

CLERMONT COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CLERMONT COUNTY

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CLERMONT COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant (Title XX)	N/A	93.667	\$124,059
Medicaid Assistance Program (Title XIX)	N/A	93.778	1,268,344
Center For Medical Rehabilitation Research (CMRS Block Grant)	N/A	93.929	158,781
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medicaid Assistance Program (Title XIX)	N/A	93.778	150,328
Block Grants for Prevention & Treatment of Substance Abuse (SAPT Block Grant) FY99	N/A	93.959	677,671
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	N/A	93.667	95,473
Medicaid Assistance Program (Title XIX)	N/A	93.778	1,378,511
<i>Passed Through Ohio Supreme Court:</i>			
State Court Improvements	N/A	93.586	<u>18,274</u>
Total U.S. Department of Health & Human Services			3,871,441
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
Disaster Recovery Initiative Grant	B-98-DU-39004	83.516	99,683
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant	N/A	14.228	<u>872,418</u>
Total U.S. Department of Housing & Urban Development			972,101
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Local Law Enforcement Block Grant	N/A	16.592	38,216
Community Policing Grant (COPS Grants) / Cops More	N/A	16.710	1,930,488
<i>Passed Through Ohio Dept of Rehabilitation and Correction:</i>			
Violent Offender Incarceration and Truth-in-Sentencing Incentative Grant (VOITIS)	N/A	16.586	25,456
<i>Passed Through Ohio Office of Criminal Justice Services:</i>			
Byrne Formula Grant Program (Drug Control & System Improvement)	N/A	16.579	159,448
Juvenile Accountability Incentative Block Grant (JAIBG)	N/A	16.523	<u>28,953</u>
Total U.S. Department of Justice			2,182,561

CLERMONT COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Clermont/Warren Job Training Consortium:</i>			
Jobs Training Partnership Act Cluster			
Title III EDWAA		17.246	
98	A-98-12-00-01		83,666
99	A-99-12-00-01		<u>31,417</u>
Total Title III EDWAA			115,083
Title III Governor's Reserve		17.246	
99	Rapid Response		20,276
99	B-99-12-00-00		<u>29,849</u>
Total Title III Governor's Reserve			50,125
Total Employment and Training Assistance Title III			165,208
Title IIA-77%		17.250	
97	O-97-12-00-02		7,906
98	O-98-12-00-01		173,875
99	O-99-12-00-01		<u>66,642</u>
Total Title IIA-77%			248,423
Title IIC-82%		17.250	
98	Y-98-12-00-01		48,462
99	Y-99-12-00-01		<u>76,241</u>
Total Title IIC-82%			124,703
Title IIA-5% Older Worker		17.250	
97	1-97-12-00-01		3,085
98	1-98-12-00-01		<u>46,699</u>
Total Title IIA-5% Older Worker			49,784
Title IIB SYETP		17.250	
98	5-98-12-00-00		<u>492</u>
Total Title IIB SYETP			492
Title IIA-5% Incentive		17.250	
98	3-98-12-00-00		<u>40,124</u>
Total Title IIA-5% Incentive			40,124
Title IIA-8% Vocation Education		17.250	
98	4-98-12-00-01		15,342
99	4-99-12-00-01		<u>30,270</u>
Total Title IIA-8% Vocation Education			45,612
Total Jobs Training Partnership Act			509,138
Total Jobs Training Partnership Act Cluster			674,346
Total U.S. Department of Labor			674,346
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Drug Free Schools	N/A	84.186	143,504
<i>Passed Through Ohio Department of Health and Human Services:</i>			
Early Intervention - Hearing Impaired	N/A	84.181	96,613
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
Title VI-B	N/A	84.027	53,959
Title VI-B	N/A	84.027	<u>40,248</u>
Total Special Education Cluster			94,207
Total U.S. Department of Education			334,324

CLERMONT COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department of Transportation:</i>			
Public Transportation for Nonurbanized Areas	N/A	20.509	604,447
Total U.S. Department of Transportation			604,447
<u>FEDERAL HIGHWAY ADMINISTRATION</u>			
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning and Construction		20.205	
Blue Sky Park Bridge Replacement	PID 14377	20.205	856,203
Woodville Pike Safety Improvement	PID 14944	20.205	9,984
McMann/ Merwin Ten Mile Rd.	PID 17211	20.205	60,450
Hill Station Bridge	PID 14988	20.205	147,591
Stonelick Williams Corner Bridge	PID 17224	20.205	17,472
Branch Hill Guinea Pike Imp. (Wards Corner & Cook/Weber)	PID 10155	20.205	195
Branch Hill Guinea Pike Imp. (Loveland Miamiville Rd.)	PID 17573	20.205	58,240
Total Highway Planning and Construction		20.205	1,150,135
<i>Passed Through Ohio Department of Public Safety:</i>			
Roadway Safety Program	N/A	20.600	40,000
Total Federal Highway Administration			1,190,135
<u>FEDERAL EMERGENCY MANAGEMENT ASSISTANCE</u>			
<i>Passed Through Ohio Emergency Management Assistance:</i>			
FEMA - Shinkle Ridge Landslide B DSR 07942	DSR 07942	83.544	83,950
FEMA - Shinkle Ridge A DSR 09299	DSR 09299	83.544	350,616
Total CFDA # 83.544			434,566
FEMA - Project Impact EMC-2000-GR-0046	N/A	83.552	7,922
Hazard Mitigation	N/A	83.548	1,263,503
Total Federal Emergency Management Assistance			1,705,991
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
<i>Passed Through Ohio Environmental Protection Agency:</i>			
Nonpoint Source Implementation Grant	N/A	66.460	1,496
Total Environmental Protection Agency			1,496
<u>U.S DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Child Nutrition Cluster			
National School Lunch Program	N/A	10.555	6,405
National School Lunch Program	N/A	10.555	2,679
Total Child Nutrition Cluster			9,084
Total U.S. Department of Agriculture			9,084
Total Federal Financial Assistance			\$11,545,926

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

CLERMONT COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES DECEMBER 31, 2000

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - NUTRITION CLUSTER

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 received and consumed. Cash receipts from the U.S. Department are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2000, 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 persons from low income households for repairs to or replacement of septic systems, completion of septic system installations, or connection to the public sewer system. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). 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 five-year mortgages on the property, amortized monthly. At December 31, 2000, the gross amount of loans outstanding under this program was \$125,881. There were no delinquent amounts due.

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Drug and Alcohol and Drug Addiction Services to subrecipients. As described in Note A, the county records expenditures of Federal awards to subrecipients when paid in cash. Of the federal expenditures presented in the schedule, the County provided \$1,268,344 of Title XIX Medicaid (CFDA #93.778) funds and \$677,671 of Substance Abuse Prevention and Treatment (CFDA #93.959) funds to subrecipients.

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



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

Clermont County
101 East Main Street
Batavia, Ohio 45103

To the Offices, Boards, and Commissioners:

We have audited the basic financial statements of Clermont County, Ohio (the County), as of and for the fiscal year ended December 31, 2000, and have issued our report thereon dated August 29, 2001, in which we noted the County adopted Governmental Accounting Standards Board (GASB) Statement numbers 33, 34, and 36, and GASB interpretation number 6. We did not audit the basic financial statements of the Clermont County Sewer District, which represents all of the assets and revenues of the Business-Type Activities/Enterprise Fund Type. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for the Business-Type Activities/Enterprise Fund Type, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated August 29, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated August 29, 2001.

Clermont County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

This report is intended for the information and use of the Board of County Commissioners, management 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

August 29, 2001



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

Clermont County
101 East Main Street
Batavia, Ohio 45103

To the Offices, Boards, and Commissions:

Compliance

We have audited the compliance of Clermont 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 fiscal year ended December 31, 2000. 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 its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the fiscal year ended December 31, 2000.

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.

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings as item 2000-60413-001.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the Clermont County as of and for the year ended December 31, 2000, and have issued our report thereon dated August 29, 2001, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement numbers 33, 34, and 36, and GASB interpretation number 6. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the Board of County Commissioners, management 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

August 29, 2001

CLERMONT COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2000

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)?	No
(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?	Yes
(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 Oriented Policing Service Grants - COPSMORE - CFDA #16.710 FEMA - Disaster Assistance - CFDA #83.544 FEMA - Hazard Mitigation - CFDA #83.548 Title XIX (Medicaid) - CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A > \$300,000 Type B - all other programs
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

CLERMONT COUNTY
SCHEDULE OF FINDINGS
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

FINDING NUMBER 2000-60413-001

CFDA Title and Number	<i>Hazard Mitigation Grants - 83.548</i>
Federal Award Number / Year	<i>DR-1164-OH / 1997 County Wide Flood DR-1164.0015-OH / 1997 Village of Neville</i>
Federal Agency	Federal Emergency Management Agency (FEMA)
Pass-Through Agency	Ohio Emergency Management Agency (OEMA)

Reportable Condition

The State of Ohio HMPG/FMA Program Guidance Handbook states the County is responsible for submitting Quarterly Progress Reports (QPR) by the 15th of the month following the end of the quarter. The quarterly reports are the basis for scheduling monitoring visits to review the administration of the project. The monitoring visits will help assure the jurisdiction is complying with all necessary regulations and procedures.

Quarterly reports were submitted during 2000 to the Ohio Emergency Management Agency; however, the County Wide Flood Hazard Mitigation Grant and the Village of Neville Hazard Mitigation Grant Program incorrectly reported expenditures on the quarterly reports. The 1164 program reported vendor activity amounts rather than check register amounts for the same quarterly period. These inaccurate figures reported an understatement of federal expenditures in the amount of \$73,056 for the County Wide Flood Program and \$76,381 for the Village of Neville Hazard Mitigation Grant Program.

The County corrected the quarterly report and expenditure amounts and made arrangements with the OEMA to resubmit them. In addition, the OEMA has indicated that they will reimburse the County for the amounts unreported.

We recommend the County maintain supporting documentation to support the expenditure amounts reported in the Quarterly Progress Reports. Furthermore, we recommend the program administrator review the reports for completeness and compare the reported amounts to the supporting documentation for accuracy before submitting them to the OEMA.

CLERMONT COUNTY OHIO



LINDA L. FRALEY, AUDITOR

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2000

**CLERMONT COUNTY,
OHIO**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2000**

Linda L. Fraley
Clermont County Auditor

Prepared by the Clermont County Auditor's Office

Charles F. Tilbury, Jr.
Chief Deputy Auditor

Christopher T. Mehlman
Deputy Auditor - Financial Operations

**CLERMONT COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2000**

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INTRODUCTORY SECTION

Auditor

LINDA L. FRALEY

Clermont County Auditor

101 E. Main Street
Batavia, Ohio 45103-2961

To the Citizens and Board of Commissioners
of Clermont County, Ohio:

August 29, 2001

We are pleased to present this Comprehensive Annual Financial Report (CAFR) for Clermont County, Ohio. This report, for the year ended December 31, 2000, contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material financial aspects of the County. The responsibility for the accuracy of all data presented, its completeness and fairness of presentation rests with the County Auditor's Office.

This report presents the financial activity of the County in conformity with generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and includes the early implementation of the new reporting model as promulgated by GASB Statement No. 34.

The CAFR is organized in three sections: the Introductory Section, the Financial Section and the Statistical Section. The Introductory Section contains a table of contents, letter of transmittal, organization chart, list of elected officials and a Certificate of Achievement for Excellence in Financial Reporting for the 1999 CAFR. The Financial Section includes the Independent Accountants Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section provides selected financial, economic and demographic information which may be used to indicate trends for comparative fiscal periods.

The County of Clermont is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget's Circular A-133, Audits of State and Local Governments. Information related to this single audit, including a schedule of federal financial assistance, the independent auditor's reports on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs are included in a separately issued single audit report.

While this report accurately presents the financial statements and statistics of Clermont County, it only reflects a small segment of the entire community - a community that includes many businesses, quality school systems, a fine park district, library system, Clermont College (a branch of the University of Cincinnati) and several industrial parks.

REPORTING ENTITY

The County was formed by an action of Arthur St. Clair, the first governor of the Northwest Territory in 1800. The elected three-member Board of County Commissioners functions as the legislative and executive branch of the County. Each commissioner serves a term of four years. In addition to the County Auditor, who serves as chief fiscal officer, there are seven other elected administrative officials, each of whom operate independently as set forth by Ohio law. The officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. All of these officials serve four-year terms. The following judges are elected on a county-wide basis to oversee the County's judicial system: Three Common Pleas Court Judges, one Domestic Relations Court Judge, one Probate/Juvenile Court Judge and three Municipal Court Judges. Judges are elected to six year terms.

The County provides general governmental services to its citizens which include: tax collection and distribution, public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and water line construction and maintenance and other general administrative support services. The County also operates water supply and sewer treatment systems.

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board Codification, Section 2100. The financial statements contained within this Comprehensive Annual Financial Report include all funds, agencies, boards and commissions for which the County elected officials are financially accountable. A complete discussion of the County's reporting entity is provided in Note A to the basic financial statements.

ECONOMIC CONDITION AND OUTLOOK

Summary of Local Economy

Clermont County continued its position of rapid growth in 2000. Woods and Poole, Inc. based in Washington, D.C., ranks Clermont County third in projected population growth in Ohio for the period 1997-2005, as compared to the other 88 counties in the state. It also projects Clermont County to be the third fastest growing County employment-wise in the state through the year 2005. The County unemployment rate of 3.3% at December 31, 2000 compares to 3.7 % for the State of Ohio and 3.8% for the United States.

The Clermont tax base includes 55 companies with 100 or more employees including Cinergy Corporation (Greater Cincinnati) - 4,700 employees, Cincinnati Bell Telephone (Greater Cincinnati) - 2,700 employees, Corning Precision Lens - 1,550 employees, Milacron Inc. - 1,360 employees, ZF Batavia, LLC - 1,275 employees, Structural Dynamics Research Corporation (SDRC) - 1,200 employees, and West Clermont Local District, and Clermont Mercy Hospital – roughly 700 employees.

Clermont County has experienced substantial growth in the last two decades, aided by the completion of I-275 and the opening of I-471 between I-275 and downtown. With the increased accessibility, a pro-business environment and an abundance of low-cost available property, Clermont County continues to flourish in residential and commercial growth.

Commercial and retail expansion in Clermont County not eligible for tax incentives continues to expand. Clermont County has several large employment centers with a diverse concentration of companies. Located at the corner of Wards Corner and I-275, the Wards Corner Business Park covers 77 acres, and is home to the research and development center for International Paper. Additionally, there are five other buildings in the park that house office, light manufacturing, sales, and distribution firms. The fastest growing area for retail shopping is located off State Route 28, just northeast of Milford. Developed by the Myers Y. Cooper Company, the Mulberry Square shopping center is anchored by Sears and Kroger.

One of the largest high-tech research parks in Ohio is located on a 455 acre campus at the intersection of I-275 and US 50. Park 50 TechneCenter is home to more than 145 companies which employ over 3,800 individuals. More than 50 percent of these companies are high-tech, including Structural Dynamics Research Corporation, Zonic Corporation, Computer Technology Corporation, International TechneGroup, Inc and BASF. The focal point for Clermont County's retail expansion continues to be the Eastgate area. Located at the intersection of I-275 and State Route 32, development continues at a rapid pace. Bigg's Place Mall recently completed a \$6 million upgrade, and several large discount retailers have also taken advantage of the area's rapid population growth, housing increases, and strong community demographics.

Future Economic Outlook

Clermont County's General Fund year end fund balance continues to remain healthy. The County continues to maintain a significant General Fund balance that should allow the County to meet the increasing demands for General Fund expenditures without facing shortages in resources. The \$18.8 million unreserved and undesignated fund balance at December 31, 2000 represents approximately 46% of 2000 General Fund expenditures and other financing uses.

The real property tax revenues of the General Fund are derived entirely from inside millage (unvoted millage). The revenue structure of the General Fund is balanced so that the operation of the County is not overly dependent on one specific revenue source. This diversified revenue stream has provided an equitable means of generating revenues necessary for the operation of the offices administered by the elected officials, as well as for mandated contributions for welfare costs and discretionary grants to certain County organizations and special districts.

We anticipate over the next year a marginal drop in sales tax revenues given the current economic indicators for this region. In addition, investment earnings is also projected to decline based upon the recent decisions of the Federal Reserve Board. The County's portion of state based program revenues may also be affected by these economic conditions. Specifically, the state legislature recently put a freeze on monies allocated to local governments for local government and local government revenue assistance for the fiscal year 2002.

With the diverse Southwest Ohio economy, the prospects for 2001 and beyond still look promising. Clermont County's inclusion in the Greater Cincinnati Metropolitan area has been a key factor in the population growth that has been experienced in the past two decades. The County will continue to provide this area with an environment that offers the benefits of small town and/or country living within minutes of a large urban environment.

MAJOR COUNTY INITIATIVES

Current Year Projects

Auditor: The Auditor's office went on line with a new Web site in 2000 providing information on the more than 65,000 parcels of real estate in the County. The Web site was provided to make the office more accessible to the public. Parcels can be accessed by the owner's name, parcel identification number or address. This site also is frequently used by appraisers and other professionals from their offices or homes instead of being forced to come into the Auditor's office. All information provided on the Web site was already available to the public. The Web site was made using GIS (Geographical Information System) data collected throughout the County in recent years. The Web address is www.clermontauditorrealestate.org.

The Auditor's accounting and fiscal department implemented the Governmental Accounting Standards Board's (GASB) new reporting model for the year 2000, and became one the first Counties in the nation to report its Comprehensive Annual Financial Report (CAFR) using this new method of reporting the financial activity of governmental entities in conformity with Generally Accepted Accounting Principles (GAAP). In addition, the Auditor took over the management of the local Bureau of Motor Vehicles. State law requires the BMV to be managed by either a non profit agency, a private individual or the Auditor's Office.

Community Planning and Development: Community Planning and Development provides planning assistance to the public, local governments and County agencies; they approve subdivision plans, advise townships on zone changes, facilitate long range planning goals for Clermont County and overall improve the quality of life for County residents. An important function of the Planning Department is the local administration of the Community Development Block Grants (CDBGs). The Community Development Block Grant Program is a federal program that is administered at the state level by the Ohio Department of Development, Office of Housing and Community Partnerships. The yearly grants go to fund local improvements to areas in the County with low to moderate income populations. The Department's Qualifications Review Committee examines project proposals from villages or townships in the County for various capital improvements.

The approved projects for the year 2000 were \$99,000 for the Village of Bethel for a Community Building Addition; \$155,975 for the Village of New Richmond for the Western Avenue Parking and Restroom Facility; \$100,000 for the Clermont County Health District for Septic System Rehabilitation; \$12,150 for the Better

Housing League for Home Ownership Counseling; \$82,890 for Monroe Township for Fair Oak Park, Phase 2; \$206,420 for the Village of Owensville for Gauche Park; \$10,000 for Housing Opportunities Made Equal (HOME) for the Fair Housing Program; \$40,565 for administrative costs associated with the CDBG program.

Clermont Count Rural Enterprise Zone: Another important function of the Planning Department is the local administration of the Rural Enterprise Zone. Since the State's Rural Enterprise Zone Program was put into effect, Clermont County has made agreements with 128 firms. The County received re-certification on June 28, 2000 and now the area within the Cities of Milford and Loveland; Villages of Batavia, Neville, and Williamsburg; and Batavia, Goshen, Jackson, Miami, Stonelick, Tate, Union, Washington, and Williamsburg Townships are designated as an Enterprise Zone. By the end of 2000, estimated investment has topped \$1,904,817,567, retaining 14,637 Ohio jobs and creating 5,662 jobs.

Abatements have continued to be approved in 2000. The agreement with ZF Batavia, which occupies the Ford Transmission Plant along State Route 32, will retain 1,065 existing jobs and create 150 new jobs within an 84 month period. The investments approved for exemption includes \$500,000,000 for machinery and equipment and \$20,000,000 for inventory above baseline. Corning Precision Lens (formerly known as U.S. Precision Lens) received two Enterprise Zone Agreements in 2000 with investments approved for exemption including \$16,100,000 for new buildings and building improvements, \$75,100,000 in machinery and equipment and \$4,400,000 of furniture and fixtures first used at the sites. Corning also committed to retaining 1049 existing jobs and creating 500 new jobs.

Department of Public Safety: The infrastructure work was completed for the new 800 MHz system. Completing the 800 MHz digital communications system improves voice communications among public safety responders and emergency personnel. It is designed for upgrades for mobile data computers and advanced paging, making it possible for hundreds of emergency responders to be linked.

Clermont County applied for and subsequently received support from the Federal Emergency Management Agency (FEMA) for its Project Impact initiative. Project Impact supplies federal dollars and resources to help communities identify and resolve issues before an emergency to reduce subsequent losses to the community. Only one community in each state is selected for this annual program. Previous recipients in Ohio included Licking County and Springfield Township (Hamilton County).

Engineer: The Clermont County Engineer's Office continues to make auto accident reduction a top priority. To this end, we have been awarded a \$22,000 grant from the Ohio Department of Public Safety to conduct a "No Passing Zone" Study. With all the new subdivisions connected to County roads over the years, there are many areas where passing is permitted that perhaps should not be. This study will help identify those areas through a traffic engineering survey and study. This information will then become our blueprint for our summer pavement re-painting program. This will help to reduce the number of passing related auto accidents on our County roads.

During 2000 several major projects were completed, including the Back Buxton Road Extension, re-paving of 25 miles of County roads, and re-stripping 80% of all County roads.

Human Services: The County received approval of a \$250,000 pilot project designed to provide customized training to local employers from the Ohio Department of Job and Family Services. The project is expected to help retrain and up-grade the skills of incumbent workers by providing training that is tailored specifically to meet employers needs. This strategy to develop customized employer training has been generated by recommendations formulated in the Voice of the Customer Project completed in March 2000 by local business leaders.

Sheriff: In January, in cooperation with the County Commissioners the Sheriff adopted the Justice Connection Program. Under this program convicted offenders are required to reimburse the County for the cost of their incarceration. The actual amount paid by the offender is based upon the inmates ability to pay. During 2000 over \$100,000 was collected through this program. In 2000, the Sheriff's office created an internet web site www.clermontsheriff.org which has received numerous awards and was accessed over 20,000 times in its first year in operation. Also in 2000, the installation of the new electronic sex offender registration and notification system (E-SORN) was completed in the jail to expedite and improve the registration and reporting

requirements for sex offenders. Expansion of the use of jail inmates assigned to the jail industries program (JIP) for various projects included: Highway litter patrol, building custodial services, and assisting political subdivisions, schools, and charitable organizations in the County with moving, maintenance, set-up, and clean-up projects.

Water & Sewer District: In January of 2000, the Board of County Commissioners awarded bids for the contract operation of the water and wastewater utilities. The savings to the County from contract operations is estimated to be \$3,379,245 annually. In addition to the savings, the County will gain access to innovative technologies and additional engineering and technical talent

In September of 2000, the Board of County Commissioners passed part of the savings on to the customers of the District by reducing the water and sewer rates. The rate reduction is a 5% decrease in water and an 8.5% decrease in sewer. This reduction will result in approximately a \$6.26, bi-monthly saving for the average customer using around 12,400 gallons of water per bill.

Future Projects

Clermont County Municipal Court Judges signed off on the plans for a new Municipal Court to be built on Ohio 222 where the old County Home stands next to the jail. The new Courthouse will be a one-story building with five courtrooms and a one-stop facility for people paying traffic tickets, for those in need of the public defender, prosecutor, mediation and other services. Plenty of parking will be available, plus enough ground to double the court space in time if needed. Construction is scheduled to begin in 2001 with completion in the fall of 2002.

The Board of Commissioners has agreed to contract for the construction of a new Engineer's Office to be attached to the Department of Planning and Zoning on Bauer Road. The new Engineer's office will have 6,775 square feet of space and will share a 1,280 square foot meeting room with the Department of Planning and Zoning. The meeting room will be multi-purpose and will be used for both inter-departmental meetings and meetings with the public. Construction is to be completed in the fall of 2001.

The County was been awarded a \$2.2 million state grant from the Ohio Department of Youth Services. The grant money combined with \$2.3 million the County has budgeted will enable the County to break ground on the new Juvenile Detention Center in the Fall of 2001. The new facility will contain 36 beds, which will increase Juvenile Court's options. The Court will be able to opt to institute 30-60-90 day programs to treat children locally, instead of sending them outside the County.

Renovations will begin on the booking area of the Jail in 2001. Planned renovations will double the booking area where admissions, releases, and records reports are processed. The County currently is in the process of applying for grant money to assist in a 192 bed expansion of the Jail. Completion of this construction is scheduled for the year 2004 pending approval of the grant.

FINANCIAL INFORMATION

Accounting System and Internal Control

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

The basis of accounting and presentation of the various funds utilized by Clermont County are fully described in Note B of the basic financial statements. Additional budgetary information can be found in Note C.

