Revenue Bonds Payable	0	0	0	0	683,373
Refundable Deposits	0	0	0	0	66,090
CWDA Loans Payable	0	0	0	0	46,685
General Obligation Bonds Payable (net of accounting gain)	0	0	0	0	5,738,049
Revenue Bonds Payable	0	0	0	0	7,458,627
Total Liabilities	1,956,986	10,722,539	0	1,925,148	17,982,007
Fund Equity and Other Credits:					
Investment in General					
Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	4,637,627
Retained Earnings:					
Reserved:					
Reserved for Replacement	0	0	0	0	78,000
Unreserved	0	0	0	0	12,723,860
Fund Balance:					
Reserved for Encumbrances	1,800,535	1,534,948	0	112,437	0
Reserved for Inventory	37,873	209,067	0	0	0
Reserved for Loans Receivable	0	718,921	0	0	0
Reserved for Claimants	67,758	0	0	0	0
Unreserved:					
Undesignated (Deficit)	2,476,724	9,929,143	172,872	(253,868)	0
Total Fund Equity (Deficit) and Other Credits	4,392,890	12,392,079	172,872	(141,431)	17,439,487
Total Liabilities, Fund Equity and Other Credits	\$6,339,876	\$23,114,618	\$172,872	\$1,783,717	\$35,421,494

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$0	\$0	\$0	\$1,480,302	\$50,031	\$1,530,333
0	0	0	283,992	0	283,992
0	0	0	707,047	98,746	805,793
0	0	1,518,544	1,850,356	0	1,850,356
0	0	0	106,824	0	106,824
9,268,082	0	0	9,955,575	0	9,955,575
38,918,195	0	0	39,579,505	0	39,579,505
0	0	0	9,223,354	52,894	9,276,248
5,862,163	0	0	5,862,163	0	5,862,163
3,256,554	0	0	3,256,554	0	3,256,554
0	0	535,127	535,127	0	535,127
0	0	0	87,414	0	87,414
0	0	0	5,003,597	0	5,003,597
0	0	327,485	348,196	0	348,196
0	0	0	683,373	0	683,373
0	0	0	66,090	0	66,090
0	0	0	46,685	0	46,685
0	0	5,180,747	10,918,796	0	10,918,796
0	0	0	7,458,627	0	7,458,627
<u>57,304,994</u>	<u>0</u>	<u>7,561,903</u>	<u>97,453,577</u>	<u>201,671</u>	<u>97,655,248</u>
0	40,607,531	0	40,607,531	0	40,607,531
0	0	0	4,637,627	0	4,637,627
0	0	0	78,000	0	78,000
0	0	0	12,723,860	948,196	13,672,056
0	0	0	3,447,920	0	3,447,920
0	0	0	246,940	0	246,940
0	0	0	718,921	0	718,921
0	0	0	67,758	0	67,758
<u>22,131</u>	<u>0</u>	<u>0</u>	<u>12,347,002</u>	<u>0</u>	<u>12,347,002</u>
<u>22,131</u>	<u>40,607,531</u>	<u>0</u>	<u>74,875,559</u>	<u>948,196</u>	<u>75,823,755</u>
<u>\$57,327,125</u>	<u>\$40,607,531</u>	<u>\$7,561,903</u>	<u>\$172,329,136</u>	<u>\$1,149,867</u>	<u>\$173,479,003</u>

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

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$1,638,849	\$5,356,992	\$0
Permissive Sales Tax	6,620,403	3,672,523	0
Charges for Services	1,897,324	1,765,900	0
Licenses and Permits	7,555	134,464	0
Fines and Forfeitures	389,010	835,904	0
Intergovernmental	1,093,166	20,621,615	0
Interest	1,373,779	88,051	0
Rent	0	100,489	126,386
Other	220,326	769,798	0
Total Revenues	13,240,412	33,345,736	126,386
Expenditures:			
Current:			
General Government:			
Legislative and Executive	4,923,353	746,949	0
Judicial	1,642,297	862,756	0
Public Safety	3,335,763	4,727,898	0
Public Works	210,235	5,095,981	0
Health	109,107	6,786,566	0
Human Services	222,732	14,427,155	0
Economic Development and Assistance	0	250,420	0
Other	10,005	0	0
Capital Outlay	269,723	297,860	0
Intergovernmental	552,578	893,182	0
Debt Service:			
Principal Retirement	116,333	33,318	324,193
Interest and Fiscal Charges	16,320	7,060	277,101
Total Expenditures	11,408,446	34,129,145	601,294
Excess of Revenues Over (Under) Expenditures	1,831,966	(783,409)	(474,908)
Other Financing Sources (Uses):			
Sale of Fixed Assets	48,774	0	0
Inception of Capital Lease	269,723	15,350	0
Operating Transfers In	0	1,036,564	417,992
Operating Transfers Out	(1,230,475)	(41,477)	0
Total Other Financing Sources (Uses)	(911,978)	1,010,437	417,992
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	919,988	227,028	(56,916)
Fund Balances at Beginning of Year	3,454,367	12,166,165	229,788
Increase (Decrease) in Reserve for Inventory	8,535	(1,114)	0
Fund Balances (Deficit) at End of Year	\$4,382,890	\$12,392,079	\$172,872

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type		Totals (Memorandum Only)
	Expendable Trust		
\$0	\$0		\$6,995,841
0	0		10,292,926
0	0		3,663,224
0	0		142,019
0	0		1,224,914
166,359	0		21,881,140
100,043	909		1,562,782
30,246	0		257,121
422	405		990,951
<u>297,070</u>	<u>1,314</u>		<u>47,010,918</u>
0	0		5,670,302
0	0		2,505,053
0	0		8,063,661
0	0		5,306,216
0	0		6,895,673
0	1,463		14,651,350
0	0		250,420
0	0		10,005
2,592,276	0		3,159,859
0	0		1,445,760
0	0		473,844
68,301	0		368,782
<u>2,660,577</u>	<u>1,463</u>		<u>48,800,925</u>
<u>(2,363,507)</u>	<u>(149)</u>		<u>(1,790,007)</u>
0	0		48,774
0	0		285,073
360,166	0		1,814,722
(542,770)	0		(1,814,722)
<u>(182,604)</u>	<u>0</u>		<u>333,847</u>
(2,546,111)	(149)		(1,456,160)
2,404,680	22,280		18,277,280
0	0		7,421
<u>(\$141,431)</u>	<u>822,131</u>		<u>\$16,828,541</u>

Belmont County, Ohio
 Combined Statement of Revenues, Expenditures, and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 1999

	General		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Taxes	\$1,571,024	\$1,589,762	\$18,738
Permissive Sales Tax	6,561,617	6,561,617	0
Charges for Services	1,676,633	1,823,764	147,131
Licenses and Permits	6,500	7,555	1,055
Fines and Forfeitures	405,143	412,072	6,929
Intergovernmental	951,399	1,039,190	87,791
Interest	1,340,140	1,343,458	3,318
Rental Income	0	0	0
Other	181,929	235,268	53,339
Total Revenues	12,694,385	13,012,686	318,301
Expenditures:			
Current:			
General Government:			
Legislative and Executive	6,305,440	6,196,897	108,543
Judicial	1,653,786	1,626,933	26,853
Public Safety	3,414,543	3,397,589	16,954
Public Works	218,697	211,889	6,808
Health	102,912	99,711	3,201
Human Services	239,722	235,166	4,556
Economic Development and Assistance	0	0	0
Other	76,176	24,945	51,231
Capital Outlay	0	0	0
Intergovernmental	553,573	552,578	995
Debt Service:			
Principal Retirement	550,000	550,000	0
Interest and Fiscal Charges	22,816	22,816	0
Refunding Bond Issuance Cost	0	0	0
Total Expenditures	13,137,665	12,918,524	219,141
Excess of Revenues Over (Under) Expenditures	(443,280)	94,162	537,442
Other Financing Sources (Uses):			
Proceeds of Refunding Bonds	0	0	0
Proceeds of Notes	0	0	0
Sale of Fixed Assets	41,900	48,774	6,874
Payment to Refunded Bond Escrow Agent	0	0	0
Advance In	0	0	0
Advance Out	(4,000)	(4,000)	0
Operating Transfers In	0	0	0
Operating Transfers Out	(1,983,049)	(1,980,475)	2,574
Total Other Financing Sources (Uses)	(1,945,149)	(1,935,701)	9,448
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,388,429)	(1,841,539)	546,890
Fund Balances at Beginning of Year	841,355	841,355	0
Prior Year Encumbrances Appropriated	1,846,645	1,846,645	0
Fund Balances at End of Year	\$299,571	\$846,461	\$546,890

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,770,191	\$5,355,035	\$584,844	\$0	\$0	\$0
2,950,000	3,653,603	703,603	0	0	0
1,449,032	1,764,627	315,595	302,770	430,000	127,230
108,022	135,724	27,702	0	0	0
387,925	785,728	397,803	0	0	0
19,099,678	19,518,837	419,159	0	0	0
35,326	43,155	7,829	14,215	14,215	0
80,000	100,489	20,489	0	126,386	126,386
456,787	813,891	357,104	0	0	0
<u>29,336,961</u>	<u>32,171,089</u>	<u>2,834,128</u>	<u>316,985</u>	<u>570,601</u>	<u>253,616</u>
910,355	734,022	176,333	0	0	0
1,121,909	871,651	250,258	0	0	0
6,478,723	6,004,129	474,594	0	0	0
5,618,788	5,290,883	327,905	0	0	0
8,743,856	7,429,037	1,314,819	0	0	0
16,101,032	14,787,677	1,313,355	0	0	0
326,765	250,504	76,261	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
893,182	893,182	0	0	0	0
34,228	33,276	952	4,005,773	4,001,193	4,580
1,443	1,443	0	959,763	909,158	50,605
0	0	0	142,160	119,370	22,790
<u>40,230,281</u>	<u>36,295,804</u>	<u>3,934,477</u>	<u>5,107,696</u>	<u>5,029,721</u>	<u>77,975</u>
<u>(10,893,320)</u>	<u>(4,124,715)</u>	<u>6,768,605</u>	<u>(4,790,711)</u>	<u>(4,459,120)</u>	<u>331,591</u>
0	0	0	4,405,000	4,405,000	0
0	0	0	3,100,000	3,100,000	0
0	0	0	0	0	0
0	0	0	(4,262,840)	(4,262,840)	0
20,960	20,690	(270)	0	0	0
(16,993)	(16,690)	303	0	0	0
761,523	1,036,564	275,041	1,287,906	1,393,259	105,353
(80,217)	(41,477)	38,740	(40,338)	0	40,338
<u>685,273</u>	<u>999,087</u>	<u>313,814</u>	<u>4,489,728</u>	<u>4,635,419</u>	<u>145,691</u>
(10,208,047)	(3,125,628)	7,082,419	(300,983)	176,299	477,282
8,076,434	8,076,434	0	414,365	414,365	0
2,646,357	2,646,357	0	0	0	0
<u>\$514,744</u>	<u>\$7,597,163</u>	<u>\$7,082,419</u>	<u>\$113,382</u>	<u>\$590,664</u>	<u>\$477,282</u>

(Continued)

Belmont County, Ohio
 Combined Statement of Revenues, Expenditures, and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 1999
 (Continued)

	<u>Capital Projects Funds</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	111,490	111,490	0
Interest	0	105,361	105,361
Rental Income	0	30,246	30,246
Other	422	422	0
Total Revenues	111,912	247,519	135,607
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	3,735,458	2,840,999	894,459
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	1,900,000	1,900,000	0
Interest and Fiscal Charges	65,208	65,208	0
Refunding Bond Issuance Cost	0	0	0
Total Expenditures	5,700,666	4,806,207	894,459
Excess of Revenues Over (Under) Expenditures	(5,588,754)	(4,558,688)	1,030,066
Other Financing Sources (Uses):			
Proceeds of Refunding Bonds	0	0	0
Proceeds of Notes	1,900,000	1,900,000	0
Sale of Fixed Assets	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Advance In	0	0	0
Advance Out	0	0	0
Operating Transfers In	355,172	360,166	4,994
Operating Transfers Out	(550,628)	(542,770)	7,858
Total Other Financing Sources (Uses)	1,704,544	1,717,396	12,852
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,884,210)	(2,841,292)	1,042,918
Fund Balances at Beginning of Year	3,640,861	3,640,861	0
Prior Year Encumbrances Appropriated	799,860	799,860	0
Fund Balances at End of Year	\$556,511	\$1,599,429	\$1,042,918

See accompanying notes to the general purpose financial statements

Expendable Trust Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$6,341,215	\$6,944,797	\$603,582
0	0	0	9,511,617	10,215,220	703,603
0	0	0	3,428,435	4,018,391	589,956
0	0	0	114,522	143,279	28,757
0	0	0	793,068	1,197,800	404,732
0	0	0	20,162,567	20,669,517	506,950
909	909	0	1,390,590	1,507,098	116,508
0	0	0	80,000	257,121	177,121
91	405	314	639,229	1,049,986	410,757
<u>1,000</u>	<u>1,314</u>	<u>314</u>	<u>42,461,243</u>	<u>46,003,209</u>	<u>3,541,966</u>
0	0	0	7,215,795	6,930,919	284,876
0	0	0	2,775,695	2,498,584	277,111
0	0	0	9,893,266	9,401,718	491,548
0	0	0	5,837,485	5,502,772	334,713
0	0	0	8,846,768	7,528,748	1,318,020
2,704	1,463	1,241	16,343,458	15,024,306	1,319,152
0	0	0	326,765	250,504	76,261
0	0	0	76,176	24,945	51,231
0	0	0	3,735,458	2,840,999	894,459
0	0	0	1,446,755	1,445,760	995
0	0	0	6,490,001	6,484,469	5,532
0	0	0	1,049,230	998,625	50,605
0	0	0	142,160	119,370	22,790
<u>2,704</u>	<u>1,463</u>	<u>1,241</u>	<u>64,179,012</u>	<u>59,051,719</u>	<u>5,127,293</u>
<u>(1,704)</u>	<u>(149)</u>	<u>1,555</u>	<u>(21,717,769)</u>	<u>(13,048,510)</u>	<u>8,669,259</u>
0	0	0	4,405,000	4,405,000	0
0	0	0	5,000,000	5,000,000	0
0	0	0	41,900	48,774	6,874
0	0	0	(4,262,840)	(4,262,840)	0
0	0	0	20,960	20,690	(270)
0	0	0	(20,993)	(20,690)	303
0	0	0	2,404,601	2,789,989	385,388
0	0	0	(2,654,232)	(2,564,722)	89,510
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,934,396</u>	<u>5,416,201</u>	<u>481,805</u>
<u>(1,704)</u>	<u>(149)</u>	<u>1,555</u>	<u>(16,783,373)</u>	<u>(7,632,309)</u>	<u>9,151,064</u>
1,704	1,704	0	12,974,719	12,974,719	0
0	0	0	5,292,862	5,292,862	0
<u>\$0</u>	<u>\$1,555</u>	<u>\$1,555</u>	<u>\$1,484,208</u>	<u>\$10,635,272</u>	<u>\$9,151,064</u>

Belmont County, Ohio
 Combined Statement of Revenues,
 Expenses and Changes in Fund Equity
 Proprietary Fund Type and Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Proprietary Fund Type Enterprise	Component Unit	Totals Reporting Entity (Memorandum Only)
Operating Revenues:			
Charges for Services	\$8,785,005	\$2,066,827	\$10,851,832
Contributions: Belmont County Board of Mental Retardation/ Developmental Disabilities	0	322,438	322,438
Other Operating Revenues	184,061	14,182	198,243
Total Operating Revenues	8,969,066	2,403,447	11,372,513
Operating Expenses:			
Personal Services	3,635,001	1,791,756	5,426,757
Contractual Services	2,310,675	2,455	2,313,130
Materials and Supplies	657,326	493,241	1,150,567
Other Operating Expenses	109,146	4,210	113,356
Depreciation	1,019,972	51,420	1,071,392
Total Operating Expenses	7,732,120	2,343,082	10,075,202
Operating Income	1,236,946	60,365	1,297,311
Non-Operating Revenues (Expenses):			
Interest Income	253,505	22,890	276,395
Loss on Disposal of Fixed Asset	(2,811)	0	(2,811)
Interest and Fiscal Charges	(803,609)	0	(803,609)
Other Non-Operating Revenue	0	7,435	7,435
Other Non-Operating Expenses	(4,189)	0	(4,189)
Total Non-Operating Revenues (Expenses)	(557,104)	30,325	(526,779)
Income Before Operating Transfers	679,842	90,690	770,532
Operating Transfers In	1,137	0	1,137
Operating Transfers Out	(1,137)	0	(1,137)
Net Income	679,842	90,690	770,532
Depreciation on Fixed Assets Acquired by Contributed Capital	146,878	0	146,878
Retained Earnings at Beginning of Year	11,975,140	857,506	12,832,646
Retained Earnings at End of Year	12,801,860	948,196	13,750,056
Contributed Capital at Beginning of Year	4,743,475	0	4,743,475
Contributions During the Year:			
Customers	41,030	0	41,030
Depreciation on Fixed Assets Acquired by Contributed Capital	(146,878)	0	(146,878)
Contributed Capital at End of Year	4,637,627	0	4,637,627
Total Fund Equity at End of Year	\$17,439,487	\$948,196	\$18,387,683

See accompanying notes to the general purpose financial statements

Belmont County, Ohio
 Combined Statement of Cash Flows
 Proprietary Fund Type and Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Proprietary Fund Type	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise		Unit
<u>Increase (Decrease)</u> <u>in Cash and Cash Equivalents:</u>			
<u>Cash Flows from</u>			
<u>Operating Activities:</u>			
Cash Received from Customers	\$9,178,224	\$2,034,038	\$11,212,262
Cash Payments for Employee Services and Benefits	(3,653,266)	(1,437,534)	(5,090,800)
Cash Payments for Goods and Services	(2,843,317)	(486,361)	(3,329,678)
Utility Deposits Received	14,808	0	14,808
Utility Deposits Paid	(13,354)	0	(13,354)
Other Operating Revenues	184,061	14,182	198,243
Other Operating Expenses	(112,262)	0	(112,262)
Other Non-Operating Revenues	0	7,435	7,435
Net Cash Provided by Operating Activities	2,754,894	131,760	2,886,654
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Proceeds of Notes	3,100,000	0	3,100,000
Proceeds from Refunding Bonds	4,405,000	0	4,405,000
Contributed Capital-Tap In Fees	41,030	0	41,030
Payments for Capital Acquisitions	(471,392)	(25,946)	(497,338)
Payment to Refunded Bond Escrow Agent	(4,262,840)	0	(4,262,840)
Refunded Bond Issuance Costs	(119,370)	0	(119,370)
Principal Paid on General Obligation Bonds	(335,000)	0	(335,000)
Principal Paid on Revenue Bonds	(129,000)	0	(129,000)
Principal Paid on Revenue Notes	(3,450,000)	0	(3,450,000)
Principal Paid on OMDA Loan	(1,859)	0	(1,859)
Principal Paid on Capital Lease	(5,908)	0	(5,908)
Interest and Fiscal Charges			
Paid on General Obligation Bonds	(223,896)	0	(223,896)
Interest Paid on Revenue Bonds	(437,451)	0	(437,451)
Interest Paid on Revenue Notes	(121,032)	0	(121,032)
Interest Paid on OMDA Loan	(4,009)	0	(4,009)
Interest Paid on Capital Lease	(1,904)	0	(1,904)
Net Cash Used for Capital and Related Financing Activities	(2,017,631)	(25,946)	(2,043,577)
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	242,932	22,890	265,822
Purchase of Investments	(3,370,661)	0	(3,370,661)
Sale of Investments	3,266,320	0	3,266,320
Net Cash Provided by Investing Activities	138,591	22,890	161,481
Net Increase in Cash and Cash Equivalents	875,854	128,704	1,004,558
Cash and Cash Equivalents at Beginning of Year	2,989,704	477,081	3,466,785
Cash and Cash Equivalents at End of Year	\$3,865,558	\$605,785	\$4,471,343

(Continued)

Belmont County, Ohio
 Combined Statement of Cash Flows
 Proprietary Fund Type and Discretely Presented Component Unit
 For the Year Ended December 31, 1999
 (Continued)

	Proprietary Fund Type		Totals Reporting Entity (Memorandum Only)
	Enterprise	Component Unit	
Reconciliation of Operating			
Income to Net Cash			
<u>Provided by Operating Activities:</u>			
Operating Income	\$1,236,946	\$60,365	\$1,297,311
Adjustments to Reconcile Operating			
Income to Net Cash Provided			
<u>by Operating Activities:</u>			
Depreciation	1,019,972	51,420	1,071,392
Non-Operating Revenues	0	7,435	7,435
Changes in Assets and Liabilities:			
(Increase)/Decrease in Accounts Receivable	396,332	(26,288)	370,044
Increase in Due from Other Funds	(877)	0	(877)
Increase in Due from Other			
Governments	(2,236)	0	(2,236)
Increase in Inventory	(29,203)	(20,848)	(50,051)
Increase in Prepaids	(260)	0	(260)
Increase in Accounts Payable	152,185	2,324	154,509
Increase in Accrued Wages and Benefits	10,850	16,695	27,545
Increase in Compensated Absences	14,169	0	14,169
Increase in Accrued Revenue	0	40,657	40,657
Decrease in Due to Other Funds	(3,569)	0	(3,569)
Decrease in Due to Other Governments	(40,869)	0	(40,869)
Increase in Refundable Deposits Payable	1,454	0	1,454
Total Adjustments	1,517,948	71,395	1,589,343
Net Cash Provided			
by Operating Activities	<u>\$2,754,894</u>	<u>\$131,760</u>	<u>\$2,886,654</u>

See accompanying notes to the general purpose financial statements

Belmont County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 Proprietary Fund Type - Primary Government
 For the Year Ended December 31, 1999

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Charges for Services	\$7,193,522	\$8,749,011	\$1,555,489
Tap-In Fees	41,030	41,030	0
Interest Income	835	15,230	14,395
Other Non-Operating Revenues	0	14,757	14,757
Other Operating Revenues	49,223	184,112	134,889
Total Revenues	7,284,610	9,004,140	1,719,530
Expenses:			
Personal Services	3,766,076	3,653,566	112,510
Contractual Services	3,281,428	2,368,520	912,908
Materials and Supplies	846,714	711,005	135,709
Other Non-Operating Expenses	60,000	13,354	46,646
Other Operating Expenses	346,644	117,262	229,382
Capital Outlay	570,145	517,529	52,616
Debt Service:			
Principal Retirement	176,859	176,859	0
Interest and Fiscal Charges	100,620	100,620	0
Total Expenses	9,148,486	7,658,715	1,489,771
Excess of Revenues Over (Under) Expenses	(1,863,876)	1,345,425	3,209,301
Operating Transfers In	2,770	0	(2,770)
Operating Transfers Out	(1,115,600)	(975,267)	140,333
Excess of Revenues and Operating Transfers In Over (Under) Expenses and Operating Transfers Out	(2,976,706)	370,158	3,346,864
Fund Equity at Beginning of Year	2,869,426	2,869,426	0
Prior Year Encumbrances Appropriated	186,584	186,584	0
Fund Equity at End of Year	\$79,304	\$3,426,168	\$3,346,864

See accompanying notes to the general purpose financial statements

Belmont County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

Belmont County, Ohio (The County), was created September 7, 1801, by Governor Arthur St. Clair. The ninth county formed in the Northwest Territory, the County is comprised of sixteen townships, five fire districts, three cities, and thirteen villages, with three of these villages overlapping into other counties. The County is governed by a board of three commissioners elected by the voters. Other elected officials that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and three County Court Judges.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrator of public services for the County, including each of these departments.

A. Reporting Entity:

The reporting entity is comprised 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 Belmont County, this includes the Board of Mental Retardation and Developmental Disabilities, the Belmont County Water and Sewer Districts, and all departments and activities that are directly operated by the elected County officials.

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

The component unit column in the combined financial statements identifies the financial data of the County's component unit, Belco Crafts, Inc. It is discretely reported in a separate column to emphasize that it is legally separate from the County.

Belco Crafts Inc. (Belco) is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under a contractual agreement with the Belmont County Board of Mental Retardation and Developmental Disabilities (MR/DD) provides sheltered employment for mentally retarded or handicapped adults in Belmont County. The Belmont County Board of MR/DD provides the workshop with staff salaries, transportation, equipment

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

(except that used directly in the production of goods or rendering services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to Belco and Belco's sole purpose of providing assistance to the retarded and handicapped adults of Belmont County, it was determined that to exclude the workshop from the County's report would make the report incomplete. Belco Crafts, Inc. operates on a fiscal year ending December 31. The operating statement of Belco Crafts, Inc. is presented at the object level. Belco is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from Belco Crafts, Inc., St. Clairsville, Ohio.

The following potential component units have been excluded from the County's financial statements:

- Belmont County Agricultural Society
- Belmont County Educational Service Center
- Belmont County Memorial Park Cemetery
- Belmont County Sewer Authority
- Belmont-Harrison Joint Vocational School
- Belmont Technical College
- Belmont County Law Library

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and agencies is presented as agency funds within the County's financial statements:

Belmont 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, hire and fire staff, and do not rely on the County to finance deficits.

Belmont County General Health District is governed by the Board of Health which oversees the operation of the health district and is elected by a regional advisory council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget, which is approved by the County Budget Commission, hires and fires its own staff, and operates autonomously from the County. Funding is based on a rate per taxable valuation, along with state and federal grants applied for by the District.

The following operation has been identified as a joint venture of Belmont County.

Belmont-Harrison Juvenile District (District)

The Belmont-Harrison Juvenile District was organized in 1972 to provide services to the juvenile courts of Belmont and Harrison counties. The legislative authority for creation of the District

can be found in Section 2151.34 of the Ohio Revised Code. The function of the District is to provide detention and rehabilitation for juvenile offenders. District offices are located at Sargus Juvenile Center in St. Clairsville, Ohio, which serves as the hub for all program components. A joint board, comprised of Belmont County Commissioners and Harrison County Commissioners, is responsible for payment of expenditures and the appointment of trustees upon recommendation and approval of the juvenile judge of that county where such person is a resident. The Board of Trustees oversees and sets rules and regulations for the operation of the District programs. They also appoint the Director of the District, who, in turn, appoints all employees and controls, manages, operates, and has general charge of the District's programs. The board of county commissioners of either county within the District may withdraw from the District upon the recommendation of the juvenile court of such county. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the District is presented as an agency fund. Additional information on the joint venture is presented in Note 18.

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 19.

Belmont, Harrison, and Monroe Counties Cluster
Bel-O-Mar Regional Council
Mental Health Recovery Board
Southeast Ohio Juvenile Rehabilitation District (SOJRD)
Area Office on Aging
Ohio Mid-Eastern Governments Association (OMEGA)
Mid Eastern Ohio Regional Council of Governments (MEORC)
Jefferson-Belmont Joint Solid Waste Authority
South Eastern Narcotics Team (SENT)
Belmont County Family and Children First Council

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 20.

Belmont Metropolitan Housing Authority
Belmont Park District

The County is associated with the following organizations which are public entity pools. Additional information concerning the pools is presented in Note 21.

County Risk Sharing Authority (CORSA)
County Commissioners Association of Ohio Workers' Compensation Group
Rating Plan

B. Basis of Presentation - Fund Accounting:

The County (primary government) and Belco use funds and account groups to report on their financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group 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.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the County 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 funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund - This fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund - This 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 and special assessment long-term debt principal, interest and related costs.

Capital Projects Funds - These 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 and trust funds).

Proprietary Fund Type:

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. Enterprise funds are the County's only proprietary fund type:

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Fund Types:

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 Fund - This fund is accounted for in essentially the same manner as governmental funds.

Agency Funds - These 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 all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

General Long-Term Obligations Account Group - The general long-term obligations account group is used to account for all long-term debt of the County, except that accounted for in the proprietary funds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989 to proprietary activities provided they do not conflict with Governmental Accounting Standards Board Statements and Interpretations. Information in the notes to the General Purpose Financial Statements relates in general to the Primary Government. Information related to the operation of Belco Crafts, Inc. (Belco) is specifically identified.

A. Measurement Focus and Basis of Accounting:

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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 (i.e. revenues) and decreases (i.e. 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, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet, and revenue is recognized. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than on expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. The costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees.

Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The proprietary funds are reported using the accrual basis of accounting. Revenues are recognized when they are earned and become measurable, and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

Belco is a not-for profit that follows the accounting guidelines set forth in GASB Statement Number 29, "The Use of Not-For-Profit Accounting and Financial Reporting Principles by Governmental Entities." Under GASB Statement Number 29, Belco uses the governmental model for financial reporting. The not-for profit corporation uses the full accrual method of accounting for its operations similar to the proprietary funds of the County.

B. 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, legally are required to be budgeted and appropriated. The primary level of budgetary control is at the object level within each fund, program, and department. Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid. The County encumbered transfers out of \$750,000 in the General Fund prior to year end and this caused the transfers in and out on the budgetary basis not to equal. Budgetary modifications may only be made by resolution of the County Commissioners. Budgetary information for Belco Crafts, Inc. (component unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted, and does not itself maintain budgetary financial records.

Tax Budget:

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

Estimated Resources:

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object levels. 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 County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances:

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

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 need not be reappropriated.

C. Cash and Cash Equivalents:

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During fiscal year 1999, investments were limited to STAR Ohio, treasury notes, and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

based in quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during fiscal year 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 1999. For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the pool and investments with original maturities of three months or less are considered to be cash equivalents. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily required to be credited to a specific fund. Interest income earned in 1999 totaled \$1,816,287 for the primary government. Interest revenue credited to the general fund during fiscal year 1999 amounted to \$1,373,779, which includes \$1,281,755 assigned from other funds. Interest income received directly by Belco Crafts, Inc. during 1999 was \$22,890.

D. Restricted Assets:

Certain resources set aside for the repayment of enterprise fund revenue bonds are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Restricted assets of the County also include customer deposits. In addition, certain resources set aside for enrollee activities, events, or projects of Belco Crafts Inc., are classified as restricted assets on the balance sheet.

E. Inventory of Supplies:

Inventories of governmental funds are stated at cost while inventories of proprietary funds and Belco are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the payment, and an expenditure/expense is reported in the year in which services are consumed.

G. Interfund Assets and Liabilities:

Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables."

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Amounts owed to a particular fund by another fund in the County for goods or services rendered, and amounts to be distributed by agency funds to other funds of the County, are classified as "due from other funds/due to other funds."

H. Property, Plant, Equipment and Depreciation:

1. General Fixed Assets Account Group

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost.

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, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

2. Enterprise Fund Fixed Assets

Property, plant, and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Primary Government Estimated Lives</u>	<u>Belco Estimated Lives</u>
Buildings and Plants	40 years	N/A
Pump Stations and Water Towers	40 years	N/A
Sewer and Water Mains	40 years	N/A
Vehicles	5 years	5 years
Equipment	3-20 years	5 years

3. Valuation

The primary government's fixed asset values initially were determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated. Belco's asset values were determined at original acquisition cost when purchased.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

I. Compensated Absences:

Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences," specifies the methods used to accrue liabilities for leave benefits. Vacation and personal leave 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 employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

The County records a liability for accumulated unused vacation time and personal leave when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for all employees with fifteen or more years of service. 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.

J. Intergovernmental Revenues:

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

K. Long-term Obligations:

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

Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

L. 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 on the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, interest costs incurred on construction projects in proprietary funds were not material.

M. Contributed Capital:

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through grants, which is expensed and closed to contributed capital at year end.

N. Reserves of Fund Equity:

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, loans receivable, and claimants for unclaimed monies. Reservation for claimants is established because by law unclaimed monies are not available for appropriation until five years have elapsed.

Reserves have been established in the enterprise funds for replacement to the extent necessary to satisfy bond indentures.

O. Interfund Transactions:

During the course of normal operations the County makes numerous transactions between funds. The most significant include operating transfers and reimbursements.

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.

P. Total Columns on General Purpose Financial Statements:

Total Columns on the general purpose financial statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types and the expendable trust fund (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. 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).
6. The County reports six Debt Service Funds for budgetary basis of reporting but only three Debt Service Funds are reported for GAAP purposes. The reconciled difference is reflected in the following tables as allocation of revenue to pay debt.
7. Unrecorded cash and unrecorded interest are reported on the balance sheet (GAAP basis), but not on the budgetary basis. The reconciled difference is reflected in the following tables as unrecorded cash.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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
Governmental Fund Types and Expendable Trust Fund

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	\$919,988	\$227,028	(\$56,916)	(\$2,546,111)	\$149
Net Adjustment for Revenue Accruals	(515,280)	(1,168,616)	14,415	(42,775)	0
Net Adjustment for Expenditure Accruals	866,908	269,232	0	(126,080)	0
Prepaid Items	101,206	1,910	0	0	0
Materials and Supplies Inventory	37,873	209,067	0	0	0
Note Proceeds	0	0	3,100,000	1,900,000	0
Bond Proceeds	0	0	4,405,000	0	0
Unrecorded Cash	(87,090)	(30,712)	(200)	(6,776)	0
Cash in Segregated Accounts	104,921	9,331	0	0	0
Allocation of Revenue to pay Debt	0	0	430,000	0	0
Debt Principal Retirement	(550,000)	(33,276)	(3,677,000)	(1,900,000)	0
Interest and Fiscal Charges	(22,816)	0	(632,057)	3,093	0
Issuance Costs	0	0	(119,370)	0	0
Payment to Refunded Bond Escrow Agent	0	0	(4,262,840)	0	0
Transfers	(750,000)	0	975,267	0	0
Advances	(4,000)	4,000	0	0	0
Encumbrances	<u>(1,943,249)</u>	<u>(2,613,592)</u>	<u>0</u>	<u>(122,643)</u>	<u>0</u>
Budget Basis	<u>(\$1,841,539)</u>	<u>(\$3,125,628)</u>	<u>\$176,299</u>	<u>(\$2,841,292)</u>	<u>(\$149)</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Net Income/Excess of Revenues and Operating Transfers In
Over Expenses and Operating Transfers Out
Proprietary Fund Type and Discretely Presented Component Unit

	Enterprise	Component Unit
GAAP Basis	\$679,842	\$90,690
Net Adjustment for Revenue Accruals	91,487	0
Net Adjustment for Expenditure Accruals	(88,726)	0
Materials and Supplies Inventory	174,792	0
Prepaid Items	260	0
Contributed Capital-Customers	41,030	0
Unrecorded Cash	(14,065)	0
Cash in Segregated Accounts	93,117	0
Allocation of Revenue to pay Debt	(430,000)	0
Debt Principal Retirement	(176,859)	0
Interest and Fiscal Charges	702,989	0
Depreciation	1,019,972	0
Loss on Disposal of Fixed Assets	2,811	0
Transfers	(975,267)	0
Capital Outlay	(471,392)	0
Encumbrances	(279,833)	0
Excess of Net Profit for Non Budgeted Component Unit	0	(90,690)
Budget Basis	<u>\$370,158</u>	<u>\$0</u>

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Fund Deficits:

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Deficit Fund Balance	Deficit Retained Earnings
<u>Special Revenue Funds:</u>		
Litter	\$3,993	
Youth Services Subsidy	4,960	
<u>Capital Projects Fund:</u>		
Satellite Building	514,232	
<u>Enterprise Fund:</u>		
Sanitary Sewer District 3B		\$94,703

The deficits in the special revenue funds are largely the result of the recognition of liabilities in accordance with generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit in the capital projects fund arose from the requirement to report bond anticipation note liabilities in the fund which received the note proceeds. The deficit will be alleviated when the bonds are issued or when the notes are paid.

The enterprise fund retained earnings deficit resulted from the application of generally accepted accounting principles. The County will review the operations to determine if steps need to be taken to insure that the funds are self-sustaining.

B. Legal Compliance:

The following accounts had expenditures plus encumbrances in excess of appropriations contrary to section 5705.41, Revised Code:

	Excess
<u>General Fund</u>	
Health	
Contractual Services	\$30
<u>Special Revenue Funds:</u>	
<u>Commissary Fund</u>	
Public Safety	
Materials and Supplies	66,331
<u>Certificate of Title Administration</u>	
General Government-Judicial	
Other Expenditures	200

The County will more closely monitor budgetary procedures pertaining to violations of this nature in the future.

The following funds had appropriations in excess of estimated resources contrary to Section 5705.39, Revised Code:

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

<u>Debt Service Fund:</u>	<u>Excess</u>
County Jail Bond Retirement	\$18
<u>Enterprise Fund:</u>	
Sanitary Sewer District 3A	74

The County will monitor estimated revenue levels in the future to ensure that appropriations are not in excess of the amount available.

NOTE 5 - DEPOSITS AND INVESTMENTS

(A) Primary Government

Moneys held by the County are classified by State Statute into two categories. Active monies means an amount of public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys 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.

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 moneys deposited with the institution.

Moneys held by the County which are not considered active are classified as inactive. Legislation permits inactive monies to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation 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 agency securities shall be direct issuances 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 daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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 institution 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. 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 qualified trustee 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 \$34,614 in undeposited cash on hand which is included on the Balance Sheet of the County as part of "Cash and Cash Equivalents".

Deposits At year-end, the carrying amount of the County's deposits was \$19,542,830, and the bank balance was \$20,244,646. Of the bank balance, \$1,416,549 was covered by federal depository insurance and \$18,828,097 was collateralized by securities 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.

Investments

GASB Statement No. 3 entitled "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County investments to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by 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. STAR Ohio, an investment fund operated by the Ohio State Treasurer, is unclassified

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

since it is not evidenced by securities that exist in physical or book entry form.

	Category 2	Unclassified	Fair Value
STAR Ohio	\$0	\$5,971,024	\$5,971,024
U.S. Treasury Notes	3,370,661	0	3,370,661
Total	\$3,370,661	\$5,971,024	\$9,341,685

The treasury notes have maturities ranging from January 2000 to June 2001.

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 entitled "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting"

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$25,247,892	\$3,671,237
Undeposited Cash	(34,614)	0
Investments:		
Certificates of Deposits with a maturity of more than 90 days	300,576	(300,576)
STAR Ohio	(5,971,024)	5,971,024
GASB Statement 3	\$19,542,830	\$9,341,685

(B) Component Unit

At year end, the carrying amount of Belco's deposits was \$605,785, and the bank balance was \$612,490. Of the bank balance \$160,815 was covered by federal depository insurance, and \$451,675 was uninsured and uncollateralized. Belco Crafts, Inc. holds a certificate of deposit totaling \$183,859 which is included in the deposits with financial institutions. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

property (other than public utility property) is for 1999 taxes.

1999 taxes collected on real property (other than public utility) are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 1999 real property taxes are intended to finance 2000. All property is required to be revalued every six years. The last revaluation was completed in 1994. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, state statute permits later payment dates to be established. Tax year 2000 collections will reflect an increase due to voter approval of an additional 2.5 mill levy for the mentally retarded/developmentally disabled. This increase is reflected in the property taxes receivable in the Mental Retardation Special Revenue Fund.

1999 taxes collected on tangible personal property (other than public utility) are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. 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.

1999 public utility real and tangible personal property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes. Public utility tangible personal property currently is at varying percentages of true value; public utility real property taxes is assessed at 35 percent of true value.

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. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 1999. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 1999, was 13.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$568,328,790
Public Utility Personal Property	120,635,400
Tangible Personal Property	79,367,420
Total Assessed Value	<u>\$768,331,610</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 7 - PERMISSIVE SALES AND USE TAX

On April 10, 1985, the County Commissioners adopted a resolution which imposed a one half of one percent permissive sales tax as set forth in Section 5739.021 of the Ohio Revised Code. The tax became effective May 1, 1985, and expired on December 31, 1990.

The revenues generated from this sales tax were used for the purpose of providing additional revenue for the County and paying the costs of administration of the levy. The County Commissioners renewed this one half of one percent permissive sales tax on June 18, 1990.

On October 10, 1990, the County Commissioners imposed a one half of one percent increase in the permissive sales tax (Piggy Back Tax) in Belmont County. Then on November 8, 1994, the residents of Belmont County passed a one half of one percent increase in the permissive sales tax to fund a 911 emergency telephone system for the County, increasing the current rate to one and one half percent upon every retail sale made in Belmont County, except sales of motor vehicles, titled watercraft and outboard motors.

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. Proceeds of the tax are credited to the General Fund and beginning in 1995 the additional tax was credited to the E-911 special revenue fund. Sales tax that is measurable and available as of December 31 is accrued as revenue. Sales and use tax revenue for 1999 amounted to \$10,292,926.

NOTE 8 - RECEIVABLES

(A) Primary Government

Receivables at December 31, 1999, consisted of taxes, interest, special assessments, loans, accounts (which include billed and unbilled charged services), and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered collectible in full, with the exception of those pertaining to child support and alimony collections. Child support and alimony delinquencies amount to \$14,455,867. Due to the age of many of these accounts, \$12,142,928 is considered uncollectible, leaving a receivable of \$2,312,939. Most other delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<u>General Fund:</u>	
Local Government	\$118,830
Election Costs	49,087
Indigent Fee Reimbursement	18,669
House Prisoners	12,515

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Federal Emergency Management Agency	\$8,638
State Tuberculosis Control Reimbursement	2,063
House Bill 408	1,690
Total General Fund	<u>211,492</u>
<u>Special Revenue Funds:</u>	
Public Assistance Quarterly Advance	506,091
Title IV-E/IV-E Waiver	198,911
MR/DD Operating Subsidy	187,875
MR/DD Title XIX	166,529
Small Cities CDBG	136,489
Supported Living	120,161
Job Training Partnership Grant	115,380
Gasoline Tax	113,063
PASSS	112,743
Motor Vehicle License Tax	108,697
Title XX	107,861
State Child Welfare Subsidy	87,584
Highway Planning and Construction Grant	78,829
Delinquent Real Estate Tax Assessment Collection	43,786
MR/DD Targeted Case Management	28,120
MR/DD Case Management	25,364
Litter Control and Recycling	22,640
CSEA Quarterly Advance	22,339
Community Based Corrections	16,974
Drug Court Discretionary	15,000
Court Probation Officer	14,656
Title IV-B	10,180
Real Estate Assessment	8,757
Domestic Violence	8,582
Adoption Maintenance	7,200
Care and Custody	6,637
Prosecutor Victim Assistance	5,774
MR/DD Food Subsidy	4,497
OBRA	3,600

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Issue II	\$2,655
Concentrated Conduct Adjustment Program	2,406
Non Recurring Adoption	315
Total Special Revenue Funds	2,289,695
<u>Capital Projects Funds:</u>	
Issue II	54,869
Total Capital Projects Funds	54,869
<u>Proprietary Funds:</u>	
Resident Fees	191,051
Total Proprietary Funds	191,051
<u>Agency Funds:</u>	
Library Local Government Support	652,888
Local Government	589,108
Gasoline Tax	65,437
Motor Vehicle License Tax	40,172
Total Agency Funds	1,347,605
Grand Total	\$4,094,712

(B) Component Unit

Belco Crafts, Inc. uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 1999; therefore, no allowance for doubtful accounts has been recorded.

NOTE 9 - FIXED ASSETS

A summary of the enterprise funds' and Belco's fixed assets at December 31, 1999, follows:

	County Enterprise Funds	Belco
Land	\$117,251	\$0
Buildings	16,853,126	0
Improvements Other Than Buildings	59,033	0
Furniture, Fixtures, Machinery and Equipment	751,276	155,135
Vehicles	360,506	229,725
Lines	21,835,762	0
Total	39,976,954	384,860
Less: Accumulated Depreciation	(13,367,185)	(272,836)
Net Fixed Assets	\$26,609,769	\$112,024

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

A summary of the changes in general fixed assets during 1999 follows:

	Balance January 1, 1999	Additions	Reductions	Balance December 31, 1999
Land	\$483,096	\$281,578	\$0	\$764,674
Buildings	22,652,331	2,206,010	18,500	24,839,841
Improvements Other Than Buildings	506,689	0	0	506,689
Furniture, Fixtures, Machinery and Equipment	4,595,714	6,473,820	434,713	10,634,821
Vehicles	3,301,990	654,205	94,689	3,861,506
Construction in Progress	926,992	0	926,992	0
Total	\$32,466,812	\$9,615,613	\$1,474,894	\$40,607,531

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disasters. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk.

CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty and crime insurance coverage for its members. CORSA was established May 12, 1987, and has grown to forty-nine members.

Under the CORSA program for general liability, auto liability, error and omission for public officials, and law enforcement liability, the County has \$1,000,000 of total liability coverage for each occurrence and \$1,000,000 aggregate, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$70,956,334 on buildings and contents which includes data processing equipment and flood and earthquake damages in the amount of \$1,000,000. Boiler and machinery is covered in the amount of \$100,000,000 for extended comprehensive. Employee dishonesty, money orders and counterfeit, and depositor's forgery are covered in the amount of \$1,000,000 for each and every loss. Money and securities inside and outside of the premises are covered in the amount of \$1,000,000 for each and every loss and \$1,000,000 aggregate.

In addition, the County maintains other property insurance which includes the following: \$1,000,000 for extra expenses, \$800,000 for contractor's equipment and miscellaneous equipment, \$1,000,000 for valuable papers and records, actual cash value less \$2,500 deductible for automobile physical damage and \$500,000 for inland marine insurance.

Beginning in May 1992, medical professional liability was added in the amounts of \$1,000,000 each occurrence and \$1,000,000 aggregate. With the exception of workers' compensation, all insurance is held with CORSA. The County pays all elected official bonds by statute. Settlements have not exceeded coverages in any of the last three years. There has not been a significant reduction in coverage from the prior year.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The County participates in the workers' compensation program provided by the state of Ohio. For 1999, the County participated in the County Commissioners Association of Ohio Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool (See Note 21). The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. A savings of 75 percent was realized on the annual premium costs. Participation in the Plan is limited to Counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System:

All Belmont County full-time employees, other than teachers with the Board of Mentally Retarded/Developmentally Disabled 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.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The County's contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,613,827, \$1,499,984, and \$1,166,624, respectively. The full amount has been contributed for 1998 and 1997. Seventy-three percent has been contributed for 1999 with the remainder being reported as a fund liability and within the general long-term obligations account group.

B. State Teachers Retirement System (STRS):

Certified teachers employed by the school for the Board of Mental Retardation and Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS), a cost sharing multiple-employer public employee's retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on 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.

For the fiscal year ended June 30, 1999, plan members contributed 9.3 percent of their annual covered salary and the County contributed 14 percent; 6 percent was the portion used to fund pension obligations. For the fiscal year ended June 30, 1998, 10.5 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$22,470, \$36,699, and \$49,019, respectively. The full amount has been contributed for 1998 and 1997. Ninety-one percent has been contributed for 1999 with the remainder being reported as a fund liability.

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose social security or the appropriate state system. As of December 31, 1999, none have elected social security. The County's liability is 6.2 percent of wages paid.

NOTE 12 - POST-EMPLOYMENT BENEFITS - PERS and STRS

A. Public Employees Retirement System (PERS):

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipient of such retirees. 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. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits were funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets

available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$724,928.

B. State Teachers Retirement System (STRS):

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

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. Through June 30, 1999, the board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund, an increase from 3.5 percent for the fiscal year ended June 30, 1998. For Belmont County this amount equaled \$29,961 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. For the fiscal year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

NOTE 13 - OTHER EMPLOYER BENEFITS

A. 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 acquired at least one year of service with the County. Accumulated, unused sick leave and compensatory time is paid to a terminated employee at varying rates depending on length of service and department policy. As of December 31, 1999, the liability for compensated absences was \$1,850,356 for the entire County.

B. Medical and Life Insurance

The County contracts annually with The Health Plan, Incorporated, Health Assurance HMO, and Health Assurance PPO for employee health insurance. The County and most employees share in the cost of the monthly premiums paid to each carrier. The County also pays the premiums for employee life insurance which is contracted through Medical Life Insurance. The Board of Mental Retardation and Developmental Disabilities employees are provided life insurance through J.W. Didion.

NOTE 14 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copying equipment, office equipment, and postage machines. During 1999, the County entered into ten additional capital leases. Each lease meets the criteria of a

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$570,450, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. Enterprise fund capitalized leased assets are reflected net of accumulated depreciation in the amount of \$28,263 in the Park Health Center Fund. Principal payments towards all capital leases during 1999 totalled \$149,651 for governmental funds and \$5,908 for proprietary funds.

Future minimum lease payments through 2004 are as follows:

Year	General Long-Term Obligations	Enterprise Fund
2000	\$139,862	\$7,044
2001	122,775	6,492
2002	57,649	6,493
2003	34,062	3,788
2004	12,985	0
Total	367,333	23,817
Less: Amount Representing Interest	(39,848)	(3,106)
Present Value of Net Minimum Lease Payments	<u>\$327,485</u>	<u>\$20,711</u>

NOTE 15 - LONG-TERM DEBT

Changes in the County's general long-term obligations during 1999 consist of the following:

General Long-Term Obligations:

	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
County Building 1993 2.75% General Obligation Bonds	\$1,060,000	\$0	\$115,000	\$945,000
County Jail 1993 2.75% General Obligation Bonds	1,725,000	0	85,000	1,640,000
County Jail 1996 4.00-5.85% General Obligation Bonds	2,560,000	0	90,000	2,470,000
Computer Improvement 1998 4.30% General Obligation Bonds				
Northern Court	91,422	0	17,391	74,031
Eastern Court	68,518	0	16,802	51,716
Total General Obligation Bonds Payable	<u>5,504,940</u>	<u>0</u>	<u>324,193</u>	<u>5,180,747</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
Pension Obligation	493,652	535,127	493,652	535,127
Compensated Absences	1,481,551	1,102,250	1,065,257	1,518,544
Capital Leases	192,063	285,073	149,651	327,485
Total General Long-Term Obligations	7,672,206	1,922,450	2,032,753	7,561,903
Enterprise Fund Obligations:				
Park Health Center 1992 4.10%-7.30% General Obligation Bonds	3,810,000	0	3,810,000	0
Park Health Center Refunding 1999 3.15%-4.80% General Obligation Bonds	0	4,405,000	160,000	4,245,000
Sanitary Sewer 2 and 3B 1993 2.75% General Obligation Bonds	580,000	0	65,000	515,000
Waterworks 3 1993 2.75% General Obligation Bonds	1,525,000	0	110,000	1,415,000
Total Enterprise General Obligation Bonds Payable	5,915,000	4,405,000	4,145,000	6,175,000
Sanitary Sewer 1 1964 3.25-4.25% Mortgage Revenue Bonds	173,000	0	30,000	143,000
Waterworks 3 EXT. 1968 5.75% Mortgage Revenue Bonds	475,000	0	20,000	455,000
Waterworks 3 1964 4.25% Mortgage Revenue Bonds	245,000	0	12,000	233,000
Waterworks 3 Phase I 1992 6.125% Mortgage Revenue Bonds	1,925,000	0	18,000	1,907,000
Waterworks 3 Phase II 1997 4.875% Mortgage Revenue Bonds	5,453,000	0	49,000	5,404,000
Total Mortgage Revenue Bonds Payable	8,271,000	0	129,000	8,142,000
Waterworks 3 1989 8.25% OWDA Loan	48,544	0	1,859	46,685
Capital Leases	26,619	0	5,908	20,711

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
Total Enterprise Fund Long-Term Obligations	14,261,163	4,405,000	4,281,767	14,384,396
Total All Long-Term Obligations	<u>\$21,933,369</u>	<u>\$6,327,450</u>	<u>\$6,314,520</u>	<u>\$21,946,299</u>

The County has \$11,355,747 in general obligation bonds outstanding as of December 31, 1999. The \$945,000 County building bonds, issued for the purpose of constructing the Department of Human Services building, will be paid from rental income from the Department of Human Services. General fund revenues will assist in the repayment if rental income is insufficient. The \$125,747 computer improvement bonds, issued for the purpose of purchasing computer hardware and software for Belmont County Eastern Court and Belmont County Northern Court, will be paid from fines and fees collected by the courts. General fund revenues will assist in the repayment if fines and fees revenue is insufficient. The \$4,245,000 of Park Health Center Improvement general obligation bonds will be repaid from operating revenues from the Park Health Center Fund. The \$4,110,000 County Jail bonds, issued for the purpose of constructing the new County jail will be paid from the County's sales and use tax. The \$1,930,000 in general obligation bonds issued for water and sanitary sewer improvements will be repaid from water and sewer revenues.

On April 28, 1999, the County issued \$4,405,000 in general obligation bonds with an average interest rate of 4.2 percent. These bonds were used to advance refund \$3,810,000 in general obligation Park Health Center 1992 bonds. The agreement provides that the County deposit \$4,262,840 (the net proceeds after underwriting fees, insurance and other issuance costs) from the refunding bond proceeds into an irrevocable trust with the bank for the future debt service payments on the 1992 Series general obligation bonds. Also, \$22,790 was used for a debt service interest payment. The funds deposited with the escrow agent were used to purchase noncallable direct obligations of the United States. The funds deposited, together with interest thereon, are sufficient to pay annual bond principal and semiannual interest payments, thus providing an insubstance defeasance.

The advance refunding resulted in a difference between the acquisition price and the net carrying amount of the debt of \$452,840. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2017 using the straight line method. The County completed the advance refunding to reduce its total debt service payments over the next 19 years by \$567,081 and to obtain an economic gain (the difference between the present value of the old and new debt service payments) of \$396,110.

General obligation bonds payable in the enterprise funds is made up of the following components:

	Water	Sewer	Park Health Center	Total
Outstanding Balance of General Obligation Bonds	\$1,415,000	\$515,000	\$4,245,000	\$6,175,000
Unamortized Accounting Gain	0	0	(436,951)	(436,951)
Net Bonds Payable	<u>\$1,415,000</u>	<u>\$515,000</u>	<u>\$3,808,049</u>	<u>\$5,738,049</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Annual debt service requirements to maturity for general obligation bonds, including interest of \$4,886,975, are as follows:

Year Ending December 31	General Long-Term Obligations Account Group	Enterprise Funds	Total
2000	\$599,471	\$619,461	\$1,218,932
2001	596,854	616,649	1,213,503
2002	595,156	617,767	1,212,923
2003	570,946	622,907	1,193,853
2004	558,197	616,857	1,175,054
2005-09	2,305,011	2,841,319	5,146,330
2010-14	1,825,976	1,745,404	3,571,380
2015-19	457,147	1,053,600	1,510,747
Total	<u>\$7,508,758</u>	<u>\$8,733,964</u>	<u>\$16,242,722</u>

The waterworks system revenue bonds will be paid from revenues derived by the County from the operation of the water system. The sanitary sewer system revenue bonds will be paid from revenues derived by the County from the operation of the sewer system. Mortgage revenue bonds debt service requirements to maturity, including \$9,443,297 of interest, are as follows:

Year Ending December 31	Sanitary Sewer I	Water Works 3	Water Works 3 Ext	Water Works 3 Phase I	Water Works 3 Phase II	Total
2000	\$36,419	\$9,902	\$25,874	\$135,804	\$315,445	\$523,444
2001	36,080	9,902	25,874	135,640	314,910	522,406
2002	37,657	9,902	25,874	135,415	315,278	524,126
2003	36,169	9,902	25,874	136,129	315,499	523,573
2004	10,212	242,902	25,874	135,720	314,574	729,282
2005-09	0	0	558,496	680,468	1,575,313	2,814,277
2010-14	0	0	0	679,876	1,574,252	2,254,128
2015-19	0	0	0	679,193	1,575,305	2,254,498
2020-24	0	0	0	679,931	1,576,159	2,256,090
2025-29	0	0	0	679,308	1,575,990	2,255,298
2030-34	0	0	0	408,325	1,574,635	1,982,960
2035-39	0	0	0	0	945,215	945,215
Total	<u>\$156,537</u>	<u>\$282,510</u>	<u>\$687,866</u>	<u>\$4,485,809</u>	<u>\$11,972,575</u>	<u>\$17,585,297</u>

The Enterprise Funds' related bond indentures have certain restrictive covenants and principally require that bond reserve funds be maintained and charges for fees to customers be in sufficient amounts, as defined, to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties in good condition.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The OWDA loan debt service requirements to maturity, including \$32,527 of interest, is as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2000	\$5,868
2001	5,867
2002	5,867
2003	5,866
2004	5,868
2005-2009	29,340
2010-2014	20,536
Total	<u>\$79,212</u>

The OWDA loan is reported in the Water Works 3 Enterprise Fund, and will be paid from charges for services revenue in the enterprise fund.

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

The effects of the debt limitations described above at December 31, 1999 are a margin on unvoted debt of \$6,679,721, and an overall debt margin of \$15,704,698.

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Belmont County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 1999, there is \$31,326,286 in industrial revenue bond issues that have not been completely repaid of which \$26,198,000 remain outstanding.

Effective October 15, 1993, the County entered into an Escrow Trust Agreement with Belmont National Bank. The agreement provides that the County deposit \$4,252,876 from bond proceeds into an irrevocable trust with the bank for the payment to final maturity of outstanding bonds. The funds were used to purchase noncallable direct obligations of the United States of America. The funds deposited, together with interest thereon, are sufficient to pay annual bond principal and semiannual interest payments, thus providing an insubstance defeasance. As of December 31, 1999, \$1,755,000 of bonds remained outstanding. The debt had been issued for the county human services building, and water and sewer improvements and it is no longer presented as a liability of the general purpose financial statements.

NOTE 16 - NOTES PAYABLE

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

		Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
<u>General Fund:</u>					
Reclamation Landfill	4.16%	\$550,000	\$0	\$550,000	\$0
Total General		550,000	0	550,000	0
<u>Special Revenue Funds:</u>					
Clerk of Courts Computer	7.10%	34,202	0	30,605	3,597
Total Special Revenue		34,202	0	30,605	3,597
<u>Capital Projects Funds:</u>					
Satellite Building	3.52%	1,900,000	0	1,900,000	0
Satellite Building	4.21%	0	1,900,000	0	1,900,000
Total Capital Projects		1,900,000	1,900,000	1,900,000	1,900,000
<u>Enterprise Funds:</u>					
Park Health Center	4.06%	50,000	0	50,000	0
Sanitary Sewer System	3.51%	3,400,000	0	3,400,000	0
Sanitary Sewer System	4.21%	0	3,100,000	0	3,100,000
Total Enterprise		3,450,000	3,100,000	3,450,000	3,100,000
Total		\$5,934,202	\$5,000,000	\$5,930,605	\$5,003,597

All of the notes, with the exception of the court computer notes, are bond anticipation notes and are backed by the full faith and credit of Belmont County and have maturity dates of one year or less. Those notes pertaining to enterprise funds will be paid from revenues derived by the County from the operation of the nursing facility and the sewer system.