In developing the County's accounting system, much consideration was given to the adequacy of internal

accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the costs of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes an accounting system, as well as a system of control, for fixed assets and payroll. These systems, coupled with the auditing of each individual voucher prior to payment by the Auditor's office, ensure that the financial information generated is both accurate and reliable.

Budgetary Controls

The Board of County Commissioners adopted the 2000 annual budget for the County in December, 1999. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major account level within a department and fund. All purchase orders must be approved by department heads and submitted to the County Auditor for processing. The necessary funds are encumbered and the purchase order released to the vendors; those purchase orders which exceed the available appropriation are rejected until additional funds are secured.

Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with the earnings allocated to the General Fund and other qualifying funds as prescribed by Ohio law. The County invests primarily in Certificates of Deposit, U.S. Government Securities, U.S. Government Backed Securities, Federal agency notes, Mutual Funds, Repurchase agreements and the State Treasury Asset Reserve Program. Investments are reported at fair value which is based on quoted market prices. The County Treasurer makes such commitments of County resources only with federally insured financial institutions, and with the State of Ohio.

Certain deposits are collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name. The pool of securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

Risk Management

Clermont County is continuing its efforts to use alternative coverage to get the maximum amount of insurance coverage for the minimum amount of premiums. In 2000, the County carried comprehensive general liability including law enforcement liability, blanket crime coverage, public officials liability insurance, fleet insurance, and a comprehensive boiler and machinery coverage.

Clermont County enforces a program permitting only those employees with "good driving records" to operate any County vehicle. An employee's driving record is validated through the Ohio Bureau of Motor Vehicles upon employment and is checked periodically after that.

The County maintains a Workmans' Compensation Fund for the administration of a Workers' Compensation program to reduce employee risk, decrease the County's workers' compensation liability and to measure and recover the cost of providing the program to departments of the County

Health Benefits

After ninety days of full time employment, each new employee is eligible for health care benefits provided by the County. The County has elected to provide employees major medical, vision and hospitalization through a self-insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. A third party administrator, Anthem Blue Cross and Blue Shield and Dental Care Plus Insurance Companies, reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$100,000 per employee and an aggregate limit of \$1,000,000. The

County pays into the self-insurance internal service fund \$448.98 for family coverage and \$190.86 for individual coverage per employee per month which represents the entire premium required. The premium is paid by the fund that pays the salary for the employee and is based on historic cost information.

INDEPENDENT AUDIT

Included in this report is an Auditor of State unqualified opinion rendered on the County's financial position, and results of operations, as well as its existing assets and liabilities, as reported in the basic financial statements for the year ended December 31, 2000. An annual, independent audit of the County's financial statements is part of the annual preparation of a Comprehensive Annual Financial Report. This annual, independent audit continues to provide a review and comments which strengthen the County's accounting and budgetary controls.

GFOA CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial reporting to Clermont County for its comprehensive annual financial report (CAFR) for the year ended December 31, 1999. This was the fourteenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

Clermont County is proud to have been one of the first counties in Ohio to prepare a comprehensive financial report in conformity with generally accepted accounting principles (GAAP) and to implement the new reporting model as promulgated by GASB Statement No. 34 along with the precise guidelines established by the Government Finance Officers Association (GFOA).

The preparation of this report could not have been accomplished without the dedicated effort of a number of employees within the County Auditor's Office and the audit and local government divisions of the Auditor of the State of Ohio. We also extend appreciation to the County's other elected officials and department heads for their contributions and continued support of this project. In addition, we would also like to acknowledge Edwin L. Wright and Ink Well for the completion of this year's cover.

I would especially like to recognize Charles F. Tilbury, Jr., Chief Deputy Auditor, Christopher T. Mehlman, Deputy Auditor - Financial Operations, Shirley Foley, Special Projects Manager and the County Auditor's fiscal department for their dedication toward the successful completion of this project.

Respectfully,



Linda L. Fraley
Clermont County Auditor

**CLERMONT COUNTY, OHIO
ELECTED OFFICIALS**

BOARD OF COUNTY COMMISSIONERS:

Martha Dorsey President
Robert L. Proud Vice President
Mary Walker Member

OTHER ELECTED OFFICIALS:

Linda L. Fraley Auditor
David R. Caudill, Jr. Clerk of Courts
Dr. Nico Capurro Coroner
Carl G. Hartman Engineer
Donald W. White Prosecutor
Carolyn Green Recorder
Albert (Tim) Rodenberg, Jr. Sheriff
J. Robert True Treasurer

TWELFTH DISTRICT COURT OF APPEALS:

Stephen Powell Judge
Anthony Valen Judge
James Walsh Judge
William Young Judge

COMMON PLEAS COURT

General Division:

Robert P. Ringland Administrative and Presiding Judge
Jerry R. McBride Judge
William Walker Judge

Domestic Relations Division:

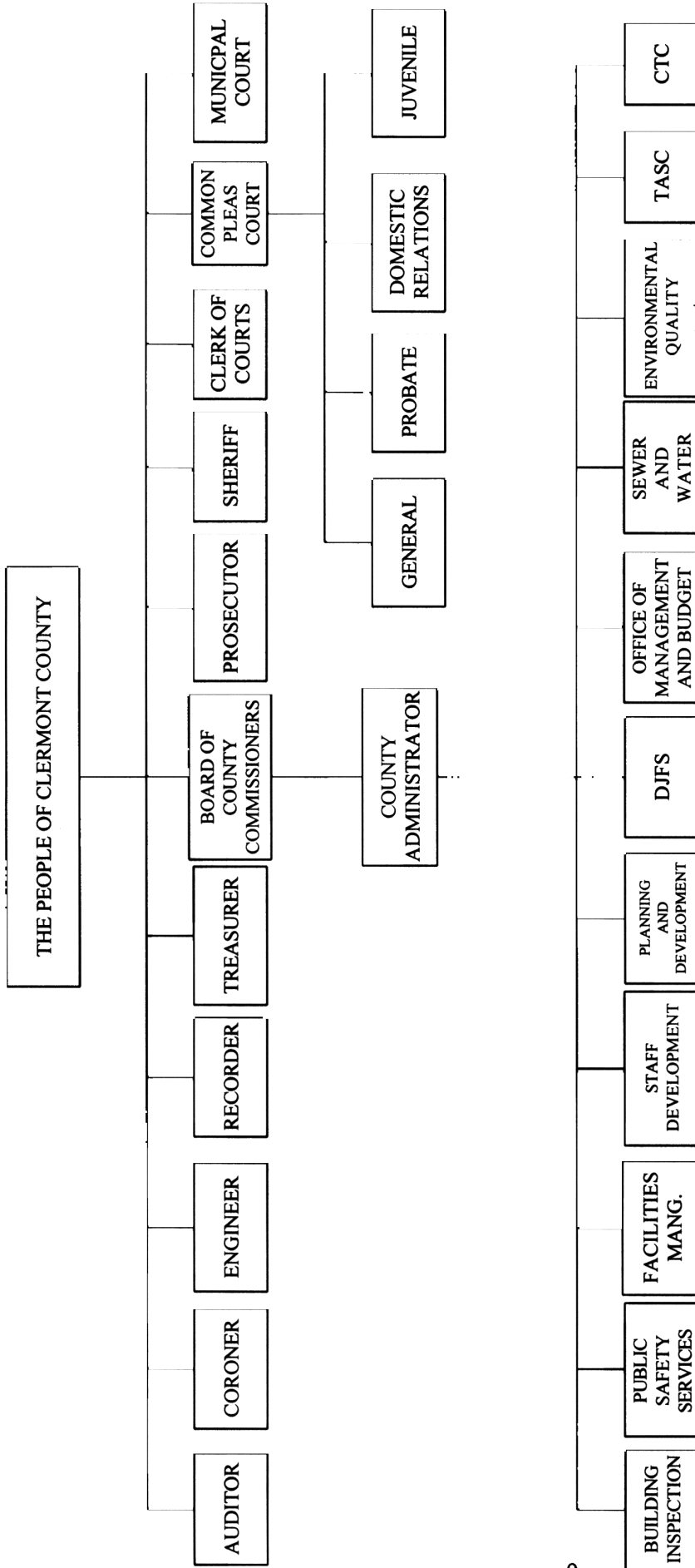
Michael J. Voris Judge

Juvenile and Probate Division:

Stephanie Wylar Judge

MUNICIPAL COURT

James A. Shriver Administrative Judge
Thomas R. Herman Judge
Victor M. Haddad Judge



COUNTY COMMISSIONS
AUTOMATIC DATA PROCESSING BD.
BOARD OF ELECTIONS
BOARD OF REVISIONS
BUDGET COMMISSION
RECORD COMMISSION
VETERAN SERVICE COMMISSION

COUNTY BOARDS
ALCOHOL DRUG ADDICTION AND MENTAL HEALTH
BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
CLERCO, INC.
CONVENTION AND VISITOR BUREAU
METROPOLITAN HOUSING AUTHORITY
PARK DISTRICT

AFFILIATED COUNTY BOARDS
AGRICULTURAL SOCIETY
BOARD OF HEALTH
CHILD FOCUS
CLERMONT COUNSELING
CLERMONT COUNTY COMMUNITY SERVICES, INC.
CLERMONT COUNTY LAW LIBRARY
COUNTY BOARD OF EDUCATION
RECOVERY CENTER
SENIOR SERVICES, INC.
SOIL AND WATER CONSERVATION DISTRICT

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clermont County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Essler
Executive Director

FINANCIAL SECTION



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

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
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INDEPENDENT ACCOUNTANTS' REPORT

Clermont County Offices
Clermont County
101 East Main Street
Batavia, Ohio 45103

To the Offices, Boards and Commissioners:

We have audited the accompanying basic financial statements of the Clermont County Offices, Clermont County, Ohio (the County), as of and for the fiscal year ended December 31, 2000, as listed in the table of contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of the Clermont County Sewer District, which represent all the assets and revenues of the Business-Type Activities/Enterprise Fund Type. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for the Business-Type Activities/Enterprise Fund Type, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Clermont County, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the basic financial statements, during the year ended December 31, 2000, the County adopted Governmental Accounting Standards Board (GASB) Statement numbers 33, 34, and 36, and GASB Interpretation number 6. Additionally, the County changed the capital asset capitalization threshold as described in Note 3.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2001, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion thereon.

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

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

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

Jim Petro
Auditor of State

August 29, 2001

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

The discussion and analysis of Clermont County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2000. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2000 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2000, by \$373 million (net assets). Of this amount, \$21 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, and \$90 million is limited to Water and Sewer activities.
- The County's total net assets increased by \$31 million, which represents an 8.7% increase from 1999.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$ 38.7 million, a decrease of \$ 3.8 million from the prior year. Of this amount, \$ 30.7 million is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 18.8 million, or a little over 46% of total general fund expenditures and other financing uses .
- Clermont County's total debt decreased by \$4.8 million which represents a 5% decrease in governmental activities and a 3% decrease in business-type activities.
- The County's Water and Sewer operations were turned over to a private contractor as of March 1, 2000 for a period of five years. The anticipated savings from this venture is estimated at \$ 3.3 million annually. Effective October 1, 2000, the County adopted a rate reduction of 5% for Water and 8.5% for Sewer.
- On November 14, 2000, the County's 800 MHz Radio Communication System , the largest project in its history, went into operation. Over the last two fiscal years, \$11.5 million has been paid for the project. \$6.5 million in bonds issued in 1999 and a \$1.8 million Cops More grant were used to fund the project.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Clermont County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

Reporting Clermont County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2000?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- ◆ Governmental Activities-Most of the County's services are reported here including police, social services programs, administration, and all departments with the exception of our Water and Sewer funds.
- ◆ Business-Type Activities- These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer Plants as well as all capital expenses associated with these facilities.
- ◆ Component Units-The County includes financial data of the County Board of Mental Retardation and Developmental Disabilities (MRDD) and the Mental Health and Recovery Board (MHRB) in its report. The component units are separate and may buy, sell lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting Clermont County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. Based on restrictions on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Clermont County, our major funds are the General, Social Services, Motor Vehicle and Gas, Communication Capital and County Capital Improvements. The analysis of the County's major funds begins on page 18.

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2000
Unaudited

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 76-82 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Water and Sewer operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance program, fleet maintenance, telephone company and worker's compensation programs. The proprietary fund financial statements can be found on pages 31-34 of this report.

Fiduciary Funds: Are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statements can be found on page 35 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 39-71 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 84-109 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$373 million (\$175.4 million in governmental activities and \$197.1 million in business type activities) as of December 31, 2000. By far, the largest portion of the County's net assets (60%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it

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should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 1 provides a summary of the County's net assets for 2000 compared to 1999.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>
Assets						
Current & Other Assets	\$84.2	\$82.1	\$100.7	\$89.0	\$184.9	\$171.1
Capital Assets, Net	<u>153.6</u>	<u>143.0</u>	<u>195.5</u>	<u>195.1</u>	<u>349.1</u>	<u>338.1</u>
<i>Total Assets</i>	<u>237.8</u>	<u>225.1</u>	<u>296.2</u>	<u>284.1</u>	<u>534.0</u>	<u>509.2</u>
Liabilities						
Current & Other Liabilities	(24.9)	(29.9)	(2.6)	(2.2)	(27.5)	(32.1)
Long-Term Liabilities						
Due Within One Year	(5.7)	(2.9)	(3.1)	(3.0)	(8.8)	(5.9)
Due in More Than One Year	<u>(31.8)</u>	<u>(32.3)</u>	<u>(93.4)</u>	<u>(96.5)</u>	<u>(125.2)</u>	<u>(128.8)</u>
<i>Total Liabilities</i>	<u>(62.4)</u>	<u>(65.1)</u>	<u>(99.1)</u>	<u>(101.7)</u>	<u>(161.5)</u>	<u>(166.8)</u>
Net Assets						
Invested in Capital	121.5	108.3	102.2	98.6	223.7	206.9
Assets Net of Debt						
Restricted:						
Capital Projects	11.9	13.7	-0-	-0-	11.9	13.7
Debt Service	6.1	4.7	4.7	4.9	10.8	9.6
Other Purposes	15.1	14.8	-0-	-0-	15.1	14.8
Unrestricted	<u>20.8</u>	<u>18.5</u>	<u>90.2</u>	<u>78.9</u>	<u>111.0</u>	<u>97.4</u>
<i>Total Net Assets</i>	<u>\$175.4</u>	<u>\$160.0</u>	<u>\$197.1</u>	<u>\$182.4</u>	<u>\$372.5</u>	<u>\$342.4</u>

An additional portion of the County's net assets represents resources that are subject to external restrictions on how they may be used. In the current fiscal year, this represented \$37.8 million or 10% of net assets. The remaining \$111 million or 28% of net assets may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

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As of December 31, 2000, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

Total assets increased \$24.8 Million. \$11 million can be attributed to an increase in net capital assets, and a large portion of the remaining \$13.8 million can be attributed to an increase in the Water and Sewer cash and investments accounts.

Table 2 below provides a summary of the changes in net assets for the year ended December 31, 2000. The County first implemented GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, in 2000, therefore comparative date is not available. In future years, when prior-year information is available, a comparative analysis of government-wide data will be presented. The County's financial position improved for both governmental-type and business-type activities.

Table 2
Changes in Net Assets
(In Millions)

	Governmental Activities <u>2000</u>	Business-Type Activities <u>2000</u>	Total <u>2000</u>
Revenues			
Program Revenues:			
Charges for Services	\$16.9	\$24.7	\$41.6
Operating Grants, Contributions and Interest	25.8	-0-	25.8
Capital Grants and Contributions	10.3	10.1	20.4
General Revenues:			
Property Taxes	13.7	-0-	13.7
Sales Taxes	19.3	-0-	19.3
Other Taxes	.3	-0-	.3
Unrestricted Grants	4.1	-0-	4.1
Other	8.5	-0-	8.8
Water and Sewer	<u>-0-</u>	<u>5.7</u>	<u>5.7</u>
Total Revenues	<u>98.9</u>	<u>40.5</u>	<u>139.4</u>
Program Expenses			
General Government:			
Legislative and Executive	15.9	-0-	15.9
Judicial System	7.0	-0-	7.0
Public Safety	18.2	-0-	18.2
Public Works	8.3	-0-	8.3
Health	0.7	-0-	0.7
Human Services	24.6	-0-	24.6
Community Development	3.3	-0-	3.3
Transportation	2.1	-0-	2.1
Interest and Fiscal Charges	2.3	-0-	2.3
Water and Sewer	-0-	25.7	25.7
Total Expenses	<u>82.4</u>	<u>25.7</u>	<u>108.1</u>
Increase in Net Assets before Transfers	<u>16.5</u>	<u>14.8</u>	<u>31.3</u>
Transfers	<u>(1.1)</u>	<u>1.1</u>	<u>-0-</u>
Increase in Net Assets	<u>\$15.4</u>	<u>\$15.9</u>	<u>\$31.3</u>

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Governmental Activities

Human Services accounts for \$ 24.6 million of the \$82.4 million total expenses for governmental activities, or 30% of total expenses. Public Safety is the next largest program within the County accounting for \$ 18.2 million which represents 22% of total governmental activities.

The County's direct charges to users of County governmental services made up \$16.9 million or 21% of the governmental activities expenses. A significant portion of those charges are fees charged for real estate transfers, fees associated with the collection of property taxes throughout the County, fines and forfeitures related to judicial activities, and licenses and permits associated with building inspections and permits.

The County has exercised an aggressive strategy to secure the maximum amount of grants and contributions that are provided by the state and federal governments. In 2000, grants and contributions that are provided by the state and federal governments included \$25.8 million for operation grants and contributions and \$ 10.3 million for capital grants and contributions. Grants and contributions make up 44% of governmental activities expenses. The most significant of these intergovernmental contributions is accounted for through subsidies received to provide social services programs. Roughly 45% of intergovernmental revenue is allocated to these programs. Other significant grants include federal and state highway safety and construction grants (24%), COPS More Grant for the 800 MHz Communication system and other safety grants (13%) and Community Development Grants (8%). Of the \$10.3 million in capital grants and contributions, \$1.9 million represents capital assessments related to construction projects administrated by the Water and Sewer departments and completed as of December 31, 2000.

Business-Type Activities

In the County's Water and Sewer funds, operating revenues decreased by \$1.6 million as a result of a reduced level of metered sales and a respective 5% and 8.5% rate reduction effective October 1, 2000. Total expenses decreased \$.5 million as a result of savings incurred from private contractor operations which began March 1, 2000. Capital contributions increased by \$1.3 million as a result of assessments on construction projects and an increase in donated assets during the year.

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$38.7 million. Approximately \$ 30.7 of this amount constitutes unreserved fund balance, which is available for spending for its citizens. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior year (\$7.8 million), 2) to account for the reservation of loans (\$.1 million). While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the state and federal governments or a tax levy.

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The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 18.8 million, while the total fund balance reached \$ 19.6 million. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 46% of the total general fund expenditures and other financing uses, while total fund balance represents 48% of that same amount.

The fund balance of the County's general fund increased by \$2.6 million during the current fiscal year with revenues exceeding expenditures by \$ 8.7 million. A key factor in this growth is as follows:

- An increase in the investment earnings of the County in the amount of \$.7 million as a result of a better than average rate of return in conjunction with an aggressive investment strategy. In addition, the net change in the fair value of investments incorporated an increase in investments of approximately \$ 1.4 million.

The Social Services fund reported a deficit undesignated fund balance in the amount of \$.6 million. This resulted from the deferral of revenue received from the State in advance of reimbursable program costs. The County general fund will transfer cash as cash is needed to pay obligations rather than transferring cash as expenditures are accrued or revenues are deferred.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2000, the County amended its general fund budget numerous times, the most significant noted below. All recommendations for the budget came from the Office of Management and Budget for review before going to the Board of County Commissioners for adoption of a resolution on the change. The Board of County Commissioners also approve small inter-departmental budget changes that modify line items within departments within the same fund. With the general fund supporting many of our major activities such as our public safety programs, as well as most legislative and executive activities, the general fund is monitored closely looking for possible revenue shortfalls or over spending by individual departments. A summary of noted differences and explanations:

- Differences between the original budgeted revenues and the final budgeted revenues were \$.5 million, and was due to an increase for intergovernmental revenues.
- Overall, general fund activities' budgets were increased \$ 3.6 million, however, final expenditures did not utilize any of that increase. The increase in appropriations was attributed to anticipated increased program services. The elected officials and departments worked with County Commissioners to maintain these programs without increase costs whereby the additional budget was not needed.
- Transfers out budget was increased significantly during 2000 to account for debt service charges, matching portion of grants, legal requirements and capital expenditures, however, most of the increase was not utilized.

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Capital Assets and Debt Administration

Capital Assets: The County's investment in capital assets for its governmental and business type activities as of December 31, 2000, amounts to \$223.7 million (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and systems, improvements, equipment and machinery, roads, highways, and bridges.

Note H (Capital Assets) provides capital asset activity during 2000.

Major capital asset events during the current year included the following:

- The 800 MHz Communication System was completed at a cost of \$11.3 million (\$.2 million remained in construction in progress as of the end of the current fiscal year).
- A variety of bridge construction projects began during 2000. At the end of 2000, \$.7 million in bridge construction was completed and construction in progress as of the end of the current year had reached \$ 2.6 million.
- In 2000, road resurfacing projects totaled \$ 1 million
- Received \$ 2 million of waterlines from developers
- Completion of the Water Scada System at a cost of \$.9 million
- Received \$ 2.4 million of sewerlines from developers

Long-term Debt: At the end of 2000, the County had general obligation debt outstanding of \$33.4 million. Of this amount, \$ 29.2 million comprises debt backed by the full faith and credit of the County and \$4.2 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

The County's long-term general obligation debt decreased by \$1.8 million or 5% during the 2000 fiscal year, and the County's Water and Sewer debt decreased \$3 million or 3%. The County maintains a Aa3 rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current unvoted debt margin for the County is \$ 20.5 million.

In addition to the bonded debt, the County's long-term obligations includes compensated absences. Additional information on the County's long-term debt can be found in Note I of this report. Note J provides information regarding bond anticipation notes.

The only bond anticipation note outstanding as of December 31, 2000, was for capital road projects which will be assessed upon completion with the infrastructure assets being included in the County's capital assets.

Interest and fiscal charges for 2000, were \$2.3 million or 3% of the total governmental activities expenses.

Economic Factors and Next Year's Budgets and Rates

Clermont County has experienced substantial growth in the last two decades, aided by the completion of I-275 and the opening of I-471 between I-275 and downtown Cincinnati. With the increased accessibility, a pro-business environment and an abundance of low-cost available property, Clermont County continues to flourish in residential and commercial growth.

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Clermont County continued its position of rapid growth in 2000. Woods and Poole, Inc. based in Washington, D.C. ranks Clermont County third in projected population growth in Ohio for the period 1997-2005, as compared to the other 88 counties in the State. It also projects Clermont County to be the third fastest growing County employment-wise in the State through the year 2005. The County unemployment rate of 3.3% at December 31, 2000 compares to 3.7% for the State of Ohio and 3.8% for the United States.

We anticipate over the next year a marginal drop in sales tax revenues given the current economic indicators for this region. In addition, investment earnings is also projected to decline based upon the recent decisions of the Federal Reserve Board. The County's portion of state based program revenues may also be affected by these economic conditions. Specifically, the State legislature recently put a freeze on monies allocated to local governments for local government and local government revenue assistance for 2001.