The installment notes issued for court computers will be paid through the Court Computer Fund with fine and forfeiture monies. The court computer notes debt service requirements outstanding including interest, is \$3,624 at December 31, 1999.

NOTE 17 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999, consist of the following individual interfund receivables and payables:

	Receivable	Payable
<u>General Fund</u>	\$32,134	\$0
<u>Special Revenue Funds:</u>		
Litter Control and Recycling	0	25,449
Care and Custody	1,315	0

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Receivable	Payable
Concentrated Conduct Adjustment	\$10,375	\$0
Court Computer	5,000	0
Court Probation	0	5,000
Drug Court	0	10,375
Halfway House	0	4,000
Youth Services Subsidy	0	4,000
Total Special Revenue Funds	16,690	48,824
Proprietary Funds:		
Sanitary Sewer District 3A	0	36,000
Water Works District 2	58,000	0
Sanitary Sewer District 2B	0	22,000
Total Proprietary Funds	58,000	58,000
Total All Funds	\$106,824	\$106,824

Due from other funds and due to other funds at December 31, 1999, consist of the following individual balances:

	Due From	Due To
General Fund	\$1,615,364	\$4,413
Special Revenue Funds:		
Child Support Enforcement Agency	55,190	220,768
Children Services	525,064	334,636
Court Computer	15,353	951
Court Special Projects	7,393	0
911 Emergency	0	10,837
Dog and Kennel	205	0
DRETAC	1,805	0
In Home Care Levy	1,394,349	0
Indigent Drivers Alcohol Treatment	877	0
Job Training Partnership Act	0	10,119
Mental Health	857,057	0
Mental Retardation	4,935,721	1,161
Motor Vehicle and Gasoline Tax	6,604	0
Public Assistance	513,089	101,165

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Due From	Due To
Real Estate Assessment	\$946	\$0
Total Special Revenue Funds	8,313,653	679,637
<u>Proprietary Funds:</u>		
Water Works District 1	0	3,443
Water Works District 3	7,889	0
Total Proprietary Funds	7,889	3,443
<u>Agency Funds:</u>		
Alimony and Child Support	0	46,259
County Court	0	77,098
50% Township	48	0
Belmont Harrison Juvenile District	510	0
Law Library	14,142	0
Sheriff	3,969	0
Undivided General Tax	0	7,832,466
Undivided Personal Tax	0	1,277,618
Undivided Tax	0	34,641
Total Agency Funds	18,669	9,268,082
Total All Funds	\$9,955,575	\$9,955,575

NOTE 18 - JOINT VENTURE

Belmont-Harrison Juvenile District (District):

The Belmont-Harrison Juvenile District is jointly operated by Belmont and Harrison Counties for the purpose of providing a safe, humane and productive environment for the youth in its care. Based upon the needs of each court-placed youth, referrals are made for appropriate delivery of medical, psychological and substance abuse services. The District is committed to the goal of rehabilitative services. The joint board of commissioners whose membership consists of the three commissioners from each participating county is responsible for providing funds to support the District and appoints the Board of Trustees upon recommendation and approval of the juvenile judge of that county of which that person is a resident. The board of trustees, consisting of four members from the Belmont County area and three from the Harrison County area, oversee and set rules and regulations for District Programs and appoints the Director of the District. Belmont County, being the largest county, is the fiscal agent for the District. The Board exercises total control of the budgeting, appropriation, contracting and management.

Each county's contribution is based on its prior year's usage of services and is made from the General Fund. Belmont County's payment for services provided the County from the District amounted to \$362,725 or 28% of the District's total

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

revenues during 1999. Continued existence of the Joint District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The Joint District is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the District is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Belmont-Harrison Juvenile District, St. Clairsville, Ohio.

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS

(A) Belmont, Harrison, and Monroe Counties Cluster

Belmont, Harrison, and Monroe Counties Cluster provides services to multi-need youth in Belmont, Harrison, and Monroe Counties. Members of the Cluster include the Belmont, Harrison, Monroe Counties Alcohol, Drug Addiction, and Mental Health Services Board, the Children Services Board, the Belmont, Harrison, Monroe Drug and Alcohol Councils, student services, Belmont-Harrison Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and mental retardation and developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. The Cluster is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Cluster. In 1999, the County contributed \$218,630 to the Cluster.

(B) Bel-O-Mar Regional Council

Bel-O-Mar Regional Council is operated as a non-profit organization formed to provide planning and administrative services to all local governments in a four county region comprised of Belmont County and three counties in West Virginia. The governing board is comprised of 58 officials from the four county service area of which four are appointed by Belmont County. The Council is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Council. The County contributed \$88,912 to the Council during 1999.

(C) Mental Health Recovery Board (Board):

The Board is responsible for delivery of comprehensive mental health and substance abuse services in Belmont, Harrison and Monroe counties. The Board provides no direct services but contracts for their delivery. The Board's function is to assess needs, and to plan, monitor, fund and evaluate the services. The Board is managed by eighteen members, six appointed by commissioners of Belmont County, two each by commissioners of Harrison and Monroe counties and are proportionate to population, four by Ohio Department of Drug and Alcohol and four by the State Department of Mental Health. Each participating county's influence is limited to the number of members each appoints to the board. The Board exercises total control of the budgeting, appropriation, contracting and management.

Contributions of \$893,182 were provided to the Board by Belmont County during 1999. This represents approximately 17 percent of the Board's revenue. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the Board is presented as an agency fund. Continued existence of the Board is not dependent on the County's continued participation, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Board.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

(D) Southeast Ohio Juvenile Rehabilitation District (SOJRD):

The Southeast Ohio Juvenile Rehabilitation District is a jointly governed organization among Belmont, Harrison, Guernsey, Monroe, Jefferson, and Noble counties. SOJRD was formed to operate a regional juvenile rehabilitation facility for the use of member counties, and to house and treat adjudicated non-violent felony offenders. The facility is operated and managed by SOJRD. The participating entities created a Judicial Rehabilitation Board the members of which are made-up of the juvenile judges of each participating county who determine the policy.

A Board of Trustees has been created whose members are appointed by the Judicial Rehabilitation Board of which Belmont and Jefferson counties have three appointees, Guernsey county has two appointees, and Harrison, Monroe and Noble counties each have one appointee. The facility is located on property now owned by Belmont County. Policies, procedures and the operating budget are approved by the Judicial Rehabilitation Board. The Board is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Board. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the Board is presented as an agency fund.

(E) Area Office on Aging:

The Area Office on Aging is a regional council of governments that assists nine counties, including Belmont County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgetary, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. A local not-for-profit corporation (The Belmont County Committee on Aging, Inc.) receives revenue from a one-half mill tax levy. These revenues and related expenditures are reported in the In Home Care Levy fund of the County's financial statements. The continued existence of the Council is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt.

(F) Ohio Mid-Eastern Governments Association (OMEGA):

OMEGA is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and the cities within each county. City membership is voluntary. The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. During 1999, OMEGA received \$5,135 from Belmont County. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for OMEGA. OMEGA has no outstanding debt.

(G) Mid Eastern Ohio Regional Council of Governments (MEORC):

The Mid Eastern Ohio Regional Council of Governments is a regional council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

possible services to persons with mental retardation and disability in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county MR/DD board and MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties.

(H) Jefferson-Belmont Joint Solid Waste Authority:

The Jefferson-Belmont Joint Solid Waste Authority is a jointly governed organization between Jefferson and Belmont counties. The Authority, formed to provide solid waste services to the two participating counties, is governed by a fourteen member board of directors of which one commissioner from Belmont County is a member. The Authority is not dependent on Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Authority. The County does not make any monetary contributions to the Authority.

(I) South Eastern Narcotics Team (SENT):

SENT is a multijurisdictional drug task force with the primary goal of combating major narcotic traffickers in Belmont, Carroll, Guernsey, Harrison, Monroe, and Tuscarawas Counties. It is jointly governed among the participating counties and cities. A grant is received from the State of Ohio of which the participating entities must match 25 percent. Of the 32 members, the County appoints two. Each member's control over the operation of SENT is limited to its representation of the Board. In 1999, the County did not contribute to SENT.

(J) Belmont County Family and Children First Council:

The Belmont County Family and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Board of Alcohol, Drug Addiction, and Mental Health Services, Director of the Belmont County Community Mental Health Services Board, Health Commissioner of the Belmont County Health Department, Health Commissioner of the City of Martins Ferry Health Department, Health Commissioner of the City of Bellaire Health Department, Director of the Belmont County Human Services, Director of the Children Services Department, Superintendent of the Belmont County Mental Retardation and Development Disabilities, the Belmont County Juvenile Court Judge, Superintendent of St. Clairsville City Schools, Superintendent of Bridgeport Exempted Village Schools, Mayor of the City of Martins Ferry, two representatives of the City of St. Clairsville, Chair of the Belmont County Commissioners, State Department of Youth Services Regional representative, representative from the County Head Start Agencies, a representative of the County's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986", and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 1999, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 20 - RELATED ORGANIZATIONS

(A) Belmont Metropolitan Housing Authority

The Belmont Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority.

(B) Belmont Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. During 1999, the Park District received \$21,643 from Belmont County.

NOTE 21 - PUBLIC ENTITY POOLS

(A) County Risk Sharing Authority (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among forty-nine 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 coverages provided by CORSA. These coverages include 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 at any time. Each member County's control over the b37

udgeting 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 does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 1999 was \$288,751.

(B) County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT

The government maintains nine enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services, and nursing home care. The component unit, Belco Crafts, Inc., provides various services for the mentally retarded/developmentally disabled. Financial information as of and for the year ended December 31, 1999, is as follows:

	Sanitary Sewer District 1	Water Works District 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
Operating Revenues	\$263,188	\$315,319	\$958,631	\$39,021
Depreciation Expense	36,890	2,846	181,821	4,546
Operating Income (Loss)	(13,281)	113,461	410,156	11,649
Net Non-Operating Revenues (Expenses)	70,269	0	(143,185)	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(1,137)	0
Net Income (Loss)	56,988	113,461	265,834	11,649
Current Capital Contributions	300	1,025	2,650	0
Additions to Property Plant and Equipment	3,094	0	229,410	165
Net Working Capital	953,440	406,647	(3,026,551)	76,980
Total Assets	1,485,921	502,120	5,886,528	196,722
Bonds and Other Long-Term Liabilities Payable from Revenue	0	0	393,390	0
Total Equity	1,307,147	473,317	2,279,561	173,046
Encumbrances Outstanding at December 31, 1999	\$0	\$130,000	\$850	\$0

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT (Continued)

	Water Works District 2	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works District 3
Operating Revenues	\$800,382	\$27,823	\$22,523	\$2,527,752
Depreciation Expense	66,316	7,095	9,740	573,186
Operating Income (Loss)	(242,199)	(13,056)	(803)	640,792
Net Non-Operating Revenues (Expenses)	14,220	0	(2,998)	(357,207)
Operating Transfers In	0	0	1,137	0
Operating Transfers Out	0	0	0	0
Net Income (Loss)	(227,979)	(13,056)	(2,664)	283,585
Current Capital Contributions	8,158	0	0	28,897
Additions to Property Plant and Equipment	69,845	124	0	182,836
Net Working Capital	1,286,382	17,648	5,792	3,174,116
Total Assets	1,718,373	203,209	229,436	20,281,024
Bonds and Other Long-Term Liabilities Payable from Revenue	0	0	56,610	8,686,347
Total Equity	1,624,917	158,279	163,734	10,562,294
Encumbrances Outstanding at December 31, 1999	\$2,767	\$140	\$0	\$59,241

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Park Health Center	Total Primary Government	Component Unit	Total Reporting Entity
\$4,014,427	\$8,969,066	\$2,403,447	\$11,372,513
137,532	1,019,972	51,420	1,071,392
330,227	1,236,946	60,365	1,297,311
(138,203)	(557,104)	30,325	(526,779)
0	1,137	0	1,137
0	(1,137)	0	(1,137)
192,024	679,842	90,690	770,532
0	41,030	0	41,030
32,055	517,529	25,946	543,475
560,413	3,454,867	836,172	4,291,039
4,918,161	35,421,494	1,149,867	36,571,361
3,698,049	12,834,396	0	12,834,396
697,192	17,439,487	948,196	18,387,683
\$86,835	\$279,833	\$0	\$279,833

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 23 - FOOD STAMPS

The County's Department of Human Services (Welfare) distributes, through a contracting issuance center, federal food stamps to entitled recipients within Belmont County. The receipt and issuance of the stamps have the characteristics of a federal grant. However, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution \$239,958 of federal food stamps at December 31, 1999.

NOTE 24 - CONTINGENT LIABILITIES

(A) Primary Government

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

(B) Component Unit

Currently, no potential liability is expected to be incurred by Belco Crafts, Inc.

NOTE 25 - RELATED PARTY TRANSACTIONS

During 1999, Belmont County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Belco Crafts, Inc. Belco Crafts, Inc., a discretely presented component unit of Belmont County, reported \$322,438 for such contributions. Belco Crafts, Inc., recorded operating revenues and operating expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Belco. Additional habilitative services provided directly to Belco clients by the County amounted to \$1,342,797.

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

GENERAL FUND

The general fund is used to account for financial resources traditionally associated with governments which are not required to be accounted for in another fund.

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,571,024	\$1,589,762	\$18,738
Permissive Taxes	6,561,617	6,561,617	0
Charges for Services	1,676,633	1,823,764	147,131
Licenses and Permits	6,500	7,555	1,055
Fines and Forfeitures	405,143	412,072	6,929
Intergovernmental	951,399	1,039,190	87,791
Interest	1,340,140	1,343,458	3,318
Other	181,929	235,268	53,339
Total Revenues	12,694,385	13,012,686	318,301
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Personal Services	502,126	501,244	882
Materials and Supplies	160,420	159,853	567
Contractual Services	558,983	558,687	296
Capital Outlay	340,560	337,846	2,714
Other	200,804	200,757	47
Total Commissioners	1,762,893	1,758,387	4,506
Auditor			
Personal Services	583,900	579,426	4,474
Materials and Supplies	36,776	35,868	908
Contractual Services	18,500	18,421	79
Capital Outlay	323,600	320,414	3,186
Other	151,750	150,358	1,392
Total Auditor	1,114,526	1,104,487	10,039
Treasurer			
Personal Services	235,956	231,751	4,205
Materials and Supplies	7,698	7,256	442
Contractual Services	16,643	16,308	335
Capital Outlay	4,720	2,216	2,504
Other	21,837	19,881	1,956
Total Treasurer	286,854	277,412	9,442

(Continued)

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 1999
 (Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney			
Personal Services	\$410,022	\$408,991	\$1,031
Materials and Supplies	5,000	4,982	18
Capital Outlay	2,000	0	2,000
Other	46,512	46,512	0
Total Prosecuting Attorney	463,534	460,485	3,049
Budget Commission			
Personal Services	1,858	1,858	0
Bureau of Inspection			
Contractual Services	99,771	99,771	0
Board of Elections			
Personal Services	250,977	249,909	1,068
Materials and Supplies	19,800	19,686	114
Contractual Services	126,506	125,739	767
Other	13,548	11,632	1,916
Total Board of Elections	410,831	406,966	3,865
Maintenance and Operations			
Personal Services	489,505	477,793	11,712
Materials and Supplies	37,649	37,623	26
Contractual Services	601,960	550,373	51,587
Capital Outlay	52,214	45,723	6,491
Other	24,550	21,748	2,802
Total Maintenance and Operations	1,205,878	1,133,260	72,618
Recorder			
Personal Services	202,380	200,317	2,063
Materials and Supplies	17,500	17,346	154
Contractual Services	86,262	86,103	159
Capital Outlay	0	0	0
Other	1,453	1,453	0
Total Recorder	307,595	305,219	2,376
Insurance on Property			
Contractual Service	316,000	315,474	526

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Historical Society Contractual Services	\$1,500	\$0	\$1,500
Other Personal Services	334,200	333,578	622
Total General Government - Legislative and Executive	6,305,440	6,196,897	108,543
General Government - Judicial			
Court of Appeals			
Personal Services	64	64	0
Contractual Services	17,236	16,839	397
Other	100	0	100
Total Court of Appeals	17,400	16,903	497
Common Pleas			
Personal Services	233,990	231,232	2,758
Materials and Supplies	9,777	9,017	760
Contractual Services	58,500	46,734	11,766
Capital Outlay	4,000	3,845	155
Total Common Pleas	306,267	290,828	15,439
Juvenile Court			
Personal Services	8,500	8,089	411
Materials and Supplies	2,268	2,238	30
Contractual Services	1,000	724	276
Capital Outlay	2,295	1,812	483
Total Juvenile Court	14,063	12,863	1,200
Probate Court			
Personal Services	202,791	202,790	1
Materials and Supplies	3,888	3,888	0
Other	5,210	5,208	2
Total Probate Court	211,889	211,886	3

(Continued)

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 1999
 (Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Clerk of Courts			
Personal Services	\$238,272	\$237,201	\$1,071
Materials and Supplies	14,714	14,013	701
Contractual Services	150	83	67
Other	2,200	307	1,893
Total Clerk of Courts	255,336	251,604	3,732
County Courts			
Personal Services	399,328	398,495	833
Materials and Supplies	27,700	27,145	555
Contractual Services	2,860	1,460	1,400
Other	6,885	6,693	192
Total County Courts	436,773	433,793	2,980
Public Defender			
Personal Services	144,006	142,721	1,285
Materials and Supplies	1,376	1,373	3
Contractual Services	97,420	96,142	1,278
Other	14,952	14,888	64
Total Public Defender	257,754	255,124	2,630
Law Library			
Personal Services	20,624	20,501	123
Other			
Personal Services	133,680	133,431	249
Total Other	133,680	133,431	249
Total General Government - Judicial	1,653,786	1,626,933	- 26,853
Public Safety			
Juvenile Probation			
Personal Services	453,893	452,940	953
Materials and Supplies	2,200	2,158	42
Contractual Services	8,561	8,561	0
Other	5,547	4,037	1,510
Total Juvenile Probation	470,201	467,696	2,505

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Coroner			
Personal Services	\$35,903	\$35,109	\$794
Other	33,530	33,356	174
Total Coroner	<u>69,433</u>	<u>68,465</u>	<u>968</u>
Sheriff			
Personal Services	2,018,264	2,013,898	4,366
Materials and Supplies	21,951	21,503	448
Contractual Service	274,162	268,292	5,870
Capital Outlay	60,708	60,286	422
Other	28,647	28,199	448
Total Sheriff	<u>2,403,732</u>	<u>2,392,178</u>	<u>11,554</u>
Disaster Services			
Personal Services	52,232	51,338	894
Contractual Services	52,100	51,674	426
Total Disaster Services	<u>104,332</u>	<u>103,012</u>	<u>1,320</u>
Ambulance Service			
Contractual Service	41,000	41,000	0
Other			
Personal Services	325,845	325,238	607
Total Public Safety	<u>3,414,543</u>	<u>3,397,589</u>	<u>16,954</u>
Public Works			
Engineer			
Personal Services	211,249	204,612	6,637
Materials and Supplies	3,948	3,798	150
Capital Outlay	3,500	3,479	21
Total Engineer	<u>218,697</u>	<u>211,889</u>	<u>6,808</u>
Total Public Works	<u>218,697</u>	<u>211,889</u>	<u>6,808</u>
Health			
Clinics and Care			
Personal Services	30,721	29,859	862
Materials and Supplies	3,700	3,700	0
Contractual Services	300	330	(30)
Other	7,000	7,000	0
Total Clinics and Care	<u>41,721</u>	<u>40,889</u>	<u>832</u>

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Vital Statistics			
Materials and Supplies	\$1,064	\$1,064	\$0
Other Health			
Personal Services	8,355	8,339	16
Materials and Supplies	51,772	49,419	2,353
Total Other Health	60,127	57,758	2,369
Total Health	102,912	99,711	3,201
Human Services			
Soldier's Relief			
Personal Services	18,360	18,360	0
Contractual Service	103,225	102,102	1,123
Other	10,350	8,792	1,558
Total Soldier's Relief	131,935	129,254	2,681
Veteran's Services			
Personal Services	88,832	87,378	1,454
Materials and Supplies	3,500	3,295	205
Contractual Service	6,900	6,900	0
Other	200	0	200
Total Veteran's Services	99,432	97,573	1,859
Other			
Personal Services	8,355	8,339	16
Total Human Services	239,722	235,166	4,556
Other			
Other Expenditures			
Other	76,176	24,945	51,231
Total Other	76,176	24,945	51,231
Intergovernmental:			
Contractual Services	216,307	215,312	995
Other	337,266	337,266	0
Total Intergovernmental	553,573	552,578	995
Debt Service:			
Principal Retirement	550,000	550,000	0
Interest and Fiscal Charges	22,816	22,816	0
Total Debt Service	572,816	572,816	0

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Total Expenditures	<u>\$13,137,665</u>	<u>\$12,918,524</u>	<u>\$219,141</u>
Excess of Revenues Under Expenditures	<u>(443,280)</u>	<u>94,162</u>	<u>537,442</u>
<u>Other Financing Sources (Uses):</u>			
Sale of Fixed Assets	\$41,900	\$48,774	\$6,874
Advance Out	(4,000)	(4,000)	0
Operating Transfers - Out	<u>(1,983,049)</u>	<u>(1,980,475)</u>	<u>2,574</u>
Total Other Financing Sources (Uses)	<u>(1,945,149)</u>	<u>(1,935,701)</u>	<u>9,448</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,388,429)	(1,841,539)	546,890
Fund Balance at Beginning of Year	841,355	841,355	0
Prior Year Encumbrances Appropriated	<u>1,846,645</u>	<u>1,846,645</u>	<u>0</u>
Fund Balance at End of Year	<u>\$299,571</u>	<u>\$846,461</u>	<u>\$546,890</u>

SPECIAL REVENUE FUNDS

Dog and Kennel Fund - To account for the dog warden's operations, which are financed by the sale of dog tags and kennel permits and through fine collections.

Indigent Drivers Alcohol Treatment Fund - To account for monies received from fines for alcohol related cases used for an alcohol and drug addiction treatment program.

Enforcement and Education Fund - To account for monies received from fines on alcohol-related cases used for education of the community at large and for the purchase of law enforcement equipment.

Indigent Guardianship Fund - To account for probate court fees used to provide court appointed guardians for indigents.

Road and Bridge Fund - To account for revenues received from a portion of the one half of one percent piggyback sales tax. Expenditures are for the repair and paving of County roads.

911 Emergency Fund - To account for revenue derived from a County tax levy used for the implementation and operation of a 911 system in Belmont County.

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

Public Assistance Fund - 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, pay their providers of medical assistance, and for certain other public social services.

Child Support Enforcement Agency Fund - To account for state, federal, and local revenue used to administer the County Child Support Enforcement Agency.

Waste Disposal Fund - To account for a portion of revenues derived from weight bills and recycling of materials. The money is used to fund a contract with the Local Emergency Planning Commission and the Jefferson-Belmont Joint Solid Waste Authority.

Litter Control and Recycling Fund - To account for a state grant and local revenues that are to be used for general operating expenditures of the litter control and recycling program.

Motor Vehicle and Gasoline Tax Fund - To account for revenues derived from motor vehicle licenses, gasoline taxes, and interest income. This money is used for road and bridge repairs and operating costs of the County Engineer.

Mental Health Fund - To account for property tax revenue and federal and state grants used by the Belmont-Harrison-Monroe-Counties Alcohol Drug Addiction and Mental Health Services Board.

(Continued)

SPECIAL REVENUE FUNDS

(Continued)

Mental Retardation Fund - To account for revenue from tax levies, and federal, state and local monies used for providing services to the mentally retarded citizens of the County.

Children Services Fund - To account for monies received from property taxes, federal and state grants, support collections, the Veterans Administration and Social Security. The revenue is to be used for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

Youth Service Subsidy Program Fund - To account for state grants to be used for the placement of children, a juvenile delinquent diversion program, work programs involving restitution, juvenile delinquent prevention and other related activities.

In - Home Care Levy Fund - To account for revenue derived from a County levy used for providing transportation, nutrition and in-home services to elderly residents who are frail and/or handicapped.

Job Training Partnership Act Fund - To account for grant revenue expended to provide employment and education opportunities to youth, unemployed, and displaced workers.

Commissioners CDBG Fund - To account for revenue from the Federal Department of Housing and Urban Development. The Bel-O-Mar Regional Council administers these funds for Belmont County.

Marriage License Fund - To account for marriage license fees to be used for financial assistance to shelters for victims of domestic violence.

Commissary Fund - To account for revenues generated through the Sheriff's department from sales within the jail commissary.

Sheriff's Reserve Fund - To account for revenues generated through private escort work or security services provided by reserve deputies and off duty deputies and donations by individuals and businesses.

Delinquent Real Estate Tax and Assessment Collection Fund - To account for five percent of all delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Lodging Excise Tax Fund - To account for revenues generated by a three percent excise tax. The money is used to promote tourism in the County.

Oakview Administration Building Fund - To account for rental revenue received from various departments. The money is used for building utilities and incidental maintenance work.

Certificate of Title Administration Fund - To account for fines received from the title division to be used for expenditures of the title division.

(Continued)

SPECIAL REVENUE FUNDS

(Continued)

Court Computer Fund - To account for fines received from the county courts. This revenue is to be used for repairs and supplies of computer equipment in the county courts.

Supplement Equipment Recorder Fund - To account for a designated amount of County recorder fees. This revenue is to be used for the operation of the office, for future equipment needs and contract services.

Care and Custody Fund - To account for state grants to provide community treatment of juvenile felony offenders.

Concentrated Conduct Adjustment Program Fund - To account for donations to provide services to juvenile offenders.

Community Based Corrections Grant Fund - To account for state grants to assist local governments in community based enforcement services.

Prosecutor Victim Assistance Program Fund - To account for state and federal grants. This revenue is to be used for salaries and assistance payments.

Drug Court Program Fund - To account for grant revenue expended for travel and supplies.

Court Special Projects Fund - To account for fees charged by the court for special programs.

Federal Emergency Management Agency - To account for state and federal grants to assist local governments in disaster assistance.

Domestic Violence Grant - To account for grant revenue expended for a full-time family and domestic violence investigator.

Placament Services Juvenile Court - To account for Title IV E funds from the Human Services Department to place juveniles into group homes.

Intervention Specialist Juvenile Court - To account for Title III funds from the Office of Criminal Justice Services to provide assessments on high risk youths to provide appropriate referral.

Halfway House - To account for grant revenue from the Ohio Department of Rehabilitation and Corrections to employ a Program Planner for the facility.

Court Security Grant - To account for state grant funds to purchase security equipment for the courts.

Court Probation Officer - To account for grant revenue expended for a probation officer for the County Courts.

Law Enforcement Block Grant - To account for Title VI funds from the Office of Criminal Justice Services expended for law enforcement.

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	Dog and Kennel	Indigent Drivers Alcohol Treatment	Enforcement and Education
Assets:			
Cash and Cash Equivalents	\$48,507	\$92,532	\$2,901
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0
Receivables:			
Taxes	0	0	0
Loans	0	0	0
Interfund	0	0	0
Due from Other Funds	0	0	0
Due From Agency Funds:			
Property Taxes	0	0	0
Accounts	205	877	0
Due from Other Governments	0	0	0
Materials and Supplies			
Inventory	0	0	0
Prepaid Items	0	0	0
Total Assets	\$48,712	\$93,409	\$2,901
Liabilities:			
Accounts Payable	\$3,790	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages and Benefits	3,094	0	0
Compensated Absences Payable	449	0	0
Interfund Payable	0	0	0
Due to Other Funds	0	0	0
Due to Other Governments	1,664	0	0
Deferred Revenue	0	0	0
Notes Payable	0	0	0
Total Liabilities	8,997	0	0
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	1,190	0	0
Reserved for Inventory	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved:			
Undesignated (Deficit)	38,525	93,409	2,901
Total Fund Equity (Deficit)	39,715	93,409	2,901
Total Liabilities and Fund Equity	\$48,712	\$93,409	\$2,901

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Continued)

	Indigent Guardianship	911 Emergency	Real Estate Assessment	Public Assistance
Assets:				
Cash and Cash Equivalents	\$36,391	\$2,662,961	\$201,638	\$402,058
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Receivables:				
Taxes	0	589,246	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	513,089
Due From Agency Funds:				
Property Taxes	0	0	946	0
Accounts	0	0	0	0
Due from Other Governments	0	0	8,757	506,091
Materials and Supplies				
Inventory	0	0	0	11,356
Prepaid Items	0	0	0	573
Total Assets	\$36,391	\$3,252,207	\$211,341	\$1,433,167
Liabilities:				
Accounts Payable	\$1,502	\$554,360	\$34,568	\$192,966
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	10,845	3,515	166,503
Compensated Absences Payable	0	1,077	0	38,512
Interfund Payable	0	0	0	0
Due to Other Funds	0	10,837	0	101,165
Due to Other Governments	0	1,832	562	145,127
Deferred Revenue	0	0	9,703	0
Notes Payable	0	0	0	0
Total Liabilities	1,502	578,951	48,348	644,273
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	1,105,928	14,886	0
Reserved for Inventory	0	0	0	11,356
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	34,889	1,567,328	148,107	777,538
Total Fund Equity (Deficit)	34,889	2,673,256	162,993	788,894
Total Liabilities and Fund Equity	\$36,391	\$3,252,207	\$211,341	\$1,433,167

Child Support Enforcement Agency	Waste Disposal	Litter Control and Recycling	Motor Vehicle and Gasoline Tax	Mental Health	Mental Retardation	Children Services
\$350,559	\$3,741	\$555	\$949,740	\$0	\$1,474,019	\$910,879
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
8,931	0	0	0	0	0	93,185
0	0	0	0	857,057	4,935,721	431,879
46,259	0	0	6,604	0	0	0
22,339	0	22,640	303,244	0	549,617	447,286
0	0	0	174,022	0	23,689	0
0	0	0	0	0	299	0
<u>\$428,088</u>	<u>\$3,741</u>	<u>\$23,195</u>	<u>\$1,433,610</u>	<u>\$857,057</u>	<u>\$6,983,345</u>	<u>\$1,883,229</u>
\$13,403	\$0	\$0	\$32,984	\$0	\$110,809	\$59,997
0	0	0	248,811	0	18,699	0
0	0	1,624	64,770	0	103,730	28,090
0	0	0	6,834	0	18,248	8,956
0	0	25,449	0	0	0	0
220,768	0	0	0	0	1,161	334,636
1,808	0	115	5,460	0	25,284	6,784
38,549	0	0	0	857,057	4,935,721	431,879
0	0	0	0	0	0	0
<u>274,528</u>	<u>0</u>	<u>27,188</u>	<u>358,859</u>	<u>857,057</u>	<u>5,213,652</u>	<u>870,342</u>
0	0	0	140,568	0	112,536	27,505
0	0	0	174,022	0	23,689	0
0	0	0	0	0	0	0
<u>153,560</u>	<u>3,741</u>	<u>(3,993)</u>	<u>760,161</u>	<u>0</u>	<u>1,633,468</u>	<u>985,382</u>
<u>153,560</u>	<u>3,741</u>	<u>(3,993)</u>	<u>1,074,751</u>	<u>0</u>	<u>1,769,693</u>	<u>1,012,887</u>
<u>\$428,088</u>	<u>\$3,741</u>	<u>\$23,195</u>	<u>\$1,433,610</u>	<u>\$857,057</u>	<u>\$6,983,345</u>	<u>\$1,883,229</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Continued)

	Youth Service Subsidy Program	In-Home Care Levy	Job Training Partnership Act	Commissioners CDBG
Assets:				
Cash and Cash Equivalents	\$17	\$1,313,359	\$115,768	\$38,159
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	715,552
Receivables:				
Taxes	0	0	0	0
Loans	0	0	0	718,921
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	0	1,394,349	0	0
Accounts	0	0	0	0
Due from Other Governments	0	0	115,380	136,489
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$17	\$2,707,708	\$231,148	\$1,609,121
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	977	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	4,000	0	0	0
Due to Other Funds	0	0	10,119	0
Due to Other Governments	0	192,821	86,919	0
Deferred Revenue	0	1,394,349	0	0
Notes Payable	0	0	0	0
Total Liabilities	4,977	1,587,170	97,038	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	88,282	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	718,921
Unreserved:				
Undesignated (Deficit)	(4,960)	1,032,256	134,110	890,200
Total Fund Equity (Deficit)	(4,960)	1,120,538	134,110	1,609,121
Total Liabilities and Fund Equity	\$17	\$2,707,708	\$231,148	\$1,609,121

Marriage License	Commissary	Sheriff's Reserve	Delinquent Real Estate Tax and Assessment Collection	Lodging Excise Tax	Oakview Administration Building
\$7,955	\$0	-\$12,623	\$63,652	\$166,237	\$70,877
0	22,266	0	0	0	0
0	0	0	0	0	0
0	0	0	0	18,417	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,805	0	0
0	0	0	0	0	0
0	0	0	43,786	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$7,955</u>	<u>\$22,266</u>	<u>\$12,623</u>	<u>\$109,243</u>	<u>\$184,654</u>	<u>\$70,877</u>
\$7,487	\$0	\$2,220	\$1,472	\$0	\$1,497
0	0	0	0	0	0
0	0	0	0	200	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	120	0	0
0	0	0	45,591	0	0
0	0	0	0	0	0
<u>7,487</u>	<u>0</u>	<u>2,220</u>	<u>47,183</u>	<u>200</u>	<u>1,497</u>
0	0	2,780	0	0	13,603
0	0	0	0	0	0
0	0	0	0	0	0
<u>468</u>	<u>22,266</u>	<u>7,623</u>	<u>62,060</u>	<u>184,454</u>	<u>55,777</u>
<u>468</u>	<u>22,266</u>	<u>10,403</u>	<u>62,060</u>	<u>184,454</u>	<u>69,380</u>
<u>\$7,955</u>	<u>\$22,266</u>	<u>\$12,623</u>	<u>\$109,243</u>	<u>\$184,654</u>	<u>\$70,877</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Continued)

	Certificate of Title Administration	Court Computer	Supplement Equipment Recorder	Care and Custody
Assets:				
Cash and Cash Equivalents	\$341,806	\$294,066	\$107,004	\$123,639
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Loans	0	0	0	0
Interfund	0	5,000	0	1,315
Due from Other Funds	0	1,128	0	0
Due From Agency Funds:				
Property Taxes	0	0	0	0
Accounts	0	14,225	0	0
Due from Other Governments	0	0	0	6,637
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$341,806	\$314,419	\$107,004	\$131,591
Liabilities:				
Accounts Payable	\$700	\$28,731	\$0	\$2,853
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	2,330
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	951	0	0
Due to Other Governments	695	224	0	279
Deferred Revenue	0	0	0	0
Notes Payable	0	3,597	0	0
Total Liabilities	1,395	33,503	0	5,462
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	2,084	7,801	5,280	6,231
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	338,327	273,115	101,724	119,898
Total Fund Equity (Deficit)	340,411	280,916	107,004	126,129
Total Liabilities and Fund Equity	\$341,806	\$314,419	\$107,004	\$131,591

Concentrated Conduct Adjustment Program	Community Based Corrections Grant	Prosecutors Victim Assistance Program	Drug Court Program	Court Special Projects	Federal Emergency Management Agency	Domestic Violence Grant
\$13,065	\$52,797	\$5,913	\$21,224	\$164,114	\$3,091	\$17,334
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
10,375	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	7,393	0	0
2,406	16,974	5,774	15,000	0	0	8,582
0	0	0	0	0	0	0
0	0	0	0	1,038	0	0
<u>\$25,846</u>	<u>\$69,771</u>	<u>\$11,687</u>	<u>\$36,224</u>	<u>\$172,545</u>	<u>\$3,091</u>	<u>\$25,916</u>
\$0	\$0	\$0	\$10,630	\$2,736	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	10,375	0	0	0
0	0	0	0	0	0	0
209	138	135	188	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>209</u>	<u>138</u>	<u>135</u>	<u>21,193</u>	<u>2,736</u>	<u>0</u>	<u>0</u>
0	0	0	0	5,219	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>25,637</u>	<u>69,633</u>	<u>11,552</u>	<u>15,031</u>	<u>164,590</u>	<u>3,091</u>	<u>25,916</u>
<u>25,637</u>	<u>69,633</u>	<u>11,552</u>	<u>15,031</u>	<u>169,809</u>	<u>3,091</u>	<u>25,916</u>
<u>\$25,846</u>	<u>\$69,771</u>	<u>\$11,687</u>	<u>\$36,224</u>	<u>\$172,545</u>	<u>\$3,091</u>	<u>\$25,916</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Continued)

	Placement Services Juvenile Court	Intervention Specialist Juvenile Court	Halfway House	Court Security Grant
Assets:				
Cash and Cash Equivalents	\$50,417	\$7,740	\$16,982	\$61,934
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Governments	64,037	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$114,454	\$7,740	\$16,982	\$61,934
Liabilities:				
Accounts Payable	\$4,820	\$0	\$0	\$12,479
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	4,000	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	4,820	0	4,000	12,479
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	0	1,055
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	109,634	7,740	12,982	48,400
Total Fund Equity (Deficit)	109,634	7,740	12,982	49,455
Total Liabilities and Fund Equity	\$114,454	\$7,740	\$16,982	\$61,934

<u>Court Probation Officer</u>	<u>Law Enforcement Block Grant</u>	<u>Totals</u>
\$3,947	\$9,000	\$10,219,201
0	0	22,266
0	0	715,552
0	0	607,663
0	0	718,921
0	0	16,690
0	0	616,333
0	0	7,621,757
0	0	75,563
14,656	0	2,289,695
0	0	209,067
0	0	1,910
<u>\$18,603</u>	<u>\$9,000</u>	<u>\$23,114,618</u>
\$0	\$0	\$1,080,004
0	0	267,510
0	0	385,678
0	0	74,076
5,000	0	48,824
0	0	679,637
0	0	470,364
0	0	7,712,849
0	0	3,597
<u>5,000</u>	<u>0</u>	<u>10,722,539</u>
0	0	1,534,948
0	0	209,067
0	0	718,921
<u>13,603</u>	<u>9,000</u>	<u>9,929,143</u>
<u>13,603</u>	<u>9,000</u>	<u>12,392,079</u>
<u>\$18,603</u>	<u>\$9,000</u>	<u>\$23,114,618</u>

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

	<u>Dog and Kennel</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>
Revenues:			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	113,294	0	0
Fines and Forfeitures	2,605	22,051	758
Intergovernmental	0	0	0
Interest	0	0	0
Rent	0	0	0
Other	38,098	0	0
Total Revenues	153,997	22,051	758
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	164,871	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	164,871	0	0
Excess of Revenues Over (Under) Expenditures	(10,874)	22,051	758
Other Financing Sources (Uses):			
Inception of Capital Lease	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources and (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,874)	22,051	758
Fund Balances (Deficit) at Beginning of Year	50,589	71,358	2,143
Increase (Decrease) in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$39,715	\$93,409	\$2,901

<u>Indigent Guardianship</u>	<u>Road and Bridge</u>	<u>911 Emergency</u>	<u>Real Estate Assessment</u>	<u>Public Assistance</u>
\$0	\$0	\$0	\$0	\$0
0	250,000	3,422,523	0	0
14,737	0	0	371,275	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	7,814,077
0	0	0	0	0
0	0	0	0	0
11	0	108	0	298,995
<u>14,748</u>	<u>250,000</u>	<u>3,422,631</u>	<u>371,275</u>	<u>8,113,072</u>
0	0	0	627,585	0
15,234	0	0	0	0
0	0	4,044,351	0	0
0	250,000	0	0	0
0	0	0	0	0
0	0	0	0	8,127,158
0	0	0	0	0
0	0	0	0	15,350
0	0	0	0	0
0	0	0	0	17,959
0	0	0	0	5,104
<u>15,234</u>	<u>250,000</u>	<u>4,044,351</u>	<u>627,585</u>	<u>8,165,571</u>
<u>(486)</u>	<u>0</u>	<u>(621,720)</u>	<u>(256,310)</u>	<u>(52,499)</u>
0	0	0	0	15,350
0	0	0	0	385,569
0	0	0	0	0
0	0	0	0	400,919
<u>(486)</u>	<u>0</u>	<u>(621,720)</u>	<u>(256,310)</u>	<u>348,420</u>
<u>35,375</u>	<u>0</u>	<u>3,294,976</u>	<u>419,303</u>	<u>437,275</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,199</u>
<u>\$34,889</u>	<u>\$0</u>	<u>\$2,673,256</u>	<u>\$162,993</u>	<u>\$788,894</u>

(Continued)

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

	Child Support Enforcement Agency	Waste Disposal	Litter Control and Recycling
Revenues:			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	137,161	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,050,283	0	67,920
Interest	8,066	0	0
Rent	0	0	0
Other	69,946	0	310
Total Revenues	1,265,456	0	68,230
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	42,305
Health	0	0	0
Human Services	1,282,213	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	8,220
Interest and Fiscal Charges	0	0	0
Total Expenditures	1,282,213	0	50,525
Excess of Revenues Over (Under) Expenditures	(16,757)	0	17,705
Other Financing Sources (Uses):			
Inception of Capital Lease	0	0	0
Operating Transfers In	140,000	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources and (Uses)	140,000	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	123,243	0	17,705
Fund Balances (Deficit) at Beginning of Year	30,317	3,741	(21,698)
Increase (Decrease) in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$153,560	\$3,741	(\$3,993)

Motor Vehicle and Gasoline Tax	Mental Health	Mental Retardation	Children Services	Youth Service Subsidy Program
\$0	\$803,640	\$2,674,428	\$403,169	\$0
0	0	0	0	0
0	0	0	786,032	0
0	0	0	0	0
91,545	0	0	0	0
3,706,097	89,542	2,665,223	1,717,191	0
31,763	0	0	0	0
0	0	0	0	0
22,329	0	54,437	107,462	17
<u>3,851,734</u>	<u>893,182</u>	<u>5,394,088</u>	<u>3,013,854</u>	<u>17</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	361
4,002,960	0	0	0	0
0	0	5,534,906	0	0
0	0	0	2,688,864	0
0	0	0	0	0
248,811	0	18,699	0	0
0	893,182	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>4,251,771</u>	<u>893,182</u>	<u>5,553,605</u>	<u>2,688,864</u>	<u>361</u>
<u>(400,037)</u>	<u>0</u>	<u>(159,517)</u>	<u>324,990</u>	<u>(344)</u>
0	0	0	0	0
0	0	500,000	0	0
0	0	0	0	(1,095)
<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>(1,095)</u>
(400,037)	0	340,483	324,990	(1,439)
1,483,796	0	1,424,515	687,897	(3,521)
(9,008)	0	4,695	0	0
<u>\$1,074,751</u>	<u>\$0</u>	<u>\$1,769,693</u>	<u>\$1,012,887</u>	<u>(\$4,960)</u>

(Continued)

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

	In-Home Care Levy	Job Training Partnership Act	Commissioners CDBG
Revenues:			
<u>Taxes</u>	\$1,258,822	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	64,523	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	150,586	2,063,751	617,383
Interest	0	3,326	44,896
Rent	0	0	0
Other	31,211	66,771	0
Total Revenues	1,440,619	2,198,371	662,279
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	511,931
Health	967,164	0	0
Human Services	0	2,271,105	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	15,000
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	967,164	2,271,105	526,931
Excess of Revenues Over (Under) Expenditures	473,455	(72,734)	135,348
Other Financing Sources (Uses):			
Inception of Capital Lease	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources and (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	473,455	(72,734)	135,348
Fund Balances (Deficit) at Beginning of Year	647,083	206,844	1,473,773
Increase (Decrease) in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$1,120,538	\$134,110	\$1,609,121

Marriage License	Commissary	Sheriff's Reserve	Delinquent Real Estate Tax and Assessment Collection	Lodging Excise Tax	Oakview Administration Building
\$0	\$0	\$0	\$0	\$216,933	\$0
0	0	0	0	0	0
0	75,662	2,983	85,827	0	0
21,170	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	100,489
0	0	0	0	0	0
<u>21,170</u>	<u>75,662</u>	<u>2,983</u>	<u>85,827</u>	<u>216,933</u>	<u>100,489</u>
0	0	0	72,255	0	0
0	0	0	0	0	0
0	66,331	3,691	0	0	0
0	0	0	0	0	0
21,918	0	0	0	0	0
0	0	0	0	0	57,815
0	0	0	0	250,420	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>21,918</u>	<u>66,331</u>	<u>3,691</u>	<u>72,255</u>	<u>250,420</u>	<u>57,815</u>
<u>(748)</u>	<u>9,331</u>	<u>(708)</u>	<u>13,572</u>	<u>(33,487)</u>	<u>42,674</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(748)</u>	<u>9,331</u>	<u>(708)</u>	<u>13,572</u>	<u>(33,487)</u>	<u>42,674</u>
1,216	12,935	11,111	48,488	217,941	26,706
0	0	0	0	0	0
<u>\$468</u>	<u>\$22,266</u>	<u>\$10,403</u>	<u>\$62,060</u>	<u>\$184,454</u>	<u>\$69,380</u>

(Continued)

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

	Certificate of Title Administration	Court Computer	Supplement Equipment Recorder
Revenues:			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	55,872
Licenses and Permits	0	0	0
Fines and Forfeitures	285,295	285,056	0
Intergovernmental	0	0	0
Interest	0	0	0
Rent	0	0	0
Other	0	3,947	0
Total Revenues	285,295	289,003	55,872
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	47,109
Judicial	260,252	494,866	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	1,443	0
Total Expenditures	260,252	496,309	47,109
Excess of Revenues Over (Under) Expenditures	25,043	(207,306)	8,763
Other Financing Sources (Uses):			
Inception of Capital Lease	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	(40,382)	0
Total Other Financing Sources and (Uses)	0	(40,382)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	25,043	(247,688)	8,763
Fund Balances (Deficit) at Beginning of Year	315,368	528,604	98,241
Increase (Decrease) in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$340,411	\$280,916	\$107,004

Care and Custody	Concentrated Conduct Adjustment Program	Community Based Corrections Grant	Prosecutors Victim Assistance Program	Drug Court Program
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	2,552	0
0	0	0	0	0
0	0	0	0	0
156,703	24,706	67,463	39,361	35,000
0	0	0	0	0
0	0	0	0	0
20,126	56,019	11	0	0
<u>176,829</u>	<u>80,725</u>	<u>67,474</u>	<u>41,913</u>	<u>35,000</u>
0	0	0	0	0
0	0	0	48,922	0
168,285	80,554	56,899	0	0
0	0	0	0	0
0	0	0	0	71,736
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	7,139	- 0	0	0
0	513	0	0	0
<u>168,285</u>	<u>88,206</u>	<u>56,899</u>	<u>48,922</u>	<u>71,736</u>
<u>8,544</u>	<u>(7,481)</u>	<u>10,575</u>	<u>(7,009)</u>	<u>(36,736)</u>
0	0	0	0	0
0	1,095	0	0	0
0	0	0	0	0
<u>0</u>	<u>1,095</u>	<u>0</u>	<u>0</u>	<u>0</u>
8,544	(6,386)	10,575	(7,009)	(36,736)
117,585	32,023	59,058	18,561	51,767
0	0	0	0	0
<u>\$126,129</u>	<u>\$25,637</u>	<u>\$69,633</u>	<u>\$11,552</u>	<u>\$15,031</u>

(Continued)

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

	Court Special Projects	Federal Emergency Management Agency	Domestic Violence Grant	Placement Services Juvenile Court
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Charges for Services	0	0	0	169,276
Licenses and Permits	0	0	0	0
Fines and Forfeitures	94,384	54,210	0	0
Intergovernmental	0	0	42,862	104,335
Interest	0	0	0	0
Rent	0	0	0	0
Other	0	0	0	0
Total Revenues	94,384	54,210	42,862	273,611
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	43,482	0	0	0
Public Safety	0	0	0	181,174
Public Works	0	288,785	0	0
Health	0	0	25,971	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	43,482	288,785	25,971	181,174
Excess of Revenues Over (Under) Expenditures	50,902	(234,575)	16,891	92,437
Other Financing Sources (Uses):				
Inception of Capital Lease	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources and (Uses)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	50,902	(234,575)	16,891	92,437
Fund Balances (Deficit) at Beginning of Year	118,907	237,666	9,025	17,197
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficit) at End of Year	\$169,809	\$3,091	\$25,916	\$109,634

Intervention Specialist Juvenile Court	Halfway House	Court Security Grant	Court Probation Officer	Law Enforcement Block Grant	Totals
\$0	\$0	\$0	\$0	\$0	\$5,356,992
0	0	0	0	0	3,672,523
0	0	0	0	0	1,765,900
0	0	0	0	0	134,464
0	0	0	0	0	835,904
15,824	34,152	135,500	14,656	9,000	20,621,615
0	0	0	0	0	88,051
0	0	0	0	0	100,489
0	0	0	0	0	769,798
<u>15,824</u>	<u>34,152</u>	<u>135,500</u>	<u>14,656</u>	<u>9,000</u>	<u>33,345,736</u>
0	0	0	0	0	746,949
0	0	0	0	0	862,756
8,084	31,070	86,045	1,053	0	4,727,898
0	0	0	0	0	5,095,981
0	0	0	0	0	6,786,566
0	0	0	0	0	14,427,155
0	0	0	0	0	250,420
0	0	0	0	0	297,860
0	0	0	0	0	893,182
0	0	0	0	0	33,318
0	0	0	0	0	7,060
<u>8,084</u>	<u>31,070</u>	<u>86,045</u>	<u>1,053</u>	<u>0</u>	<u>34,129,145</u>
<u>7,740</u>	<u>3,082</u>	<u>49,455</u>	<u>13,603</u>	<u>9,000</u>	<u>(783,409)</u>
0	0	0	0	0	15,350
0	9,900	0	0	0	1,036,564
0	0	0	0	0	(41,477)
<u>0</u>	<u>9,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,010,437</u>
<u>7,740</u>	<u>12,982</u>	<u>49,455</u>	<u>13,603</u>	<u>9,000</u>	<u>227,028</u>
0	0	0	0	0	12,166,165
0	0	0	0	0	(1,114)
<u>\$7,740</u>	<u>\$12,982</u>	<u>\$49,455</u>	<u>\$13,603</u>	<u>\$9,000</u>	<u>\$12,392,079</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Dog and Kennel Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$93,591	\$114,575	\$20,984
Fines and Forfeitures	1,200	2,487	1,287
Other	22,794	38,098	15,304
Total Revenues	117,585	155,160	37,575
<u>Expenditures:</u>			
Current:			
Health Services			
Dog and Kennel			
Personal Services	122,234	119,163	3,071
Materials and Supplies	5,376	5,326	50
Contractual Services	26,980	25,897	1,083
Other	19,882	19,805	77
Total Health Services	174,472	170,191	4,281
Excess of Revenues Under Expenditures	(56,887)	(15,031)	41,856
Fund Balance at Beginning of Year	53,050	53,050	0
Prior Year Encumbrances Appropriated	3,837	3,837	0
Fund Balance at End of Year	\$0	\$41,856	\$41,856

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Drivers Alcohol Treatment Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$22,094	\$22,094
<u>Expenditures:</u>			
Current:			
Health			
Indigent Drivers Alcohol Contractual Services	0	0	0
Excess of Revenues Over Expenditures	0	22,094	22,094
Fund Balance at Beginning of Year	70,438	70,438	0
Fund Balance at End of Year	<u>\$70,438</u>	<u>\$92,532</u>	<u>\$22,094</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Enforcement and Education Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$758	\$758
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	758	758
Fund Balance at Beginning of Year	2,139	2,139	0
Fund Balance at End of Year	<u>\$2,139</u>	<u>\$2,897</u>	<u>\$758</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Guardianship Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$0	\$14,352	\$14,352
Other	0	11	11
Total Revenues	\$0	\$14,363	\$14,363
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	36,350	15,695	20,655
Total General Government - Judicial	36,350	15,695	20,655
Excess of Revenues			
Under Expenditures	(36,350)	(1,332)	35,018
Fund Balance at Beginning of Year	36,350	36,350	0
Fund Balance at End of Year	\$0	\$35,018	\$35,018

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Road and Bridge Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Permissive Sales Tax	\$250,000	\$250,000	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works			
Road and Bridge			
Contractual Services	250,000	250,000	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Permissive Sales Tax	\$2,700,000	\$3,403,603	\$703,603
Other	0	108	108
Total Revenues	\$2,700,000	\$3,403,711	\$703,711
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety			
911 Emergency			
Personal Services	461,300	415,121	46,179
Materials and Supplies	69,700	35,625	34,075
Contractual Services	220,000	180,061	39,939
Capital Outlay	4,674,359	4,618,874	55,485
Other	121,260	37,413	83,847
Total Public Safety	5,546,619	5,287,094	259,525
Excess of Revenues Under Expenditures	(2,846,619)	(1,883,383)	963,236
<u>Other Financing Uses:</u>			
Operating Transfers Out	(38,740)	0	38,740
Excess of Revenues Under Expenditures and Other Financing Uses	(2,885,359)	(1,883,383)	1,001,976
Fund Balance at Beginning of Year	1,294,215	1,294,215	0
Prior Year Encumbrances Appropriated	1,591,144	1,591,144	0
Fund Balance at End of Year	\$0	\$1,001,976	\$1,001,976

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Real Estate Assessment Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$350,000	\$371,275	\$21,275
<u>Expenditures:</u>			
Current:			
General Government-			
Legislative and Executive			
Real Estate Assesment			
Personal Services	189,312	187,998	1,314
Materials and Supplies	547,844	391,825	156,019
Contractual Services	34,188	27,557	6,631
Total General Government - Legislative and Executive	771,344	607,380	163,964
Excess of Revenues Under Expenditures	(421,344)	(236,105)	185,239
Fund Balance at Beginning of Year	354,014	354,014	0
Prior Year Encumbrances Appropriated	68,843	68,843	0
Fund Balance at End of Year	\$1,513	\$186,752	\$185,239

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Public Assistance Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$6,800,000	\$6,859,030	\$59,030
Other	216,561	344,516	127,955
Total Revenues	7,016,561	7,203,546	186,985
Expenditures:			
Current:			
Human Services			
Public Assistance			
Personal Services	5,294,915	5,275,656	19,259
Materials and Supplies	170,000	163,433	6,567
Contractual Services	2,408,428	2,355,135	53,293
Capital Outlay	193,000	192,826	174
Other	108,895	108,156	739
Total Human Services	8,175,238	8,095,206	80,032
Excess of Revenues Under Expenditures	(1,158,677)	(891,660)	267,017
Other Financing Sources:			
Operating Transfers In	250,528	385,569	135,041
Excess of Revenues and Other Financing Sources Under Expenditures and	(908,149)	(506,091)	402,058
Fund Balance at Beginning of Year	780,149	780,149	0
Prior Year Encumbrances Appropriated	128,000	128,000	0
Fund Balance at End of Year	\$0	\$402,058	\$402,058

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$100,000	\$136,273	\$36,273
Intergovernmental	800,000	775,589	(24,411)
Interest	0	8,066	8,066
Other	0	69,946	69,946
Total Revenues	900,000	989,874	89,874
<u>Expenditures:</u>			
Current:			
Human Services			
Child Support			
Enforcement Agency			
Personal Services	738,346	705,001	33,345
Materials and Supplies	15,000	13,418	1,582
Contractual Services	208,000	123,066	84,934
Other	318,763	317,939	824
Total Human Services	1,280,109	1,159,424	120,685
Excess of Revenues Under Expenditures	(380,109)	(169,550)	210,559
<u>Other Financing Sources:</u>			
Operating Transfers In	0	140,000	140,000
Excess of Revenues and Other Financing Sources Under Expenditures	(380,109)	(29,550)	350,559
Fund Balance at Beginning of Year	365,109	365,109	0
Prior Year Encumbrances Appropriated	15,000	15,000	0
Fund Balance at End of Year	\$0	\$350,559	\$350,559

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Waste Disposal Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Other Revenue	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works			
Waste Disposal			
Other	3,741	0	3,741
Excess of Revenues Over (Under) Expenditures	(3,741)	0	3,741
Fund Balance at Beginning of Year	3,741	3,741	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$3,741</u>	<u>\$3,741</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Litter Control and Recycling Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$45,280	\$45,280	\$0
Other	0	10	10
Total Revenues	45,280	45,290	10
<u>Expenditures:</u>			
Current:			
Public Works			
Litter Control and Recycling			
Personal Services	48,864	48,645	219
Materials and Supplies	33	33	0
Contractual Services	550	335	215
Capital Outlay	2,281	2,170	111
Total Public Works	51,728	51,183	545
Excess of Revenues Under Expenditures	(6,448)	(5,893)	555
<u>Other Financing Sources:</u>			
Advance In	1,315	1,315	0
Excess of Revenues and Other Financing Sources (Under) Expenditures	(5,133)	(4,578)	555
Fund Balance at Beginning of Year	5,133	5,133	0
Fund Balance at End of Year	\$0	\$555	\$555

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Motor Vehicle and Gasoline Tax Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$40,000	\$93,678	\$53,678
Intergovernmental	3,640,062	3,746,588	106,526
Interest	32,000	31,763	(237)
Other	1,635	22,329	20,694
Total Revenues	3,713,697	3,894,358	180,661
Expenditures:			
Current:			
Public Works			
Motor Vehicle Gasoline Tax			
Personal Services	2,079,566	1,945,914	133,652
Materials and Supplies	987,269	958,617	28,652
Contractual Services	1,323,694	1,249,991	73,703
Capital Outlay	280,969	276,510	4,459
Other	47,822	46,737	1,085
Total Public Works	4,719,320	4,477,769	241,551
Excess of Revenues Under Expenditures	(1,005,623)	(583,411)	422,212
Fund Balance at Beginning of Year	885,529	885,529	0
Prior Year			
Encumbrances Appropriated	240,755	240,755	0
Fund Balance at End of Year	\$120,661	\$542,873	\$422,212