All of these factor's were considered in the preparation of the County's 2001 budget. The County has maintained a standard of limiting appropriations to those revenues that were received in the prior year. This approach has allowed the County to maintain a prospering unreserved fund balance which will cumulate the County's resources to benefit necessary safety, social service and capital programs without an additional burden to its citizens.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Linda L. Fraley, Clermont County Auditor, 101 East Main Street, Batavia, Ohio 45103, (513) 732-7150, (email at [lfraley@co.clermont.oh.us.](mailto:lfraley@co.clermont.oh.us)) or visit the County website at [www.clermont.oh.us.](http://www.clermont.oh.us)

Clermont County, Ohio
Statement of Net Assets
December 31, 2000

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,656,812	\$8,242,345	\$55,899,157	\$7,167,978
Cash and Cash Equivalents in Segregated Accounts	0	4,762,799	4,762,799	19,529
Investments in Segregated Accounts	0	62,407,014	62,407,014	0
Accounts Receivable	357,826	4,189,712	4,547,538	58,655
Accrued Interest Receivable	914,801	0	914,801	0
Intergovernmental Receivable	12,090,488	0	12,090,488	6,516,333
Taxes Receivable	17,750,662	0	17,750,662	7,262,991
Internal Balances	(650,418)	650,418	0	0
Prepaid Items	28,933	0	28,933	18,175
Inventory of supplies at cost	0	265,617	265,617	2,996
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	1,800	1,800	0
Cash and Cash Equivalents in Segregated Accounts	0	700,550	700,550	4,312
Investments in Segregated Accounts	0	15,360,638	15,360,638	0
Retainage Accounts	0	124,488	124,488	0
Accrued Interest	0	1,109,816	1,109,816	0
Grants Receivable	0	14,004	14,004	0
Loans Receivable	125,881	965,836	1,091,717	0
Unamortized Financing Costs	0	1,803,582	1,803,582	0
Special Assessments Receivable	5,870,758	0	5,870,758	0
Land and Construction in Progress	20,449,030	11,346,623	31,795,653	692,751
Depreciable Capital Assets, Net	133,252,810	184,297,447	317,550,257	7,244,959
Total Assets	237,847,583	296,242,689	534,090,272	28,988,679
Liabilities				
Accounts Payable	5,398,424	544,568	5,942,992	345,430
Contracts Payable	187,070	0	187,070	2,000
Accrued Wages and Benefits	683,359	182,083	865,442	181,432
Intergovernmental Payable	766,153	0	766,153	154,502
Deferred Revenue	13,806,273	0	13,806,273	6,753,537
Matured Special Assessment Bonds Payable	2,000	0	2,000	0
Matured Interest Payable	10,051	0	10,051	0
Accrued Interest Payable	613,320	0	613,320	3,329
Notes Payable	3,000,000	0	3,000,000	0
Claims Payable	469,027	0	469,027	0
Payable from Restricted Assets:				
Accounts Payable	0	1,193,638	1,193,638	0
Accrued Interest Payable	0	406,991	406,991	0
Retainage Payable	0	124,488	124,488	1,084
Maintenance Bond Payable	0	70,099	70,099	0
Current Portion of Long-Term Debt	0	3,131,006	3,131,006	0
Long-Term Liabilities:				
Due Within One Year	5,697,461	0	5,697,461	552,946
Due In More Than One Year	31,809,102	93,444,040	125,253,142	1,642,586
Total Liabilities	62,442,240	99,096,913	161,539,153	9,636,846
Net Assets				
Invested in Capital Assets, Net of Related Debt	121,471,840	102,200,030	223,671,870	6,624,945
Restricted for:				
Capital Projects	11,948,990	0	11,948,990	0
Debt Service	6,123,438	4,747,480	10,870,918	0
Other Purposes	15,039,996	0	15,039,996	4,312
Unrestricted	20,821,079	90,198,266	111,019,345	12,722,576
Total Net Assets	\$175,405,343	\$197,145,776	\$372,551,119	\$19,351,833

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Activities
For the Year Ended December 31, 2000

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities								
General Government								
Legislative and Executive	\$15,869,501	\$8,873,557	\$447,884	\$0	(\$6,548,060)	\$0	(\$6,548,060)	\$0
Judicial	7,042,873	3,010,916	394,205	0	(3,637,752)	0	(3,637,752)	0
Public Safety	18,207,672	2,595,275	1,933,690	2,712,008	(10,966,699)	0	(10,966,699)	0
Public Works	8,258,016	526,601	5,735,302	4,634,831	2,638,718	0	2,638,718	0
Health	684,141	561,265	76,023	0	(46,853)	0	(46,853)	0
Human Services	24,587,506	798,795	16,296,009	0	(7,492,702)	0	(7,492,702)	0
Community Development	3,302,491	16,880	30,000	2,940,404	(315,207)	0	(315,207)	0
Transportation	2,090,458	507,862	909,883	0	(672,713)	0	(672,713)	0
Interest and Fiscal Charges	2,321,642	0	0	0	(2,321,642)	0	(2,321,642)	0
Total Governmental Activities	82,364,300	16,891,151	25,822,996	10,287,243	(29,362,910)	0	(29,362,910)	0
Business-Type Activities								
Water	11,213,950	10,911,556	0	3,963,724	0	3,661,330	3,661,330	0
Sewer	14,514,644	13,787,479	0	6,066,924	0	5,339,759	5,339,759	0
Total Business-Type Activities	25,728,594	24,699,035	0	10,030,648	0	9,001,089	9,001,089	0
Total Primary Government	\$108,092,894	\$41,590,186	\$25,822,996	\$20,317,891	(29,362,910)	9,001,089	(20,361,821)	0
Component Units								
MRDD	\$12,585,231	\$497,432	\$5,853,676	\$0				(\$6,234,123)
MHRB	9,512,443	622,110	8,477,942	0				(412,391)
Total Component Units	\$22,097,674	\$1,119,542	\$14,331,618	\$0				(\$6,646,514)
General Revenues								
Property Taxes Levied for:								
General Purposes					6,367,744	0	6,367,744	0
Social Services					4,329,596	0	4,329,596	0
MRDD					0	0	0	5,874,580
MHRB					0	0	0	915,999
Capital Outlay					3,031,174	0	3,031,174	0
Lodging Tax					264,297	0	264,297	0
Sales Tax					19,334,621	0	19,334,621	0
Grants not Restricted to Specific Programs					4,131,917	0	4,131,917	583,913
Unrestricted Contributions					321,406	0	321,406	0
Investment Earnings					6,409,374	5,761,863	12,171,237	196
Miscellaneous					1,731,238	0	1,731,238	44,718
Gain on the sale of capital assets					0	14,427	14,427	0
Transfers (See Note R)					(1,120,000)	1,120,000	0	0
Total General Revenues and Transfers					44,801,367	6,896,290	51,697,657	7,419,406
Change in Net Assets					15,438,457	15,897,379	31,335,836	772,892
<i>Net Assets Beginning of Year - (See Note D)</i>					<u>159,966,886</u>	<u>181,248,397</u>	<u>341,215,283</u>	<u>18,578,941</u>
<i>Net Assets End of Year</i>					<u>\$175,405,343</u>	<u>\$197,145,776</u>	<u>\$372,551,119</u>	<u>\$19,351,833</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio

Balance Sheet

Governmental Funds

December 31, 2000

	General	Social Services	MV&G	Communications Center
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,455,158	\$2,446,506	\$2,208,475	\$2,857,540
Receivables:				
Taxes	9,779,373	4,641,353	87,701	0
Accounts	208,344	24,696	40,120	0
Special Assessments	0	0	0	0
Accrued Interest	840,276	0	26,966	0
Interfund	63,329	0	0	0
Intergovernmental Receivable	2,111,751	2,241,388	5,102,880	608,554
Prepaid Items	28,933	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$32,487,164</u>	<u>\$9,353,943</u>	<u>\$7,466,142</u>	<u>\$3,466,094</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$1,014,596	\$2,239,245	\$304,789	\$0
Contracts Payable	0	0	0	40,691
Accrued Wages and Benefits	433,461	132,217	48,772	0
Intergovernmental Payable	76,120	20,394	1,277	11,313
Interfund payable	650,418	0	0	0
Deferred Revenue	10,667,482	6,868,863	4,729,804	608,554
Matured Special Assessment Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>12,842,077</u>	<u>9,260,719</u>	<u>5,084,642</u>	<u>660,558</u>
Fund Balances				
Reserved for Encumbrances	886,563	670,738	885,466	1,888,241
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated, Reported in:				
General Fund	18,758,524	0	0	0
Special Revenue Funds (Deficit)	0	(577,514)	1,496,034	0
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	917,295
<i>Total Fund Balances</i>	<u>19,645,087</u>	<u>93,224</u>	<u>2,381,500</u>	<u>2,805,536</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$32,487,164</u>	<u>\$9,353,943</u>	<u>\$7,466,142</u>	<u>\$3,466,094</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2000*

County Capital Improvement	Other Governmental Funds	Total Governmental Funds
\$4,396,634	\$13,877,979	\$45,242,292
3,242,235	0	17,750,662
165	84,501	357,826
0	5,870,758	5,870,758
0	47,559	914,801
0	0	63,329
156,164	1,869,751	12,090,488
0	0	28,933
0	125,881	125,881
<u>\$7,795,198</u>	<u>\$21,876,429</u>	<u>\$82,444,970</u>
\$0	\$1,630,121	\$5,188,751
0	146,379	187,070
0	61,614	676,064
0	16,028	125,132
0	63,329	713,747
3,395,253	7,588,490	33,858,446
0	2,000	2,000
0	10,051	10,051
0	6,503	6,503
0	3,000,000	3,000,000
<u>3,395,253</u>	<u>12,524,515</u>	<u>43,767,764</u>
257,680	3,230,239	7,818,927
0	125,881	125,881
0	0	18,758,524
0	4,519,641	5,438,161
0	253,283	253,283
4,142,265	1,222,870	6,282,430
<u>4,399,945</u>	<u>9,351,914</u>	<u>38,677,206</u>
<u>\$7,795,198</u>	<u>\$21,876,429</u>	<u>\$82,444,970</u>

Total Governmental Fund Balances	\$38,677,206
Amounts reported for governmental activities in the statement of net assets are different because	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	153,611,677
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	\$5,870,155
Intergovernmental Revenues	11,623,144
Property Taxes	871,792
Sales Tax	1,511,008
Charges for Services	176,074
Total	20,052,173
Internal service funds are used by management to charge the costs of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	1,779,288
Intergovernmental payable includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore not reported in the funds.	(633,463)
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds.	
General Obligation Bonds	(29,230,000)
Special Assessment Bonds	(4,163,000)
Accrued Interest	(606,817)
Compensated Absences	(4,081,721)
Total	(38,081,538)
Net Assets of Governmental Activities	<u>\$175,405,343</u>

Clermont County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2000

	General	Social Services	MV & G	Communications Center	County Capital Improvements
Revenues					
Property and Other Taxes	\$22,830,358	\$4,272,533	\$1,271,085	\$0	\$2,988,363
Charges for Services	7,557,062	745,153	278,526	0	0
Licenses and Permits	1,002,183	53,642	39,605	0	0
Fines and Forfeitures	1,328,665	0	186,864	0	0
Intergovernmental	4,143,034	15,059,240	6,646,047	2,026,708	317,108
Special Assessments	0	0	18,514	0	0
Investment Earnings	4,312,245	19,365	144,491	71,710	0
Net Increase in Fair Value of Investments	1,434,805	0	46,000	0	0
Other	416,449	757,577	48,575	681,000	65,388
Total Revenues	43,024,801	20,907,510	8,679,707	2,779,418	3,370,859
Expenditures					
Current:					
General Government					
Legislative and Executive	11,347,608	0	0	0	0
Judicial	6,239,658	0	0	0	0
Public Safety	15,381,549	0	0	0	0
Public Works	0	0	8,355,342	0	0
Health	260,290	0	0	0	0
Human Services	643,578	23,832,309	0	0	0
Community Development	485,033	0	0	0	0
Transportation	0	0	0	0	0
Capital Outlay	0	0	0	7,520,354	1,528,511
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	34,357,716	23,832,309	8,355,342	7,520,354	1,528,511
Excess of Revenues Over (Under) Expenditures	8,667,085	(2,924,799)	324,365	(4,740,936)	1,842,348
Other Financing Sources (Uses)					
Special Assessment Bonds Issued	0	0	0	0	0
Transfers In	300,017	858,078	25,298	2,143,251	258,700
Transfers Out	(6,408,910)	0	(1,180,126)	0	(2,340,612)
Proceeds from the sale of Fixed Assets	58,162	508	7,364	0	0
Total Other Financing Sources (Uses)	(6,050,731)	858,586	(1,147,464)	2,143,251	(2,081,912)
Net Change in Fund Balances	2,616,354	(2,066,213)	(823,099)	(2,597,685)	(239,564)
Fund Balances at Beginning of Year-Restated (See Note D)	17,028,733	2,159,437	3,204,599	5,403,221	4,639,509
Fund Balances End of Year	<u>\$19,645,087</u>	<u>\$93,224</u>	<u>\$2,381,500</u>	<u>\$2,805,536</u>	<u>\$4,399,945</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2000*

Other Governmental Funds	Total Governmental Funds
\$264,297	\$31,626,636
4,020,372	12,601,113
187,093	1,282,523
207,335	1,722,864
5,264,850	33,456,987
569,610	588,124
349,446	4,897,257
55,673	1,536,478
365,364	2,334,353
<u>11,284,040</u>	<u>90,046,335</u>
2,625,928	13,973,536
562,850	6,802,508
2,197,826	17,579,375
0	8,355,342
424,016	684,306
0	24,475,887
0	485,033
1,951,308	1,951,308
2,837,262	11,886,127
2,809,966	2,809,966
2,919,000	2,919,000
2,022,534	2,022,534
<u>18,350,690</u>	<u>93,944,922</u>
<u>(7,066,650)</u>	<u>(3,898,587)</u>
1,120,000	1,120,000
6,821,329	10,406,673
(1,447,025)	(11,376,673)
8,572	74,606
<u>6,502,876</u>	<u>224,606</u>
(563,774)	(3,673,981)
<u>9,915,688</u>	<u>42,351,187</u>
<u>\$9,351,914</u>	<u>\$38,677,206</u>

Net Change in Fund Balances - Total Governmental Funds (\$3,673,981)

Amounts reported for governmental activities in the statement of activities are different because

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

Fixed asset additions	\$16,773,542	
Depreciation expense	(5,913,376)	
Excess of capital outlay over depreciations		10,860,166

In the statement of activities, the loss on the disposal of capital assets is reported. Conversely, governmental funds do not report any gain or loss on the disposal of capital assets. (148,313)

Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Similarly, certain licenses and other revenues that do not provide current financial resources are not reported as revenues in the fund.

Taxes	1,700,796	
Licenses & permits	990	
Intergovernmental revenue	4,900,241	
Charges for services	105,003	
Special Assessments	1,315,317	
Investment earnings	(24,361)	
All other revenue	17,049	
Total revenue		8,015,035

The issuance of Long-term debt provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Repayment of Bond Principal		2,919,000
Proceeds from sale of Bonds		(1,120,000)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due. (299,108)

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

Intergovernmental Payable	349,613	
Compensated Absences Payable	(945,212)	
		(595,599)

The internal service funds are used by management to charge the costs of insurance and other services to individual funds. The net revenue (expense) of the internal service funds are reported with governmental activities. (518,743)

Change in Net Assets of Governmental Activities \$15,438,457

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Taxes.....	\$22,600,412	\$22,600,412	\$24,342,951	\$1,742,539
Charges for services.....	7,001,906	7,166,906	7,643,143	476,237
Licenses and permits.....	968,000	968,000	999,926	31,926
Fines and forfeitures.....	1,193,486	1,193,486	1,337,311	143,825
Intergovernmental.....	3,682,500	4,058,417	4,129,278	70,861
Investment earnings.....	2,740,636	2,740,636	4,157,604	1,416,968
All other revenues.....	895,190	895,190	1,059,534	164,344
Total revenues.....	<u>39,082,130</u>	<u>39,623,047</u>	<u>43,669,747</u>	<u>4,046,700</u>
Expenditures:				
Current:				
General Government				
Legislative and executive.....	12,282,611	14,316,729	12,063,275	2,253,454
Judicial.....	6,333,168	6,930,340	6,368,916	561,424
Public safety.....	15,146,914	16,187,624	15,758,495	429,129
Health.....	501,041	355,151	353,088	2,063
Human services.....	1,068,366	1,100,344	654,944	445,400
Community development.....	613,660	609,992	598,684	11,308
Total expenditures.....	<u>35,945,760</u>	<u>39,500,180</u>	<u>35,797,402</u>	<u>3,702,778</u>
Excess of revenues over expenditures.....	<u>3,136,370</u>	<u>122,867</u>	<u>7,872,345</u>	<u>7,749,478</u>
Other financing sources (uses):				
Operating transfers in.....	100,000	100,000	300,017	200,017
Operating transfers (out).....	(5,242,567)	(14,776,690)	(6,758,219)	8,018,471
Advances in.....	0	0	38,917	38,917
Advances (out).....	0	(24,736)	(24,736)	0
Proceeds from the sale of fixed assets.....	5,000	5,000	58,162	53,162
Total other financing sources (uses).....	<u>(5,137,567)</u>	<u>(14,696,426)</u>	<u>(6,385,859)</u>	<u>8,310,567</u>
Net change in fund balance	(2,001,197)	(14,573,559)	1,486,486	16,060,045
Fund balance at beginning of year.....	14,465,149	14,465,149	14,465,149	0
Prior year encumbrances appropriated.....	1,345,897	1,345,897	1,345,897	0
Fund balance at end of year.....	<u>\$13,809,849</u>	<u>\$1,237,487</u>	<u>\$17,297,532</u>	<u>\$16,060,045</u>

See accompanying notes to the basic financial statements

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

SOCIAL SERVICES - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Taxes.....	\$4,360,850	\$4,360,850	\$4,269,143	(\$91,707)
Charges for services.....	596,500	626,500	781,129	154,629
Licenses and permits.....	60,000	60,000	54,951	(5,049)
Intergovernmental.....	14,869,400	15,417,098	13,868,519	(1,548,579)
Investment earnings.....	5,600	5,600	19,811	14,211
Other revenues.....	626,100	626,100	755,074	128,974
Total revenues.....	<u>20,518,450</u>	<u>21,096,148</u>	<u>19,748,627</u>	<u>(1,347,521)</u>
Expenditures:				
Current:				
Human services.....	<u>22,446,203</u>	<u>26,459,599</u>	<u>25,787,163</u>	<u>672,436</u>
Deficiency of revenues under expenditures.....	<u>(1,927,753)</u>	<u>(5,363,451)</u>	<u>(6,038,536)</u>	<u>(675,085)</u>
Other financing sources(uses):				
Operating transfers in.....	5,408,343	5,548,343	4,745,507	(802,836)
Operating transfers (out).....	(4,352,800)	(4,043,980)	(3,610,412)	433,568
Proceeds from sale of fixed assets.....	2,000	2,000	508	(1,492)
Total other financing sources (uses)...	<u>1,057,543</u>	<u>1,506,363</u>	<u>1,135,603</u>	<u>(370,760)</u>
Net change in fund balance.....	(870,210)	(3,857,088)	(4,902,933)	(1,045,845)
Fund balance at beginning of year.....	4,627,379	4,627,379	4,627,379	0
Prior year encumbrances appropriated..	733,810	733,810	733,810	0
Fund balance at end of year.....	<u>\$4,490,979</u>	<u>\$1,504,101</u>	<u>\$458,256</u>	<u>(\$1,045,845)</u>

See accompanying notes to the basic financial statements

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

MOTOR VEHICLE AND GAS TAX - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Taxes.....	\$1,300,000	\$1,300,000	\$1,270,609	(\$29,391)
Charges for services.....	213,700	213,700	259,198	45,498
Licenses and permits.....	47,500	47,500	39,570	(7,930)
Fines and forfeitures.....	225,000	225,000	185,641	(39,359)
Intergovernmental	6,090,000	7,765,000	7,031,232	(733,768)
Special Assessments.....	14,000	14,000	18,514	4,514
Investment earnings.....	165,000	165,000	141,792	(23,208)
Other revenues.....	50,500	50,500	48,575	(1,925)
Total revenues.....	<u>8,105,700</u>	<u>9,780,700</u>	<u>8,995,131</u>	<u>(785,569)</u>
Expenditures:				
Current:				
Public works.....	<u>7,552,201</u>	<u>10,113,053</u>	<u>9,635,270</u>	<u>477,783</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>553,499</u>	<u>(332,353)</u>	<u>(640,139)</u>	<u>(307,786)</u>
Other financing sources(uses):				
Operating transfer in.....	3,500	3,500	25,298	21,798
Operating transfers (out).....	(1,283,860)	(1,185,721)	(1,180,126)	5,595
Proceeds from the sale of fixed assets.....	2,000	2,000	7,364	5,364
Total other financing sources (uses).....	<u>(1,278,360)</u>	<u>(1,180,221)</u>	<u>(1,147,464)</u>	<u>32,757</u>
Net change in fund balance.....	(724,861)	(1,512,574)	(1,787,603)	(275,029)
Fund balance at beginning of year.....	2,028,788	2,028,788	2,028,788	0
Prior year encumbrances appropriated.....	724,860	724,860	724,860	0
Fund balance at end of year.....	<u>\$2,028,787</u>	<u>\$1,241,074</u>	<u>\$966,045</u>	<u>(\$275,029)</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2000

	Business-Type Activities-Enterprise Funds			Governmental
	Water Fund	Sewer Fund	Total	Activities- Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,604,574	\$4,637,771	\$8,242,345	\$2,414,520
Cash and Cash Equivalents in Segregated Accounts	871,803	3,890,996	4,762,799	0
Investments in Segregated Accounts	24,867,324	37,539,690	62,407,014	0
<i>Receivables:</i>				
Accounts	1,679,066	2,510,646	4,189,712	0
Materials and Supplies Inventory	193,107	72,510	265,617	0
<i>Total Current Assets</i>	<u>31,215,874</u>	<u>48,651,613</u>	<u>79,867,487</u>	<u>2,414,520</u>
<i>Noncurrent Assets:</i>				
<i>Restricted Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	0	1,800	1,800	0
Cash and Cash Equivalents in Segregated Accounts	228,460	472,090	700,550	0
Investments in Segregated Accounts	7,186,813	8,173,825	15,360,638	0
Retainage Accounts held by Escrow Agents	68,433	56,055	124,488	0
Accrued Interest	435,909	673,907	1,109,816	0
<i>Other Noncurrent Assets:</i>				
Grants Receivable	14,004	0	14,004	0
Loans Receivable	0	965,836	965,836	0
Unamortized financing costs	778,869	1,024,713	1,803,582	0
Interfund receivable	220,982	429,436	650,418	0
Capital Assets, Net	78,914,143	116,729,927	195,644,070	90,163
<i>Total Noncurrent Assets</i>	<u>87,847,613</u>	<u>128,527,589</u>	<u>216,375,202</u>	<u>90,163</u>
<i>Total Assets</i>	<u>119,063,487</u>	<u>177,179,202</u>	<u>296,242,689</u>	<u>2,504,683</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	103,013	441,555	544,568	209,673
Accrued Wages and Benefits	90,071	92,012	182,083	7,295
Intergovernmental Payable	0	0	0	7,558
Claims Payable	0	0	0	469,027
<i>Total Current Liabilities</i>	<u>193,084</u>	<u>533,567</u>	<u>726,651</u>	<u>693,553</u>
<i>Noncurrent Liabilities:</i>				
<i>Payable from Restricted Assets:</i>				
Accounts Payable	339,613	854,025	1,193,638	0
Accrued interest payable	214,701	192,290	406,991	0
Retainage Payable	68,433	56,055	124,488	0
Maintenance Bond Payable	35,049	35,050	70,099	0
Current Portion of long-term obligations	1,580,000	1,551,006	3,131,006	0
<i>Long-Term Liabilities:</i>				
Compensated Absences Due Within One Year	0	0	0	24,858
Compensated Absences Due in More Than One Year	0	0	0	6,984
OWDA Notes Payable	0	1,853,764	1,853,764	0
OPWC Loans Payable	0	2,865,276	2,865,276	0
Revenue Bonds Payable	44,495,000	44,230,000	88,725,000	0
<i>Total Noncurrent Liabilities</i>	<u>46,732,796</u>	<u>51,637,466</u>	<u>98,370,262</u>	<u>31,842</u>
<i>Total Liabilities</i>	<u>46,925,880</u>	<u>52,171,033</u>	<u>99,096,913</u>	<u>725,395</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt Restricted for Debt Service	34,419,143	67,780,887	102,200,030	90,163
Unrestricted	2,679,325	2,068,155	4,747,480	0
	35,039,139	55,159,127	90,198,266	1,689,125
<i>Total Net Assets</i>	<u>\$72,137,607</u>	<u>\$125,008,169</u>	<u>\$197,145,776</u>	<u>\$1,779,288</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2000*