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Health Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Taxes	\$803,640	\$803,640	\$0
Intergovernmental	89,542	89,542	0
Total Revenues	893,182	893,182	0
<u>Expenditures:</u>			
Intergovernmental			
Contractual Services	893,182	893,182	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$2,436,217	\$2,674,428	\$238,211
Intergovernmental	1,746,072	2,287,617	541,545
Other	50,000	54,437	4,437
Total Revenues	4,232,289	5,016,482	784,193
Expenditures:			
Current:			
Health			
Mental Retardation			
Personal Services	3,705,267	3,635,315	69,952
Materials and Supplies	274,300	255,303	18,997
Contractual Services	1,729,460	1,574,956	154,504
Capital Outlay	259,800	246,830	12,970
Other	199,960	20,000	179,960
Total Health	6,168,787	5,732,404	436,383
Excess of Revenues Under Expenditures	(1,936,498)	(715,922)	1,220,576
Other Financing Sources:			
Operating Transfers In	500,000	500,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(1,436,498)	(215,922)	1,220,576
Fund Balance at Beginning of Year	1,244,372	1,244,372	0
Prior Year Encumbrances Appropriated	192,126	192,126	0
Fund Balance at End of Year	\$0	\$1,220,576	\$1,220,576

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Children Services Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$393,920	\$403,169	\$9,249
Charges for Services	671,700	786,032	114,332
Intergovernmental	1,829,650	2,028,931	199,281
Other	23,162	107,462	84,300
Total Revenues	2,918,432	3,325,594	407,162
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services			
Personal Services	1,286,121	1,274,816	11,305
Materials and Supplies	30,629	30,629	0
Contractual Services	1,530,728	1,469,607	61,121
Capital Outlay	61,259	61,259	0
Other	676,398	277,107	399,291
Total Human Services	3,585,135	3,113,418	471,717
Excess of Revenues Over (Under) Expenditures	(666,703)	212,176	878,879
Fund Balance at Beginning of Year	626,703	626,703	0
Prior Year Encumbrances Appropriated	40,000	40,000	0
Fund Balance at End of Year	\$0	\$878,879	\$878,879

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Youth Services Subsidy Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$0	\$17	\$17
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	17	17
<u>Other Financing Uses:</u>			
Operating Transfers Out	(1,095)	(1,095)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(1,095)	(1,078)	17
Fund Balance at Beginning of Year	1,095	1,095	0
Fund Balance at End of Year	\$0	\$17	\$17

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 In Home Care Levy Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,011,414	\$1,258,822	\$247,408
Intergovernmental	150,586	150,586	0
Other	0	31,211	31,211
Total Revenues	1,162,000	1,440,619	278,619
<u>Expenditures:</u>			
Current:			
Health			
In Home Care Levy			
Contractual Services	2,006,177	1,136,337	869,840
Excess of Revenues Over (Under) Expenditures	(844,177)	304,282	1,148,459
Fund Balance at Beginning of Year	694,177	694,177	0
Prior Year			
Encumbrances Appropriated	150,000	150,000	0
Fund Balance at End of Year	\$0	\$1,148,459	\$1,148,459

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Job Training Partnership Act Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$64,523	\$64,523	0
Intergovernmental	2,687,867	2,198,003	(489,864)
Interest	3,326	3,326	0
Other	66,772	66,771	(1)
Total Revenues	2,822,488	2,332,623	(489,865)
<u>Expenditures:</u>			
Current:			
Human Services			
Job Training			
Partnership Act			
Personal Services	827,225	581,604	245,621
Contractual Services	2,116,984	1,756,972	360,012
Total Human Services	2,944,209	2,338,576	605,633
Excess of Revenues Under Expenditures	(121,721)	(5,953)	115,768
Fund Balance at Beginning of Year	121,721	121,721	0
Fund Balance at End of Year	\$0	\$115,768	\$115,768

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Commissioners CDBG Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$593,993	\$550,084	(\$43,909)
<u>Expenditures:</u>			
Current:			
Public Works			
Community Development			
Contractual Services	593,999	511,931	82,068
Excess of Revenues Over (Under) Expenditures	(6)	38,153	38,159
Fund Balance at Beginning of Year	6	6	0
Fund Balance at End of Year	\$0	\$38,159	\$38,159

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Marriage License Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Licenses and Permits	\$14,431	\$21,149	\$6,718
<u>Expenditures:</u>			
Current:			
Health			
Marriage License			
Contractual Services	<u>14,431</u>	<u>14,431</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	6,718	6,718
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$6,718</u>	<u>\$6,718</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Commissary Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$0	\$75,662	\$75,662
<u>Expenditures:</u>			
Current:			
Public Safety Commissary Materials and Supplies	<u>0</u>	<u>66,331</u>	<u>(66,331)</u>
Excess of Revenues Over Expenditures	0	9,331	9,331
Fund Balance at Beginning of Year	<u>12,935</u>	<u>12,935</u>	<u>0</u>
Fund Balance at End of Year	<u>\$12,935</u>	<u>\$22,266</u>	<u>\$9,331</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Sheriff's Reserve Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$2,983	\$2,983	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Sheriff's Reserve Account			
Other	14,035	6,471	7,564
Excess of Revenues Under Expenditures	(11,052)	(3,488)	7,564
Fund Balance at Beginning of Year	11,111	11,111	0
Fund Balance at End of Year	<u>\$59</u>	<u>\$7,623</u>	<u>\$7,564</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Delinquent Real Estate Tax and Assessment Collection Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$58,000	\$85,827	\$27,827
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Treasurer			
Personal Services	6,538	4,242	2,296
Materials and Supplies	2,000	1,052	948
Contractual Services	33,000	31,830	1,170
Other	3,782	3,300	482
Total Treasurer	45,320	40,424	4,896
Prosecuting Attorney			
Personal Services	40,000	33,691	6,309
Total General Government			
Legislative and Executive	85,320	74,115	11,205
Excess of Revenues Over (Under) Expenditures	(27,320)	11,712	39,032
Fund Balance at Beginning of Year	51,940	51,940	0
Fund Balance at End of Year	\$24,620	\$63,652	\$39,032

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Lodging Excise Tax Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$125,000	\$214,976	\$89,976
<u>Expenditures:</u>			
Current:			
Economic Development and Assistance and Assistance			
Lodging Excise Tax			
Personal Services	6,000	5,200	800
Contractual Services	320,765	245,304	75,461
Total Economic Development and Assistance	326,765	250,504	76,261
Excess of Revenues Under Expenditures	(201,765)	(35,528)	166,237
Fund Balance at Beginning of Year	201,765	201,765	0
Fund Balance at End of Year	\$0	\$166,237	\$166,237

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Oakview Administration Building Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Rent	\$80,000	\$100,489	\$20,489
<u>Expenditures:</u>			
Current:			
Human Services			
Oakview Building			
Materials and Supplies	62,341	33,523	28,818
Contractual Services	54,000	47,530	6,470
Total Human Services	116,341	81,053	35,288
Excess of Revenues Over (Under) Expenditures	(36,341)	19,436	55,777
Fund Balance at Beginning of Year	32,341	32,341	0
Prior Year			
Encumbrances Appropriated	4,000	4,000	0
Fund Balance at End of Year	\$0	\$55,777	\$55,777

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$186,479	\$283,447	\$96,968
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Certificate of Title			
Personal Services	253,275	248,116	5,159
Materials and Supplies	13,413	12,179	1,234
Contractual Services	20,534	5,981	14,553
Other	0	200	(200)
Total General Government - Judicial	287,222	266,476	20,746
Excess of Revenues Over (Under) Expenditures	(100,743)	16,971	117,714
Fund Balance at Beginning of Year	296,923	296,923	0
Prior Year Encumbrances Appropriated	2,368	2,368	0
Fund Balance at End of Year	\$198,548	\$316,262	\$117,714

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$160,246	\$287,741	\$127,495
Other	5	2,819	2,814
Total Revenue	<u>160,251</u>	<u>290,560</u>	<u>130,309</u>
<u>Expenditures:</u>			
<u>Current:</u>			
General Government - Judicial			
Court Computer			
Personal Services	82,728	78,543	4,185
Contractual Services	141,644	85,289	56,355
Capital Outlay	378,257	299,259	78,998
Other	30,000	28,663	1,337
Debt Service:			
Principal Retirement	34,228	33,276	952
Interest and Fiscal Charges	1,443	1,443	0
Total General Government - Judicial	<u>668,300</u>	<u>526,473</u>	<u>141,827</u>
Excess of Revenues Under Expenditures	<u>(508,049)</u>	<u>(235,913)</u>	<u>272,136</u>
<u>Other Financing Uses:</u>			
Advance Out	(5,000)	(5,000)	0
Operating Transfers Out	(40,382)	(40,382)	0
Total Other Financing Uses	<u>(45,382)</u>	<u>(45,382)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	<u>(553,431)</u>	<u>(281,295)</u>	<u>272,136</u>
Fund Balance at Beginning of Year	518,984	518,984	0
Prior Year Encumbrances Appropriated	<u>34,447</u>	<u>34,447</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$272,136</u>	<u>\$272,136</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Supplement Equipment Recorder Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$55,872	\$25,872
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
Supplement Equipment Recorder			
Personal Services	23,381	22,225	1,156
Materials and Supplies	12,560	12,553	7
Contractual Services	10,000	10,000	0
Capital Outlay	7,750	7,749	1
Total General Government			
Legislative and Executive	53,691	52,527	1,164
Excess of Revenues Over (Under) Expenditures	(23,691)	3,345	27,036
Fund Balance at Beginning of Year	89,819	89,819	0
Prior Year			
Encumbrances Appropriated	8,560	8,560	0
Fund Balance at End of Year	\$74,688	\$101,724	\$27,036

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Care and Custody Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$150,066	\$150,066	\$0
Other	20,115	20,126	11
Total Revenues	170,181	170,192	11
<u>Expenditures:</u>			
Current:			
Public Safety			
Care and Custody Grant			
Personal Services	144,842	81,604	63,238
Materials and Supplies	7,088	3,162	3,926
Contractual Services	123,029	78,149	44,880
Capital Outlay	13,378	11,972	1,406
Other	2,937	2,146	791
Total Public Safety	291,274	177,033	114,241
Excess of Revenues Under Expenditures	(121,093)	(6,841)	114,252
<u>Other Financing Uses:</u>			
Advance Out	(1,618)	(1,315)	303
Excess of Revenues Under Expenditures and Other Financing Uses	(122,711)	(8,156)	114,555
Fund Balance at Beginning of Year	122,161	122,161	0
Prior Year Encumbrances Appropriated	550	550	0
Fund Balance at End of Year	\$0	\$114,555	\$114,555

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Concentrated Conduct Adjustment Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$22,300	\$22,300	\$0
Other	55,743	56,019	276
Total Revenues	78,043	78,319	276
<u>Expenditures:</u>			
Current:			
Public Safety			
Concentrated Conduct Adjustment Program			
Personal Services	82,073	75,564	6,509
Materials and Supplies	2,610	2,026	584
Contractual Services	12,779	8,275	4,504
Capital Outlay	1,900	1,748	152
Other	2,856	1,546	1,310
Total Public Safety	102,218	89,159	13,059
Excess of Revenues Under Expenditures	(24,175)	(10,840)	13,335
<u>Other Financing Sources (Uses):</u>			
Advance In	270	0	(270)
Advance Out	(10,375)	(10,375)	0
Operating Transfer In	1,095	1,095	0
Total Other Financing Sources (Uses)	(9,010)	(9,280)	(270)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(33,185)	(20,120)	13,065
Fund Balance at Beginning of Year	31,885	31,885	0
Prior Year			
Encumbrances Appropriated	1,300	1,300	0
Fund Balance at End of Year	\$0	\$13,065	\$13,065

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Based Corrections Grant Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$67,030	\$67,030	\$0
Other	0	11	11
Total Revenues	67,030	67,041	11
<u>Expenditures:</u>			
Current:			
Public Safety			
Community Corrections			
Personal Services	63,597	49,147	14,450
Materials and Supplies	15,028	6,664	8,364
Contractual Services	2,226	1,094	1,132
Capital Outlay	29,415	575	28,840
Total Public Safety	110,266	57,480	52,786
Excess of Revenues Over (Under) Expenditures	(43,236)	9,561	52,797
Fund Balance at Beginning of Year	41,651	41,651	0
Prior Year Encumbrances Appropriated	1,585	1,585	0
Fund Balance at End of Year	\$0	\$52,797	\$52,797

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Prosecutors Victim Assistance Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$2,550	\$2,552	\$2
Intergovernmental	38,726	38,726	0
Total Revenues	41,276	41,278	2
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Personal Services	45,159	44,026	1,133
Materials and Supplies	5,650	3,487	2,163
Contractual Services	3,998	1,696	2,302
Other	490	177	313
Total General Government - Judicial	55,297	49,386	5,911
Excess of Revenues Under Expenditures	(14,021)	(8,108)	5,913
Fund Balance at Beginning of Year	14,021	14,021	0
Fund Balance at End of Year	\$0	\$5,913	\$5,913

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Drug Court Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$51,335	\$71,335	\$20,000
<u>Expenditures:</u>			
Current:			
Health			
Drug Court Program			
Personal Services	60,310	59,086	1,224
Materials and Supplies	447	447	0
Capital Outlay	1,385	1,385	0
Total Health	62,142	60,918	1,224
Excess of Revenues Over (Under) Expenditures	(10,807)	10,417	21,224
<u>Other Financing Sources:</u>			
Advance In	10,375	10,375	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(432)	20,792	21,224
Fund Balance at Beginning of Year	432	432	0
Fund Balance at End of Year	\$0	\$21,224	\$21,224

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Special Projects Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$95,523	\$95,523
Expenditures:			
Current:			
General Government - Judicial			
Personal Services	8,989	1,804	7,185
Materials and Supplies	17,159	7,399	9,760
Capital Outlay	21,691	9,591	12,100
Other	62,572	29,546	33,026
Total General Government - Judicial	110,411	48,340	62,071
Excess of Revenues Over Expenditures	(110,411)	47,183	157,594
Fund Balance at Beginning of Year	110,411	110,411	0
Fund Balance at End of Year	\$0	\$157,594	\$157,594

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Federal Emergency Management Agency Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$128,034	\$128,034	\$0
<u>Expenditures:</u>			
Current:			
Public Works			
Emergency Management			
Contractual Services	291,876	288,785	3,091
Excess of Revenues (Under) Expenditures	(163,842)	(160,751)	3,091
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	163,842	163,842	0
Fund Balance at End of Year	\$0	\$3,091	\$3,091

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Domestic Violence Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$26,114	\$43,305	\$17,191
<u>Expenditures:</u>			
Current:			
Public Safety			
Domestic Violence			
Personal Services	25,197	25,197	0
Materials and Supplies	658	658	0
Other	116	116	0
Total Public Safety	25,971	25,971	0
Excess of Revenues Over Expenditures	143	17,334	17,191
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$143	\$17,334	\$17,191

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Placement Services Juvenile Court Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$169,276	\$169,276	\$0
Intergovernmental	72,315	72,315	0
Total Revenues	241,591	241,591	0
<u>Expenditures:</u>			
Current:			
Public Safety			
Placement Services			
Personal Services	34,502	26,499	8,003
Contractual Services	194,000	164,325	29,675
Capital Outlay	9,259	0	9,259
Other	5,944	2,464	3,480
Total Public Safety	243,705	193,288	50,417
Excess of Revenues Over (Under) Expenditures	(2,114)	48,303	50,417
Fund Balance at Beginning of Year	2,114	2,114	0
Fund Balance at End of Year	\$0	\$50,417	\$50,417

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Intervention Specialist Juvenile Court Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$15,824	\$15,824	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Intervention Specialist			
Personal Services	15,792	8,084	7,708
Materials and Supplies	32	0	32
Total Public Safety	15,824	8,084	7,740
Excess of Revenues Over Expenditures	0	7,740	7,740
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$7,740	\$7,740

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Halfway House Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$20,882	\$34,152	\$13,270
<u>Expenditures:</u>			
Current:			
Public Safety			
Halfway House			
Personal Services	34,782	31,070	3,712
Excess of Revenues Over (Under) Expenditures	<u>(13,900)</u>	<u>3,082</u>	<u>16,982</u>
<u>Other Financing Sources:</u>			
Advance In	4,000	4,000	0
Operating Transfer In	9,900	9,900	0
Total Other Financing Sources	<u>13,900</u>	<u>13,900</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	16,982	16,982
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$16,982</u>	<u>\$16,982</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Court Security Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$115,000	\$135,500	\$20,500
<u>Expenditures:</u>			
Current:			
Public Safety			
Court Security			
Capital Outlay	111,760	83,826	27,934
Other	3,240	3,240	0
Total Public Safety	115,000	87,066	27,934
Excess of Revenues Over Expenditures	0	48,434	48,434
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$48,434	\$48,434

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Court Probation Officer Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Court Probation Officer			
Personal Services	4,500	1,053	3,447
Other	500	0	500
Total Expenditures	5,000	1,053	3,947
Excess of Revenues Under Expenditures	(5,000)	(1,053)	3,947
<u>Other Financing Sources:</u>			
Advance In	5,000	5,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	3,947	3,947
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$3,947	\$3,947

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Law Enforcement Block Grant Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$9,000	\$9,000	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	9,000	9,000	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$0</u>

DEBT SERVICE FUNDS

Human Services Building Bond Retirement Fund - To account for rental revenue from occupants of the Human Services building. The revenue is used to retire general obligation bonded debt related to the construction of the building. No balance sheet is being presented as this is the only debt service fund that had a cash balance at the end of the year.

County Jail Bond Retirement Fund - To account for state grants. The revenue is used to retire general obligation bonded debt related to the construction of the Belmont County Jail.

Court Computer Bond Retirement Fund - To account for fees collected from the courts. The revenue is used to retire general obligation bonded debt related to the purchase of a computer system.

Park Health Center Bond Retirement Fund - To account for the retirement of general obligation bonded debt related to the construction of the Park Health Center. A portion of the Park Health Center's operating revenues are credited to this fund for debt retirement. This fund was combined with the Park Health Center enterprise fund for GAAP reporting purposes.

Water Works 3 Bond Retirement Fund - To account for the retirement of mortgage revenue bonded debt related to the construction of the Water Works 3 system. A portion of the Water Works 3 District enterprise fund operating revenue is transferred to this fund for debt retirement. This fund was combined with the Water Works District 3 enterprise fund for GAAP reporting purposes.

Sanitary Sewer District 2 Bond Retirement Fund - To account for the retirement of sewer note bonded debt related to the construction of the Sanitary Sewer 2 system. A portion of the Sanitary Sewer 2 District enterprise fund operating revenue is transferred to this fund for debt retirement. This fund was combined with the Sanitary Sewer District 2 enterprise fund for GAAP reporting purposes.

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 1999

	Human Services Building Bond Retirement	County Jail Bond Retirement	Court Computer Retirement	Totals
Revenues:				
Rent	\$126,386	\$0	\$0	\$126,386
Total Revenues	126,386	0	0	126,386
Expenditures:				
Debt Service:				
Principal Retirement	115,000	175,000	34,193	324,193
Interest and Fiscal Charges	47,007	223,905	6,189	277,101
Total Expenditures	162,007	398,905	40,382	601,294
Excess of Revenues Under Expenditures	(35,621)	(398,905)	(40,382)	(474,908)
Other Financing Sources:				
Operating Transfers In	0	377,610	40,382	417,992
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(35,621)	(21,295)	0	(56,916)
Fund Balances at Beginning of Year	208,493	21,295	0	229,788
Fund Balance at End of Year	\$172,872	\$0	\$0	\$172,872

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Human Services Building Bond Retirement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Rent	\$0	\$126,386	\$126,386
Expenditures:			
Debt Service:			
Principal Retirement	115,000	115,000	0
Interest and Fiscal Charges	93,493	47,007	46,486
Total Debt Service	208,493	162,007	46,486
Excess of Revenues Under Expenditures	(208,493)	(35,621)	172,872
Fund Balance at Beginning of Year	208,493	208,493	0
Fund Balance at End of Year	\$0	\$172,872	\$172,872

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Jail Bond Retirement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	175,000	175,000	0
Interest and Fiscal Charges	223,923	223,905	18
Total Debt Service	398,923	398,905	18
Excess of Revenues Under Expenditures	(398,923)	(398,905)	18
<u>Other Financing Sources:</u>			
Operating Transfers In	377,610	377,610	0
Excess of Revenues and Other Financing Sources Under Expenditures	(21,313)	(21,295)	18
Fund Balance at Beginning of Year	21,295	21,295	0
Fund Balance at End of Year	(\$18)	\$0	\$18

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Court Computer Bond Retirement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	34,193	34,193	0
Interest and Fiscal Charges	6,189	6,189	0
Total Debt Service	40,382	40,382	0
Excess of Revenues Under Expenditures	(40,382)	(40,382)	0
<u>Other Financing Sources:</u>			
Operating Transfers In	40,382	40,382	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Park Health Center Bond Retirement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$302,770	\$430,000	\$127,230
Interest	14,215	14,215	0
Total Revenues	316,985	444,215	127,230
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	210,000	210,000	0
Interest and Fiscal Charges	129,412	129,309	103
Refunding Bond Issuance Costs	142,160	119,370	22,790
Total Debt Service	481,572	458,679	22,893
Excess of Revenues Under Expenditures	(164,587)	(14,464)	150,123
<u>Other Financing Sources (Uses):</u>			
Proceeds of Refunding Bonds	4,405,000	4,405,000	0
Payment to Refunded Bond Escrow Agent	(4,262,840)	(4,262,840)	0
Total Other Financing Sources (Uses)	142,160	142,160	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(22,427)	127,696	150,123
Fund Balance at Beginning of Year	22,427	22,427	0
Fund Balance at End of Year	\$0	\$150,123	\$150,123

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Water Works 3 Bond Retirement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	71,580	67,000	4,580
Interest and Fiscal Charges	387,738	383,740	3,998
Total Debt Service	459,318	450,740	8,578
Excess of Revenues Under Expenditures	(459,318)	(450,740)	8,578
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	450,906	556,259	105,353
Operating Transfers Out	(40,338)	0	40,338
Total Other Financing Sources and (Uses)	410,568	556,259	145,691
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	- (48,750)	105,519	154,269
Fund Balance at Beginning of Year	162,150	162,150	0
Fund Balance at End of Year	\$113,400	\$267,669	\$154,269

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 2 Bond Retirement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	3,400,000	3,400,000	0
Interest and Fiscal Charges	119,008	119,008	0
Total Debt Service	3,519,008	3,519,008	0
Excess of Revenues Under Expenditures	(3,519,008)	(3,519,008)	0
<u>Other Financing Sources:</u>			
Note Proceeds	3,100,000	3,100,000	0
Operating Transfers In	419,008	419,008	0
Total Other Financing Sources	3,519,008	3,519,008	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

CAPITAL PROJECTS FUNDS

Permanent Improvement Fund - To account for the transfer of funds from the General Fund to be expended for improvements to the County courthouse.

Jail Construction Fund - To account for the remaining proceeds from bond anticipation notes and state grants used for construction of a new Belmont County Jail.

Mental Retardation Construction Fund - To account for state grants and local revenue used for construction of an addition to the present mental retardation building.

Industrial Park Fund - To account for grant money and local funds used for construction of water lines and a roadway at Fox-Shannon Industrial Park.

Children Services Building Fund - To account for the remaining property tax revenues from the construction of the Group Home.

Human Resources Construction Fund - To account for the remaining note proceeds used for construction of the Human Services Building.

Department of Development Fund - To account for transfers received from the General Fund used to finance community development projects.

Satellite Building Construction Fund - To account for grant money and note proceeds used for the purchase and furnishing of buildings for two satellite offices of the Department of Human Services.

Animal Shelter Construction Fund - To account for the proceeds from notes used for the construction of a new animal shelter.

Emergency 911 Construction Fund - To account for the transfer of funds from the 911 Emergency Fund to be expended for the construction of a new building to house the 911 operation.

Issue Two Fund - To account for grant money and local matching funds used for various projects that are approved by the Ohio Public Works Commission.

County Road Improvement Construction Fund - To account for the proceeds from notes used for capital improvements.

Belmont County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	<u>Permanent Improvement</u>	<u>Jail Construction</u>	<u>Mental Retardation Construction</u>	<u>Industrial Park</u>
Assets:				
Cash and Cash Equivalents	\$36,861	\$74,682	\$7,858	\$1,063
Due from Other Governments	0	0	0	0
Total Assets	\$36,861	\$74,682	\$7,858	\$1,063
Liabilities:				
Contracts Payable	\$0	\$0	\$0	\$0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	0	0	0	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	30,585	65,778	0	0
Unreserved: Undesignated	6,276	8,904	7,858	1,063
Total Fund Equity	36,861	74,682	7,858	1,063
Total Liabilities and Fund Equity	\$36,861	\$74,682	\$7,858	\$1,063

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999
(Continued)

	<u>Children Services Building</u>	<u>Human Resources Construction</u>	<u>Department of Development</u>
Assets:			
Cash and Cash			
Equivalents	\$4,598	\$3,046	\$143
Due from			
Other Governments	0	0	0
Total Assets	<u>\$4,598</u>	<u>\$3,046</u>	<u>\$143</u>
Liabilities:			
Contracts Payable	\$0	\$0	\$0
Accrued Interest			
Payable	0	0	0
Notes Payable	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity:			
Fund Balance:			
Reserved for			
Encumbrances	0	0	0
Unreserved:			
Undesignated	4,598	3,046	143
Total Fund Equity	<u>4,598</u>	<u>3,046</u>	<u>143</u>
Total Liabilities and Fund Equity	<u>\$4,598</u>	<u>\$3,046</u>	<u>\$143</u>

<u>Satellite Building Construction</u>	<u>Emergency 911 Construction</u>	<u>Issue Two</u>	<u>Totals</u>
\$1,410,916	\$189,681	\$0	\$1,728,848
0	0	54,869	54,869
<u>\$1,410,916</u>	<u>\$189,681</u>	<u>\$54,869</u>	<u>\$1,783,717</u>
\$16,482	\$0	\$0	\$16,482
8,666	0	0	8,666
1,900,000	0	0	1,900,000
<u>1,925,148</u>	<u>0</u>	<u>0</u>	<u>1,925,148</u>
16,074	0	0	112,437
<u>(530,306)</u>	<u>189,681</u>	<u>54,869</u>	<u>(253,868)</u>
<u>(514,232)</u>	<u>189,681</u>	<u>54,869</u>	<u>(141,431)</u>
<u>\$1,410,916</u>	<u>\$189,681</u>	<u>\$54,869</u>	<u>\$1,783,717</u>

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

	Permanent Improvement	Jail Construction	Mental Retardation Construction	Industrial Park
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	7,618	0	0
Rent	0	0	0	0
Other	0	0	0	0
Total Revenues	0	7,618	0	0
Expenditures:				
Capital Outlay	292,211	151,424	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	292,211	151,424	0	0
Excess of Revenues Over (Under) Expenditures	(292,211)	(143,806)	0	0
Other Financing Sources (Uses):				
Operating Transfers In	296,166	0	0	0
Operating Transfers Out	0	(37,776)	(500,000)	0
Total Other Financing Sources (Uses)	296,166	(37,776)	(500,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,955	(181,582)	(500,000)	0
Fund Balances at Beginning of Year	32,906	256,264	507,858	1,063
Fund Balance at End of Year	\$36,861	\$74,682	\$7,858	\$1,063

<u>Children Services Building</u>	<u>Human Resources Construction</u>	<u>Department of Development</u>	<u>Satellite Building Construction</u>	<u>Animal Shelter Construction</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	92,425	0
0	0	0	30,246	0
0	0	0	0	0
0	0	0	122,671	0
0	0	825,000	1,185,214	0
0	0	0	68,301	0
0	0	825,000	1,253,515	0
0	0	(825,000)	(1,130,844)	0
0	0	64,000	0	0
0	0	0	0	(4,994)
0	0	64,000	0	(4,994)
0	0	(761,000)	(1,130,844)	(4,994)
4,598	3,046	761,143	616,612	4,994
<u>\$4,598</u>	<u>\$3,046</u>	<u>\$143</u>	<u>(\$514,232)</u>	<u>\$0</u>

(Continued)

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

	Emergency 911 Construction	Issue Two	County Road Improvement Construction	Totals
<u>Revenues:</u>				
Intergovernmental	\$0	\$166,359	\$0	\$166,359
Interest	0	0	0	100,043
Rent	0	0	0	30,246
Other	0	0	422	422
Total Revenues	0	166,359	422	297,070
<u>Expenditures:</u>				
Capital Outlay	25,215	111,490	1,722	2,592,276
Interest and Fiscal Charges	0	0	0	68,301
Total Expenditures	25,215	111,490	1,722	2,660,577
Excess of Revenues Over (Under) Expenditures	(25,215)	54,869	(1,300)	(2,363,507)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	0	360,166
Operating Transfers Out	0	0	0	(542,770)
Total Other Financing Sources (Uses)	0	0	0	(182,604)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(25,215)	54,869	(1,300)	(2,546,111)
Fund Balances at Beginning of Year	214,896	0	1,300	2,404,680
Fund Balance at End of Year	\$189,681	\$54,869	\$0	(\$141,431)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay			
Permanent Improvement Contractual Services	425,669	424,385	1,284
Excess of Revenues Under Expenditures	(425,669)	(424,385)	1,284
<u>Other Financing Sources:</u>			
Operating Transfers In	291,172	296,166	4,994
Excess of Revenues and Other Financing Sources Under Expenditures	(134,497)	(128,219)	6,278
Fund Balance at Beginning of Year	7,791	7,791	0
Prior Year Encumbrances Appropriated	126,706	126,706	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$6,278</u>	<u>\$6,278</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$0	\$8,904	\$8,904
<u>Expenditures:</u>			
Capital Outlay			
Jail Construction			
Contractual Services	238,872	238,872	0
Excess of Revenues Under Expenditures	(238,872)	(229,968)	8,904
<u>Other Financing Uses:</u>			
Operating Transfers Out	(37,776)	(37,776)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(276,648)	(267,744)	8,904
Fund Balance at Beginning of Year	171,090	171,090	0
Prior Year Encumbrances Appropriated	105,558	105,558	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$8,904</u>	<u>\$8,904</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Retardation Construction Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Other Financing Uses:			
Operating Transfer Out	(507,858)	(500,000)	7,858
Excess of Revenues Under Expenditures and Other Financing Uses	(507,858)	(500,000)	7,858
Fund Balance at Beginning of Year	507,858	507,858	0
Fund Balance at End of Year	\$0	\$7,858	\$7,858

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Industrial Park Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay			
Industrial Park			
Contractual Services	<u>1,063</u>	<u>0</u>	<u>1,063</u>
Excess of Revenues Over (Under) Expenditures	(1,063)	0	1,063
Fund Balance at Beginning of Year	<u>1,063</u>	<u>1,063</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$1,063</u>	<u>\$1,063</u>

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Children Services Building Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay			
Children Services Building Contractual Services	4,598	0	4,598
Excess of Revenues Over (Under) Expenditures	(4,598)	0	4,598
Fund Balance at Beginning of Year	4,598	4,598	0
Fund Balance at End of Year	\$0	\$4,598	\$4,598

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Human Resources Construction Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay			
Human Resources Construction			
Contractual Services	3,046	0	3,046
Excess of Revenues Over (Under) Expenditures	(3,046)	0	3,046
Fund Balance at Beginning of Year	3,046	3,046	0
Fund Balance at End of Year	\$0	\$3,046	\$3,046

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Department of Development Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay			
Department of Development			
Contractual Services	825,143	825,000	143
Excess of Revenues			
Under Expenditures	(825,143)	(825,000)	143
<u>Other Financing Sources:</u>			
Operating Transfers In	64,000	64,000	0
Excess of Revenues and Other			
Financing Sources			
Under Expenditures	(761,143)	(761,000)	143
Fund Balance at Beginning of Year	761,143	761,143	0
Fund Balance at End of Year	\$0	\$143	\$143

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Satellite Building Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Rent	\$0	\$30,246	\$30,246
Interest	0	96,457	96,457
Total Revenues	0	126,703	126,703
<u>Expenditures:</u>			
Capital Outlay			
Satellite Building			
Contractual Services	1,905,159	1,210,515	694,644
<u>Debt Service:</u>			
Principal Retirement	1,900,000	1,900,000	0
Interest and Fiscal Charges	65,208	65,208	0
Total Debt Service	1,965,208	1,965,208	0
Total Expenditures	3,870,367	3,175,723	694,644
Excess of Revenues Under Expenditures	(3,870,367)	(3,049,020)	821,347
<u>Other Financing Sources:</u>			
Proceeds of Notes	1,900,000	1,900,000	0
Excess of Revenues and Other Financing Sources (Under) Expenditures	(1,970,367)	(1,149,020)	821,347
Fund Balance at Beginning of Year	2,141,719	2,141,719	0
<u>Prior Year</u>			
Encumbrances Appropriated	385,159	385,159	0
Fund Balance at End of Year	\$556,511	\$1,377,858	\$821,347

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Animal Shelter Construction Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses:</u>			
Operating Transfer Out	(4,994)	(4,994)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(4,994)	(4,994)	0
Fund Balance at Beginning of Year	4,994	4,994	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Emergency 911 Construction Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay			
Emergency 911 Construction			
Contractual Services	218,696	29,015	189,681
Excess of Revenues Under Expenditures	(218,696)	(29,015)	189,681
Fund Balance at Beginning of Year	36,259	36,259	0
Prior Year Encumbrances Appropriated	182,437	182,437	0
Fund Balance at End of Year	\$0	\$189,681	\$189,681

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Issue Two Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$111,490	\$111,490	\$0
<u>Expenditures:</u>			
Capital Outlay			
Issue Two Monies			
Contractual Services	111,490	111,490	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 County Road Improvement Construction Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$422	\$422	\$0
<u>Expenditures:</u>			
Capital Outlay			
County Road			
Improvement Construction			
Capital Outlay	1,722	1,722	0
Excess of Revenues Under Expenditures	(1,300)	(1,300)	0
Fund Balance at Beginning of Year	1,300	1,300	0
Fund Balance at End of Year	\$0	\$0	\$0

ENTERPRISE FUNDS

Sanitary Sewer District 1 Fund - To account for user charges from sanitary sewer service in the Lansing Valley area. The district has its own rate structure and contracts with the City of Bellaire for sewage treatment. Revenue is used for operating expenses and to pay mortgage revenue bonded debt.

Water Works 1 Fund - To account for user charges from the distribution of treated water in the Lansing Valley area. The district contracts with the Village of Bridgeport for water service. The revenue is used for operating expenses and to pay mortgage revenue bonded debt.

Sanitary Sewer District 2 Fund - To account for user charges from sanitary sewer service east of St. Clairsville following United States Route 40 to Blaine. The district has its own rate structure and contracts with the City of Bellaire for sewage treatment. Revenue is used for operating expenses and to pay general obligation bonds and note debt.

Sanitary Sewer District 2B Fund - To account for user charges from sanitary sewer service east of Morristown, Pine Lake Trailer Court, and the Pine Lake Farm Subdivision. The district has its own rate structure and facilities.

Water Works 2 Fund - To account for user charges from the distribution of treated water west of Blaine following United States Route 40 to Morristown and also the area of Wheeling Creek. The district contracts with Water Works 3 for water service. The revenue is used for operating expenses and to pay mortgage revenue bonded debt.

Sanitary Sewer District 3A Fund - To account for user charges from sanitary sewer service north of St. Clairsville in the Penn Wood Estates Subdivision. The district has its own rate structure and facilities.

Sanitary Sewer District 3B Fund - To account for user charges from sanitary sewer service in the Deep Run area along County Road 2. The district has its own rate structure and contracts with the Village of Yorkville for sewage treatment. Revenue is used for operating expenses and to pay general obligation bonded debt.

Water Works 3 Fund - To account for user charges from the distribution of treated water west of Bellaire and any area not included in Water Works District 2. The district has its own facilities. Revenue is used for operating expenses and to pay general obligation bonds, mortgage revenue bonds, note indebtedness, and an Ohio Water Development Authority loan. The County maintains the Water Works 3 Bond Retirement debt service fund for the accumulation of resources to retire the debt related to the Water Works 3 district. The Water Works 3 Bond Retirement fund was combined with the Water Works 3 District enterprise fund for GAAP reporting purposes.

Park Health Center Fund - To account for revenues derived from resident fees and bond anticipation notes. The revenue is used for the operation of the Park Health Center facility. The County maintains the Park Health Center Bond Retirement debt service fund for the accumulation of resources to retire the debt related to the Park Health Center. The Park Health Center Bond Retirement fund was combined with the Park Health Center enterprise fund for GAAP reporting purposes.

Belmont County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
Assets				
Current Assets:				
Cash and Cash Equivalents	\$118,707	\$402,979	\$131,788	\$99,150
Cash and Cash Equivalents in Segregated Accounts	0	14,065	0	0
Investments	0	0	0	0
Investments with Fiscal and Escrow Agents	816,792	0	0	0
Receivables:				
Accounts	23,198	18,406	46,788	1,175
Interfund	0	0	0	0
Accrued Interest	19,865	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory				
Deferred Charges	3,972	0	1,560	0
Prepaid Items	0	0	0	0
Total Current Assets	982,534	435,450	180,136	100,325
Restricted Assets:				
Cash and Cash Equivalents	6,680	0	6,890	331
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Investments with Fiscal and Escrow Agents	352,247	0	0	0
Total Restricted Assets	358,927	0	6,890	331
Fixed Assets (Net of Accumulated Depreciation)				
	144,460	66,670	5,699,502	96,066
Total Assets	\$1,485,921	\$502,120	\$5,886,528	\$196,722

Water Works 2	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Park Health Center	Totals
\$955,930	\$54,012	\$11,606	\$1,688,466	\$315,065	\$3,777,703
0	0	0	200	0	14,265
280,000	0	0	0	0	280,000
0	0	0	1,668,749	0	2,485,541
24,361	2,037	2,941	143,256	434,843	697,005
58,000	0	0	0	0	58,000
0	0	0	31,463	0	51,328
0	0	0	7,889	0	7,889
0	0	0	0	191,051	191,051
46,696	0	0	95,371	27,193	174,792
0	0	0	0	115,181	115,181
92	0	0	168	0	260
<u>1,365,079</u>	<u>56,049</u>	<u>14,547</u>	<u>3,635,562</u>	<u>1,083,333</u>	<u>7,853,015</u>
14,759	6,529	337	30,564	0	66,090
0	0	0	7,500	0	7,500
0	0	0	532,873	0	885,120
<u>14,759</u>	<u>6,529</u>	<u>337</u>	<u>570,937</u>	<u>0</u>	<u>958,710</u>
338,535	140,631	214,552	16,074,525	3,834,828	26,609,769
<u>\$1,718,373</u>	<u>\$203,209</u>	<u>\$229,436</u>	<u>\$20,281,024</u>	<u>\$4,918,161</u>	<u>\$35,421,494</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999
(Continued)

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
Liabilities				
Current Liabilities:				
Accounts Payable	\$14,263	\$0	\$18,658	\$0
Accrued Wages and Benefits	3,223	0	2,740	281
Compensated Absences Payable	7,758	0	10,833	600
Interfund Payable	0	0	0	22,000
Due to Other Funds	0	3,443	0	0
Due to Other Governments	1,824	25,360	3,494	464
Accrued Interest Payable	2,026	0	14,139	0
Notes Payable	0	0	3,100,000	0
Capital Lease Payable	0	0	0	0
Current Portion of of OWDA Loans Payable	0	0	0	0
Current Portion of General Obligation Bonds Payable	0	0	56,823	0
Current Portion of Revenue Bonds Payable	0	0	0	0
Total Current Liabilities	29,094	28,803	3,206,687	23,345
Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	143,000	0	0	0
Refundable Deposits	6,680	0	6,890	331
Total Liabilities Payable from Restricted Assets	149,680	0	6,890	331
Long-Term Liabilities:				
OWDA Loans Payable (Net of Current Portion)	0	0	0	0
General Obligation Bonds Payable (Net of Current Portion and accounting gain)	0	0	393,390	0
Revenue Bonds Payable (Net Current Portion)	0	0	0	0
Total Long-Term Liabilities	0	0	393,390	0
Total Liabilities	178,774	28,803	3,606,967	23,676
Fund Equity:				
Contributed Capital	452,124	15,612	1,119,624	65,666
Retained Earnings:				
Reserved:				
Reserved for Replacement	38,000	0	0	0
Unreserved (Deficit)	817,023	457,705	1,159,937	107,380
Total Retained Earnings (Deficit)	855,023	457,705	1,159,937	107,380
Total Fund Equity	1,307,147	473,317	2,279,561	173,046
Total Liabilities and Fund Equity	\$1,485,921	\$502,120	\$5,886,528	\$196,722

<u>Water Works 2</u>	<u>Sanitary Sewer District 3A</u>	<u>Sanitary Sewer District 3B</u>	<u>Water Works 3</u>	<u>Park Health Center</u>	<u>Totals</u>
\$50,214	\$723	\$0	\$62,701	\$97,998	\$244,557
6,223	378	156	18,818	82,962	114,781
15,853	808	334	63,838	122,683	222,707
0	36,000	0	0	0	58,000
0	0	0	0	0	3,443
6,407	492	88	19,541	88,566	146,236
0	0	0	62,583	0	78,748
0	0	0	0	0	3,100,000
0	0	0	0	20,711	20,711
0	0	0	965	0	965
0	0	8,177	214,000	110,000	389,000
0	0	0	19,000	0	19,000
<u>78,697</u>	<u>38,401</u>	<u>8,755</u>	<u>461,446</u>	<u>522,920</u>	<u>4,398,148</u>
0	0	0	540,373	0	683,373
14,759	6,529	337	30,564	0	66,090
<u>14,759</u>	<u>6,529</u>	<u>337</u>	<u>570,937</u>	<u>0</u>	<u>749,463</u>
0	0	0	45,720	0	45,720
0	0	56,610	1,201,000	3,698,049	5,349,049
0	0	0	7,439,627	0	7,439,627
0	0	56,610	8,686,347	3,698,049	12,834,396
<u>93,456</u>	<u>44,930</u>	<u>65,702</u>	<u>9,718,730</u>	<u>4,220,969</u>	<u>17,982,007</u>
<u>169,485</u>	<u>101,123</u>	<u>258,437</u>	<u>2,416,676</u>	<u>38,880</u>	<u>4,637,627</u>
0	0	0	40,000	0	78,000
1,455,432	57,156	(94,703)	8,105,618	658,312	12,723,860
<u>1,455,432</u>	<u>57,156</u>	<u>(94,703)</u>	<u>8,145,618</u>	<u>658,312</u>	<u>12,801,860</u>
<u>1,624,917</u>	<u>158,279</u>	<u>163,734</u>	<u>10,562,294</u>	<u>697,192</u>	<u>17,439,487</u>
<u>\$1,718,373</u>	<u>\$203,209</u>	<u>\$229,436</u>	<u>\$20,281,024</u>	<u>\$4,918,161</u>	<u>\$35,421,494</u>

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

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
Operating Revenues:				
Charges for Services	\$263,188	\$190,376	\$958,631	\$39,021
Other Operating Revenues	0	124,943	0	0
Total Operating Revenues	263,188	315,319	958,631	39,021
Operating Expenses:				
Personal Services	55,744	0	111,285	16,444
Contractual Services	160,774	199,012	224,384	3,226
Materials and Supplies	16,098	0	17,560	1,900
Other Operating Expenses	6,963	0	13,425	1,256
Depreciation	36,890	2,846	181,821	4,546
Total Operating Expenses	276,469	201,858	548,475	27,372
Operating Income (Loss)	(13,281)	113,461	410,156	11,649
Non-Operating Revenues (Expenses):				
Interest Income	81,364	0	0	0
Loss on Disposal of Fixed Assets	(86)	0	(25)	0
Interest and Fiscal Charges	(11,009)	0	(143,160)	0
Other Non-Operating Expenses	0	0	0	0
Total Non-Operating Revenues (Expenses)	70,269	0	(143,185)	0
Income (Loss) Before Operating Transfers	56,988	113,461	266,971	11,649
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(1,137)	0
Net Income (Loss)	56,988	113,461	265,834	11,649
Depreciation on Fixed Assets Acquired by Contributed Capital	13,918	0	16,463	3,475
Retained Earnings (Deficit) at Beginning of Year	784,117	344,244	877,640	92,256
Retained Earnings (Deficit) at End of Year	855,023	457,705	1,159,937	107,380
Contributed Capital at Beginning of Year	465,742	14,587	1,133,437	69,141
Contributions During the Year:				
Customers	300	1,025	2,650	0
Depreciation on Fixed Assets Acquired by Contributed Capital	(13,918)	0	(16,463)	(3,475)
Contributed Capital at End of Year	452,124	15,612	1,119,624	65,666
Total Fund Equity at End of Year	\$1,307,147	\$473,317	\$2,279,561	\$173,046

Water Works 2	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Park Health Center	Totals
\$800,382	\$27,823	\$22,523	\$2,527,752	\$3,955,309	\$8,785,005
0	0	0	0	59,118	184,061
800,382	27,823	22,523	2,527,752	4,014,427	8,969,066
210,266	17,597	3,215	589,942	2,630,508	3,635,001
701,551	10,630	5,194	437,663	568,241	2,310,675
48,468	3,351	111	238,606	331,232	657,326
15,980	2,206	5,066	47,563	16,687	109,146
66,316	7,095	9,740	573,186	137,532	1,019,972
1,042,581	40,879	23,326	1,886,960	3,684,200	7,732,120
(242,199)	(13,056)	(803)	640,792	330,227	1,236,946
14,395	0	0	143,531	14,215	253,505
(175)	0	0	(287)	(2,238)	(2,811)
0	0	(2,998)	(500,451)	(145,991)	(803,609)
0	0	0	0	(4,189)	(4,189)
14,220	0	(2,998)	(357,207)	(138,203)	(557,104)
(227,979)	(13,056)	(3,801)	283,585	192,024	679,842
0	0	1,137	0	0	1,137
0	0	0	0	0	(1,137)
(227,979)	(13,056)	(2,664)	283,585	192,024	679,842
1,271	5,646	9,740	96,365	0	146,878
1,682,140	64,566	(101,779)	7,765,668	466,288	11,975,140
1,455,432	57,156	(94,703)	8,145,618	658,312	12,801,860
162,598	106,769	268,177	2,484,144	38,880	4,743,475
8,158	0	0	28,897	0	41,030
(1,271)	(5,646)	(9,740)	(96,365)	0	(146,878)
169,485	101,123	258,437	2,416,676	38,880	4,637,627
\$1,624,917	\$158,279	\$163,734	\$10,562,294	\$697,192	\$17,439,487

Belmont County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
<u>Increase (Decrease)</u> <u>in Cash and Cash Equivalents:</u>				
<u>Cash Flows From</u>				
<u>Operating Activities:</u>				
Cash Received from Customers	\$283,836	\$191,043	\$939,349	\$44,205
Cash Payments for Employee Services and Benefits	(57,377)	0	(111,213)	(16,526)
Cash Payments for Goods and Services	(162,640)	(205,465)	(223,352)	(5,126)
Utility Deposits Received	1,650	0	1,414	51
Utility Deposits Paid	(1,066)	0	(1,372)	(51)
Other Operating Revenues	0	124,943	0	0
Other Operating Expenses	(6,963)	0	(13,425)	(1,256)
<u>Net Cash Provided by (Used for)</u> <u>Operating Activities</u>	<u>57,440</u>	<u>110,521</u>	<u>591,401</u>	<u>21,297</u>
<u>Cash Flows from Capital and</u> <u>Related Financing Activities:</u>				
Proceeds of Notes	0	0	3,100,000	0
Proceeds from Refunding Bonds	0	0	0	0
Contributed Capital-Tap In Fees	300	1,025	2,650	0
Payments for Capital Acquisitions	(3,094)	0	(229,410)	(165)
Payment to Refunded Bond Escrow Agent	0	0	0	0
Refunded Bond Issuance Costs	0	0	0	0
Principal Paid on General Obligation Bonds	0	0	(57,960)	0
Principal Paid on Revenue Bonds	(30,000)	0	0	0
Principal Paid on Revenue Notes	0	0	(3,400,000)	0
Principal Paid on OWDA Loan	0	0	0	0
Principal Paid on Capital Lease Obligation Bonds	0	0	0	0
Interest Paid on General Obligation Bonds	0	0	(22,610)	0
Interest Paid on Revenue Bonds	(11,434)	0	0	0
Interest Paid on Revenue Notes	0	0	(119,008)	0
Interest Paid on OWDA Loan	0	0	0	0
Interest Paid on Capital Lease Obligation Bonds	0	0	0	0
<u>Net Cash Provided by (Used for)</u> <u>Capital and Related</u> <u>Financing Activities</u>	<u>(44,228)</u>	<u>1,025</u>	<u>(726,338)</u>	<u>(165)</u>
<u>Cash Flows from</u> <u>Investing Activities:</u>				
Receipts of Interest	79,535	0	0	0
Purchase of Investments	(1,169,039)	0	0	0
Sale of Investments	1,130,938	0	0	0
<u>Net Cash Provided by</u> <u>Investing Activities</u>	<u>41,434</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Net Increase (Decrease) in Cash</u> <u>and Cash Equivalents</u>	<u>54,646</u>	<u>111,546</u>	<u>(134,937)</u>	<u>21,132</u>
<u>Cash and Cash Equivalents at</u> <u>Beginning of Year</u>	<u>70,741</u>	<u>305,498</u>	<u>273,615</u>	<u>78,349</u>
<u>Cash and Cash Equivalents at</u> <u>End of Year</u>	<u>\$125,387</u>	<u>\$417,044</u>	<u>\$138,678</u>	<u>\$99,481</u>

<u>Water Works 2</u>	<u>Sanitary Sewer District 3A</u>	<u>Sanitary Sewer District 3B</u>	<u>Water Works 3</u>	<u>Park Health Center</u>	<u>Totals</u>
\$888,428	\$42,516	\$24,817	\$2,785,325	\$3,978,705	\$9,178,224
(207,343)	(17,636)	(3,135)	(599,504)	(2,640,532)	(3,653,266)
(708,651)	(12,635)	(5,305)	(633,504)	(886,639)	(2,843,317)
2,497	2,652	0	6,544	0	14,808
(1,926)	(2,562)	(138)	(6,239)	0	(13,354)
0	0	0	0	59,118	184,061
(15,980)	(2,206)	(5,066)	(47,563)	(19,803)	(112,262)
<u>(42,975)</u>	<u>10,129</u>	<u>11,173</u>	<u>1,505,059</u>	<u>490,849</u>	<u>2,754,894</u>
0	0	0	0	0	3,100,000
0	0	0	0	4,405,000	4,405,000
8,158	0	0	28,897	0	41,030
(69,845)	(124)	0	(136,699)	(32,055)	(471,392)
0	0	0	0	(4,262,840)	(4,262,840)
0	0	0	0	(119,370)	(119,370)
0	0	(7,040)	(110,000)	(160,000)	(335,000)
0	0	0	(99,000)	0	(129,000)
0	0	0	0	(50,000)	(3,450,000)
0	0	0	(1,859)	0	(1,859)
0	0	0	0	(5,908)	(5,908)
0	0	(2,998)	(71,003)	(127,285)	(223,896)
0	0	0	(426,017)	0	(437,451)
0	0	0	0	(2,024)	(121,032)
0	0	0	(4,009)	0	(4,009)
0	0	0	0	(1,904)	(1,904)
<u>(61,687)</u>	<u>(124)</u>	<u>(10,038)</u>	<u>(819,690)</u>	<u>(356,386)</u>	<u>(2,017,631)</u>
7,353	0	0	141,829	14,215	242,932
0	0	0	(2,201,622)	0	(3,370,661)
0	0	0	2,135,382	0	3,266,320
<u>7,353</u>	<u>0</u>	<u>0</u>	<u>75,589</u>	<u>14,215</u>	<u>138,591</u>
(97,309)	10,005	1,135	760,958	148,678	875,854
<u>1,067,998</u>	<u>50,536</u>	<u>10,808</u>	<u>965,772</u>	<u>166,387</u>	<u>2,989,704</u>
<u>\$970,689</u>	<u>\$60,541</u>	<u>\$11,943</u>	<u>\$1,726,730</u>	<u>\$315,065</u>	<u>\$3,865,558</u>

(Continued)

Belmont County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999
(Continued)

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
<u>Operating Income (Loss)</u>	<u>(\$13,281)</u>	<u>\$113,461</u>	<u>\$410,156</u>	<u>\$11,649</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
<u>Depreciation</u>	<u>36,890</u>	<u>2,846</u>	<u>181,821</u>	<u>4,546</u>
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	20,648	667	(24,064)	5,184
Increase in Due from Other Funds	0	0	0	0
(Increase) Decrease in Due from Other Governments	0	0	4,782	0
(Increase)/Decrease in Inventory	(31)	0	(66)	0
Increase in Prepaid	0	0	0	0
Increase/(Decrease) in Accounts Payable	14,263	(720)	18,658	0
Increase/(Decrease) in Accrued Wages and Benefits	(717)	0	152	108
Increase/(Decrease) in Compensated Absences	(40)	0	1,100	118
Decrease in Due to Other Funds	0	(3,569)	0	0
Decrease in Due to Other Governments	(876)	(2,164)	(1,180)	(308)
Increase/(Decrease) in Refundable Deposits Payable	584	0	42	0
<u>Total Adjustments</u>	<u>70,721</u>	<u>(2,940)</u>	<u>181,245</u>	<u>9,648</u>
<u>Net Cash Provided by (Used for) Operating Activities</u>	<u>\$57,440</u>	<u>\$110,521</u>	<u>\$591,401</u>	<u>\$21,297</u>

<u>Water Works 2</u>	<u>Sanitary Sewer District 3A</u>	<u>Sanitary Sewer District 3B</u>	<u>Water Works 3</u>	<u>Park Health Center</u>	<u>Totals</u>
<u>(\$242,199)</u>	<u>(\$13,056)</u>	<u>(\$803)</u>	<u>\$640,792</u>	<u>\$330,227</u>	<u>\$1,236,946</u>
66,316	7,095	9,740	573,186	137,532	1,019,972
88,046	14,693	2,294	258,450	30,414	396,332
0	0	0	(877)	0	(877)
0	0	0	0	(7,018)	(2,236)
(8,754)	623	0	(20,368)	(607)	(29,203)
(92)	0	0	(168)	0	(260)
50,214	723	0	62,701	6,346	152,185
1,186	145	59	(5,413)	15,330	10,850
3,494	161	66	3,528	5,742	14,169
0	0	0	0	0	(3,569)
(1,757)	(345)	(45)	(7,077)	(27,117)	(40,869)
571	90	(138)	305	0	1,454
<u>199,224</u>	<u>23,185</u>	<u>11,976</u>	<u>864,267</u>	<u>160,622</u>	<u>1,517,948</u>
<u>(\$42,975)</u>	<u>\$10,129</u>	<u>\$11,173</u>	<u>\$1,505,059</u>	<u>\$490,849</u>	<u>\$2,754,894</u>

Belmont County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Sanitary Sewer District 1 Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$199,700	\$283,836	\$84,136
Tap-In Fees	300	300	0
Other Non-Operating Revenues	0	1,650	1,650
Total Revenues	200,000	285,786	85,786
<u>Expenses:</u>			
Personal Services	66,174	57,377	8,797
Contractual Services	163,375	146,511	16,864
Materials and Supplies	20,580	16,129	4,451
Other Non-Operating Expenses	4,930	1,066	3,864
Other	10,052	6,963	3,089
Capital Outlay	4,464	3,094	1,370
Total Expenses	269,575	231,140	38,435
Excess of Revenues Over (Under) Expenses	(69,575)	54,646	124,221
Fund Equity at Beginning of Year	70,683	70,683	0
Prior Year Encumbrances Appropriated	58	58	0
Fund Equity at End of Year	\$1,166	\$125,387	\$124,221

Belmont County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Water Works 1 Fund
 For the Year Ended December 31, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$148,975	\$191,930	\$42,955
Tap-In Fees	1,025	1,025	0
Other Operating Revenues	0	124,943	124,943
Total Revenues	150,000	317,898	167,898
Expenses:			
Contractual Services	440,546	335,465	105,081
Excess of Revenues Under Expenses	(290,546)	(17,567)	272,979
Fund Equity at Beginning of Year	244,046	244,046	0
Prior Year Encumbrances Appropriated	46,500	46,500	0
Fund Equity at End of Year	\$0	\$272,979	\$272,979

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 2 Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$866,622	\$939,349	\$72,727
Tap-In Fees	2,650	2,650	0
Other Non-Operating Revenues	0	1,414	1,414
Total Revenues	869,272	943,413	74,141
<u>Expenses:</u>			
Personal Services	112,276	111,213	1,063
Contractual Services	207,910	206,576	1,334
Materials and Supplies	21,017	17,626	3,391
Other Non-Operating Expenses	4,783	1,372	3,411
Other	64,515	13,425	51,090
Capital Outlay	229,893	229,410	483
Debt Service:			
Principal Retirement	57,960	57,960	0
Interest and Fiscal Charges	22,610	22,610	0
Total Expenses	720,964	660,192	60,772
Excess of Revenues Over Expenses	148,308	283,221	134,913
Operating Transfers Out	(419,008)	(419,008)	0
Excess of Revenues Under Expenses and Operating Transfers Out	(270,700)	(135,787)	134,913
Fund Equity at Beginning of Year	270,093	270,093	0
Prior Year Encumbrances Appropriated	3,522	3,522	0
Fund Equity at End of Year	\$2,915	\$137,828	\$134,913

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 2B Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$25,000	\$44,205	\$19,205
Other Non-Operating Revenues	0	51	51
Total Revenues	25,000	44,256	19,256
<u>Expenses:</u>			
Personal Services	20,268	16,526	3,742
Contractual Services	10,511	3,226	7,285
Materials and Supplies	7,572	1,900	5,672
Other Non-Operating Revenues	192	51	141
Other	48,902	1,256	47,646
Capital Outlay	1,428	165	1,263
Total Expenses	88,873	23,124	65,749
Excess of Revenues Over (Under) Expenses	(63,873)	21,132	85,005
Operating Transfers Out	(14,337)	0	14,337
Excess of Revenues Over (Under) Expenses and Operating Transfers Out	(78,210)	21,132	99,342
Fund Equity at Beginning of Year	78,349	78,349	0
Fund Equity at End of Year	<u>\$139</u>	<u>\$99,481</u>	<u>\$99,342</u>