	<u>Business-Type Activities-Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$10,707,807	\$13,749,064	\$24,456,871	\$7,016,092
New meters, services and reviews	203,749	38,415	242,164	0
Other	0	0	0	83,287
<i>Total Operating Revenues</i>	<u>10,911,556</u>	<u>13,787,479</u>	<u>24,699,035</u>	<u>7,099,379</u>
Operating Expenses				
Personal Services	1,011,539	929,021	1,940,560	426,038
Materials and Supplies	615,606	38,308	653,914	686,985
Contractual Services	3,350,811	4,596,713	7,947,524	329,856
Maintenance and Repair	100,919	165,036	265,955	115,068
Utilities	178,347	287,819	466,166	582,576
Claims	0	0	0	5,296,575
Depreciation	3,259,818	5,940,732	9,200,550	10,781
Other	10,087	17,908	27,995	20,243
<i>Total Operating Expenses</i>	<u>8,527,127</u>	<u>11,975,537</u>	<u>20,502,664</u>	<u>7,468,122</u>
<i>Operating Income</i>	<u>2,384,429</u>	<u>1,811,942</u>	<u>4,196,371</u>	<u>(368,743)</u>
Non-Operating Revenues (Expenses)				
Investment Income	1,945,743	2,831,247	4,776,990	0
Net Increase (Decrease) in Fair Value of Investments	247,474	737,399	984,873	0
Other Non-Operating Expenses	(2,085)	(6,960)	(9,045)	0
Gain on Disposal of Fixed Assets	4,953	9,474	14,427	0
Interest and Fiscal Charges	(2,684,738)	(2,532,147)	(5,216,885)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(488,653)</u>	<u>1,039,013</u>	<u>550,360</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>1,895,776</u>	<u>2,850,955</u>	<u>4,746,731</u>	<u>(368,743)</u>
<i>Capital Contributions</i>	<u>3,963,724</u>	<u>6,066,924</u>	<u>10,030,648</u>	<u>0</u>
Transfers In	235,000	885,000	1,120,000	0
Transfers Out	0	0	0	(150,000)
<i>Change in Net Assets</i>	<u>6,094,500</u>	<u>9,802,879</u>	<u>15,897,379</u>	<u>(518,743)</u>
<i>Net Assets Beginning of Year - Restated (See Note D)</i>	<u>66,043,107</u>	<u>115,205,290</u>	<u>181,248,397</u>	<u>2,298,031</u>
<i>Net Assets End of Year</i>	<u>\$72,137,607</u>	<u>\$125,008,169</u>	<u>\$197,145,776</u>	<u>\$1,779,288</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2000

	Business-Type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Water Fund	Sewer Fund	Total	
Cash Flows From Operating Activities:				
Receipts from Customers and Users	\$10,663,871	\$13,711,919	\$24,375,790	\$1,992,142
Cash received from Interfund services provided	0	0	0	5,097,261
Payments to Suppliers	(4,368,511)	(5,084,369)	(9,452,880)	(1,520,680)
Payments to Employees	(1,319,708)	(1,312,159)	(2,631,867)	(403,381)
Claims	0	0	0	(5,296,575)
Payments for Interfund services provided	0	0	0	(214,054)
Other Receipts	203,749	38,415	242,164	91,335
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>5,179,401</u>	<u>7,353,806</u>	<u>12,533,207</u>	<u>(253,952)</u>
Cash Flows from Noncapital and Related Financing Activities				
Transfer to Other Funds	0	0	0	(150,000)
<i>Net Cash Used by Noncapital and related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
Cash Flows From Capital and Related Financing Activities:				
Principal and Interest Paid on Long-Term Debt	(4,157,382)	(3,931,920)	(8,089,302)	0
Construction of Capital Assets	(2,448,683)	(2,956,227)	(5,404,910)	0
Proceeds from Sale of Fixed Assets	41,784	86,113	127,897	0
Retainage Receipts	53,344	51,494	104,838	0
Retainage Payments	0	(34,647)	(34,647)	0
Maintenance Bond Receipts	3,900	3,900	7,800	0
Maintenance Bond Payments	(4,376)	(4,375)	(8,751)	0
Proceeds from Grants	14,966	0	14,966	0
Proceeds from OPWC Grant	0	743,070	743,070	0
Proceeds from OPWC Loans	0	24,924	24,924	0
Proceeds from Assessments	0	68,979	68,979	0
System Capacity Charges	1,946,300	3,002,297	4,948,597	0
Transfers in from Other Funds	235,000	885,000	1,120,000	0
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(4,315,147)</u>	<u>(2,061,392)</u>	<u>(6,376,539)</u>	<u>0</u>
Cash Flows From Investing Activities:				
Investment Purchases	(25,446,000)	(37,612,073)	(63,058,073)	0
Investment Sales	23,609,255	31,608,749	55,218,004	0
Interest Received on Investments	1,643,474	2,319,354	3,962,828	0
<i>Net Cash Used by Investing Activities</i>	<u>(193,271)</u>	<u>(3,683,970)</u>	<u>(3,877,241)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	670,983	1,608,444	2,279,427	(403,952)
<i>Cash and Cash Equivalents January 1(including \$233,309 and \$539,322 for the Water and Sewer Funds, respectively held in restricted accounts)</i>	<u>4,102,287</u>	<u>7,450,268</u>	<u>11,552,555</u>	<u>2,818,472</u>
<i>Cash and Cash Equivalents December 31(including \$296,893 and \$529,945 for the Water and Sewer Funds, respectively held in restricted accounts)</i>	<u>\$4,773,270</u>	<u>\$9,058,712</u>	<u>\$13,831,982</u>	<u>\$2,414,520</u>

Continued

Clermont County, Ohio*Statement of Cash Flows**Proprietary Funds**For the Year Ended December 31, 2000 - Continued*

	<u>Business-Type Activities-Enterprise Funds</u>			<u>Governmental Activities- Internal Service Funds</u>
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$2,384,429	\$1,811,942	\$4,196,371	(\$368,743)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	3,259,818	5,940,732	9,200,550	10,781
Change in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	(43,936)	(37,145)	(81,081)	81,359
Increase in Inventory	(20,573)	(30,537)	(51,110)	0
Increase (Decrease) in Accounts Payable	(92,168)	51,952	(40,216)	17,117
Increase (Decrease) in Accrued Wages and Related Expense	(308,169)	(383,138)	(691,307)	2,095
(Decrease) in Claims Payable	0	0	0	(2,426)
Decrease in Intergovernmental Payable	0	0	0	(10,438)
Increase in Compensated Absences	0	0	0	16,303
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$5,179,401</u>	<u>\$7,353,806</u>	<u>\$12,533,207</u>	<u>(\$253,952)</u>
Non-Cash Transactions:				
Contributions from Developers	\$2,002,650	\$2,435,720	\$4,438,370	\$0
Net Increase in the Fair Value of Investments	247,474	737,399	984,873	0
<i>Total Non-Cash Transactions</i>	<u>\$2,250,124</u>	<u>\$3,173,119</u>	<u>\$5,423,243</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2000

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$8,924,157
Cash and Cash Equivalents in Segregated Accounts	692,792
Cash with Fiscal and Escrow Agents	446,731
Taxes Receivable	147,583,504
<i>Total Assets</i>	<u><u>\$157,647,184</u></u>
Liabilities	
Intergovernmental Payable	\$154,321,634
Other Liabilities	3,325,550
<i>Total Liabilities</i>	<u><u>\$157,647,184</u></u>

See accompanying notes to the basic financial statements

Clermont County, Ohio
Statement of Net Assets
Component Units
December 31, 2000

	MRDD	Mental Health Board	Component Unit Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$5,032,045	\$2,135,933	\$7,167,978
Cash and Cash Equivalents in Segregated Accounts	19,529	0	19,529
Receivables:			
Taxes	6,283,121	979,870	7,262,991
Accounts	40,806	17,849	58,655
Intergovernmental	2,634,029	3,882,304	6,516,333
Prepaid Items	12,868	5,307	18,175
Inventory of supplies at cost	2,996	0	2,996
Restricted Assets:			
Cash and Cash Equivalents in Segregated Accounts	4,312	0	4,312
Land and Land Improvements	281,189	411,562	692,751
Depreciable Capital Assets, Net	5,308,071	1,936,888	7,244,959
<i>Total Assets</i>	<u>19,618,966</u>	<u>9,369,713</u>	<u>28,988,679</u>
Liabilities			
Accounts Payable	211,468	133,962	345,430
Contracts Payable	2,000	0	2,000
Accrued Wages and Benefits	175,986	5,446	181,432
Intergovernmental Payable	148,059	6,443	154,502
Deferred Revenue	5,842,078	911,459	6,753,537
Accrued Interest Payable	0	3,329	3,329
Retainage Payable	1,084	0	1,084
Long-Term Liabilities:			
Due Within One Year	516,832	36,114	552,946
Due In More Than One Year	334,904	1,307,682	1,642,586
<i>Total Liabilities</i>	<u>7,232,411</u>	<u>2,404,435</u>	<u>9,636,846</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	5,589,260	1,035,685	6,624,945
Restricted for Clerco	4,312	0	4,312
Unrestricted	6,792,983	5,929,593	12,722,576
<i>Total Net Assets</i>	<u>\$12,386,555</u>	<u>\$6,965,278</u>	<u>\$19,351,833</u>

See accompanying notes to the basic financial statements

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Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note: A Description of the County and Reporting Entity

Clermont County is a political subdivision of the State of Ohio. The County was formed by action of Arthur St. Clair, the first governor of the Northwest Territory in 1800. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent, as set forth in Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. There are also five Common Pleas Court judges, (one of whom is Domestic Relations Court judge, and one whom is judge of the Probate and Juvenile Courts) and three Municipal Court judges elected on a County-wide basis to oversee the County's justice system.

Reporting Entity

As required by generally accepted accounting principles, the financial statements present Clermont County (the primary government) and its component units. The primary government includes all funds, departments, boards and agencies for which the County elected officials are financially accountable and are not legally separate from the County. The component units (discussed below) are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Discretely Presented Component Units

The component units column in the government-wide financial statements include the financial data of the County's component units. They are reported in a separate column to emphasize that they are legally separate from the County. The following boards are included as legally separate, discretely presented components of the County:

County Board of Mental Retardation and Developmental Disabilities(MRDD Board): The MRDD Board (including Clerco, Inc.) is responsible for providing educational and vocational services to mentally retarded and developmentally disabled children and adults. The County Commissioners appoint five members of the seven member MRDD Board. The remaining two members are appointed by the County Probate Court Judge. The County Commissioners approve the annual appropriations of the MRDD Board. The MRDD Board can buy, sell, lease and mortgage property in its own name and can sue or be sued in its own name. Clerco, Inc. is a program of rehabilitation for individuals whose capacity has been impaired because of mental retardation. The MRDD Board pays many of the expenses of Clerco, Inc. and the administrative and supervisory staff of Clerco, Inc. are considered employees of the MRDD Board.

Community Mental Health Board (CMHB): The CMHB is responsible for a wide range of planning and coordination of various types of mental health services for residents of Clermont County. The Board is authorized to have eighteen members under the Ohio Revised Code, with ten appointed by the Board of County Commissioners, four appointed by the Ohio Department of Metal Health, and four appointed by the Ohio Department of Alcohol and Drug Addiction Services. The CMHB can buy, sell, lease and mortgage property in its own name and can sue or be sued in its own name. The County Commissioners approve the annual appropriation of the CMHB.

Copies of the component unit financial reports are on file at the Clermont County Auditor's Office, 101 E. Main Street, Batavia, Ohio 45103-2961.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note: A Description of the County and Reporting Entity (Continued)

Related Organizations:

Clermont County officials are also responsible for appointing the members and/or act as members on the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments or representing the following organizations:

Clermont County Law Library: The six member board of trustees are appointed by the Common Pleas Court Judge. The law library can buy, sell, lease and mortgage property in its own name and can sue or be sued in its own name.

Public Library Board: The seven member board of library trustees are appointed by County officials. Three trustees are appointed by Judges of the Court of Common Pleas, and four trustees are appointed by the Board of County Commissioners.

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

Clermont County Visitors' Bureau: The Board of County Commissioners appoint six of its nine directors.

Family and Children First Council: The operation of the Council is controlled by an advisory committee and the Clermont County Department of Human Services. The County Commissioners and the County Administrator are members of the committee.

Job Training Partnership Consortium: The Governor has designated Clermont and Warren County as a Service Delivery Area (SDA). Warren County was designated by the Private Industry Council (PIC), pursuant to Section 103 (b) (1) (B) of the Job Training Partnership Act (JTPA), to serve as the grant recipient of all JTPA funds and any other federal, state or private funds which it is legally empowered to accept on behalf of the PIC. As of June 30, 2000, the Job Training Consortium was disbanded and replaced under the Work Force Investment Act.

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 are presented as agency funds within the County's financial statements.

- Soil and Water Conservation District
- Park District
- Clermont County Health District

Note B: Summary of Significant Accounting Policies

The financial statements of Clermont County have been prepared in conformity with the generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the County accounting policies are described below.

Basis of Presentation

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

Government-wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

Governmental Funds

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

General Fund-

This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. 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.

Social Service Special Revenue Fund-

This fund administers human service programs under state and federal regulations. These programs include Aid to Dependent Children (ADC), Medicaid, Food Stamps, investigation of all reports of child abuse, neglect or dependency, foster care programs, adoption services, senior service programs, and job training services to economically disadvantaged residents.

Motor Vehicle and Gas Tax Fund-

This fund accounts for monies received from state gasoline tax and motor vehicle registration fees designated for maintenance and repair of roads and bridges.

Communication Center Capital Projects Fund-

This fund accounts for financial resources to be used for the improvement of the County's 911 emergency response system.

County Capital Improvement Capital Projects Fund-

This fund accounts for financial resources to be used for major capital improvement to existing County facilities.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The County maintains two Enterprise Funds which provide sanitary sewer, water distribution, and waste water treatment.

Internal Service Funds

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs for employee medical benefits, worker's compensation, vehicle maintenance, and telephone services.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's only fiduciary funds are agency funds.

Component Units:

Component units are either legally separate organizations for which the elected officials of the County are financially accountable, or legally separate organizations for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Component unit disclosures represent a consolidation of various fund types.

Measurement Focus

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Assets.

Fund Financial Statements

All governmental 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. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the governmental-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis accounting.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

Governmental Funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-Exchange Transactions

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, grants, interest, fees and charges for services.

Deferred Revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2000 but which were levied to finance fiscal year 2001 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

Cash resources of the majority of individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Interest earned on investments is accrued as earned and distributed to the General Fund and other qualifying funds utilizing a formula based on the average month end balance of cash and cash equivalents of all funds. During fiscal year 2000, investments were limited to treasury bills, treasury notes, U.S. government backed securities, federal agency notes, money market accounts and STAR Ohio. Investments are reported at fair value which is based on quoted market prices. Note F provides a detailed disclosure regarding cash, cash equivalents and investments held by the County. STAROhio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2000.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2000, amounted to \$4,312,245, which includes \$3,154,914 assigned from other County funds.

Cash and Investments in Segregated Accounts

The County has segregated bank accounts for monies held separate from the County's central bank account. These depository accounts are presented in the Combined Balance Sheet as "Cash equivalents in segregated accounts" or "Investments in segregated accounts".

Statement of Cash Flows

For purposes of the statement of cash flows and for presentation on the statement of net assets/balance sheet, funds included within the Treasurer's cash management pool and investments and cash in segregated accounts (including restricted trustee and retainage accounts) with original maturities of 3 months or less when purchased are considered to be cash equivalents.

Cash and Investments Held by Trustee

Certain monies for the Water and Sewer District are held and invested by trustees. Certain component units also maintain separate bank accounts. These bank accounts and investments are represented by the "Cash equivalents in segregated accounts", and "Investments in segregated accounts" restricted asset accounts.

Inventories and Prepaid Items

On government - wide financial statements inventories are presented at the lower of cost or market on a first-in, first-out (FIFO) and are expensed when used.

Inventory is reported in Enterprise funds and Component units and is valued at cost using the first-in-first-out (FIFO) method. Inventory is expensed when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items by using the consumption method.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE B: Summary of Significant Accounting Policies (Continued)

Interfund Transactions

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Restricted Assets

Restricted assets consist of certain trust accounts held by the Water and Sewer District which include a bond account, bond reserve account, replacement and improvement account, and a construction account. Cash and investments in the accounts are held by trustee financial institutions. The bond account is used to accumulate periodic principal and interest payments. The bond reserve account is to be funded in an amount equal to the maximum annual bond principal and interest requirement. The replacement and improvement account is to be maintained with a balance equal to the greater of five percent of the amount of bonds outstanding or \$2,000,000. The construction account is established to pay for project costs.

Capital Assets

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	20
Public Domain Infrastructure	50
System Infrastructure	30
Vehicles	5
Office Equipment	5
Computer Equipment	5

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE B: Summary of Significant Accounting Policies (Continued)

Loans Receivable

Loans receivable represent Ohio Public Works Commission (OPWC) loans where the Water and Sewer District has entered into a loan agreement but has not drawn down all loan proceeds due to the interim status of the related construction project. The loan terms require the Water and Sewer District to initiate loan payments even though the project is not completed and all loan proceeds have not been drawn down. In addition, loans receivable represent low-interest loans for septic system development projects granted to eligible County residents under the Septic System Rehabilitation program.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' right to receive compensation are attributable to services already rendered and it is probable that the employer will compensate employees for the benefits through time off or some other means. Sick leave benefits and personal leave benefits are accrued using the vesting method. The liability is based on the sick leave and personal 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 entire compensated absence liability is reported on the government-wide financial statements.

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 non-current portion of the liability is not reported.

Ohio law requires that vacation time not be accumulated for more than three years. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees eligible to retire under a County recognized retirement plan, with a minimum of ten years of service, are paid one-fourth of accumulated sick time upon retirement. Such payment may not exceed the value of thirty days of accrued but unused sick leave. However, if employees earned sick leave prior to January 23, 1984, they are eligible for 100% conversion of this amount. All sick, vacation and compensation payments are made at employees' current wage rates.

Self Insurance

The County is self-insured for employee health care benefits. The program is administered by Anthem Blue Cross & Blue Shield, which provides claims review and processing services. Each County department is charged for its proportionate share of covered employees. The County has recorded a liability for incurred but not paid and for incurred but unreported claims at year end based on an actuarial estimate by Anthem Blue Cross & Blue Shield.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligation of the funds. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are normally due for payment during the current year. Bonds, long-term notes, and capital leases that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Fund Balance Reserves

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods.

Net Assets

Net Assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition construction or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water distribution, waste water treatment, vehicle maintenance, telephone service and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of fixed assets, or from grants or outside contributions of resources restricted to capital acquisition and construction, and system capacity charges.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

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

Budgets

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 appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated, however, only governmental funds are required to be reported. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Tax Budget- A budget of estimated 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 determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budget amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2000.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

Note B: Summary of Significant Accounting Policies (Continued)

Appropriations- A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

Modifications to the original budget beyond the object level requires the approval of the Board of Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County commissioners. Amendments to the original appropriation budget are described in Note S. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the 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 encumbrances plus expenditures from exceeding appropriations at the legal level of control.

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. Encumbered appropriations are carried forward to the succeeding fiscal year and not re-appropriated.

NOTE C: Budgetary Basis of Accounting

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual presented for the general and each major special revenue fund is presented in the Basic Financial Statements to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE C: Budgetary Basis of Accounting (Continued)

4. Advances in and advances out are operating transactions (Budget) as opposed to balance sheets transactions (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and for the major special revenue funds.

**Net Change in Fund Balance
General and Major Special Revenue Funds**

	General	Social Services	MVG
GAAP Basis	\$2,616,354	(\$2,066,213)	(\$823,099)
Net Adjustments for Revenue Accruals	659,160	(1,158,883)	315,424
Net Adjustment for Expenditure Accruals	(233,747)	(515,499)	(91,487)
Net Adjustment for Transfers In	0	3,887,429	0
Net Adjustment for Transfers Out	(349,309)	(3,610,412)	0
Net Adjustment for Advances	14,181	0	0
Excess of Revenues over Expenditures of Non-Budgeted Fund	3,326	0	0
Encumbrances	<u>(1,223,479)</u>	<u>(1,439,355)</u>	<u>(1,188,441)</u>
Budget Basis	<u>\$1,486,486</u>	<u>(\$4,902,933)</u>	<u>(\$1,787,603)</u>

NOTE D: Changes in Accounting Principles and Restatement of Prior Year Fund Equity

Changes in Accounting Principles

For fiscal year 2000, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions", GASB Statement No. 34, "Basic Financial Statements- and Management's Discussion and Analysis - for State and Local Governments," GASB Statement 36, "Recipient Reporting for Certain Shared Non-exchange Revenues," GASB Statement No. 37, "Basic Financial Statements - and Management Discussion and Analysis - for State and Local Governments Omnibus" and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements."

GASB 34 creates new basic financial statements for reporting the County financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE D: Changes in Accounting Principles and Restatement of Prior Year Fund Equity (Continued)

The government-wide financial statements split the County programs between business-type and governmental activities. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 1999 caused by the conversion to the accrual basis of accounting.

During 2000, the County changed its policy for capitalizing fixed assets by raising the capitalization threshold to \$5,000. The County also has removed all items previously recorded with a value less than \$5,000 from fixed asset records and eliminated those items, and related accumulated depreciation, for reporting purposes. The effect of this change is listed below.

Restatement of Fund Balance

The transition from governmental fund balance to net assets of the governmental activities is presented.

	<u>General</u>	<u>Social Service</u>	<u>Motor Vehicle and Gas</u>	<u>Communications Center</u>
Fund Balance December 31, 1999	\$16,591,499	\$3,238,805	\$2,864,514	\$5,403,221
Equity in Pooled Cash and				
Cash Equivalents	0	0	0	0
Taxes receivable	4,327	3,490	0	0
Prepaid Expenses	23,333	0	0	0
Deferred Revenue	188,751	137,862	0	0
Implementation of GASB Interpretation No. 6	<u>44,956</u>	<u>44,054</u>	<u>11,524</u>	<u>0</u>
Adjusted Fund Balance December 31, 1999	16,852,866	3,424,211	2,876,038	5,403,221
GASB 33 Adjustments:				
Intergovernmental Receivable	1,761,591	0	3,215,971	0
Deferred Revenue	<u>(1,585,724)</u>	<u>(1,264,774)</u>	<u>(2,887,410)</u>	<u>0</u>
Restated Fund Balance December 31, 1999	<u>\$17,028,733</u>	<u>\$2,159,437</u>	<u>\$3,204,599</u>	<u>\$5,403,221</u>

Continued

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE D: Changes in Accounting Principles and Restatement of Prior Year Fund Equity (Continued)

The transition from governmental fund balance to net assets of the governmental activities continued.

	County Capital Improvements	Nonmajor Funds	Total
Fund Balance December 31, 1999	\$4,547,568	\$9,843,752	\$42,489,359
Equity in Pooled Cash and Cash Equivalents	91,941	57,265	149,206
Taxes receivable	0	0	7,817
Prepaid Expenses	0	0	23,333
Deferred Revenue	0	0	326,613
Implementation of GASB Interpretation No. 6	0	14,671	115,205
Adjusted Fund Balance December 31, 1999	4,639,509	9,915,688	43,111,533
GASB 33 Adjustments:			
Intergovernmental Receivable	0	0	4,977,562
Deferred Revenue	0	0	(5,737,908)
Restated Fund Balance December 31, 1999	\$4,639,509	\$9,915,688	42,351,187
Capital Assets Balance December 31, 1999			67,547,024
Effect of Accounting Change on Capital Assets			(4,317,091)
GASB 34 Adjustments			
Capital Assets			79,659,110
Long term liabilities			(38,346,541)
Accrued Interest Payable			(307,709)
Internal Service Fund			2,298,031
Intergovernmental Payable			(954,263)
Deferred Revenue			12,037,138
Governmental Activities Net Assets December 31, 1999			\$159,966,886

Continued

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE D: Changes in Accounting Principles and Restatement of Prior Year Fund Equity (Continued)

Component Units

	MRDD	Mental Health Board	Total
Fund Equity at December 31, 1999	\$4,959,460	\$2,819,744	\$7,779,204
Equity in Pooled Cash and			
Cash Equivalents	196,528	30,608	227,136
Prepaid Expenses	6,934	4,404	11,338
Intergovernmental Payable	(176,992)	(9,619)	(186,611)
Implementation of GASB Interpretation No. 6	10,989	4,454	15,443
 GASB 33 Adjustments:			
Intergovernmental Receivable	1,768,739	2,669,584	4,438,323
Deferred Revenue	347,332	53,690	401,022
 Effect of Accounting Change on Capital Assets	(400,515)	(99,613)	(500,128)
 GASB 34 Adjustments			
Capital Assets	6,191,970	2,269,039	8,461,009
Long term liabilities	(698,937)	(1,365,458)	(2,064,395)
Accrued Interest Payable	0	(3,400)	(3,400)
 Net Assets, December 31, 1999	<u>\$12,205,508</u>	<u>\$6,373,433</u>	<u>\$18,578,941</u>

Business Type Activities

	Water Fund	Sewer Fund	Total
Fund Equity December 31, 1999	\$66,499,105	\$115,882,976	\$182,382,081
 Capital Assets	<u>(455,998)</u>	<u>(677,686)</u>	<u>(1,133,684)</u>
 Adjusted Net Assets, December 31, 1999	<u>\$66,043,107</u>	<u>\$115,205,290</u>	<u>\$181,248,397</u>

NOTE E: Fund Deficits

The Community Transportation, Community Development and Road Assessment Funds had deficit fund balances at December 31, 2000, of \$100,912, \$205,089 and \$339,255, respectively. The deficits in these funds were due to adjustments for accrued liabilities which generate expenditures that are greater than those recognized on a cash basis. The General Fund is liable for the deficits and provides operating transfers when cash is required, not when accruals occur.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE F: Deposits and Investments

The County maintains a cash and investment pool used by all funds and component units except the trustee held monies in Water and Sewer Funds and monies held by certain County departments in outside accounts. Each fund type's and component units portion of this pool is displayed on the statement of net assets as "Equity in pooled cash and cash equivalents".