Belmont County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Water Works 2 Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$577,842	\$888,428	\$310,586
Tap-In Fees	8,158	8,158	0
Interest Income	0	14,395	14,395
Other Non-Operating Revenues	0	2,497	2,497
Total Revenues	586,000	913,478	327,478
Expenses:			
Personal Services	228,477	207,343	21,134
Contractual Services	1,188,829	651,429	537,400
Materials and Supplies	163,509	59,989	103,520
Other Non-Operating Expenses	6,671	1,926	4,745
Other	123,986	15,980	108,006
Capital Outlay	117,000	69,845	47,155
Total Expenses	1,828,472	1,006,512	821,960
Excess of Revenues Under Expenses	(1,242,472)	(93,034)	1,149,438
Operating Transfers In	2,770	0	(2,770)
Operating Transfers Out	(90,970)	0	90,970
Excess of Revenues and Operating Transfers In Under Expenses and Operating Transfers Out	(1,330,672)	(93,034)	1,237,638
Fund Equity at Beginning of Year	1,292,666	1,292,666	0
Prior Year Encumbrances Appropriated	48,290	48,290	0
Fund Equity at End of Year	\$10,284	\$1,247,922	\$1,237,638

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 3A Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$30,000	\$42,516	\$12,516
Other Non-Operating Revenues	0	2,652	2,652
Total Revenues	30,000	45,168	15,168
<u>Expenses:</u>			
Personal Services	21,165	17,636	3,529
Contractual Services	23,872	10,047	13,825
Materials and Supplies	7,084	2,728	4,356
Other Non-Operating Expenses	14,653	2,562	12,091
Other	13,420	2,206	11,214
Capital Outlay	416	124	292
Total Expenses	80,610	35,303	45,307
Excess of Revenues Over (Under) Expenses	(50,610)	9,865	60,475
Fund Equity at Beginning of Year	50,536	50,536	0
Fund Equity (Deficit) at End of Year	(\$74)	\$60,401	\$60,475

Belmont County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Sanitary Sewer District 3B Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$15,000	\$24,817	\$9,817
<u>Expenses:</u>			
Personal Services	3,723	3,135	588
Contractual Services	6,155	5,194	961
Materials and Supplies	195	111	84
Other Non-Operating Expenses	476	138	338
Other	5,221	5,066	155
<u>Debt Service:</u>			
Principal Retirement	7,040	7,040	0
Interest and Fiscal Charges	2,998	2,998	0
 Total Expenses	 <u>25,808</u>	 <u>23,682</u>	 <u>2,126</u>
 Excess of Revenues Over (Under) Expenses	 (10,808)	 1,135	 11,943
 Fund Equity at Beginning of Year	 <u>10,808</u>	 <u>10,808</u>	 <u>0</u>
 Fund Equity at End of Year	 <u>\$0</u>	 <u>\$11,943</u>	 <u>\$11,943</u>

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Works 3 Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,806,747	\$2,785,225	\$978,478
Tap-In Fees	28,897	28,897	0
Interest Income	835	835	0
Other Non-Operating Revenues	0	6,544	6,544
Total Revenues	1,836,479	2,821,501	985,022
Expenses:			
Personal Services	666,129	599,504	66,625
Contractual Services	596,318	394,344	201,974
Materials and Supplies	266,462	252,264	14,198
Other Non-Operating Expenses	28,295	6,239	22,056
Other	47,855	47,563	292
Capital Outlay	184,889	182,836	2,053
Debt Service:			
Principal Retirement	111,859	111,859	0
Interest and Fiscal Charges	75,012	75,012	0
Total Expenses	1,976,819	1,669,621	307,198
Excess of Revenues Over (Under) Expenses	(140,340)	1,151,880	1,292,220
Operating Transfers Out	(591,285)	(556,259)	35,026
Excess of Revenues Over (Under) Expenses and Operating Transfers Out	(731,625)	595,621	1,327,246
Fund Equity at Beginning of Year	784,196	784,196	0
Prior Year Encumbrances Appropriated	12,303	12,303	0
Fund Equity at End of Year	\$64,874	\$1,392,120	\$1,327,246

Belmont County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Park Health Center Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,523,636	\$3,548,705	\$25,069
Other Non-Operating Revenues	49,223	59,118	9,895
Total Revenues	3,572,859	3,607,823	34,964
Expenses:			
Personal Services	2,647,864	2,640,832	7,032
Contractual Services	643,912	615,728	28,184
Materials and Supplies	360,295	360,258	37
Other	32,693	24,803	7,890
Capital Outlay	32,055	32,055	0
Total Expenses	3,716,819	3,673,676	43,143
Excess of Revenues Under Expenses	(143,960)	(65,853)	78,107
Fund Equity at Beginning of Year	68,049	68,049	0
Prior Year Encumbrances Appropriated	75,911	75,911	0
Fund Equity at End of Year	\$0	\$78,107	\$78,107

EXPENDABLE TRUST FUND

County Home Special Fund - To account for revenues received from donations and an estate. The interest is used for recreational items at the County Home.

The County has one expendable trust fund, and the level of budgetary control is the same as that presented in the general purpose financial statements.

AGENCY FUNDS

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent.

Belmont-Harrison Juvenile District Fund - To account for the funds of the Belmont-Harrison Juvenile District for which Belmont County is the fiscal agent.

Undivided Bankruptcy Claims Fund - To account for delinquent taxes paid by Penn-Central Railroad which are awaiting distribution to appropriate parties.

50% Township Fines Fund - To account for fine money which is distributed to the townships in the County.

Cigarette Tax Enforcement Fund - To account for a portion of cigarette license fees to be remitted to the State Treasurer.

Real Estate Tax Fund - To account for collections from advance payments of real estate taxes.

Subdivision and Utility Agency Fund - To account for taxes and shared revenues that are allocated to the various political subdivisions within the County and County funds.

Township Gas Fund - To account for gas tax receipts from the State that are distributed to the townships in the County.

Undivided Tax Fund - To account for cigarette license fees, tax receipts from owners of manufactured homes, tax receipts from the closing of estates, and homestead and rollback taxes from the State. The money is disbursed by settlement to the County subdivisions and various County funds.

Undivided General Tax Fund - To account for all County general property tax collections. The money is then distributed to all County subdivisions including the County.

Undivided Personal Tax Fund - To account for all County personal property tax collections. The County then distributes this money by settlement to the appropriate subdivisions including the County.

Auto License Fund - To account for money collected from the sale of auto license plates and a piggyback tax. The money is distributed to the municipalities and townships within the County.

Libraries Local Government Support Fund - To account for a portion of State income taxes which are returned to the County for use by district libraries and park districts. These monies are apportioned on a monthly basis.

Law Library Fund - To account for fine money that is distributed to the law library.

Soil Conservation Special Fund - To account for the funds and subfunds of the Soil and Water Conservation District for which the County Auditor is fiscal agent.

Payroll Fund - To account for payroll, payroll taxes and other related payroll deductions accumulated for payment to other governmental units and private organizations.

(Continued)

AGENCY FUNDS

(Continued)

Alimony and Child Support Fund - To account for the collection of alimony and child support payments and the distribution of such payments to the court-designated recipients.

Inmate Fund - To account for monies held by the Sheriff's department that belong to the prisoners. The money is distributed to the commissary fund on behalf of the prisoners or to the prisoners upon release.

Sheriff Agency Fund - To account for money received from the Sheriff's sale on foreclosure property.

County Home Residents Fund - To account for money held by the County Home for residents.

Undivided Local Government Fund - To account for State revenue from income taxes, sales taxes, and corporate franchise taxes which are apportioned to the local governments on a monthly basis.

ADAMH Services Board Fund - To account for the funds of the Belmont-Harrison-Monroe Alcohol Drug Addiction and Mental Health Board for which Belmont County is the fiscal agent.

County Court Agency Fund - To account for clerk of courts fees, probate, juvenile, eastern division, western division, and northern division court related receipts.

Issue Two Agency Fund - To account for monies for local subdivisions held for payments of various projects that are approved by the Ohio Public Works Commission.

Undivided Public Housing Fund - To account for payments in lieu of taxes. This money is disbursed by settlement to the subdivisions within the County.

Oakview Juvenile Rehabilitation Fund - To account for State funding for the operation of a regional juvenile rehabilitation facility for the use of member counties. The facility houses and treats adjudicated non-violent felony offenders. Belmont County serves as the fiscal agent.

Local Emergency Planning Fund - To account for State and Federal grants, and donations for the purpose of developing, preparing, reviewing, exercising or revising chemical emergency response and preparedness plans.

Ohio Elections Commission - To account for additional filing fees charged by the Board of Elections to be sent to the Ohio Election Commission monthly.

In House Arrest - To account for revenue held by the Sheriff's department that belongs to persons under in house arrest to be expended for the use of equipment.

Family and Children First - To account for State grant revenues and expenditures of the Belmont County Family and Children First Council. The Department of Human Services serves as administrative agent and the County Auditor serves as the fiscal agent.

Belmont County, Ohio
Combining Balance Sheet
All Trust and Agency Funds
December 31, 1999

	Expendable Trust		Totals
	County Home Special	All Agency Funds	
Assets:			
Cash and Cash Equivalents	\$1,555	\$4,864,622	\$4,866,177
Cash and Cash Equivalents in Segregated Accounts	0	675,697	675,697
Investments in Segregated Accounts	20,576	0	20,576
Receivables:			
Taxes	0	45,553,331	45,553,331
Accounts	0	4,397,379	4,397,379
Special Assessments	0	447,691	447,691
Due from Other Funds	0	510	510
Due from Agency Funds:			
Accounts	0	18,159	18,159
Due from Other Governments	0	1,347,605	1,347,605
Total Assets	\$22,131	\$57,304,994	\$57,327,125
Liabilities:			
Due to Other Funds	\$0	\$9,268,082	\$9,268,082
Due to Other Governments	0	38,918,195	38,918,195
Undistributed Monies	0	5,862,163	5,862,163
Deposits Held and Due to Others	0	3,256,554	3,256,554
Total Liabilities	0	57,304,994	57,304,994
Fund Equity:			
Unreserved:			
Undesignated	22,131	0	22,131
Total Fund Equity	22,131	0	22,131
Total Liabilities and Fund Equity	\$22,131	\$57,304,994	\$57,327,125

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Health:				
Assets:				
Cash and				
Cash Equivalents	\$155,355	\$810,300	\$788,007	\$177,648
Due From Other Funds	28,564	0	28,564	0
Total Assets	\$183,919	\$810,300	\$816,571	\$177,648
Liabilities:				
Undistributed Monies	\$183,919	\$810,300	\$816,571	\$177,648
Total Liabilities	\$183,919	\$810,300	\$816,571	\$177,648
Belmont-Harrison Juvenile District:				
Assets:				
Cash and				
Cash Equivalents	\$278,864	\$1,321,857	\$1,341,108	\$259,613
Cash and				
Cash Equivalents in Segregated Accounts	263	0	263	0
Receivables:				
Interfund	300	0	300	0
Due From Other Funds	0	510	0	510
Total Assets	\$279,427	\$1,322,367	\$1,341,671	\$260,123
Liabilities:				
Interfund Payable	\$14,942	\$0	\$14,942	0
Undistributed Monies	264,485	1,322,367	1,326,729	260,123
Total Liabilities	\$279,427	\$1,322,367	\$1,341,671	\$260,123

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Undivided</u>				
<u>Bankruptcy Claims:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$673	\$0	\$0	\$673
Total Assets	\$673	\$0	\$0	\$673
<u>Liabilities:</u>				
Undistributed Monies	\$673	\$0	\$0	\$673
Total Liabilities	\$673	\$0	\$0	\$673
<u>50% Township Fines:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$70	\$1,399	\$1,399	\$70
Due from Agency Funds:				
Accounts	142	48	142	48
Total Assets	\$212	\$1,447	\$1,541	\$118
<u>Liabilities:</u>				
Due to Other				
Governments	\$142	\$48	\$142	\$48
Undistributed Monies	70	1,399	1,399	70
Total Liabilities	\$212	\$1,447	\$1,541	\$118

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Cigarette</u>				
<u>Tax Enforcement:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$1,171	\$1,171	\$0
Total Assets	\$0	\$1,171	\$1,171	\$0
<u>Liabilities:</u>				
Due to Other				
Governments	\$0	\$1,171	\$1,171	\$0
Total Liabilities	\$0	\$1,171	\$1,171	\$0
<u>Real Estate Tax:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$72,890	\$24,189	\$23,456	\$73,623
Total Assets	\$72,890	\$24,189	\$23,456	\$73,623
<u>Liabilities:</u>				
Undistributed Monies	\$72,890	\$24,189	\$23,456	\$73,623
Total Liabilities	\$72,890	\$24,189	\$23,456	\$73,623

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Subdivision and Utility Agency:</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$14,816	\$28,429,307	\$28,429,307	\$14,816
Total Assets	\$14,816	\$28,429,307	\$28,429,307	\$14,816
<u>Liabilities:</u>				
Undistributed Monies	\$14,816	\$28,429,307	\$28,429,307	\$14,816
Total Liabilities	\$14,816	\$28,429,307	\$28,429,307	\$14,816
<u>Township Gas:</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$23,338	\$804,675	\$803,901	\$24,112
Due from Other Governments	66,094	65,437	66,094	65,437
Total Assets	\$89,432	\$870,112	\$869,995	\$89,549
<u>Liabilities:</u>				
Due to Other Governments	\$66,094	\$65,437	\$66,094	\$65,437
Undistributed Monies	23,338	804,675	803,901	24,112
Total Liabilities	\$89,432	\$870,112	\$869,995	\$89,549

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Undivided Tax:				
Assets:				
Cash and				
Cash Equivalents	\$1,106,357	\$2,651,502	\$3,108,571	\$649,288
Receivables:				
Taxes	91,672	98,427	91,672	98,427
Total Assets	\$1,198,029	\$2,749,929	\$3,200,243	\$747,715
Liabilities:				
Due to Other Funds	\$39,541	\$34,641	\$39,541	\$34,641
Due to Other				
Governments	52,131	63,786	52,131	63,786
Undistributed Monies	1,106,357	2,651,502	3,108,571	649,288
Total Liabilities	\$1,198,029	\$2,749,929	\$3,200,243	\$747,715
Undivided General Tax:				
Assets:				
Cash and				
Cash Equivalents	\$981,044	\$27,942,138	\$28,002,930	\$920,252
Receivables:				
Taxes	37,470,879	40,399,386	37,470,879	40,399,386
Special Assessments	450,983	447,691	450,983	447,691
Total Assets	\$38,902,906	\$68,789,215	\$65,924,792	\$41,767,329
Liabilities:				
Due to Other Funds	\$5,844,381	\$7,832,466	\$5,844,381	\$7,832,466
Due to Other				
Governments	32,077,481	33,014,611	32,077,481	33,014,611
Undistributed Monies	981,044	27,942,138	28,002,930	920,252
Total Liabilities	\$38,902,906	\$68,789,215	\$65,924,792	\$41,767,329

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Undivided</u>				
<u>Personal Tax:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$185,048	\$5,284,702	\$5,333,291	\$136,459
Receivables:				
Taxes	4,234,164	5,055,518	4,234,164	5,055,518
Total Assets	\$4,419,212	\$10,340,220	\$9,567,455	\$5,191,977
<u>Liabilities:</u>				
Due to Other Funds	\$738,079	\$1,277,618	\$738,079	\$1,277,618
Due to Other				
Governments	3,496,085	3,777,900	3,496,085	3,777,900
Undistributed Monies	185,048	5,284,702	5,333,291	- 136,459
Total Liabilities	\$4,419,212	\$10,340,220	\$9,567,455	\$5,191,977
<u>Auto License:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$289,588	\$2,805,294	\$2,835,338	\$259,544
Due from Other				
Governments	61,505	40,172	61,505	40,172
Total Assets	\$351,093	\$2,845,466	\$2,896,843	\$299,716
<u>Liabilities:</u>				
Due to Other				
Governments	\$61,505	\$40,172	\$61,505	\$40,172
Undistributed Monies	289,588	2,805,294	2,835,338	259,544
Total Liabilities	\$351,093	\$2,845,466	\$2,896,843	\$299,716

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Libraries Local</u>				
<u>Government Support:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$2,682,836	\$2,682,836	\$0
Due from Other				
Other Governments	549,978	652,888	549,978	652,888
Total Assets	549,978	3,335,724	3,232,814	652,888
<u>Liabilities:</u>				
Due to Other				
Governments	549,978	3,335,724	3,232,814	652,888
Total Liabilities	549,978	3,335,724	3,232,814	652,888
<u>Law Library:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$195,674	\$195,674	\$0
Due from Agency Funds:				
Accounts	17,865	14,142	17,865	14,142
Total Assets	17,865	209,816	213,539	14,142
<u>Liabilities:</u>				
Undistributed Monies	17,865	209,816	213,539	14,142
Total Liabilities	17,865	209,816	213,539	14,142

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Soil Conservation</u>				
<u>Special:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$6,380	\$151,917	\$120,004	\$38,293
Total Assets	\$6,380	\$151,917	\$120,004	\$38,293
<u>Liabilities:</u>				
Undistributed Monies	\$6,380	\$151,917	\$120,004	\$38,293
Total Liabilities	\$6,380	\$151,917	\$120,004	\$38,293
<u>Payroll:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$388,398	\$30,782,600	\$30,710,501	\$460,497
Total Assets	\$388,398	\$30,782,600	\$30,710,501	\$460,497
<u>Liabilities:</u>				
Due to Others	\$388,398	\$30,782,600	\$30,710,501	\$460,497
Total Liabilities	\$388,398	\$30,782,600	\$30,710,501	\$460,497

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Alimony and Child Support:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$224,190	\$10,241,981	\$10,173,441	\$292,730
<u>Receivables:</u>				
Accounts	2,510,827	2,312,939	2,510,827	2,312,939
Total Assets	\$2,735,017	\$12,554,920	\$12,684,268	\$2,605,669
<u>Liabilities:</u>				
Due to Other Funds	\$50,217	\$46,259	\$50,217	\$46,259
Due to Others	2,684,800	12,508,661	12,634,051	2,559,410
Total Liabilities	\$2,735,017	\$12,554,920	\$12,684,268	\$2,605,669
<u>Inmate:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$2,391	\$112,334	\$111,829	\$2,896
Total Assets	\$2,391	\$112,334	\$111,829	\$2,896
<u>Liabilities:</u>				
Due to Others	\$2,391	\$112,334	\$111,829	\$2,896
Total Liabilities	\$2,391	\$112,334	\$111,829	\$2,896

(Continued)

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

	<u>Balance 01/01/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
Sheriff Agency:				
Assets:				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$26,342	\$99,385	\$118,208	\$7,519
Due from Agency Funds:				
Accounts	3,839	3,969	3,839	3,969
Total Assets	\$30,181	\$103,354	\$122,047	\$11,488
Liabilities:				
Undistributed Monies	\$30,181	\$103,354	\$122,047	\$11,488
Total Liabilities	\$30,181	\$103,354	\$122,047	\$11,488
County Home Residents:				
Assets:				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$19,679	\$140,725	\$147,678	\$12,726
Total Assets	\$19,679	\$140,725	\$147,678	\$12,726
Liabilities:				
Due to Others	\$19,679	\$140,725	\$147,678	\$12,726
Total Liabilities	\$19,679	\$140,725	\$147,678	\$12,726

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Undivided</u>				
<u>Local Government:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$3,425,713	\$3,425,713	\$0
Due from Other Governments	486,887	589,108	486,887	589,108
Total Assets	\$486,887	\$4,014,821	\$3,912,600	\$589,108
<u>Liabilities:</u>				
Due to Other Governments	486,887	4,014,821	3,912,600	589,108
Total Liabilities	\$486,887	\$4,014,821	\$3,912,600	\$589,108
<u>ADAMH Services Board:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$2,681,953	\$4,334,097	\$5,285,532	\$1,730,518
Total Assets	\$2,681,953	\$4,334,097	\$5,285,532	\$1,730,518
<u>Liabilities:</u>				
Undistributed Monies	\$2,681,953	\$4,334,097	\$5,285,532	\$1,730,518
Total Liabilities	\$2,681,953	\$4,334,097	\$5,285,532	\$1,730,518

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
County Court Agency:				
Assets:				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$379,238	\$10,762,102	\$10,782,896	\$358,444
Receivables:				
Accounts	1,377,508	2,084,440	1,377,508	2,084,440
Total Assets	\$1,756,746	\$12,846,542	\$12,160,404	\$2,442,884
Liabilities:				
Due to Other Funds	\$92,568	\$77,098	\$92,568	\$77,098
Due to Other				
Governments	371,279	714,245	371,279	714,245
Undistributed Monies	1,270,406	11,835,556	11,674,064	1,431,898
Due to Others	22,493	219,643	22,493	219,643
Total Liabilities	\$1,756,746	\$12,846,542	\$12,160,404	\$2,442,884
Issue Two Agency:				
Assets:				
Cash and				
Cash Equivalents	\$11,805	\$185,215	\$161,155	\$35,865
Total Assets	\$11,805	\$185,215	\$161,155	\$35,865
Liabilities:				
Undistributed Monies	\$11,805	\$185,215	\$161,155	\$35,865
Total Liabilities	\$11,805	\$185,215	\$161,155	\$35,865

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>Undivided</u>				
<u>Public Housing:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$61,783	\$61,783	\$0
Total Assets	\$0	\$61,783	\$61,783	\$0
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$61,783	\$61,783	\$0
Total Liabilities	\$0	\$61,783	\$61,783	\$0
<u>Oakview Juvenile</u>				
<u>Rehabilitation:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$79,339	\$474,370	\$488,876	\$64,833
Total Assets	\$79,339	\$474,370	\$488,876	\$64,833
<u>Liabilities:</u>				
Undistributed Monies	\$79,339	\$474,370	\$488,876	\$64,833
Total Liabilities	\$79,339	\$474,370	\$488,876	\$64,833

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Local				
<u>Emergency Planning:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$13,618	\$15,925	\$14,130	\$15,413
Total Assets	\$13,618	\$15,925	\$14,130	\$15,413
<u>Liabilities:</u>				
Undistributed Monies	\$13,618	\$15,925	\$14,130	\$15,413
Total Liabilities	\$13,618	\$15,925	\$14,130	\$15,413
Ohio Elections				
<u>Commission:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$4,440	\$1,335	\$3,105
Total Assets	\$0	\$4,440	\$1,335	\$3,105
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$4,440	\$1,335	\$3,105
Total Liabilities	\$0	\$4,440	\$1,335	\$3,105

(Continued)

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

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
<u>In House</u>				
<u>Arrest:</u>				
<u>Assets:</u>				
<u>Cash and</u>				
Cash Equivalents in				
Segregated Accounts	\$430	\$1,655	\$703	\$1,382
Total Assets	\$430	\$1,655	\$703	\$1,382
 <u>Liabilities:</u>				
Due to Others	\$430	\$1,655	\$703	\$1,382
Total Liabilities	\$430	\$1,655	\$703	\$1,382
 <u>Family and</u>				
<u>Children First:</u>				
<u>Assets:</u>				
<u>Cash and</u>				
Cash Equivalents	\$0	\$193,295	\$193,295	\$0
Total Assets	\$0	\$193,295	\$193,295	\$0
 <u>Liabilities:</u>				
Undistributed Monies	\$0	\$193,295	\$193,295	\$0
Total Liabilities	\$0	\$193,295	\$193,295	\$0

(Continued)

Belmont County, Ohio
 All Agency Funds
 For the Year Ended December 31, 1999
 (Continued)

	Balance 01/01/99	Additions	Reductions	Balance 12/31/99
Total - All Agency Funds:				
Assets:				
Cash and Cash Equivalents	\$6,289,536	\$112,584,399	\$114,009,313	\$4,864,622
Cash and Cash Equivalents in Segregated Accounts	652,533	21,358,182	21,335,018	675,697
Receivables:				
Taxes	41,796,715	45,553,331	41,796,715	45,553,331
Accounts	3,888,335	4,397,379	3,888,335	4,397,379
Special Assessments	450,983	447,691	450,983	447,691
Interfund	300	0	300	0
Due from Other Funds	28,564	510	28,564	510
Due from Agency Funds:				
Accounts	21,846	18,159	21,846	18,159
Due from Other Governments	1,164,464	1,347,605	1,164,464	1,347,605
Total Assets	<u>\$54,293,276</u>	<u>\$185,707,256</u>	<u>\$182,695,538</u>	<u>\$57,304,994</u>
Liabilities:				
Interfund Payable	\$14,942	\$0	\$14,942	\$0
Due to Other Funds	6,764,786	9,268,082	6,764,786	9,268,082
Due to Other Governments	37,161,582	45,027,915	43,271,302	38,918,195
Undistributed Monies	7,233,775	87,645,641	89,017,253	5,862,163
Due to Others	3,118,191	43,765,618	43,627,255	3,256,554
Total Liabilities	<u>\$54,293,276</u>	<u>\$185,707,256</u>	<u>\$182,695,538</u>	<u>\$57,304,994</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for all land, buildings, improvements other than buildings, furniture, fixtures, machinery and equipment, vehicles, and construction in progress not used by the proprietary funds.

Belmont County, Ohio
 Schedule of General Fixed Assets by Function
 December 31, 1999

	Total	Land	Buildings	Improvements Other Than Buildings	Furniture Fixtures Machinery and Equipment	Vehicles
General Government:						
Legislative and Executive	\$7,243,571	\$717,094	\$5,304,301	\$178,015	\$842,702	\$201,459
Judicial	670,081	0	0	2,500	592,805	74,776
Public Safety	17,500,344	2,000	10,206,307	2,700	6,798,233	491,104
Public Works	3,073,744	45,580	28,312	269,123	1,237,868	1,492,861
Health	8,224,581	0	6,486,835	51,309	447,493	1,238,944
Human Services	3,895,210	0	2,814,086	3,042	715,720	362,362
Total General Fixed Assets	\$40,607,531	\$764,674	\$24,839,841	\$506,689	\$10,634,821	\$3,861,506

Belmont County, Ohio
 Schedule of Changes in General Fixed Assets
 by Function
 For the Year Ended December 31, 1999

	General Fixed Assets 1/1/99	Additions	Reductions	General Fixed Assets 12/31/99
General Government:				
Legislative and Executive	\$5,694,272	\$1,673,105	\$123,806	\$7,243,571
Judicial	460,683	256,137	46,739	670,081
Public Safety	11,521,037	6,600,768	621,461	17,500,344
Public Works	2,959,155	343,931	229,342	3,073,744
Health	8,019,729	246,900	42,048	8,224,581
Human Services	3,811,936	494,772	411,498	3,895,210
Total General Fixed Assets	\$32,466,812	\$9,615,613	\$1,474,894	\$40,607,531

Belmont County, Ohio
 Schedule of General Fixed Assets by Source
 December 31, 1999

General Fixed Assets:

Land	\$764,674
Buildings	24,839,841
Improvements Other than Buildings	506,689
Furniture, Fixtures, Machinery and Equipment	10,634,821
Vehicles	<u>3,861,506</u>
 Total	 <u>\$40,607,531</u>

Investments in General Fixed Assets from:

Donations	\$557,893
State Grants	2,031,797
Federal Grants	329,279
General Fund Revenues	2,361,632
Note or Bonded Debt	9,179,352
Special Revenue Fund Revenues	13,211,013
Enterprise Fund Revenues	57,182
 Acquisitions Prior to December 31, 1990	 <u>12,879,383</u>
 Total	 <u>\$40,607,531</u>

Belmont County, Ohio
General Governmental Expenditures By Function (1)
Last Ten Years

	1999 (2)	1998 (2)	1997 (2)	1996 (2)	1995 (2)	1994 (2)	1993 (2)	1992 (2)	1991 (2)	1990
General Government:										
Legislative and Executive	\$5,670,302	\$5,331,289	\$5,318,874	\$4,233,017	\$3,921,441	\$3,971,919	\$3,043,273	\$3,655,245	\$3,415,774	\$3,631,284
Judicial	2,505,053	2,111,035	1,805,575	1,775,612	1,815,486	1,654,904	1,461,362	1,432,280	1,175,991	1,211,059
Public Safety	8,063,661	7,652,682	4,384,773	3,040,812	2,398,103	2,112,562	1,948,148	1,831,212	1,723,403	1,363,135
Public Works	5,306,216	4,707,255	3,986,521	5,581,739	4,167,109	4,696,274	4,613,544	3,378,972	4,152,097	4,204,438
Health	6,895,673	6,277,363	6,172,397	5,957,070	6,242,388	6,169,986	5,844,161	5,197,785	4,424,047	4,673,316
Human Services	14,649,887	13,303,681	11,453,123	10,744,011	9,652,707	8,895,322	8,633,297	9,839,762	9,710,114	12,651,860
Economic Development and Assistance	250,420	135,190	133,314	164,728	133,645	108,451	125,337	102,011	122,658	0
Other	10,005	8,887	3,577	20	9,618	0	1,293	1,482	0	960,998
Capital Outlay	3,159,859	2,317,852	1,505,552	4,061,488	4,927,466	1,254,128	1,355,106	888,429	798,952	3,395,975
Intergovernmental	1,445,760	1,355,458	1,675,489	1,621,641	1,397,634	1,184,052	1,173,874	1,186,716	1,222,739	0
Debt Service	842,626	799,499	663,858	596,900	551,244	491,256	455,637	294,019	228,067	166,110
Total Expenditures	\$48,799,452	\$44,000,191	\$37,113,053	\$37,787,038	\$35,216,841	\$30,528,854	\$28,655,032	\$27,807,913	\$26,977,842	\$32,258,115

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

(2) 1991 through 1999 reported on a GAAP basis, 1990 reported on a cash basis.

Source: Belmont County Auditor's Office

Table 2

Baltimore County, Ohio
General Government Revenues By Source (1)
Last Ten Years

	1999 (2)	1998 (2)	1997 (2)	1996 (2)	1995 (2)	1994 (2)	1993 (2)	1992 (2)	1991 (2)	1990
Taxes	\$6,995,841	\$6,688,018	\$5,682,443	\$5,766,745	\$5,401,744	\$5,199,041	\$5,216,191	\$5,106,904	\$4,967,634	\$7,247,596
Permitative Sales Tax (3)	10,292,926	9,756,722	9,204,245	8,302,678	7,395,112	4,900,376	4,618,781	4,454,004	3,957,378	N/A
Charges for Services	3,663,224	3,076,449	2,840,054	2,152,391	2,147,543	2,027,993	2,003,884	1,987,614	1,932,876	1,446,353
Licenses and Permits	142,019	152,337	145,325	139,813	127,137	118,770	127,577	96,217	95,820	11,344
Fines and Forfeitures	1,224,914	1,154,692	976,711	911,911	889,204	876,202	823,353	390,622	487,513	409,808
Intergovernmental	21,981,140	20,386,557	18,681,589	20,254,428	16,450,977	14,897,482	14,699,106	15,050,474	14,395,947	15,840,007
Special Assessments	0	0	0	0	0	0	0	0	95,953	116,599
Interest	1,561,873	1,751,121	1,286,800	1,188,495	1,145,396	782,411	493,880	466,155	904,543	803,089
Rent (4)	257,121	245,020	247,046	263,838	262,990	271,400	261,645	194,151	191,629	N/A
Other (5)	990,546	1,970,078	911,018	362,601	383,968	489,563	535,420	892,073	472,484	4,655,782
Total Revenues	\$47,009,604	\$45,193,994	\$39,995,231	\$38,352,900	\$34,203,071	\$29,573,238	\$28,579,636	\$28,638,214	\$28,101,777	\$30,630,378

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.
 (2) 1991 through 1999 reported on a GAAP basis, 1990 reported on a cash basis.
 (3) Prior to 1991, this revenue classification was included in the Taxes category.
 (4) Prior to 1991, this revenue classification was included in the Other category.
 (5) Prior to 1991, this revenue classification included rent.

Source: Baltimore County Auditor's Office

Belmont County, Ohio
Property Tax Levies and Collections - Real and Public Utility Property
Last Ten Years

Year	Total Tax Levy (1)	Current Collections (1)	Percent of Levy Collected	Delinquent Collections (2)	Total Collections	Percent of Total Collections to Tax Levy	Outstanding Delinquent Taxes (3)	Percent of Delinquent Taxes to Tax Levy
1990	\$25,433,827	\$24,598,811	96.72%	\$861,288	\$25,460,099	100.10%	\$1,138,621	4.48%
1991	26,180,978	25,313,302	96.69%	891,740	26,205,042	100.09%	1,310,408	5.01%
1992	27,794,433	26,859,321	96.64%	1,162,623	28,021,944	100.82%	1,242,445	4.47%
1993	29,422,943	28,487,518	96.82%	1,122,378	29,609,896	100.64%	1,113,453	3.78%
1994	30,222,255	29,288,216	96.91%	824,654	30,112,870	99.64%	1,252,575	4.14%
1995	33,874,709	32,813,519	96.87%	1,046,106	33,859,625	99.96%	2,498,536	7.38%
1996	34,041,204	33,087,175	97.20%	1,060,402	34,147,577	100.31%	1,505,402	4.42%
1997	34,068,776	33,078,044	97.09%	1,070,874	34,148,918	100.24%	1,487,328	4.37%
1998	38,448,779	37,330,400	97.09%	1,190,046	38,520,446	100.19%	1,546,811	4.02%
1999	39,384,547	38,294,932	97.23%	1,051,179	39,346,111	99.90%	1,697,148	4.31%

(1) Includes rollback and homestead

(2) Includes amounts collected from penalties, interest, and other additional delinquent collections

(3) Includes penalties, interest, and other additional delinquent charges

Source: Belmont County Auditor's Office

Belmont County, Ohio
Property Tax Levies and Collections - Tangible Personal Property
Last Ten Years

Year	Total Tax Levy	Current Collections	Percent of Levy Collected	Delinquent Collections (1)	Total Collections	Percent of Total Collections to Tax Levy (1)	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
1990	\$2,842,757	\$2,869,053	100.93%	\$182,926	\$3,051,979	107.36%	\$593,743	20.89%
1991	3,128,907	3,199,306	102.25%	223,981	3,423,287	109.41%	415,006	13.26%
1992	3,226,196	3,166,087	98.14%	237,035	3,403,122	105.48%	325,311	10.08%
1993	3,083,887	2,996,329	97.16%	357,536	3,353,865	108.75%	309,521	10.04%
1994	3,106,920	3,080,015	99.13%	180,361	3,260,376	104.94%	442,219	14.23%
1995	3,199,171	3,172,309	99.16%	89,983	3,262,292	101.97%	755,309	23.61%
1996	3,487,688	3,252,554	93.26%	606,567	3,859,121	110.65%	743,562	21.32%
1997	3,566,358	3,510,297	98.43%	110,708	3,621,005	101.53%	677,161	18.99%
1998	4,096,218	4,329,467	105.69%	169,885	4,499,352	109.84%	301,018	7.35%
1999	4,719,682	4,656,202	98.65%	250,429	4,906,631	103.96%	383,744	8.13%

(1) Includes amounts collected from penalties, interest, and other additional delinquent collections

Source: Belmont County Auditor's Office

Belmont County, Ohio
Assessed and Estimated Actual Values of Taxable Property
Last Ten Years

Year	Real Property (1)		Tangible Personal Property		Public Utility Tangible Personal		Total		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1990	\$407,456,220	\$1,164,160,629	\$65,087,016	\$232,453,629	\$112,169,720	\$112,169,720	\$584,712,956	\$1,508,783,978	38.75%
1991	409,019,440	1,168,626,971	64,165,585	237,650,315	113,141,050	113,141,050	586,326,075	1,519,418,336	38.59%
1992	416,134,580	1,188,955,943	68,653,684	264,052,631	122,334,360	122,334,360	607,122,624	1,575,342,934	38.54%
1993	419,616,380	1,198,903,943	69,505,314	278,021,256	128,178,190	128,178,190	617,299,884	1,605,103,389	38.46%
1994	426,193,880	1,217,696,800	63,951,654	255,806,616	134,798,600	134,798,600	624,944,134	1,608,302,016	38.86%
1995	464,018,360	1,382,909,600	63,809,135	255,236,540	139,686,840	139,686,840	687,514,335	1,777,832,980	38.67%
1996	486,543,620	1,390,124,629	65,554,600	262,258,400	130,929,170	130,929,170	683,037,390	1,783,312,199	38.30%
1997	493,371,210	1,409,632,028	70,189,570	280,758,280	121,078,420	137,589,113	684,639,200	1,827,979,421	37.45%
1998	555,310,820	1,586,602,343	71,480,220	285,920,880	119,186,700	135,439,432	745,977,740	2,007,962,655	37.15%
1999	568,328,790	1,623,797,057	79,367,420	317,468,680	120,635,400	137,085,682	768,331,610	2,078,351,419	36.97%

(1) Real Property Values Include Public Utility Real Property

Source: Belmont County Auditor's Office

Table 6

Belmont County, Ohio
 Property Tax Rates - Direct and Overlapping Governments (1)
 Per Thousand Dollars of Assessed Value
 Last Ten Years

County Units	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<u>County Units</u>										
General Fund	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30
Mental Health	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Child Welfare	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Citizens Services	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	2.00	2.00
Total County Units	\$9.80	\$9.80	\$9.80	\$9.80	\$9.80	\$10.30	\$10.30	\$10.30	\$11.30	\$13.80
<u>School Districts Wholly within County</u>										
Barnesville	\$34.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$42.80
Bellaire	29.45	35.45	35.45	35.45	35.45	35.45	35.45	35.45	35.45	36.78
Bridgeport	31.60	31.60	31.60	35.60	35.60	35.60	41.35	41.35	41.35	41.35
Martins Ferry	40.25	40.15	40.15	39.85	39.85	39.60	39.70	39.45	39.45	39.45
ShadySide	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
St. Clairsville-Richland	28.15	28.15	28.15	34.20	34.20	34.20	34.20	34.20	34.20	34.20
Union Local	35.45	35.45	35.45	35.45	35.45	35.45	40.08	40.08	40.05	40.05
<u>School Districts Partially within County</u>										
Buckeye Local (1)	32.20	32.35	32.35	32.35	32.35	32.85	32.85	32.85	32.85	32.85
Harrison Hills	33.10	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70
Switzerland of Ohio	35.60	35.40	35.40	35.10	35.20	35.00	35.40	37.90	37.90	37.90
<u>Joint Vocational School Districts</u>										
Belmont Career Center	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
Buckeye Local	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

(Continued)

Belmont County, Ohio
 Property Tax Rates - Direct and Overlapping Governments (1)
 Per Thousand Dollars of Assessed Value
 Last Ten Years
 (Continued)

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Corporations										
Barnesville	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
Bellaire	5.10	5.10	5.10	5.10	5.60	5.60	5.60	5.60	5.60	5.60
Belmont	12.55	12.55	12.55	12.55	12.55	12.55	12.55	12.55	12.55	12.55
Bethesda	13.55	13.55	13.55	13.55	13.55	11.55	10.55	10.55	14.05	14.05
Bridgport	14.50	13.25	13.25	13.25	13.75	14.25	15.75	15.75	15.75	15.75
Brookside	7.25	7.25	7.25	7.25	7.75	8.75	8.75	8.75	8.75	8.75
Fairview	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Flushing	9.85	9.85	9.85	11.85	11.85	11.85	11.85	11.85	11.85	11.85
Holloway	15.25	15.25	15.25	15.25	15.25	15.25	15.25	15.25	15.25	15.25
Martins Ferry	6.10	6.10	6.10	7.10	7.60	7.60	7.60	7.60	7.60	7.60
Morristown	4.05	4.05	4.05	4.05	4.05	4.05	4.05	6.05	6.05	6.05
Podhatan	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Shackside	18.35	18.35	18.35	18.35	18.35	16.35	16.35	18.35	18.35	18.35
St. Clairsville	9.85	9.85	9.85	12.35	12.35	12.35	12.35	12.35	12.35	12.35
Wilson	6.10	6.10	6.10	6.10	6.10	6.10	6.40	6.40	6.40	6.40
Yorkville	10.60	11.30	11.30	11.20	11.70	11.70	11.70	11.70	11.70	11.70
Townships										
Colerain	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Flushing	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Goethen	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Kirkwood	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25
Mead	4.90	4.90	4.90	4.90	4.90	4.90	4.40	4.40	4.40	4.40
Pease	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Pultrney	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55
Richland	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65	6.65
Switz	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05
Somerset	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Union	5.20	5.20	5.20	5.20	5.20	5.20	5.20	7.20	7.20	7.20
Warren	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Washington	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Wayne	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Wheeling	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
York	3.80	3.80	3.80	3.80	3.80	5.30	5.30	5.30	5.30	5.30

(Continued)

Table 6

Belmont County, Ohio
 Property Tax Rates - Direct and Overlapping Governments (1)
 Per Thousand Dollars of Assessed Value
 Last Ten Years
 (Continued)

Special Districts	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Bellaire CSD FD #1	\$3.00	\$3.00	\$3.00	\$3.00	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
Bridgport WVSD FD #1 (Colerain)	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50
Bridgport WVSD FD #1 (Pease)	3.00	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50
Bridgport WVSD FD #2	3.00	3.00	3.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bridgport WVSD HV FD #3 (Colerain)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Bridgport WVSD HV FD #3 (Pease)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Buckeye LSD FR #2	3.00	3.00	3.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Buckeye LSD Hill Valley FD #3	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Martins Ferry CSD FD #2	3.00	3.00	3.00	4.50	4.50	4.50	4.50	4.25	4.50	4.50
Martins Ferry CSD HV FD #3 (Colerain)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75	3.00	3.00
Martins Ferry CSD HV FD #2 (Pease)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.75	3.00	3.00
Bridgport WVSD Barton Crescent FD #5	N/A	N/A	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Martins Ferry CSD Barton Crescent FD #5	N/A	N/A	4.00	4.00	4.00	4.00	4.00	3.75	4.00	4.00
St. Clairsville-Richland CSD Crescent FD #5	N/A	N/A	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Bridgport WVSD Brookside FD #6	N/A	N/A	N/A	N/A	4.00	4.00	4.00	4.00	4.00	4.00

(1) Includes Bond Rates

Source: Belmont County Auditor's Office

Belmont County, Ohio
 Special Assessments Billed and Collected (1)
 Last Ten Years

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1990	\$253,418	\$95,953	37.86%
1991	242,953	78,162	32.17%
1992	252,303	77,514	30.72%
1993	263,770	88,580	33.58%
1994	219,673	69,237	31.52%
1995	223,239	75,658	33.89%
1996	233,417	70,081	30.02%
1997	246,551	60,526	24.55%
1998	268,575	57,315	21.34%
1999	292,930	77,197	26.35%

(1) Includes all special assessments billed and collected for the subdivisions and the County. Collections for the County represent delinquent sewer and water charges which are recorded in the enterprise funds as charges for services.

Source: Belmont County Auditor's Office

Table 8

8-10

Belmont County
Computation of Legal Debt Margin
December 31, 1999

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Limit (2)</u>
Total Assessed Property Value for 1999 Collections	<u>\$768,331,790</u>	<u>\$768,331,790</u>
Debt Limitation of Assessed Value	<u>16,708,295</u>	<u>7,683,318</u>
Outstanding Debt at December 31, 1999:		
General Obligation Bonds Payable	11,355,747	11,355,747
Mortgage Revenue Bonds Payable	8,142,000	8,142,000
CWDA Loans	46,685	46,685
Notes Payable	<u>5,003,597</u>	<u>5,003,597</u>
Total Outstanding Debt at December 31, 1999	<u>24,548,029</u>	<u>24,548,029</u>
Less:		
General Obligation Bonds for Jail Construction	4,110,000	4,110,000
General Obligation Bonds Payable from Rental Revenues	945,000	945,000
General Obligation Bonds Payable from Enterprise Revenues	6,175,000	6,175,000
General Obligation Bonds Payable from Court Fines and Fees	125,747	125,747
Mortgage Revenue Bonds Payable from Enterprise Revenues	8,142,000	8,142,000
CWDA Loans Payable from Enterprise Fund Revenues	46,685	46,685
Notes Payable from Enterprise Fund Revenues	3,100,000	3,100,000
County Engineer Building Improvement Notes Payable	<u>900,000</u>	<u>900,000</u>
Total Self-Supporting Debt	<u>23,544,432</u>	<u>23,544,432</u>
Net Debt Applicable to Debt Limitation	<u>1,003,597</u>	<u>1,003,597</u>
Total Legal Debt Margin	<u>\$15,704,698</u>	<u>\$6,679,721</u>

- (1) Debt Limit is a total of 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.
- (2) Debt limit is one percent of total assessed valuation.

Source: Belmont County Auditor's Office

Belmont County, Ohio
 Ratio of Net General Obligation Bonded Debt to Assessed Value and
 Net General Obligation Bonded Debt Per Capita
 Last Ten Years

Year (1)	Population	Assessed Value of County	Gross General Obligation Bonded Debt (2)	Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1990	71,100	\$584,712,956	\$1,505,000	\$196,437	\$1,308,563	0.22%	\$18.41
1991	71,100	586,326,075	1,465,000	219,812	1,245,188	0.21%	17.52
1992	70,900	607,122,624	1,410,000	237,158	1,172,842	0.19%	16.54
1993	70,700	617,299,884	3,655,000	248,606	3,406,394	0.55%	48.18
1994	70,570	624,944,134	3,505,000	256,030	3,248,970	0.52%	46.04
1995	70,380	687,514,335	3,330,000	259,308	3,070,692	0.45%	43.63
1996	70,022	683,037,390	5,880,000	256,516	5,623,484	0.82%	80.32
1997	69,595	684,639,200	5,620,000	235,418	5,384,582	0.79%	77.37
1998	69,175	745,977,740	5,504,940	229,788	5,275,152	0.71%	76.26
1999	71,259	768,331,610	5,180,747	172,872	5,007,875	0.65%	70.28

(1) 1991-1999 GAAP basis, 1990 cash basis.

(2) Includes all general obligation bonds payable from property taxes, rental income, court fines and fees and 1.5% sales and use tax.

Source: Belmont County Auditor's Office

Table 10

S-12

Belmont County, Ohio
 Computation of Direct and Overlapping Debt
 December 31, 1999

<u>Jurisdiction</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to Belmont County</u>	<u>Amount Applicable to Belmont County</u>
Belmont County	\$5,180,747	100%	\$5,180,747
School Districts wholly within the County	3,535,000	100%	<u>3,535,000</u>
Total			<u>\$8,715,747</u>

(1) Amount includes County general obligation bonds payable from property taxes, rental income, court fines and fees, and 1.5% sales and use tax.

Source: Belmont County Auditor's Office

Belmont County, Ohio
 Ratio of Annual Debt Service Expenditures for General Obligation
 Debt to Total General Governmental Expenditures
 Last Ten Years

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Interest and Principal (1)</u>	<u>Total General Governmental Expenditures (From Table 1)</u>	<u>Ratio of General Long-Term Debt Expenditures to Total General Governmental Expenditures</u>
1990	\$50,000	\$115,600	\$165,600	\$32,258,115	0.51%
1991	55,000	112,100	167,100	26,977,842	0.62%
1992	55,000	108,820	163,820	27,808,913	0.59%
1993	60,000	104,837	164,837	29,655,032	0.56%
1994	150,000	178,990	328,990	30,528,854	1.08%
1995	175,000	154,585	329,585	35,216,841	0.94%
1996	175,000	149,335	324,335	37,787,038	0.86%
1997	260,000	143,472	403,472	37,113,053	1.09%
1998	280,558	283,891	564,449	44,000,191	1.28%
1999	324,193	277,101	601,294	48,799,462	1.23%

(1) Includes only general obligation bonds payable from property taxes, rental income, court fines and fees, and 1.5% sales and use tax.

Source: Belmont County Auditor's Office

Table 12

8-14

Belmont County, Ohio
Revenue Bond Coverage - Sanitary Sewer District 1
Last Ten Years

Year (1)	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements (4)			Coverage
				Principal	Fiscal Charges	Total	
1990	\$244,959	\$277,495	(\$32,536)	\$20,000	\$9,648	\$29,648	(1.10)
1991	321,906	267,100	54,806	22,000	8,755	30,755	1.78
1992	294,918	242,359	52,559	22,000	7,820	29,820	1.76
1993	303,129	269,936	33,193	0	0	0	0.00
1994	293,566	288,416	5,150	0	0	0	0.00
1995	289,595	260,840	28,755	0	0	0	0.00
1996	301,476	313,199	(11,723)	0	0	0	0.00
1997	328,940	271,953	56,987	0	8,686	8,686	6.56
1998	358,452	242,251	116,201	0	8,019	8,019	14.49
1999	344,552	239,665	104,887	30,000	11,434	41,434	2.53

(1) 1991 through 1999 GAAP Basis, 1990 cash basis.

(2) Total revenues (including interest) exclusive of tap fees.

(3) Total operating expenses (including loss on sale of fixed assets) exclusive of depreciation.

(4) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Belmont County, Ohio
Revenue Bond Coverage - Water Works 1
Last Ten Years

Year (1)	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements (4)			Coverage
				Principal	Interest and Fiscal Charges	Total	
1990	\$202,853	\$184,399	\$18,454	\$25,000	\$8,713	\$33,713	0.55
1991	233,499	170,048	63,451	30,000	7,650	37,650	1.69
1992	215,757	160,475	55,282	30,000	6,375	36,375	1.52
1993	223,494	161,025	62,469	30,000	5,100	35,100	1.78
1994	220,562	173,939	46,623	30,000	6,113	36,113	1.29
1995	230,090	164,500	65,590	30,000	14,102	44,102	1.49
1996	216,229	162,998	53,231	30,000	2,713	32,713	1.63
1997	218,914	192,204	26,710	0	104	104	256.83
1998	190,001	336,420	(146,419)	0	0	0	0.00
1999	315,319	199,012	116,307	0	0	0	0.00

(1) 1991 through 1999 GAAP Basis, 1990 cash basis.

(2) Total revenues (including interest) exclusive of tap fees.

(3) Total operating expenses exclusive of depreciation.

(4) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Table 14

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Belmont County, Ohio
Revenue Bond Coverage - Water Works 2
Last Ten Years

Year (1)	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements (4)			Coverage
				Principal	Fiscal Charges	Total	
1990	\$733,865	\$594,956	\$138,909	\$65,000	\$46,331	\$111,331	1.25
1991	859,933	558,799	301,134	65,000	42,919	107,919	2.79
1992	922,259	546,816	375,443	70,000	39,113	109,113	3.44
1993	879,943	572,823	307,120	75,000	35,307	110,307	2.78
1994	841,467	656,400	185,067	80,000	35,390	115,390	1.60
1995	841,330	714,607	126,723	555,000	25,843	580,843	0.22
1996	861,328	744,027	117,301	0	0	0	0
1997	959,735	822,196	137,539	0	0	0	0
1998	885,862	783,867	101,995	0	0	0	0
1999	814,777	976,440	(161,663)	0	0	0	0

(1) 1991 through 1999 GAAP Basis, 1990 cash basis.

(2) Total revenues (including interest) exclusive of tap fees.

(3) Total operating expenses (including loss on sale of fixed assets) exclusive of depreciation.

(4) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Belmont County, Ohio
Revenue Bond Coverage - Water Works 3
Last Ten Years

Year (1)	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements (4)			Coverage
				Principal	Interest and Fiscal Charges	Total	
1990	\$1,474,236	\$1,225,363	\$248,873	\$55,000	\$138,580	\$193,580	1.29
1991	1,997,935	1,101,906	896,029	60,000	148,183	208,183	4.30
1992	1,996,556	772,696	1,223,860	0	181,275	181,275	6.75
1993	1,997,418	927,922	1,069,496	20,000	179,264	199,264	5.37
1994	1,957,165	946,597	1,010,568	143,000	172,545	315,545	3.20
1995	2,188,414	1,082,997	1,105,417	33,000	261,228	294,228	3.76
1996	2,502,699	1,711,353	791,346	65,000	81,860	146,860	5.39
1997	2,735,679	1,475,516	1,260,163	16,000	167,691	183,691	6.86
1998	2,587,543	1,376,996	1,210,547	228,000	418,889	646,889	1.87
1999	2,671,283	1,314,061	1,357,222	99,000	426,017	525,017	2.59

(1) 1991 through 1999 GAAP Basis, 1990 cash basis.

(2) Total revenues (including interest) exclusive of tap fees.

(3) Total operating expenses (including loss on sale of fixed assets) exclusive of depreciation.

(4) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Table 16

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Belmont County, Ohio
Demographic Statistics
Last Ten Years

Year	Population	Median Age	Per Capita Income	Household Size	County Unemployment	State Unemployment	United States Unemployment	Average K-12 School Enrollment
1990	71,100	37.90	14,166	2.70	5.60%	5.70%	5.50%	10,700
1991	71,100	37.90	N/A	2.90	6.50%	6.40%	6.70%	10,530
1992	70,900	37.90	10,329	2.70	8.20%	7.20%	7.40%	10,542
1993	70,700	37.90	15,463	2.70	8.90%	6.50%	6.80%	10,855
1994	70,570	37.90	15,769	2.70	8.40%	5.70%	6.70%	10,831
1995	70,380	37.90	16,510	2.70	6.80%	4.80%	5.60%	10,372
1996	70,022	37.90	16,510	2.70	6.40%	5.40%	4.90%	10,117
1997	69,595	37.90	16,510	2.49	7.30%	4.60%	4.90%	10,134
1998	69,175	37.90	17,703	2.48	5.40%	4.30%	4.50%	9,951
1999	71,259	37.90	18,343	2.48	5.50%	4.20%	4.20%	9,744

Sources: Ohio Bureau of Employment Services
Belmont County Board of Education
Strategic Research
U.S. Census
Labor Market Information
Regional Economic Information System

Belmont County, Ohio
New Construction, Bank Deposits, and Real Property Values
Last Ten Years

Year	New Construction (1)		Total	(2) Bank Deposits in Thousands	Real Property Values (1)			Total
	Agricultural/ Residential	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial	Public Utility	
1990	\$2,789,550	\$647,300	\$3,436,850	\$907,550	\$304,250,560	\$101,641,470	\$1,564,190	\$407,456,220
1991	2,300,940	1,267,820	3,568,760	926,683	304,882,910	102,269,500	1,867,030	409,019,440
1992	2,982,480	1,764,070	4,746,550	953,287	310,344,570	103,917,700	1,872,310	416,134,580
1993	3,796,120	1,542,390	5,338,510	957,246	313,992,200	104,250,710	1,373,470	419,616,380
1994	5,378,830	820,720	6,199,550	946,321	320,177,660	104,619,370	1,396,850	426,193,880
1995	5,196,340	4,164,940	9,361,280	959,762	360,166,220	122,519,030	1,333,110	484,018,360
1996	5,513,500	2,405,220	7,918,720	965,226	362,417,170	122,958,170	1,168,280	486,543,620
1997	4,903,000	3,549,160	8,452,160	993,590	366,509,630	125,737,840	1,123,740	493,371,210
1998	5,733,900	8,825,390	14,559,290	1,023,809	414,261,520	140,103,910	945,390	555,310,820
1999	7,640,740	5,892,480	13,533,220	1,036,622	421,326,410	146,132,980	869,400	568,328,790

(1) New construction and real property values are listed in the above table at assessed values.

(2) Bank deposit data available includes banks headquartered in Belmont County as well as savings and loans and credit unions.

Source: Belmont County Auditor's Office
Federal Reserve Bank in Cleveland

Table 18

Belmont County, Ohio
Principal Taxpayers
December 31, 1999

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Taxpayer	Type of Business	Real Estate Assessed Valuation	Tangible		Total Assessed Valuation	Percent of Assessed Valuation
			Personal Property Assessed Valuation			
Ohio Edison	Public Utility	\$12,761,740	\$34,450,550		\$47,212,290	6.14%
Ohio Power	Public Utility	239,530	34,895,820		35,135,350	4.57%
Ohio Valley Mall	Business	19,843,410	9,517,360		29,360,770	3.82%
THE St. Clairsville Development	Business	10,861,910	5,863,990		16,725,900	2.18%
Ohio Bell	Public Utility	526,060	10,516,300		11,042,360	1.44%
East Ohio Gas	Public Utility	121,040	15,390,420		15,511,460	2.02%
Columbia Gas of Ohio	Public Utility	11,690	7,636,920		7,648,610	1.00%
Ohio Coatings Company	Business	2,781,940	4,341,930		7,123,870	0.93%
South Central Power	Public Utility	0	3,038,000		3,038,000	0.40%
Columbia Gas Transmission Corporation	Public Utility	21,160	2,082,050		2,103,210	0.27%
Total		\$47,168,480	\$127,733,340		\$174,901,820	25.61%

Source: Belmont County Auditor's Office

Table 19

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Belmont County, Ohio
Miscellaneous Statistics
December 31, 1999

Date Created	September 7, 1801
County Seat	St. Clairsville, Ohio
1990 Census Population	71,100 - ranked 34th of the 88 Ohio Counties
Number of Municipalities	16
Number of Townships	16
Area	534 square miles, ranked 19th of the 88 Ohio Counties
Water Lines	530 miles - 8,705 customer accounts
Sewer Lines	86.5 miles - 2,047 customer accounts
County Roads	308 miles
Township Roads	717 miles
State Routes	685 miles
Number of Sheriff's Deputies	27
Number of Individuals Employed by the County	850
Health Care Statistics:	
Hospitals	3, East Ohio Regional, Bellaire, and Barnesville Hospitals
Beds	428
Nursing Homes	11
Nursing Home Beds	1,069
Public Education Statistics:	
Attendance Centers	32
Students	9,744
Teacher/Student Ratio	1:17
School Districts	8, Includes Belmont JVS
Institutions of Higher Education	2, Ohio University - Eastern, 1,020 Students Belmont County Technical College, 1,487 Students
Recreation and Travel Statistics:	
Municipal Parks	11-546 acres
Public Tennis Courts	15
Health Club/Fitness Centers	4
Day and Night Baseball Diamonds	54/7
Golf Courses	4
Public Libraries	10
County Fairgrounds	1-24 acres
Hotels/Hotels	14-720 rooms
Number of Radio Stations	2, WCMP AM and FM and WBNV
Daily Newspapers	1, Martins Ferry Times Leader - Circulation: 18,960
Weekly Newspapers	1, Barnesville Enterprise - Circulation: 4,825
Voter Statistics (1998 General Election):	
Registered Voters	49,550
Voters at Last Election	26,117
Percentage of Registered Population Voting	52.71%
Sources: Bel-O-Mar Regional Council Ohio Department of Highway Safety Various offices of Belmont County	

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STATE OF OHIO
OFFICE OF THE AUDITOR

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BELMONT COUNTY FINANCIAL CONDITION

BELMONT 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
JULY 25, 2000**