Monies held by the County are classified by State Statute into two categories:

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

Inactive deposits are public deposits that the County identified as not required for use within the current four-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to passbook accounts.

Ohio Law permits inactive monies to be deposited or invested in the following:

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 or 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 to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE F: Deposits and Investments (Continued)

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 (1) or (2) above 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;
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.

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

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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At fiscal year end, the County had \$5,000 in un-deposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement 3, "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements".

Deposits

At fiscal year end, the carrying amount of the County's deposits was \$8,083,238 which was made up of \$891,419 from the primary government and \$7,191,819 from component units. The bank balance of the County was \$10,851,454. Of the bank balance \$1,639,841 was covered by federal depository insurance and \$9,211,613 was collateralized by securities pledged by depository banks with federal revenue bonds in the County's name. Although the securities serving as collateral were held by the pledging financial institution's trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements by the depository would potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE F: Deposits and Investments (Continued)

Investments

The County's investments are categorized below to give an indication of the level of risk assumed by the County at fiscal year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counter party'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 counter party, or by its trust department or agent but not in the County's name. The County's investments in money market funds and STAR Ohio, an investment pool operated by the Ohio State Treasurer, are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	<u>Category 1</u>	<u>Category 2</u>	<u>Fair Value</u>
Primary Government:			
Treasury Bills	\$7,893,570	\$15,289,896	\$23,183,466
Treasury Notes	19,206,733	62,477,756	81,684,489
US Gov't Backed Securities	33,155,094	-0-	33,155,094
Federal Agency Notes	2,937,310	-0-	2,937,310
Money Market Funds	-0-	-0-	5,463,348
STAROhio	<u>-0-</u>	<u>-0-</u>	<u>2,000,000</u>
Total	<u>\$63,192,707</u>	<u>\$77,767,652</u>	<u>\$148,423,707</u>

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

	<u>Cash & Cash Equivalents</u>	<u>Investments</u>
GASB Statement No. 9	\$78,744,293	\$77,767,652
Cash on Hand	(5,000)	
Treasury Bills	(7,893,570)	7,893,570
Treasury Notes	(19,206,733)	19,206,733
U.S. Gov't Backed	(33,155,094)	33,155,094
Federal Agency Notes	(2,937,310)	2,937,310
Money Market Funds	(5,463,348)	5,463,348
STAR Ohio	<u>(2,000,000)</u>	<u>2,000,000</u>
GASB Statement No. 3	<u>\$8,083,238</u>	<u>\$148,423,707</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE G: Receivables

Receivables at December 31,2000, consisted of taxes, special assessments, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), interfund and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectable in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment. No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

Property Taxes

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes collected in 2000 were based, are as follows:

Real Property	\$2,539,515,000
Public Utility and Tangible Personal Property	<u>786,791,000</u>
Total Assessed Property Value	<u>\$3,326,306,000</u>

Real property taxes collected in 2000 were levied after October 1, 1999 on the assessed values of the preceding January 1, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in tax year 1997. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25% of true value. In 2000, each business was eligible to receive a \$10,000 exemption in assessed value which was reimbursed by the State. Real property taxes are payable annually or semi-annually. In 2000, if paid annually, payment was due by February 10, 2000. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 10, 2000 with the remainder due July 14, 2000.

The County Auditor distributes portions of the taxes collected to all taxing districts with periodic settlements of Real and Public Utility property taxes in February and August and Tangible Personal Property taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. On the modified accrual basis the delinquent taxes outstanding and available to the County within the first 30 days of 2001 were recorded as 2000 revenue, the remaining taxes receivable are offset by a credit to deferred revenue. Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills without a vote of the people. For 2000 collections, the County levied 2.10 mills of its 10 mill limit for the General Fund. The County also levied 1.0 mill for the County Capital Fund and .10 for the Park fund. In addition to the 3.20 mills, 5.55 mills have been levied for voted millage.

A summary of voted millage follows:

	Voter Authorized Rate (a)	Rate Levied for Current Year Collection (b)			Final Collection Year
		Agr/Res	Other		
MRDD (Component Unit)	3.25	1.39	1.85		Continuing
MHRB (Component Unit)	.50	.22	.29		2001
Senior Citizens	1.00	.79	.89		2001
Childrens' Services	<u>.80</u>	<u>.47</u>	<u>.57</u>		2001
TOTAL	<u>5.55</u>	<u>2.87</u>	<u>3.60</u>		

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE G: Receivables (Continued)

- (a) dollars per \$1,000 of assessed valuation.
(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The levies are subject to this credit.

Intergovernmental

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Local Government	\$1,112,588
Local Government Revenue Assistance	413,252
Homestead and Rollback	687,139
Motor Vehicle License Tax	2,659,056
Motor Vehicle Gas Tax	669,356
Bridge Replacement Grant	554,830
Children Assistance Grant	205,562
Community Development Block Grant	705,738
Community Oriented Policing Grant	38,282
County - Wide Flood Grant	434,566
FEMA Grant	250,000
HUD Disaster Recovery Grant	8,270
Hazard Mitigation Grant	111,438
Highway Planning and Construction Grant	1,062,922
Juvenile Incentive Grant	20,015
Miscellaneous Safety Grants	151,397
Municipal Court Adult Probation Grant	75,846
ODAS Grant	138,454
Ohio DJFS Grant	1,832,794
Pilot Probation Grant	95,076
Public Transportation Grant	212,256
Reclaim Ohio Grant	373,748
Recycle Ohio Grant	67,920
State and Community Highway Safety Grant	30,000
State Court Improvement Grant	18,274
TASC Grant	103,101
VOCA Grant	<u>58,608</u>
 Total Governmental Activities	 <u>\$12,090,488</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE H: Capital Assets

Primary Government Capital asset activity for the year ended December 31, 2000 , was as follows:

	Restated Balance <u>12/31/1999</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2000</u>
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$3,473,224	\$0	\$0	\$3,473,224
Construction in Progress	<u>20,921,115</u>	<u>13,732,145</u>	<u>(17,677,454)</u>	<u>16,975,806</u>
Total Capital Assets at Historical Cost not being depreciated	<u>24,394,339</u>	<u>13,732,145</u>	<u>(17,677,454)</u>	<u>20,449,030</u>
Capital Assets being depreciated:				
Building and Improvements	31,861,751	6,396,559	0	38,258,310
Furniture, Fixtures, and Equipment	12,918,114	12,721,291	(401,331)	25,238,074
Infrastructure	<u>181,584,764</u>	<u>1,601,001</u>	<u>0</u>	<u>183,185,765</u>
Totals Capital Assets at Historical cost being depreciated	<u>226,364,629</u>	<u>20,718,851</u>	<u>(401,331)</u>	<u>246,682,149</u>
Less Accumulated Depreciation:				
Building and Improvements	(10,662,664)	(918,511)	0	(11,581,175)
Furniture, Fixtures and Equipment	(8,910,132)	(1,364,128)	253,018	(10,021,242)
Infrastructure	<u>(88,196,185)</u>	<u>(3,630,737)</u>	<u>0</u>	<u>(91,826,922)</u>
Total Accumulated Depreciation	<u>(107,768,981)</u>	<u>(5,913,376)</u>	<u>253,018</u>	<u>(113,429,339)</u>
Total Capital Assets, being depreciated, net	<u>118,595,648</u>	<u>14,805,475</u>	<u>(148,313)</u>	<u>133,252,810</u>
Governmental Activities Capital Assets, Net	<u>\$142,989,987</u>	<u>\$28,537,620</u>	<u>(\$17,825,767)</u>	<u>\$153,701,840</u>
Business-Type Activities				
Capital Assets not being depreciated:				
Land	\$3,157,682	\$0	\$0	\$3,157,682
Construction in Progress	<u>5,553,004</u>	<u>6,306,063</u>	<u>(3,670,126)</u>	<u>8,188,941</u>
Total Capital Assets at Historical Cost not being depreciated	<u>8,710,686</u>	<u>6,306,063</u>	<u>(3,670,126)</u>	<u>11,346,623</u>
Capital Assets being Depreciated:				
Structure	78,027,718	41,721	0	78,069,439
Machinery and Equipment	211,085,985	8,130,693	0	219,216,678
Autos and Trucks	<u>2,115,721</u>	<u>0</u>	<u>(161,164)</u>	<u>1,954,557</u>
Total Capital Assets at Historical Cost being depreciated	<u>291,229,424</u>	<u>8,172,414</u>	<u>(161,164)</u>	<u>299,240,674</u>
Less Accumulated Depreciation				
Structure	(34,511,401)	(2,718,464)	184,549	(37,045,316)
Machinery and Equipment	(71,493,640)	(6,358,884)	1,767,207	(76,085,317)
Autos and Trucks	<u>(1,963,401)</u>	<u>(123,202)</u>	<u>274,009</u>	<u>(1,812,594)</u>
Total Accumulated Depreciation	<u>(107,968,442)</u>	<u>(9,200,550)</u>	<u>2,225,765</u>	<u>(114,943,227)</u>
Total Capital Assets, being depreciated, net	<u>183,260,982</u>	<u>(1,028,136)</u>	<u>2,064,601</u>	<u>184,297,447</u>
Business - Type Activities Capital Assets, Net	<u>\$191,971,668</u>	<u>\$5,277,927</u>	<u>(\$1,605,525)</u>	<u>\$195,644,070</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE H: Capital Assets (Continued)

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

Government Activities

General Government:

Legislative and Executive	\$770,692
Judicial	141,984
Public Safety	774,507
Public Works	3,869,300
Health	1,563
Human Services	218,655
Community Development	1,885
Transportation	124,009
Internal Service	<u>10,781</u>
Total Depreciation Expense-Governmental Activities	<u>\$5,913,376</u>

Business-Type Activities

Water	\$3,259,818
Sewer	<u>5,940,732</u>
Total Depreciation Expense-Business-Type Activities	<u>\$9,200,550</u>

Component Units' Capital asset activity for the year ended December 31, 2000 was as follows:

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Capital assets not being depreciated:				
Land	\$692,751	\$0	\$0	\$692,751
Construction in Progress	<u>1,958,707</u>	0	<u>(1,958,707)</u>	<u>0</u>
Total capital assets at Historical cost not being depreciated	<u>2,651,458</u>	0	<u>(1,958,707)</u>	<u>692,751</u>
Capital assets being depreciated:				
Building and Improvements	8,105,220	2,295,957	0	10,401,177
Furniture, fixtures and equipment	<u>1,562,905</u>	<u>36,324</u>	<u>0</u>	<u>1,599,229</u>
Totals capital assets at Historical cost being depreciated	9,668,125	2,332,281	0	12,000,406
Less Accumulated Depreciation:				
Building and Improvements	(3,353,722)	(283,976)	0	(3,637,698)
Furniture, fixtures and equipment	<u>(1,003,110)</u>	<u>(114,639)</u>	<u>0</u>	<u>(1,117,749)</u>
Total Accumulated Depreciation	<u>(4,356,832)</u>	<u>(398,615)</u>	<u>0</u>	<u>(4,755,447)</u>
Total Capital Assets, being depreciated, net	<u>5,311,293</u>	<u>1,933,666</u>	<u>0</u>	<u>7,244,959</u>
Component Units Capital Assets, Net	<u>\$7,962,751</u>	<u>\$1,933,666</u>	<u>(\$1,958,707)</u>	<u>\$7,937,710</u>

Depreciation expense was charged to functions/programs of the component units as follows:

Health	\$65,597
Human Services	<u>333,018</u>
Total Depreciation Expense-component units' activities	<u>\$398,615</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE I: Long-Term Debt and Obligations

Long-term debt and other obligations of the County at December 31, 2000 were as follows:

Governmental Activities	INTEREST		BALANCE			BALANCE	AMOUNTS
	RATE %	MATURITY	1/1/00	ADDITIONS	DELETIONS	12/31/00	DUE IN
							ONE
							YEAR
General obligation bonds							
1992 Correctional Facilities	3.0-6.0%	2009	\$5,030,000	\$0	\$390,000	\$4,640,000	410,000
1993 Building Road Improv & Refunding	2.5-5.6%	2014	13,400,000	0	665,000	12,735,000	695,000
1993 Building Const	30-5.15%	2005	6,895,000	0	1,020,000	5,875,000	1,065,000
1999 Communications Center	4.0-5.125%	2009	<u>6,500,000</u>	<u>0</u>	<u>520,000</u>	<u>5,980,000</u>	<u>545,000</u>
Total General Obligation Bonds			<u>\$31,825,000</u>	<u>\$0</u>	<u>\$2,595,000</u>	<u>\$29,230,000</u>	<u>\$2,715,000</u>
Special Assessment Bonds With Governmental Commitment:							
1989 Water Line Extension	7.25-7.37%	2009	\$48,000	\$0	\$4,000	\$44,000	\$4,000
1990 Water Line Extension	7.25%	2010	125,000	0	10,000	115,000	10,000
1981 Terrace View Bonds	13.00%	2001	3,000	0	1,000	2,000	2,000
1982 Jannie Lane Bonds	12.50%	2002	3,000	0	1,000	2,000	1,000
1983 Nine Mile Sewer Bonds	10.25%	2003	8,000	0	2,000	6,000	2,000
1983 Nine Mile Bonds	9.50%	2003	120,000	0	30,000	90,000	30,000
1984 O'Bannonville Bonds	5.00%	2004	475,000	0	95,000	380,000	95,000
1990 Peggy Drive	7.12%	2010	60,000	0	4,000	56,000	4,000
1992 Waterline Extension	5.875%	2012	65,000	0	5,000	60,000	5,000
1993 Murle Lane Sewer	5.5%	2013	70,000	0	5,000	65,000	5,000
1993 Murle Lane System Capacity	5.25%	2003	10,000	0	2,000	8,000	2,000
1996 Mt. Zion Rd. Water Main Ext.	5.875%	2016	95,000	0	5,000	90,000	5,000
1998 Middle East Fork Sewer	4.75-5.25%	2017	1,045,000	0	65,000	980,000	70,000
1998 Bells Lane Road Improvement	4.50%	2008	370,000	0	35,000	335,000	35,000

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE I: Long-Term Debt and Obligations (Continued)

	<u>INTEREST RATE %</u>	<u>MATURITY</u>	<u>BALANCE 1/1/00</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE 12/31/00</u>	<u>AMOUNTS DUE IN ONE YEAR</u>
1998 Ohio Water Project	4.90%	2018	180,000	0	5,000	175,000	5,000
1999 Woods Point Drive Road	4.05-5.20%	2009	690,000	0	55,000	635,000	60,000
2000 Gibson Road Water Main	5.00-5.50%	2020	0	235,000	0	235,000	5,000
2000 State Route 125 Sewer	5.00-5.50%	2020	<u>0</u>	<u>885,000</u>	<u>0</u>	<u>885,000</u>	<u>25,000</u>
Total Special Assessment Bonds			<u>\$3,367,000</u>	<u>\$1,120,000</u>	<u>\$324,000</u>	<u>\$4,163,000</u>	<u>\$365,000</u>
Compensated Absences			<u>\$3,168,351</u>	<u>\$2,941,273</u>	<u>\$1,996,061</u>	<u>\$4,113,563</u>	<u>\$2,617,461</u>
Total Governmental Activities Long-Term Liabilities			<u>\$38,360,351</u>	<u>\$4,061,273</u>	<u>\$4,915,061</u>	<u>\$37,506,563</u>	<u>\$5,697,461</u>
Business - Type Activities							
Sewer	<u>INTEREST RATE %</u>	<u>MATURITY</u>	<u>BALANCE 1/1/00</u>	<u>ADDITION</u>	<u>REDUCTIONS</u>	<u>BALANCE 12/31/00</u>	<u>AMOUNTS DUE IN ONE YEAR</u>
1984 O'Bannonville Revenue Bonds	5.00%	2005	\$4,925,000	-	\$105,000	\$4,820,000	\$110,000
1993 Sewer System Refunding Revenue Bonds	2.6-5.2%	2012	<u>41,775,000</u>	-	<u>1,105,000</u>	<u>40,670,000</u>	<u>1,150,000</u>
Total Sewer Revenue Bonds			46,700,000	-	1,210,000	45,490,000	1,260,000
Ohio Water Development Authority Notes	5.2-6.5%	2014	2,087,808	-	113,929	1,973,879	120,115
OPWC Loans	2.00%	2018	<u>3,156,502</u>	-	<u>120,335</u>	<u>3,036,167</u>	<u>170,891</u>
Total Sewer			<u>\$51,944,310</u>	-	<u>\$1,444,264</u>	<u>\$50,500,046</u>	<u>\$1,551,006</u>
Water							
1993 Water System Refunding Revenue Bonds	2.6-5.8%	2018	<u>\$47,585,000</u>	-	<u>\$1,510,000</u>	<u>\$46,075,000</u>	<u>\$1,580,000</u>
Total Business-Type Activities			<u>\$99,529,310</u>	-	<u>\$2,954,264</u>	<u>\$96,575,046</u>	<u>\$3,131,006</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE I: Long-Term Debt and Obligations (Continued)

Annual debt service requirements for the County's long-term debt are as follows:

	GENERAL OBLIGATION BONDS		SPECIAL ASSESSMENT BONDS	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2001	\$2,715,000	\$1,535,393	\$365,000	\$220,163
2002	2,845,000	1,405,386	370,000	200,395
2003	2,985,000	1,263,911	390,000	180,119
2004	3,140,000	1,111,570	360,000	159,456
2,005	3,305,000	948,220	280,000	141,350
Thereafter	<u>14,240,000</u>	<u>3,234,572</u>	<u>2,398,000</u>	<u>824,317</u>
TOTAL	<u>\$29,230,000</u>	<u>\$9,499,052</u>	<u>\$4,163,000</u>	<u>\$1,725,800</u>
	SEWER REVENUE BONDS		WATER REVENUE BONDS	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2001	\$1,260,000	\$2,307,480	\$1,580,000	\$2,576,413
2002	1,315,000	2,252,530	1,660,000	2,498,993
2003	1,370,000	2,193,980	1,740,000	2,415,993
2004	1,435,000	2,131,730	1,830,000	2,327,253
2005	1,500,000	2,065,220	1,925,000	2,232,092
Thereafter	<u>38,610,000</u>	<u>19,495,530</u>	<u>37,340,000</u>	<u>16,701,970</u>
TOTAL	<u>\$45,490,000</u>	<u>\$30,446,470</u>	<u>\$46,075,000</u>	<u>\$28,752,714</u>
	OWDA LOANS		OPWC LOANS	
YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2001	\$120,115	\$105,056	\$170,891	16,256
2002	126,639	98,532	171,929	15,217
2003	133,519	91,652	172,988	14,158
2004	140,776	84,396	174,069	13,078
2005	148,428	76,744	175,171	11,976
Thereafter	<u>1,304,402</u>	<u>285,858</u>	<u>2,171,119</u>	<u>54,385</u>
TOTAL	<u>\$1,973,879</u>	<u>\$742,238</u>	<u>\$3,036,167</u>	<u>\$125,070</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE I: Long-Term Debt and Obligations (Continued)

Long-Term Bonds and Loans

All long-term debt issued for governmental purposes of the County is retired from the Debt Service fund. Self-supporting, special assessment bonds with governmental commitment are retired from a Debt Service Fund. Revenue bonds are retired from the related Enterprise fund. However, each appropriate bond indenture provides for principal and interest to be paid from user charges. General obligation bonds and notes are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Special assessment debt is paid from the proceeds of assessments levied against benefitted property owners. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt. Future funding requirements for bond anticipation notes are determinable upon the conversion of the notes to bonds. The Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer systems. Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$20,526,889 of additional unvoted general obligation debt.

Defeased Debt

In prior years, the County defeased certain general obligation and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2000, \$10,345,000 general obligation bonds and \$29,615,000 of revenue bonds are considered defeased.

Leases: The County had no material capital or operating leases for the year ended December 31, 2000.

Revenue Bond Coverage: The County Water and Sewer funds are required under Revenue Bond Trust Indentures to maintain minimum debt service coverage ratios. For the 2000 fiscal year, the Water Fund and Sewer Fund were required to maintain 110% coverage ratios. The coverage ratios for 2000, based on operating income, system capacity charges and investment income and excluding depreciation for the Water Fund and Sewer Fund, were 235% and 398% respectively, which both met their legal requirements.

Component Units: The Community Mental Health Board (CMHB) and Board of Mental Retardation and Developmental Disabilities (MRDD, including Clerco Inc.) are liable for the following long-term obligations. The CMHB loans are payable from debt service funds included in the component unit financial statements.

Long-term debt and other obligations of the component units at December 31, 2000 were as follows:

	<u>INTEREST RATE%</u>	<u>MATURITY</u>	<u>BALANCE 1/1/00</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE 12/31/00</u>	<u>AMOUNTS DUE IN ONE YEAR</u>
1991 Community Mental Health Board FHA Loan	7.0%	2018	\$199,009	-0-	5,975	\$193,034	\$6,407
1993 Community Mental Health Board FHA Loan	6.125%	2022	547,282	-0-	11,116	536,166	11,816
1996 Community Mental Health Board FHA Loan	5.75%	2025	593,981	-0-	10,416	583,565	11,031
Compensated Absences			<u>724,123</u>	<u>588,049</u>	<u>429,405</u>	<u>882,767</u>	<u>523,692</u>
TOTAL LONG-TERM OBLIGATIONS			<u>\$2,064,395</u>	<u>\$588,049</u>	<u>\$456,912</u>	<u>\$2,195,532</u>	<u>\$552,946</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE I: Long-Term Debt and Obligations (Continued)

Debt service requirements for component unit long-term debt are as follows:

MHRB Loans

<u>LOANS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2001	\$29,254	\$79,130
2002	31,113	77,271
2003	33,091	75,293
2004	35,194	73,190
2005	37,434	70,950
Thereafter	<u>1,146,679</u>	<u>721,263</u>
TOTALS	<u>\$1,312,765</u>	<u>\$1,097,097</u>

NOTE J: SHORT-TERM OBLIGATIONS

A summary of the short term note transactions for the year ended December 31, 2000 follows:

Fund Type	Interest Rate	Maturity	Balance 1/1/00	Increase	Decrease	Balance 12/31/00
Capital Projects	4.5%	12/13/01	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000

NOTE K: Conduit Debt Obligation

The County did not issue Industrial Development Revenue Bonds during 2000. The proceeds of such issues are used to acquire, construct, improve, expand, and equip facilities associated with the local industries. Trustees make the principal and interest payments on the outstanding bonds. The issued bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2000, it is estimated that \$210,154,600 was still outstanding of previously issued bonds.

NOTE L: Defined Benefit Pension Plans

Public Employees Retirement System:

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer defined benefit pension plan public employee retirement system created by the State of Ohio. PERS, who administers the plan, provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. 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.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE L: Defined Benefit Pension Plans (Continued)

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 2000 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for local government employers and 6% for law enforcement divisions. The 2000 employer contribution rate was 10.84 percent of covered payroll, 6.64 percent was the portion used to fund pension obligations for 2000. The law enforcement employer rate was 15.70 percent of covered payroll, 11.50 percent was the portion used to fund pension obligations for 2000. The County's contributions for pension obligations to PERS for the years ended December 31, 2000, 1999 and 1998 were \$7,677,987, \$9,018,106 and \$8,665,993 respectively; 86 percent has been contributed for 2000 and 100 percent for 1999 and 1998. \$1,082,296 representing the unpaid contribution for 2000, is recorded as a liability within the respective funds.

State Teachers Retirement System

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6 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, 2000, 1999, and 1998 were \$366,917, \$303,706 and \$295,100 respectively; 88 percent has been contributed for 2000 and 100 percent for the years 1999 and 1998.

NOTE M: Post-Employment Benefits Other Than Pension Benefits

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. 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 post-retirement health care based on authority granted by state statute. The 2000 employer contribution rate was 10.84 percent of covered payroll for employees not engaged in law enforcement, 4.2 percent was the portion that was used to fund health care for 2000. For law enforcement employees, the employer contribution rate was 15.70 percent of which 4.2 percent was used to fund health care.

For 2000, benefits are funded on a pay-as-you-go basis. The Ohio Revised Code provides the statutory authority requiring public employees to fund post-retirement health care through their contributions to PERS. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$ 559 million. As of December 31, 2000, the unaudited estimated net assets available for future OPEB were \$10,805 million. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 129,656. The County's actual contributions for 2000 which were used to fund OPEB were \$1,596,408.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE M: Post-Employment Benefits Other Than Pension Benefits (Continued)

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.

All benefit recipients are required to 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 contributions. Through June 30, 1999, the board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. The County's actual contribution for 2000 which were used to fund the Health Care Reserve were \$118,574. As of July 1, 1999, eligible benefits recipients totaled 95,756. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000.

NOTE N: Other Employee Benefits

County employees have the option of participating in three state-wide deferred compensation plans created in accordance with the Internal Revenue Code Section 457. Under this program, employees elect to have a portion of their pay deferred until a future time. According to this plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights (until paid or made available to the employee or other beneficiary) must be held in a trust, custodial account, or annuity contract for the exclusive benefit of plan participants and their beneficiaries. Deferred amounts from the plan are not considered "made available" just because a trust, custodial account or annuity contract holds these amounts. The Plan Agreement states that the County and the plan administrators have no liability for losses under the plan with the exception of fraud or wrongful taking.

NOTE O: Commitments and Contingencies

Construction Commitments:

As of December 31, 2000, the County had contractual commitments for construction projects as follows:

Project	Fund	Total Contracts	Completed to Date	Commitment Remaining
800 Mega Hertz Radio Equipment	Communications	\$11,488,324	\$9,842,710	\$1,645,614
Courthouse Renovation	Courthouse Adm Building	140,000	18,339	121,661
Municipal Courthouse	Courthouse Adm Building	318,341	15,341	303,000
GIS	Co Capital Improvements	213,910	95,320	118,590
Planning & Development Projects	Planning & Development	953,108	279,643	673,465
Road Improvement	MV & G	778,425	443,905	334,520
Water System	Water District	5,445,242	2,970,553	2,474,689
Sewer System	Sew District	<u>17,574,003</u>	<u>5,316,412</u>	<u>12,257,591</u>
Total		<u>\$36,911,353</u>	<u>\$18,982,223</u>	<u>\$17,929,130</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE O: Commitments and Contingencies (Continued)

Consent Order Dated November 7, 1989:

The Office of the Ohio Attorney General has brought suit on behalf of the Environmental Protection Agency relating to violations of the NPDES permits issued to the County. A consent order was placed on record on November 7, 1989 establishing certain time frames for construction of improvements to the facilities and establishing certain landmark dates for the completion of interim work. Management believes that the County is currently in compliance with the consent order.

Other Civil Claims:

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits in which the County believes either they will prevail in the litigation or the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 2000 for litigation settled were not material. There are no liabilities associated with any contingencies carried in the accompanying financial statements based upon the information disclosed in the above paragraph.

NOTE P: Federal and State Grants

The County participates in a number of Federal and State assisted grant programs. The significant programs are: FEMA, Work Force Investment Act Grants, Community Development Block grants, Food Stamp Program, Highway planning construction, Transportation grants, Mental Health and Mental Disability grants. These programs are subject to financial and compliance audits by the Auditor of State under the Single Audit Act of 1984, OMB Circular A-133. At August 29, 2000, the audits of certain programs have been completed. Accordingly, the County's compliance with applicable grant regulations do not have a material adverse effect on the County's financial position.

NOTE Q: Interfund Receivables/Payables

Individual fund interfund assets/liabilities balances as of December 31, 2000, related to the primary government were as follows:

	ASSET	LIABILITY
GOVERNMENTAL ACTIVITIES:	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$63,329	\$650,418
Nonmajor Governmental Funds	0	63,329
BUSINESS-TYPE ACTIVITIES		
Water	220,982	0
Sewer	<u>429,436</u>	<u>0</u>
TOTAL	<u>\$713,747</u>	<u>\$713,747</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE Q: Interfund Receivables/Payables (Continued)

During 2000, the County General fund made advances to nonmajor governmental funds in anticipation of intergovernmental grant revenue. As a December 31, 2000, the County recognized an interfund receivable of \$63,329 in the General fund and a interfund payable of \$63,329 in the nonmajor governmental funds. In 1997, the County approved the sale of certain fixed assets of the Water and Sewer Funds to the General Fund of the County. Payments for the assets are to be made over a 10 year period. As of December 31, 2000, the sale of the assets resulted in the County General fund recognizing an interfund payable of \$650,418 and the Water and Sewer funds recognizing an interfund receivable in the amounts of \$220,982 and \$429,436 respectively.

NOTE R: Interfund Transactions

A summary of transfers is as follows:

<u>Transfer To</u>	<u>Transfer From</u>					
	<u>General</u>	<u>MV and G</u>	<u>County Capital</u>	<u>NonMajor Governmental</u>	<u>Internal Service</u>	<u>Total</u>
General	\$0	\$0	\$0	\$300,017	\$0	\$300,017
Social Services	858,078	0	0	0	0	858,078
MV and G	290	0	0	25,008	0	25,298
Communications Center	2,143,251	0	0	0	0	2,143,251
County Capital	108,700	0	0	0	150,000	258,700
NonMajor Governmental	3,298,591	1,180,126	2,340,612	2,000	0	6,821,329
Water	0	0	0	235,000	0	235,000
Sewer	0	0	0	885,000	0	885,000
TOTALS	<u>\$6,408,910</u>	<u>\$1,180,126</u>	<u>\$2,340,612</u>	<u>\$1,447,025</u>	<u>\$150,000</u>	<u>\$11,526,673</u>

The County issued and sold \$235,000 of bonds in anticipation of special assessments levied for the purpose of construction and maintaining the Gibson Road Water Main Project on December 21, 2000. They also issued and sold \$885,000 of bonds in anticipation of special assessments levied for the purpose of construction and maintaining the State Route 125 Sewer Project on December 21, 2000. The Water Fund and Sewer Fund administrates the construction and maintenance of these two projects. Consequently, the County's Capital Project Funds contributed \$1,120,000 to these funds via a transfer.

NOTE S: Amendments to Original Appropriations Budget

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2000, the original appropriation measure was increased and decreased by the Commissioners with the net effect as follows: General Fund, \$13,593,588; Special Revenue Funds, \$7,851,833; Capital Project Funds, (\$11,461,303); and Debt Service Funds, \$942,948.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2000

NOTE T: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Arthur J. Gallagher & Co. administers all County real and personal property, comprehensive general liability including law enforcement liability, blanket crime coverage, public officials liability insurance, fleet insurance, and a comprehensive boiler and machinery coverage.

Real and personal property, general liability, including law enforcement liability and public officials liability, are coverages that fall under the County's Protected Self-insurance program. American National Fire Insurance Company provides a \$1,000,000 limit for comprehensive general liability including law enforcement activities, and \$217,827,600 limit for real and personal property coverage. Guaranty National Insurance Company provides a \$9,000,000 limit excess of all primary liability policies. Coregis Insurance Company covers up to \$1,000,000 for public officials liability.

All coverages in the program are subject to the following per occurrence retention: Property - \$25,000; Liability - \$100,000; and a Combined maximum - \$100,000.

The American National Fire Insurance Company provides fleet insurance coverage with \$1,000,000 liability limit subject to a \$1,000 property damage liability and comprehensive and collision coverage for certain vehicles subject to deductibles of \$250 and \$500 respectively. The Travelers Indemnity Company provides boiler and machinery coverage with limits up to \$50,000,000 subject to a \$10,000 deductible. The American Motorists Insurance Company provides the County's crime insurance. The County is insured up to \$250,000 for dishonest acts of employees, theft or destruction of liquid assets, and \$75,000 for money and securities limits. Deductibles are \$250 employee dishonesty and \$1,000 money and securities.

Settled claims have not exceeded this commercial coverage in any of the past five years. There have been no significant reductions in coverage from last year.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The County has elected to provide employees major medical, vision and hospitalization through a self-insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. A third party administrator, Anthem Blue Cross and Blue Shield and Dental Care Plus Insurance Companies, reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$100,000 per employee and an aggregate limit of \$1,000,000. The County pays into the self-insurance internal service fund \$448.98 for family coverage and \$190.86 for individual coverage per employee per month which represents the entire premium required. The premium is paid by the fund that pays the salary for the employee and is based on historic cost information. The claims liability of \$469,027 reported in the Health Insurance fund at December 31, 2000, is estimated by the third party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount in 2000 were:

	Claims Balance Beginning of Year	Current Year Claims and Changes in Claims Estimate	Claims Payments	Claims Balance at Year End
1999	\$363,274	\$4,643,890	(\$4,535,711)	\$471,453
2000	471,453	5,294,149	(5,296,575)	469,027

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**CLERMONT COUNTY, OHIO
COMBINING FINANCIAL STATEMENTS
AND
SCHEDULES**

Clermont County
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Health and Solid Waste District Fund - This fund is used to account for the County's dog and kennel registration program and solid waste management.

Real Estate Assessment Fund - This fund is used to account for the monies collected from tax settlements to finance the appraisal of real property and County Lodging tax collected to finance the Convention and Visitor's Bureau of the County.

Other Legislative Fund - This fund is used to account for the fees collected by the Certificate of Title office and supplemental fees collected by the Recorder.

Public Safety Fund - This fund is used to account for the fees and grants related to law enforcement, probation and community oriented policing.

Community Transportation Fund - This fund is used to account for the grants and fees collected to provide door to door public transit service for County residents.

Judicial Programs Fund - This fund is used to account for fees and grants to finance advocate, mediation and victim assistance.

Community Development Fund - This fund is used to account for federal development block grant monies and other developmental grants to fund local improvements to areas in the County with low to moderate income population.

Computer Legal Research Fund - This fund is used to account for court fees restricted to computer legal research of the court system.

Nonmajor Debt Service Funds

Debt service funds are used to account for the accumulation of resources for the payment of general obligation bond principal and interest and certain other long-term obligations which the County is obligated for the payment. The County has two debt service funds; one to account for the general obligation payments and the other to account for the special assessment debt.

Continued

Clermont County
Combining Statements - Nonmajor Governmental Funds - Continued

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Public Safety Projects Fund - This fund is used to account for the financial sources to be used for the construction and renovation of major safety projects and the jail renovation project.

Social Services Projects Fund - This fund is used to account for the financial sources to be used for the renovation of the medical social service building.

Judicial Projects Fund - This fund is used to account for the financial sources to be used for the acquisition, construction and renovation of judicial projects to include the future Municipal Court building.

Community Development Projects Fund - This fund is used to account for the financial sources to be used for the acquisition and construction of infrastructure improvements and community development projects.

Road Assessment Projects Fund - This fund is used to account for the financial sources to be used for the acquisition, construction and improvements of county roads.

Clermont County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2000

	Nonmajor Special Revenue Funds				
	Health and Solid Waste District	Real Estate Assessment	Other Legislative	Public Safety	Community Transportation
Assets					
Equity in Pooled Cash and Cash Equivalents	\$650,455	\$2,159,847	\$388,681	\$1,813,962	\$336,921
Accounts	53,136	378	3,643	3,606	22,895
Special Assessments	0	0	0	0	0
Accrued Interest	0	0	0	3,337	0
Intergovernmental Receivable	67,920	0	0	786,225	212,256
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$771,511</u>	<u>\$2,160,225</u>	<u>\$392,324</u>	<u>\$2,607,130</u>	<u>\$572,072</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$66,121	\$125,527	\$28,810	\$136,136	\$529,890
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	926	14,077	11,015	20,428	11,900
Intergovernmental Payable	1,188	318	160	14,049	228
Interfund payable	0	0	0	10,000	0
Deferred Revenue	68,910	0	3,643	699,845	130,966
Matured Special Assessment Bonds Payable	0	0	0	0	0
Matured Interest Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>137,145</u>	<u>139,922</u>	<u>43,628</u>	<u>880,458</u>	<u>672,984</u>
Fund Balances					
Reserved for Encumbrances	24,671	154,741	106,166	44,733	145,581
Reserved for Loans	0	0	0	0	0
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds (Deficit)	609,695	1,865,562	242,530	1,681,939	(246,493)
Debt Service Funds	0	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>634,366</u>	<u>2,020,303</u>	<u>348,696</u>	<u>1,726,672</u>	<u>(100,912)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$771,511</u>	<u>\$2,160,225</u>	<u>\$392,324</u>	<u>\$2,607,130</u>	<u>\$572,072</u>

			Nonmajor Debt Service Funds		Nonmajor Capital		
Judicial Programs	Community Development	Computer Legal Research	County Debt Service	Special Assessment	Public Safety Projects	Social Services Projects	Judicial Projects
\$90,925	\$415,840	\$1,134,830	\$19,991	\$244,740	\$2,517,882	\$200,362	\$774,587
102	0	741	0	0	0	0	0
0	0	0	0	5,870,758	0	0	0
0	180	0	0	0	26,695	2,435	0
58,608	466,892	0	0	0	0	0	0
0	125,881	0	0	0	0	0	0
<u>\$149,635</u>	<u>\$1,008,793</u>	<u>\$1,135,571</u>	<u>\$19,991</u>	<u>\$6,115,498</u>	<u>\$2,544,577</u>	<u>\$202,797</u>	<u>\$774,587</u>
\$4,065	\$693,557	\$46,015	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	42,286	0	23,500
3,268	0	0	0	0	0	0	0
85	0	0	0	0	0	0	0
0	53,329	0	0	0	0	0	0
53,296	466,996	0	0	5,870,155	15,422	1,407	0
0	0	0	0	2,000	0	0	0
0	0	0	0	10,051	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>60,714</u>	<u>1,213,882</u>	<u>46,015</u>	<u>0</u>	<u>5,882,206</u>	<u>57,708</u>	<u>1,407</u>	<u>23,500</u>
2,315	428,225	50,559	0	0	1,000,781	0	644,401
0	125,881	0	0	0	0	0	0
86,606	(759,195)	1,038,997	0	0	0	0	0
0	0	0	19,991	233,292	0	0	0
0	0	0	0	0	1,486,088	201,390	106,686
<u>88,921</u>	<u>(205,089)</u>	<u>1,089,556</u>	<u>19,991</u>	<u>233,292</u>	<u>2,486,869</u>	<u>201,390</u>	<u>751,087</u>
<u>\$149,635</u>	<u>\$1,008,793</u>	<u>\$1,135,571</u>	<u>\$19,991</u>	<u>\$6,115,498</u>	<u>\$2,544,577</u>	<u>\$202,797</u>	<u>\$774,587</u>

Continued

Clermont County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2000 -Continued

	Projects Funds		Total NonMajor Governmental Funds
	Community Development Projects	Road Assessment Projects	
Assets			
Equity in Pooled Cash and Cash Equivalents	\$476,620	\$2,652,336	\$13,877,979
Accounts	0	0	84,501
Special Assessments	0	0	5,870,758
Accrued Interest	0	14,912	47,559
Intergovernmental Receivable	277,850	0	1,869,751
Loans Receivable	0	0	125,881
<i>Total Assets</i>	<u>\$754,470</u>	<u>\$2,667,248</u>	<u>\$21,876,429</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$1,630,121
Contracts Payable	80,593	0	146,379
Accrued Wages and Benefits	0	0	61,614
Intergovernmental Payable	0	0	16,028
Interfund payable	0	0	63,329
Deferred Revenue	277,850	0	7,588,490
Matured Special Assessment Bonds Payable	0	0	2,000
Matured Interest Payable	0	0	10,051
Accrued Interest Payable	0	6,503	6,503
Notes Payable	0	3,000,000	3,000,000
<i>Total Liabilities</i>	<u>358,443</u>	<u>3,006,503</u>	<u>12,524,515</u>
Fund Balances			
Reserved for Encumbrances	620,508	7,558	3,230,239
Reserved for Loans	0	0	125,881
Unreserved:			
Undesignated, Reported in:			
Special Revenue Funds	0	0	4,519,641
Debt Service Funds	0	0	253,283
Capital Projects Funds (Deficit)	(224,481)	(346,813)	1,222,870
<i>Total Fund Balances (Deficit)</i>	<u>396,027</u>	<u>(339,255)</u>	<u>9,351,914</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$754,470</u>	<u>\$2,667,248</u>	<u>\$21,876,429</u>

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Clermont County, Ohio

Combining Statement of Revenues, Expenditures and

Changes in Fund Balance

Nonmajor Governmental Funds

For the Year Ended December 31, 2000

	Nonmajor Special Revenue Funds				
	Health and Solid Waste District	Real Estate Assessment	Other Legislative	Public Safety	Community Transportation
Revenues					
Property and Other Taxes	\$0	\$264,297	\$0	\$0	\$0
Charges for Services	292,743	1,641,739	895,636	190,884	430,698
Licenses and Permits	186,763	330	0	0	0
Fines and Forfeitures	44,375	0	0	162,960	0
Intergovernmental	76,023	0	0	1,714,376	969,292
Special Assessments	0	0	0	0	0
Investment Earnings	0	3,185	0	73,779	0
Net Increase in Fair Value of Investments	0	0	0	5,619	0
Other	7,324	15	9,568	6,706	17,222
Total Revenues	607,228	1,909,566	905,204	2,154,324	1,417,212
Expenditures					
Current:					
General Government					
Legislative and Executive	0	1,664,654	961,274	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	2,197,826	0
Public Works	0	0	0	0	0
Health	424,016	0	0	0	0
Human Services	0	0	0	0	0
Community Development	0	0	0	0	0
Transportation	0	0	0	0	1,951,308
Capital Outlay	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	424,016	1,664,654	961,274	2,197,826	1,951,308
Excess of Revenues Over (Under) Expenditures	183,212	244,912	(56,070)	(43,502)	(534,096)
Other Financing Sources (Uses)					
Special Assessment Bonds Issued	0	0	0	0	0
Transfers In	0	0	0	221,340	27,416
Transfers Out	0	0	(300,000)	(17)	0
Proceeds from the sale of Fixed Assets	0	0	0	0	8,572
Total Other Financing Sources (Uses)	0	0	(300,000)	221,323	35,988
Net Change in Fund Balances	183,212	244,912	(356,070)	177,821	(498,108)
Fund Balances (Deficit) at Beginning of Year	451,154	1,775,391	704,766	1,548,851	397,196
Fund Balances (Deficit) End of Year	\$634,366	\$2,020,303	\$348,696	\$1,726,672	(\$100,912)

Judicial Programs	Community Development	Computer Legal Research	Nonmajor Debt Service Funds		Nonmajor Capital		
			County Debt Service	Special Assessment	Public Safety Projects	Social Services Projects	Judicial Projects
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100,272	0	468,400	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
70,045	2,157,225	0	0	0	76,746	0	0
0	0	0	0	569,610	0	0	0
0	695	0	0	0	105,933	8,044	0
0	344	0	0	0	45,589	4,121	0
2,795	328	0	0	0	0	0	0
<u>173,112</u>	<u>2,158,592</u>	<u>468,400</u>	<u>0</u>	<u>569,610</u>	<u>228,268</u>	<u>12,165</u>	<u>0</u>
0	0	0	0	0	0	0	0
221,641	0	341,209	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	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	162,183	0	218,203
0	2,809,966	0	0	0	0	0	0
0	0	0	2,595,000	324,000	0	0	0
0	0	0	1,708,816	189,323	0	0	0
<u>221,641</u>	<u>2,809,966</u>	<u>341,209</u>	<u>4,303,816</u>	<u>513,323</u>	<u>162,183</u>	<u>0</u>	<u>218,203</u>
<u>(48,529)</u>	<u>(651,374)</u>	<u>127,191</u>	<u>(4,303,816)</u>	<u>56,287</u>	<u>66,085</u>	<u>12,165</u>	<u>(218,203)</u>
0	0	0	0	0	0	0	0
73,650	0	0	4,305,160	2,000	383,578	97,600	143,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>73,650</u>	<u>0</u>	<u>0</u>	<u>4,305,160</u>	<u>2,000</u>	<u>383,578</u>	<u>97,600</u>	<u>143,000</u>
25,121	(651,374)	127,191	1,344	58,287	449,663	109,765	(75,203)
63,800	446,285	962,365	18,647	175,005	2,037,206	91,625	826,290
<u>\$88,921</u>	<u>(\$205,089)</u>	<u>\$1,089,556</u>	<u>\$19,991</u>	<u>\$233,292</u>	<u>\$2,486,869</u>	<u>\$201,390</u>	<u>\$751,087</u>

Continued

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2000 - Continued

	Projects Funds		Total Nonmajor Governmental Funds
	Community Development Projects	Road Assessment Projects	
Revenues			
Property and Other Taxes	\$0	\$0	\$264,297
Charges for Services	0	0	4,020,372
Licenses and Permits	0	0	187,093
Fines and Forfeitures	0	0	207,335
Intergovernmental	100,000	101,143	5,264,850
Special Assessments	0	0	569,610
Investment Earnings	0	157,810	349,446
Net Increase in Fair Value of Investments	0	0	55,673
Other	321,406	0	365,364
Total Revenues	421,406	258,953	11,284,040
Expenditures			
Current:			
General Government			
Legislative and Executive	0	0	2,625,928
Judicial	0	0	562,850
Public Safety	0	0	2,197,826
Public Works	0	0	0
Health	0	0	424,016
Human Services	0	0	0
Community Development	0	0	0
Transportation	0	0	1,951,308
Capital Outlay	2,323,133	133,743	2,837,262
Intergovernmental	0	0	2,809,966
Debt Service:			
Principal Retirement	0	0	2,919,000
Interest and Fiscal Charges	0	124,395	2,022,534
Total Expenditures	2,323,133	258,138	18,350,690
Excess of Revenues Over (Under) Expenditures	(1,901,727)	815	(7,066,650)
Other Financing Sources (Uses)			
Proceeds from the sale of Bonds	0	1,120,000	1,120,000
Transfers In	1,429,579	138,006	6,821,329
Transfers Out	0	(1,147,008)	(1,447,025)
Proceeds from the sale of Fixed Assets	0	0	8,572
Total Other Financing Sources (Uses)	1,429,579	110,998	6,502,876
Net Change in Fund Balances	(472,148)	111,813	(563,774)
Fund Balances (Deficit) at Beginning of Year	868,175	(451,068)	9,915,688
Fund Balances (Deficit) End of Year	<u>\$396,027</u>	<u>(\$339,255)</u>	<u>\$9,351,914</u>

**INDIVIDUAL FUND SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL**

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND

	Original Budget	Final Budget	Actual	Variance with Final budget Favorable (Unfavorable)
Revenues:				
Taxes.....	\$22,600,412	\$22,600,412	\$24,342,951	\$1,742,539
Charges for services.....	7,001,906	7,166,906	7,643,143	476,237
Licenses and permits.....	968,000	968,000	999,926	31,926
Fines and forfeitures.....	1,193,486	1,193,486	1,337,311	143,825
Intergovernmental.....	3,682,500	4,058,417	4,129,278	70,861
Investment earnings.....	2,740,636	2,740,636	4,157,604	1,416,968
All other revenues.....	895,190	895,190	1,059,534	164,344
Total revenues.....	<u>39,082,130</u>	<u>39,623,047</u>	<u>43,669,747</u>	<u>4,046,700</u>
Expenditures:				
Current:				
General Government				
Legislative and executive				
Personal services.....	\$608,300	\$605,300	\$551,628	\$53,672
Purchased services.....	177,126	195,597	192,863	2,734
Materials and supplies.....	11,915	11,479	9,233	2,246
Maintenance and repair.....	12,002	11,941	7,217	4,724
Utilities.....	13,415	13,223	12,623	600
Total Commissioners.....	<u>822,758</u>	<u>837,540</u>	<u>773,564</u>	<u>63,976</u>
Department of Personnel				
Personal services.....	192,305	240,857	235,786	5,071
Purchased services.....	27,450	31,275	18,597	12,678
Materials and supplies.....	11,386	10,390	8,431	1,959
Maintenance and repair.....	8,195	6,744	503	6,241
Utilities.....	4,511	4,843	4,593	250
Total Department of Personnel.....	<u>243,847</u>	<u>294,109</u>	<u>267,910</u>	<u>26,199</u>
Department of Management & Budget				
Personal services.....	284,982	284,982	269,928	15,054
Purchased services.....	406,819	406,786	201,541	205,245
Materials and supplies.....	12,644	11,118	7,329	3,789
Maintenance and repair.....	10,224	10,224	7,499	2,725
Utilities.....	9,053	9,009	4,267	4,742
Other Expenditures.....	400	400	400	0
Total Dept. of Management & Budget.....	<u>724,122</u>	<u>722,519</u>	<u>490,964</u>	<u>231,555</u>
Facilities Maintenance				
Personal services.....	597,420	612,278	530,627	81,651
Purchased services.....	677,982	658,314	655,319	2,995
Materials and supplies.....	121,429	160,974	140,247	20,727
Maintenance and repair.....	86,364	111,120	109,850	1,270
Utilities.....	979,952	896,077	895,621	456
Capital outlay.....	15,667	15,000	14,551	449
Total Facilities Maintenance.....	<u>2,478,814</u>	<u>2,453,763</u>	<u>2,346,215</u>	<u>107,548</u>
Auditor - General Office				
Personal services.....	755,775	755,775	692,064	63,711
Purchased services.....	20,482	18,470	16,710	1,760
Materials and supplies.....	31,242	30,803	30,623	180
Maintenance and repair.....	4,180	4,642	4,642	0
Utilities.....	10,062	9,362	9,294	68
Total Auditor - General Office.....	<u>821,741</u>	<u>819,052</u>	<u>753,333</u>	<u>65,719</u>
Auditor - Personal Property				
Personal services.....	43,571	43,571	41,945	1,626
Purchased services.....	4,660	4,660	4,523	137
Materials and supplies.....	3,670	3,670	3,659	11
Maintenance and repair.....	450	450	450	0
Utilities.....	615	567	467	100
Total Auditor-Personal Property.....	<u>52,966</u>	<u>52,918</u>	<u>51,044</u>	<u>1,874</u>

(Continued)

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final budget Favorable (Unfavorable)
Information Systems				
Personal services.....	\$936,486	\$901,311	\$833,026	\$68,285
Purchased services.....	216,759	353,837	332,645	21,192
Materials and supplies.....	23,417	22,780	20,495	2,285
Maintenance and repair.....	277,339	257,330	187,990	69,340
Utilities.....	97,733	87,733	84,339	3,394
Total Information Systems.....	<u>1,551,734</u>	<u>1,622,991</u>	<u>1,458,495</u>	<u>164,496</u>
Records Retention				
Personal services.....	83,190	120,244	112,739	7,505
Purchased services.....	2,232	9,622	8,839	783
Materials and supplies.....	5,187	4,893	4,800	93
Maintenance and repair.....	2,680	2,500	1,045	1,455
Utilities.....	4,000	4,577	4,177	400
Total Records Retention.....	<u>97,289</u>	<u>141,836</u>	<u>131,600</u>	<u>10,236</u>
Purchased services.....	275	275	157	118
Materials and supplies.....	1,350	1,350	1,350	0
Total Budget Commission.....	<u>1,625</u>	<u>1,625</u>	<u>1,507</u>	<u>118</u>
Board of Revision				
Purchased services.....	2,600	2,600	2,600	0
Materials and supplies.....	2,000	2,000	2,000	0
Total Board of Revision.....	<u>4,600</u>	<u>4,600</u>	<u>4,600</u>	<u>0</u>
Bureau of Inspection				
Purchased services.....	82,500	82,642	82,642	0
Utilities.....	500	358	358	0
Total Board of Inspection.....	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>	<u>0</u>
Auditor - BMV				
Personal services.....	0	118,569	110,451	8,118
Purchased services.....	0	18,100	16,316	1,784
Materials and supplies.....	0	1,600	1,600	0
Maintenance and repair.....	0	750	69	681
Utilities.....	0	3,450	3,392	58
Total Auditor - BMV.....	<u>0</u>	<u>142,469</u>	<u>131,828</u>	<u>10,641</u>
Auditor - Tax Map				
Personal services.....	136,139	136,139	135,889	250
Purchased services.....	2,900	2,900	1,540	1,360
Materials and supplies.....	14,811	12,252	10,988	1,264
Maintenance and repair.....	10,000	10,000	8,962	1,038
Utilities.....	1,972	1,972	1,972	0
Total Auditor - Tax Map.....	<u>165,822</u>	<u>163,263</u>	<u>159,351</u>	<u>3,912</u>
Treasurer				
Personal services.....	445,639	445,639	427,824	17,815
Purchased services.....	10,220	10,219	8,382	1,837
Materials and supplies.....	46,245	46,115	45,253	862
Maintenance and repair.....	26,610	29,799	27,670	2,129
Utilities.....	10,828	10,043	7,615	2,428
Total Treasurer.....	<u>539,542</u>	<u>541,815</u>	<u>516,744</u>	<u>25,071</u>
Prosecuting Attorney				
Personal services.....	1,862,398	1,885,712	1,809,150	76,562
Purchased services.....	64,123	55,950	53,559	2,391
Materials and supplies.....	29,528	27,083	22,424	4,659
Maintenance and repair.....	14,079	13,578	12,774	804
Utilities.....	16,801	18,763	18,763	0
Total Prosecuting Attorney.....	<u>1,986,929</u>	<u>2,001,086</u>	<u>1,916,670</u>	<u>84,416</u>

(Continued)

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final budget Favorable (Unfavorable)
Board of Elections				
Personal services.....	\$424,307	\$450,022	\$435,752	\$14,270
Purchased services.....	353,877	322,792	322,716	76
Materials and supplies.....	87,101	80,205	80,065	140
Maintenance and repair.....	12,613	12,613	11,304	1,309
Utilities.....	5,595	8,795	6,911	1,884
Capital outlay.....	0	4,136	4,136	0
Total Board of Elections	883,493	878,563	860,884	17,679
Recorder				
Personal services.....	338,096	348,096	337,147	10,949
Purchased services.....	7,610	6,610	5,875	735
Materials and supplies.....	18,510	17,000	16,545	455
Maintenance and repair.....	2,000	1,300	145	1,155
Utilities.....	5,000	6,700	6,691	6,354
Total Recorder.....	371,216	379,706	366,403	13,303
Insurance, Health and Judgements				
Personal services.....	15,000	14,425	0	14,425
Purchased services.....	150,000	239,500	205,598	33,902
Total Insurance, Health and Judgements.....	165,000	253,925	205,598	48,327
Legislative and Executive Grants				
Personal services.....	10,000	6,934	0	6,934
Purchased services.....	430,000	430,000	252,991	177,009
Utilities.....	15,000	6,000	0	6,000
Total Legislative and Executive Grants.....	455,000	442,934	252,991	189,943
Capital Purchases				
Material and Supplies.....	25,000	25,000	15,792	9,208
Capital outlay.....	808,113	2,454,015	1,274,782	1,179,233
Total Capital Purchases.....	833,113	2,479,015	1,290,574	1,188,441
Total legislative and executive.....	12,282,611	14,316,729	12,063,275	2,253,454
Judicial				
Court of Appeals				
Purchased services.....	78,500	119,209	119,209	0
Common Pleas Court				
Personal services.....	433,591	430,791	428,858	1,933
Purchased services.....	161,383	235,480	228,898	6,582
Materials and supplies.....	18,500	27,500	22,672	4,828
Maintenance and repair.....	7,117	7,117	6,744	373
Utilities.....	11,000	15,000	15,000	0
Capital outlay.....	0	26,000	18,073	7,927
Total Common Pleas Court.....	631,591	741,888	720,245	21,643
Jury Commission				
Personal services.....	130,618	141,399	141,394	5
Purchased services.....	36,692	21,442	16,812	4,630
Materials and supplies.....	5,000	10,000	7,880	2,120
Maintenance and repair.....	2,416	2,416	359	2,057
Utilities.....	2,800	2,772	2,493	279
Total Jury Commission.....	177,526	178,029	168,938	9,091

(Continued)

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final budget Favorable (Unfavorable)
Law Library				
Personal services.....	\$108,488	\$113,610	\$113,606	\$4
Purchased services.....	1,020	1,020	0	1,020
Utilities.....	885	830	438	392
Total Law Library.....	<u>110,393</u>	<u>115,460</u>	<u>114,044</u>	<u>1,416</u>
Domestic Relations Court				
Personal services.....	713,469	787,394	668,015	119,379
Purchased services.....	26,775	213,025	81,058	131,967
Materials and supplies.....	21,123	36,200	23,519	12,681
Maintenance and repair.....	5,917	8,117	6,950	1,167
Utilities.....	10,000	12,500	12,184	316
Capital outlay.....	22,100	58,192	50,852	7,340
Total Domestic Relations Court.....	<u>799,384</u>	<u>1,115,428</u>	<u>842,578</u>	<u>272,850</u>
Personal services.....	814,005	852,456	816,309	36,147
Purchased services.....	102,004	97,822	96,986	836
Materials and supplies.....	34,677	36,650	34,606	2,044
Maintenance and repair.....	7,120	6,624	4,302	2,322
Utilities.....	17,301	16,371	14,933	1,438
Capital outlay.....	22,085	22,085	22,085	0
Other expenditures.....	0	13,155	13,155	0
Total Juvenile Court.....	<u>997,192</u>	<u>1,045,163</u>	<u>1,002,376</u>	<u>42,787</u>
Probate Court				
Personal services.....	251,444	257,444	248,745	8,699
Purchased services.....	23,500	23,500	23,484	16
Materials and supplies.....	10,298	9,961	8,409	1,552
Maintenance and repair.....	2,000	2,200	2,062	138
Utilities.....	4,500	4,488	4,117	371
Total Probate Court.....	<u>291,742</u>	<u>297,593</u>	<u>286,817</u>	<u>10,776</u>
Clerk of Courts				
Personal services.....	667,182	689,580	664,293	25,287
Purchased services.....	108,667	90,671	73,845	16,826
Materials and supplies.....	77,507	73,474	73,420	54
Maintenance and repair.....	8,669	6,100	5,640	460
Utilities.....	11,331	12,153	12,153	0
Total Clerk of Courts.....	<u>873,356</u>	<u>871,978</u>	<u>829,351</u>	<u>42,627</u>
Clerk - Municipal Court				
Personal services.....	713,815	763,552	689,492	74,060
Purchased services.....	24,183	22,939	22,912	27
Materials and supplies.....	84,462	72,523	70,222	2,301
Maintenance and repair.....	5,280	3,500	3,500	0
Utilities.....	11,000	13,400	13,393	7
Total Clerk - Municipal Court.....	<u>838,740</u>	<u>875,914</u>	<u>799,519</u>	<u>76,395</u>

(Continued)

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final budget Favorable (Unfavorable)
Public Defender				
Personal services.....	\$660,861	\$672,361	\$664,222	\$8,139
Purchased services.....	35,000	32,675	32,665	10
Materials and supplies.....	7,000	6,730	6,730	0
Maintenance and repair.....	2,427	2,000	1,370	630
Utilities.....	6,000	7,095	7,095	0
Total Public Defender.....	<u>711,288</u>	<u>720,861</u>	<u>712,082</u>	<u>8,779</u>
Municipal Court				
Personal services.....	775,668	762,188	721,185	41,003
Purchased services.....	22,000	32,000	25,155	6,845
Materials and supplies.....	13,205	16,046	14,484	1,562
Maintenance and repair.....	4,583	4,583	2,769	1,814
Utilities.....	8,000	11,000	10,164	836
Capital outlay.....	0	23,000	0	23,000
Total Municipal Court.....	<u>823,456</u>	<u>848,817</u>	<u>773,757</u>	<u>75,060</u>
Total judicial.....	<u>6,333,168</u>	<u>6,930,340</u>	<u>6,368,916</u>	<u>561,424</u>
Public safety				
Communications Center				
Personal services.....	994,587	994,587	945,750	48,837
Purchased services.....	235,530	256,694	252,800	3,894
Materials and supplies.....	24,955	23,727	18,035	5,692
Maintenance and repair.....	209,959	189,959	119,908	70,051
Utilities.....	41,319	62,619	61,526	1,093
Total Communications Center.....	<u>1,506,350</u>	<u>1,527,586</u>	<u>1,398,019</u>	<u>129,567</u>
Building Inspection/Permit Central				
Personal services.....	750,878	805,584	783,689	21,895
Purchased services.....	13,119	34,929	29,684	5,245
Materials and supplies.....	27,744	26,431	26,003	428
Maintenance and repair.....	11,024	10,952	10,760	192
Utilities.....	14,509	13,557	10,415	3,142
Other expenditures.....	4,000	1,920	1,042	878
Total Building Inspection/Permit Central.....	<u>821,274</u>	<u>893,373</u>	<u>861,593</u>	<u>31,780</u>
County Coroner				
Personal services.....	96,850	103,265	99,403	3,862
Purchased services.....	82,555	86,367	85,926	441
Materials and supplies.....	3,631	4,230	4,143	87
Maintenance and repair.....	2,000	2,000	1,997	3
Utilities.....	2,300	2,750	2,750	0
Total County Coroner.....	<u>187,336</u>	<u>198,612</u>	<u>194,219</u>	<u>4,393</u>

(Continued)

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final budget Favorable (Unfavorable)
Adult Probation				
Personal services.....	\$423,251	\$421,651	\$416,914	\$4,737
Purchased services.....	14,918	13,418	11,520	1,898
Materials and supplies.....	13,830	16,930	16,550	380
Maintenance and repair.....	6,204	7,004	6,726	278
Utilities.....	12,700	12,700	12,064	636
Total Adult Probation	470,903	471,703	463,774	7,929
Juvenile Detention				
Personal services.....	652,752	658,551	588,842	69,709
Purchased services.....	10,000	9,405	6,440	2,965
Materials and supplies.....	52,108	62,194	60,420	1,774
Maintenance and repair.....	12,290	11,973	11,577	396
Utilities.....	4,356	5,106	4,729	377
Other expenditures.....	0	15,850	15,850	0
Total Juvenile Detention	731,506	763,079	687,858	75,221
Juvenile Probation				
Personal services.....	307,850	306,750	266,709	40,041
Purchased services.....	3,144	2,980	2,601	379
Materials and supplies.....	9,161	7,896	7,587	309
Maintenance and repair.....	4,360	5,000	4,576	424
Utilities.....	3,912	5,012	4,962	50
Total Juvenile Probation	328,427	327,638	286,435	41,203
Sheriff				
Personal services.....	4,859,891	5,000,745	4,974,280	26,465
Purchased services.....	250,460	265,370	247,960	17,410
Materials and supplies.....	173,479	192,922	185,956	6,966
Maintenance and repair.....	147,719	154,876	147,861	7,015
Utilities.....	60,175	61,497	57,159	4,338
Other expenditures.....	0	1,875	1,875	0
Total Sheriff	5,491,724	5,677,285	5,615,091	62,194
Adult Detention				
Personal services.....	3,951,404	4,048,420	4,039,589	8,831
Purchased services.....	733,923	1,337,784	1,284,497	53,287
Materials and supplies.....	478,436	491,486	486,913	4,573
Maintenance and repair.....	20,863	20,739	18,647	2,092
Utilities.....	16,888	23,251	22,920	331
Total Adult Detention	5,201,514	5,921,680	5,852,566	69,114
Municipal Court Adult Probation				
Personal services.....	384,717	376,117	369,302	6,815
Purchased services.....	8,775	2,600	2,465	135
Materials and supplies.....	6,688	18,651	18,171	480
Maintenance and repair.....	2,500	3,200	3,114	86
Utilities.....	5,200	6,100	5,888	212
Total Municipal Court Adult Probation	407,880	406,668	398,940	7,728
Total public safety	15,146,914	16,187,624	15,758,495	429,129

(Continued)

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL FUND - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final budget Favorable (Unfavorable)
Health				
Tuberculosis Clinic				
Purchased services.....	\$43,700	\$43,700	\$43,700	\$0
Other Health				
Purchased services.....	452,616	306,908	305,586	1,322
Utilities.....	4,725	4,543	3,802	741
Total Other Health.....	457,341	311,451	309,388	2,063
Total health.....	501,041	355,151	353,088	2,063
Human services				
Veterans Service Commission				
Purchased services.....	680,423	620,120	250,092	370,028
Materials and supplies.....	12,399	19,103	15,194	3,909
Maintenance and repair.....	10,000	10,000	2,298	7,702
Utilities.....	6,754	5,526	4,183	1,343
Capital outlay.....	36,232	36,232	29,208	7,024
Total Veterans Service Commission.....	1,030,808	1,024,711	579,313	445,398
Human Services Grants				
Personal services.....	0	30,508	30,506	2
Purchased services.....	37,558	45,125	45,125	0
Total Human Services Grants.....	37,558	75,633	75,631	2
Total human services.....	1,068,366	1,100,344	654,944	445,400
Community development				
Community Planning & Development				
Personal services.....	323,159	323,159	316,774	6,385
Purchased services.....	274,444	261,032	256,455	4,577
Materials and supplies.....	6,275	13,775	13,756	19
Maintenance and repair.....	3,800	4,810	4,790	20
Utilities.....	4,457	5,737	5,737	0
Total Community Planning & Development.....	612,135	608,513	597,512	11,001
Planning Commission				
Purchased services.....	1,525	1,479	1,172	307
Total community development.....	613,660	609,992	598,684	11,308
Total expenditures.....	\$35,945,760	\$39,500,180	\$35,797,402	\$3,702,778
Excess (deficiency) of revenues over (under) expenditures.....	3,136,370	122,867	7,872,345	7,749,478
Other financing sources (uses):				
Operating transfers in.....	100,000	100,000	300,017	200,017
Operating transfers (out).....	(5,242,567)	(14,776,690)	(6,758,219)	8,018,471
Advances in.....	0	0	38,917	38,917
Advances (out).....	0	(24,736)	(24,736)	0
Proceeds of sale of fixed assets.....	5,000	5,000	58,162	53,162
Total other financing sources (uses).....	(5,137,567)	(14,696,426)	(6,385,859)	8,310,567
Net Change in Fund Balance	(2,001,197)	(14,573,559)	1,486,486	16,060,045
Fund balance at beginning of year.....	14,465,149	14,465,149	14,465,149	0
Prior year encumbrances appropriated.....	1,345,897	1,345,897	1,345,897	0
Fund balance at end of year.....	\$13,809,849	\$1,237,487	\$17,297,532	\$16,060,045

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
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FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
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SOCIAL SERVICES - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Taxes.....	\$4,360,850	\$4,360,850	\$4,269,143	(\$91,707)
Charges for services.....	596,500	626,500	781,129	154,629
Licenses and permits.....	60,000	60,000	54,951	(5,049)
Intergovernmental.....	14,869,400	15,417,098	13,868,519	(1,548,579)
Investment earnings.....	5,600	5,600	19,811	14,211
Other revenues.....	626,100	626,100	755,074	128,974
Total revenues.....	<u>20,518,450</u>	<u>21,096,148</u>	<u>19,748,627</u>	<u>(1,347,521)</u>
Expenditures:				
Current:				
Human services:				
Personal services.....	9,235,633	8,817,406	8,535,652	281,754
Purchased services.....	12,542,222	16,792,980	16,548,321	244,659
Materials and supplies.....	293,158	289,105	199,198	89,907
Maintenance and repair.....	94,455	101,707	76,855	24,852
Capital outlay.....	115,188	288,321	260,785	27,536
Other expenditures.....	0	12,033	12,033	0
Total expenditures.....	<u>22,446,203</u>	<u>26,459,599</u>	<u>25,787,163</u>	<u>672,436</u>
Deficiency of revenues under expenditures.....	<u>(1,927,753)</u>	<u>(5,363,451)</u>	<u>(6,038,536)</u>	<u>(675,085)</u>
Other financing sources(uses):				
Operating transfers in.....	5,408,343	5,548,343	4,745,507	(802,836)
Operating transfers (out).....	(4,352,800)	(4,043,980)	(3,610,412)	433,568
Proceeds from sale of fixed assets.....	2,000	2,000	508	(1,492)
Total other financing sources (uses).....	<u>1,057,543</u>	<u>1,506,363</u>	<u>1,135,603</u>	<u>(370,760)</u>
Net change in fund balance.....	(870,210)	(3,857,088)	(4,902,933)	(1,045,845)
Fund balance at beginning of year.....	4,627,379	4,627,379	4,627,379	0
Prior year encumbrances appropriated.....	733,810	733,810	733,810	0
Fund balance at end of year.....	<u>\$4,490,979</u>	<u>\$1,504,101</u>	<u>\$458,256</u>	<u>(\$1,045,845)</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
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FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
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MOTOR VEHICLE AND GAS TAX - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Taxes.....	\$1,300,000	\$1,300,000	\$1,270,609	(\$29,391)
Charges for services.....	213,700	213,700	259,198	45,498
Licenses and permits.....	47,500	47,500	39,570	(7,930)
Fines and forfeitures.....	225,000	225,000	185,641	(39,359)
Intergovernmental	6,090,000	7,765,000	7,031,232	(733,768)
Special Assessments.....	14,000	14,000	18,514	4,514
Investment earnings.....	165,000	165,000	141,792	(23,208)
Other revenues.....	50,500	50,500	48,575	(1,925)
Total revenues.....	<u>8,105,700</u>	<u>9,780,700</u>	<u>8,995,131</u>	<u>(785,569)</u>
Expenditures:				
Current:				
Public works:				
Personal services.....	3,217,400	3,063,639	2,797,431	266,208
Purchased services.....	484,723	720,110	711,603	8,507
Maintenance and repair.....	635,485	584,367	572,718	11,649
Utilities.....	96,305	100,604	97,950	2,654
Capital outlay.....	1,983,265	4,365,618	4,186,834	178,784
Other expenditures.....	140	140	140	0
Total expenditures.....	<u>7,552,201</u>	<u>10,113,053</u>	<u>9,635,270</u>	<u>477,783</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>553,499</u>	<u>(332,353)</u>	<u>(640,139)</u>	<u>(307,786)</u>
Other financing sources(uses):				
Operating transfer in.....	3,500	3,500	25,298	21,798
Operating transfers (out).....	(1,283,860)	(1,185,721)	(1,180,126)	5,595
Proceeds from the sale of fixed assets.....	2,000	2,000	7,364	5,364
Total other financing sources (uses).....	<u>(1,278,360)</u>	<u>(1,180,221)</u>	<u>(1,147,464)</u>	<u>32,757</u>
Net change in fund balance.....	(724,861)	(1,512,574)	(1,787,603)	(275,029)
Fund balance at beginning of year.....	2,028,788	2,028,788	2,028,788	0
Prior year encumbrances appropriated.....	724,860	724,860	724,860	0
Fund balance at end of year.....	<u>\$2,028,787</u>	<u>\$1,241,074</u>	<u>\$966,045</u>	<u>(\$275,029)</u>

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
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COMMUNICATIONS CENTER - CAPITAL PROJECTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Intergovernmental revenues.....	\$2,026,708	\$2,026,708	\$2,026,708	\$0
Investment earnings.....	0	0	90,820	90,820
Other revenue.....	0	0	681,000	681,000
Total revenues.....	<u>2,026,708</u>	<u>2,026,708</u>	<u>2,798,528</u>	<u>771,820</u>
Expenditures:				
Purchased services.....	43,367	33,367	33,367	0
Capital outlay.....	8,373,405	9,841,075	9,383,988	457,087
Total expenditures.....	<u>8,416,772</u>	<u>9,874,442</u>	<u>9,417,355</u>	<u>457,087</u>
Deficiency of revenues under expenditures.....	<u>(6,390,064)</u>	<u>(7,847,734)</u>	<u>(6,618,827)</u>	<u>1,228,907</u>
Other financing sources:				
Operating transfers in.....	1,532,813	3,532,813	2,143,251	(1,389,562)
Total other financing sources.....	<u>1,532,813</u>	<u>3,532,813</u>	<u>2,143,251</u>	<u>(1,389,562)</u>
Net change in fund balance.....	(4,857,251)	(4,314,921)	(4,475,576)	(160,655)
Deficit fund balance at beginning of year.....	(2,143,308)	(2,143,308)	(2,143,308)	0
Prior year encumbrances appropriated.....	7,547,908	7,547,908	7,547,908	0
Fund balance at end of year.....	<u>\$547,349</u>	<u>\$1,089,679</u>	<u>\$929,024</u>	<u>(\$160,655)</u>

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
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COUNTY CAPITAL IMPROVEMENT - CAPITAL PROJECTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Taxes.....	\$2,911,083	\$2,911,083	\$2,980,005	\$68,922
Intergovernmental revenues.....	287,000	287,000	317,108	30,108
Other revenues.....	4,000	4,000	190,353	186,353
Total revenues.....	<u>3,202,083</u>	<u>3,202,083</u>	<u>3,487,466</u>	<u>285,383</u>
Expenditures:				
Purchased Services.....	592,330	592,330	318,279	274,051
Materials and Supplies.....	0	10,000	0	10,000
Capital outlay.....	1,042,219	1,906,349	1,504,358	401,991
Total expenditures.....	<u>1,634,549</u>	<u>2,508,679</u>	<u>1,822,637</u>	<u>686,042</u>
Excess of revenues over expenditures.....	<u>1,567,534</u>	<u>693,404</u>	<u>1,664,829</u>	<u>971,425</u>
Other financing sources (uses):				
Operating transfers (out).....	(3,636,895)	(3,636,895)	(2,340,612)	1,296,283
Operating transfers in.....	258,700	258,700	258,700	0
Total other financing sources (uses).....	<u>(3,378,195)</u>	<u>(3,378,195)</u>	<u>(2,081,912)</u>	<u>1,296,283</u>
Net change in fund balance.....	(1,810,661)	(2,684,791)	(417,083)	2,267,708
Fund balance at beginning of year.....	3,896,869	3,896,869	3,896,869	0
Prior year encumbrances appropriated.....	558,550	558,550	558,550	0
Fund balance at end of year.....	<u>\$2,644,758</u>	<u>\$1,770,628</u>	<u>\$4,038,336</u>	<u>\$2,267,708</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
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HEALTH & SOLID WASTE - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Charges for services.....	\$221,500	\$221,500	\$289,614	\$68,114
Licenses and permits.....	168,000	179,000	181,734	2,734
Fines and forfeitures.....	27,000	34,000	43,185	9,185
Intergovernmental.....	105,000	105,000	76,023	(28,977)
Other revenues.....	0	0	4,270	4,270
Total revenues.....	<u>521,500</u>	<u>539,500</u>	<u>594,826</u>	<u>55,326</u>
Expenditures:				
Current:				
Health:				
Personal services.....	61,047	71,647	60,518	11,129
Purchased services.....	483,851	474,631	408,127	66,504
Materials and supplies.....	20,239	19,011	14,860	4,151
Maintenance and repair.....	1,243	1,779	1,378	401
Utilities.....	119,279	118,440	3,163	115,277
Capital outlay.....	38,000	37,864	30,115	7,749
Total expenditures.....	<u>723,659</u>	<u>723,372</u>	<u>518,161</u>	<u>205,211</u>
Net change in fund balance	(202,159)	(183,872)	76,665	260,537
Fund balance at beginning of year.....	405,109	405,109	405,109	0
Prior year encumbrances appropriated.....	102,758	102,758	102,758	0
Fund balance at end of year.....	<u>\$305,708</u>	<u>\$323,995</u>	<u>\$584,532</u>	<u>\$260,537</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
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REAL ESTATE ASSESSMENT - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Taxes.....	\$180,000	\$254,205	\$249,205	(\$5,000)
Charges for services.....	1,421,000	1,421,000	1,641,739	220,739
Licenses and permits.....	0	0	330	330
Investment earnings.....	4,000	4,000	3,248	(752)
Other Revenues.....	0	0	15	15
Total revenues.....	<u>1,605,000</u>	<u>1,679,205</u>	<u>1,894,537</u>	<u>215,332</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Personal services.....	816,534	938,034	917,657	20,377
Purchased services.....	844,174	816,617	692,197	124,420
Materials and supplies.....	64,654	69,938	62,662	7,276
Maintenance and repair.....	77,339	77,219	72,832	4,387
Utilities.....	17,665	14,627	13,627	1,000
Capital outlay.....	60,395	60,376	46,796	13,580
Total expenditures.....	<u>1,880,761</u>	<u>1,976,811</u>	<u>1,805,771</u>	<u>171,040</u>
Net change in fund balance.....	(275,761)	(297,606)	88,766	386,372
Fund balance at beginning of year.....	1,682,886	1,682,886	1,682,886	0
Prior year encumbrances appropriated.....	135,352	135,352	135,352	0
Fund balance at end of year.....	<u>\$1,542,477</u>	<u>\$1,520,632</u>	<u>\$1,907,004</u>	<u>\$386,372</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
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OTHER LEGISLATIVE FUNDS - SPECIAL REVENUE FUNDS

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Charges for services.....	\$1,015,000	\$1,015,000	\$899,405	(\$115,595)
All other revenue.....	0	0	9,568	9,568
Total revenues.....	<u>1,015,000</u>	<u>1,015,000</u>	<u>908,973</u>	<u>(106,027)</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive:				
Personal services.....	661,485	661,485	555,047	106,438
Purchased services.....	437,915	451,080	442,780	8,300
Materials and supplies.....	106,179	53,234	36,459	16,775
Maintenance and repair.....	38,102	23,432	8,755	14,677
Utilities.....	45,505	32,649	25,711	6,938
Capital outlay.....	98,074	53,045	21,340	31,705
Total expenditures.....	<u>1,387,260</u>	<u>1,274,925</u>	<u>1,090,092</u>	<u>184,833</u>
Deficiency) of revenues				
Under expenditures.....	<u>(372,260)</u>	<u>(259,925)</u>	<u>(181,119)</u>	<u>78,806</u>
Other financing sources(uses):				
Operating transfers in.....	100,000	100,000	0	(100,000)
Operating transfers (out).....	0	(300,000)	(300,000)	0
Total other financing sources (uses).....	<u>100,000</u>	<u>(200,000)</u>	<u>(300,000)</u>	<u>(100,000)</u>
Net change in fund balance.....	(272,260)	(459,925)	(481,119)	(21,194)
Fund balance at beginning of year.....	644,063	644,063	644,063	0
Prior year encumbrances appropriated.....	101,915	101,915	101,915	0
Fund balance at end of year.....	<u>\$473,718</u>	<u>\$286,053</u>	<u>\$264,859</u>	<u>(\$21,194)</u>

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PUBLIC SAFETY - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Charges for services.....	\$87,986	\$87,986	\$191,368	\$103,382
Fines and forfeitures.....	158,020	181,770	197,820	16,050
Intergovernmental	1,973,389	2,026,948	1,746,945	(280,003)
Investment earnings.....	67,273	67,273	72,615	5,342
Other revenues.....	500	500	6,706	6,206
Total revenues.....	<u>2,287,168</u>	<u>2,364,477</u>	<u>2,215,454</u>	<u>(149,023)</u>
Expenditures:				
Current:				
Public Safety:				
Personal services.....	1,481,145	1,452,136	1,364,320	87,816
Purchased services.....	941,513	968,472	573,659	394,813
Materials and supplies.....	108,025	159,017	120,538	38,479
Maintenance and repair.....	34,847	40,654	26,953	13,701
Utilities.....	60,214	57,503	45,615	11,888
Capital outlay.....	93,712	110,272	81,799	28,473
Other expenditures.....	10,985	18,329	18,329	0
Total expenditures.....	<u>2,730,441</u>	<u>2,806,383</u>	<u>2,231,213</u>	<u>575,170</u>
Deficiency of revenues under expenditures.....	<u>(443,273)</u>	<u>(441,906)</u>	<u>(15,759)</u>	<u>426,147</u>
Other financing sources(uses):				
Operating transfers in.....	235,420	238,038	221,340	(16,698)
Operating transfers (out).....	(10,000)	(13,634)	(17)	13,617
Advances in.....	10,000	10,000	10,000	0
Total other financing sources(uses).....	<u>235,420</u>	<u>234,404</u>	<u>231,323</u>	<u>(3,081)</u>
Net change in fund balance.....	(207,853)	(207,502)	215,564	423,066
Fund balance at beginning of year.....	1,422,071	1,422,071	1,422,071	0
Prior year encumbrances appropriated.....	33,574	33,574	33,574	0
Fund balance at end of year.....	<u>\$1,247,792</u>	<u>\$1,248,143</u>	<u>\$1,671,209</u>	<u>\$423,066</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
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COMMUNITY TRANSPORTATION - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Charges for services.....	\$299,640	\$420,675	\$421,425	\$750
Intergovernmental.....	1,314,960	1,724,744	1,138,154	(586,590)
Other revenues.....	0	12,000	16,041	4,041
Total revenues.....	<u>1,614,600</u>	<u>2,157,419</u>	<u>1,575,620</u>	<u>(581,799)</u>
Expenditures:				
Current:				
Transportation:				
Personal services.....	730,053	822,040	760,148	61,892
Purchased services.....	165,391	366,036	337,826	28,210
Materials and supplies.....	67,483	93,636	89,928	3,708
Maintenance and repair.....	136,987	183,858	140,117	43,741
Utilities.....	7,367	19,407	19,407	0
Capital outlay.....	555,531	833,931	778,102	55,829
Total expenditures.....	<u>1,662,812</u>	<u>2,318,908</u>	<u>2,125,528</u>	<u>193,380</u>
Deficiency of revenues under expenditures	<u>(48,212)</u>	<u>(161,489)</u>	<u>(549,908)</u>	<u>(388,419)</u>
Other financing sources(uses):				
Operating transfers in.....	0	28,600	27,416	(1,184)
Advances in.....	50,000	50,000	0	(50,000)
Advances (out).....	(5,000)	(5,000)	0	5,000
Proceeds from sale of assets.....	0	0	8,572	8,572
Total other financing sources (uses).....	<u>45,000</u>	<u>73,600</u>	<u>35,988</u>	<u>(37,612)</u>
Net change in fund balance.....	(3,212)	(87,889)	(513,920)	(426,031)
Fund balance at beginning of year.....	111,830	111,830	111,830	0
Prior year encumbrances appropriated.....	41,321	41,321	41,321	0
Fund balance (deficit) at end of year.....	<u>\$149,939</u>	<u>\$65,262</u>	<u>(\$360,769)</u>	<u>(\$426,031)</u>

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STATEMENT OF REVENUES,
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JUDICIAL PROGRAMS - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Charges for services.....	\$76,700	\$76,700	\$69,997	(\$6,703)
Intergovernmental	92,239	92,239	64,716	(27,523)
Other revenues.....	0	1,785	2,795	1,010
Total revenues.....	<u>168,939</u>	<u>170,724</u>	<u>137,508</u>	<u>(33,216)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services.....	200,150	226,928	183,443	43,485
Purchased services.....	22,450	22,035	17,684	4,351
Materials and supplies.....	10,500	15,840	9,475	6,365
Maintenance and repair.....	2,200	1,800	1,256	544
Utilities.....	4,913	4,848	4,848	0
Capital outlay.....	1,100	1,100	1,015	85
Other expenditures.....	0	4,881	4,881	0
Total expenditures.....	<u>241,313</u>	<u>277,432</u>	<u>222,602</u>	<u>54,830</u>
Deficiency of revenues under expenditures.....	<u>(72,374)</u>	<u>(106,708)</u>	<u>(85,094)</u>	<u>21,614</u>
Other financing sources:				
Operating transfers in.....	74,000	74,000	73,650	(350)
Total other financing sources.....	<u>74,000</u>	<u>74,000</u>	<u>73,650</u>	<u>(350)</u>
Net change in fund balance.....	1,626	(32,708)	(11,444)	21,264
Fund balance(deficit) at beginning of year.....	43,475	43,475	43,475	0
Prior year encumbrances appropriated.....	913	913	913	0
Fund balance at end of year.....	<u>\$46,014</u>	<u>\$11,680</u>	<u>\$32,944</u>	<u>\$21,264</u>

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COMMUNITY DEVELOPMENT - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Intergovernmental	\$2,455,500	\$3,021,408	\$1,761,084	(\$1,260,324)
Investment earnings.....	0	0	450	450
Other revenues.....	0	0	328	328
Total revenues.....	2,455,500	3,021,408	1,761,862	(1,259,546)
Expenditures:				
Current:				
Community development:				
Purchased services.....	276,301	265,301	261,964	3,337
Materials and supplies.....	3,000	4,000	1,100	2,900
Maintenance and repair.....	1,500	1,862	362	1,500
Utilities.....	300	300	0	300
Capital outlay.....	2,160,545	2,334,091	1,936,639	397,452
Total expenditures.....	2,441,646	2,605,554	2,200,065	405,489
Excess (deficiency) of revenues over (under) expenditures.....	13,854	415,854	(438,203)	(854,057)
Other financing source(uses):				
Advances in.....	50,000	50,000	0	(50,000)
Advances (out).....	(50,000)	(50,000)	0	50,000
Total other financing sources(uses).....	0	0	0	0
Net change in fund balance.....	13,854	415,854	(438,203)	(854,057)
Fund balance at beginning of year.....	220,811	220,811	220,811	0
Prior year encumbrances appropriated.....	136,146	136,146	136,146	0
Fund balance(deficit) at end of year.....	\$370,811	\$772,811	(\$81,246)	(\$854,057)

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

COMPUTER LEGAL RESEARCH - SPECIAL REVENUE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Charges for services.....	\$316,000	\$316,000	\$331,221	\$15,221
Total revenues.....	<u>316,000</u>	<u>316,000</u>	<u>331,221</u>	<u>15,221</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Purchased services.....	28,660	60,000	51,120	8,880
Materials and supplies.....	21,892	20,950	6,727	14,223
Maintenance and repair.....	120,113	122,173	113,054	9,119
Utilities	7,000	0	0	0
Capital outlay	281,608	346,276	345,037	1,239
Total expenditures.....	<u>459,273</u>	<u>549,399</u>	<u>515,938</u>	<u>33,461</u>
Net change in fund balance.....	(143,273)	(233,399)	(184,717)	48,682
Fund balance at beginning of year.....	464,047	464,047	464,047	0
Prior year encumbrances appropriated.....	191,273	191,273	191,273	0
Fund balance at end of year.....	<u>\$512,047</u>	<u>\$421,921</u>	<u>\$470,603</u>	<u>\$48,682</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

COUNTY DEBT SERVICE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues.....	\$0	\$0	\$0	\$0
Expenditures:				
Debt service:				
Principal retirement.....	2,595,000	2,595,000	2,595,000	0
Interest and fiscal charges.....	931,900	1,715,373	1,708,816	6,557
Total expenditures.....	3,526,900	4,310,373	4,303,816	6,557
Deficiency of revenues over under expenditures.....	(3,526,900)	(4,310,373)	(4,303,816)	6,557
Other financing sources:				
Operating transfers in.....	3,525,000	4,408,034	4,305,160	(102,874)
Total other financing sources.....	3,525,000	4,408,034	4,305,160	(102,874)
Net change in fund balance.....	(1,900)	97,661	1,344	(96,317)
Fund balance at beginning of year.....	18,646	18,646	18,646	0
Fund balance at end of year.....	<u>\$16,746</u>	<u>\$116,307</u>	<u>\$19,990</u>	<u>(\$96,317)</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

SPECIAL ASSESSMENT - DEBT SERVICE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Special Assessments.....	\$415,040	\$545,345	\$556,319	\$10,974
Total revenues.....	<u>415,040</u>	<u>545,345</u>	<u>556,319</u>	<u>10,974</u>
Expenditures:				
Debt service:				
Principal retirement.....	348,410	348,410	348,410	0
Interest and fiscal charges.....	69,030	191,148	189,375	1,773
Total expenditures.....	<u>417,440</u>	<u>539,558</u>	<u>537,785</u>	<u>1,773</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,400)</u>	<u>5,787</u>	<u>18,534</u>	<u>12,747</u>
Other financing sources(uses):				
Operating transfers in.....	0	8,370	11,045	2,675
Advances in.....	0	0	13,176	13,176
Advances out.....	0	(37,357)	(37,357)	0
Total other financing sources (uses).....	<u>0</u>	<u>(28,987)</u>	<u>(13,136)</u>	<u>15,851</u>
Net change in fund balance.....	(2,400)	(23,200)	5,398	28,598
Fund balance at beginning of year.....	221,298	221,298	221,298	0
Fund balance at end of year.....	<u>\$218,898</u>	<u>\$198,098</u>	<u>\$226,696</u>	<u>\$28,598</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

PUBLIC SAFETY PROJECTS- CAPITAL PROJECTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Intergovernmental revenues.....	\$3,950,000	\$3,950,000	\$76,746	(\$3,873,254)
Investment earnings.....	70,000	70,000	98,618	28,618
Other revenues.....	0	0	0	0
Total revenues.....	<u>4,020,000</u>	<u>4,020,000</u>	<u>175,364</u>	<u>(3,844,636)</u>
Expenditures:				
Purchased services.....	5,000	5,000	0	5,000
Materials and supplies.....	0	10,000	3,973	6,027
Capital outlay.....	12,079,716	1,454,653	1,217,703	236,950
Total expenditures.....	<u>12,084,716</u>	<u>1,469,653</u>	<u>1,221,676</u>	<u>247,977</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(8,064,716)</u>	<u>2,550,347</u>	<u>(1,046,313)</u>	<u>(3,596,660)</u>
Other financing sources:				
Operating transfers in.....	541,700	689,802	383,578	(306,224)
Proceeds of notes.....	5,925,000	5,925,000	0	(5,925,000)
Total other financing sources.....	<u>6,466,700</u>	<u>6,614,802</u>	<u>383,578</u>	<u>(6,231,224)</u>
Net change in fund balance.....	(1,598,016)	9,165,149	(662,735)	(9,827,884)
Fund balance at beginning of year.....	1,027,861	1,027,861	1,027,861	0
Prior year encumbrances appropriated.....	1,069,716	1,069,716	1,069,716	0
Fund balance at end of year.....	<u>\$499,561</u>	<u>\$11,262,726</u>	<u>\$1,434,842</u>	<u>(\$9,827,884)</u>

CLERMONT COUNTY, OHIO
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

SOCIAL SERVICES PROJECTS - CAPITAL PROJECTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Investment earnings.....	\$7,000	\$7,000	\$7,056	\$56
Total revenues.....	<u>7,000</u>	<u>7,000</u>	<u>7,056</u>	<u>56</u>
Expenditures:				
Capital outlay.....	345,000	45,000	0	45,000
Total expenditures.....	<u>345,000</u>	<u>45,000</u>	<u>0</u>	<u>45,000</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(338,000)</u>	<u>(38,000)</u>	<u>7,056</u>	<u>45,056</u>
Other financing sources:				
Operating transfers in.....	395,000	395,000	97,600	(297,400)
Total other financing sources.....	<u>395,000</u>	<u>395,000</u>	<u>97,600</u>	<u>(297,400)</u>
Net change in fund balance.....	57,000	357,000	104,656	(252,344)
Fund balance at beginning of year.....	90,637	90,637	90,637	0
Prior year encumbrances appropriated.....	0	0	0	0
Fund balance at end of year.....	<u>\$147,637</u>	<u>\$447,637</u>	<u>\$195,293</u>	<u>(\$252,344)</u>

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

JUDICIAL PROJECTS - CAPITAL PROJECTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:.....	\$0	\$0	\$0	\$0
Expenditures:				
Capital outlay.....	6,635,681	955,681	863,530	92,151
Total expenditures.....	6,635,681	955,681	863,530	92,151
Deficiency of revenues under expenditures.....	(6,635,681)	(955,681)	(863,530)	92,151
Other financing sources:				
Proceeds from sale of bonds.....	5,000,000	5,000,000	0	(5,000,000)
Operating transfers in.....	1,427,000	1,427,000	143,000	(1,284,000)
Total other financing sources.....	6,427,000	6,427,000	143,000	(6,284,000)
Net change in fund balance.....	(208,681)	5,471,319	(720,530)	(6,191,849)
Fund balance at beginning of year.....	250,536	250,536	250,536	0
Prior year encumbrances appropriated.....	576,681	576,681	576,681	0
Fund balance at end of year.....	\$618,536	\$6,298,536	\$106,687	(\$6,191,849)

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

COMMUNITY DEVELOPMENT PROJECTS - CAPITAL PROJECTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Intergovernmental Revenue.....	\$545,000	\$645,000	\$100,000	(\$545,000)
All other revenue.....	482,847	482,847	321,406	(161,441)
Total revenues.....	<u>1,027,847</u>	<u>1,127,847</u>	<u>421,406</u>	<u>(706,441)</u>
Expenditures:				
Capital Outlay.....	3,256,387	3,613,355	3,471,844	141,511
Total expenditures.....	<u>3,256,387</u>	<u>3,613,355</u>	<u>3,471,844</u>	<u>141,511</u>
Deficiency of revenues under expenditures.....	<u>(2,228,540)</u>	<u>(2,485,508)</u>	<u>(3,050,438)</u>	<u>(564,930)</u>
Other financing sources(uses):				
Operating transfers in.....	1,588,389	1,586,829	1,429,579	(157,250)
Advances in.....	0	1,560	1,560	0
Advances out.....	0	(1,560)	(1,560)	0
Total other financing sources(uses).....	<u>1,588,389</u>	<u>1,586,829</u>	<u>1,429,579</u>	<u>(157,250)</u>
Net change in fund balance.....	(640,151)	(898,679)	(1,620,859)	(722,180)
Fund balance at beginning of year.....	232,294	232,294	232,294	0
Prior year encumbrances appropriated.....	1,166,387	1,166,387	1,166,387	0
Fund balance (deficit) at end of year.....	<u>\$758,530</u>	<u>\$500,002</u>	<u>(\$222,178)</u>	<u>(\$722,180)</u>

CLERMONT COUNTY, OHIO
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

ROAD ASSESSMENT PROJECTS - CAPITAL PROJECTS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
Revenues:				
Investment earnings.....	\$30,500	\$32,000	\$153,987	\$121,987
Total revenues.....	<u>30,500</u>	<u>32,000</u>	<u>153,987</u>	<u>121,987</u>
Expenditures:				
Capital outlay.....	1,008,557	55,274	21,074	34,200
Principal Retirement.....	0	3,000,000	3,000,000	0
Interest and Fiscal Charges.....	0	129,000	128,642	358
Total expenditures.....	<u>1,008,557</u>	<u>3,184,274</u>	<u>3,149,716</u>	<u>34,558</u>
Deficiency of revenues under expenditures.....	(978,057)	(3,152,274)	(2,995,729)	156,545
Other financing sources (uses):				
Operating transfers in.....	0	138,006	177,079	39,073
Operating transfers (out).....	(52,500)	(1,198,760)	(1,198,591)	169
Proceeds of notes.....	0	3,000,000	3,000,000	0
Proceeds from Sale of Bonds.....	0	1,120,000	1,120,000	0
Total other financing sources (uses).....	<u>(52,500)</u>	<u>3,059,246</u>	<u>3,098,488</u>	<u>39,242</u>
Net change in fund balance.....	(1,030,557)	(93,028)	102,759	195,787
Fund balance at beginning of year.....	2,533,459	2,533,459	2,533,459	0
Prior year encumbrances appropriated.....	8,557	8,557	8,557	0
Fund balance at end of year.....	<u>\$1,511,459</u>	<u>\$2,448,988</u>	<u>\$2,644,775</u>	<u>\$195,787</u>

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Clermont County
Combining Statements - Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Health Insurance Fund - This fund is used to account for claims and administration of the health insurance program for covered County employees and eligible dependents, and the accumulation and allocation of costs associated with health insurance.

Fleet Maintenance Fund - This fund is used to account for the vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Telephone Company Fund - This fund is used to account for telephone services to various County departments and other governmental units. Users are billed for costs incurred.

Workers' Compensation Fund - This fund is used to account for the administration of a Worker's Compensation program to reduce employee risk, decrease the County's worker's compensation liability and to measure and recover the cost of providing the program to County departments and other governmental units.

Clermont County, Ohio
Combining Statement of Net Assets
Internal Service Funds
December 31, 2000

	Health Insurance	Fleet Maintenance	Telephone Company	Worker's Compensation	Total
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$765,570	\$191,240	\$237,376	\$1,220,334	\$2,414,520
<i>Total Current Assets</i>	<u>765,570</u>	<u>191,240</u>	<u>237,376</u>	<u>1,220,334</u>	<u>2,414,520</u>
<i>Noncurrent Assets:</i>					
<i>Capital assets:</i>					
Capital assets, net	0	42,200	47,963	0	90,163
<i>Total Noncurrent Assets</i>	<u>0</u>	<u>42,200</u>	<u>47,963</u>	<u>0</u>	<u>90,163</u>
<i>Total Assets</i>	<u>765,570</u>	<u>233,440</u>	<u>285,339</u>	<u>1,220,334</u>	<u>2,504,683</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	44,652	121,123	43,898	0	209,673
Accrued Wages and Benefits	1,406	4,874	1,015	0	7,295
Intergovernmental Payable	939	5,065	1,554	0	7,558
Claims Payable	469,027	0	0	0	469,027
<i>Total Current Liabilities</i>	<u>516,024</u>	<u>131,062</u>	<u>46,467</u>	<u>0</u>	<u>693,553</u>
<i>Noncurrent Liabilities:</i>					
<i>Long-Term Liabilities</i>					
Compensated Absences Due Within One Year	0	24,858	0	0	24,858
Compensated Absences Due Within More Than One Year	0	6,984	0	0	6,984
<i>Total Noncurrent Liabilities</i>	<u>0</u>	<u>31,842</u>	<u>0</u>	<u>0</u>	<u>31,842</u>
<i>Total Liabilities</i>	<u>516,024</u>	<u>162,904</u>	<u>46,467</u>	<u>0</u>	<u>725,395</u>
Net Assets					
Invested in Capital Assets	0	42,200	47,963	0	90,163
Unrestricted	249,546	28,336	190,909	1,220,334	1,689,125
<i>Total Net Assets</i>	<u>\$249,546</u>	<u>\$70,536</u>	<u>\$238,872</u>	<u>\$1,220,334</u>	<u>\$1,779,288</u>

Clermont County, Ohio

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended December 31, 2000

	<u>Health Insurance</u>	<u>Fleet Maintenance</u>	<u>Telephone Company</u>	<u>Worker's Compensation</u>	<u>Total</u>
Operating Revenues					
Charges for sales and services	\$4,883,207	\$1,068,605	\$850,226	\$214,054	\$7,016,092
All other revenues	<u>8,648</u>	<u>32,074</u>	<u>82</u>	<u>42,483</u>	<u>83,287</u>
<i>Total Operating Revenues</i>	<u>4,891,855</u>	<u>1,100,679</u>	<u>850,308</u>	<u>256,537</u>	<u>7,099,379</u>
Operating Expenses					
Personal Services	56,585	293,975	75,478	0	426,038
Materials and Supplies	41,345	625,315	19,345	980	686,985
Contractual Services	16,190	44,301	46,835	224,956	332,282
Maintenance and Repair	0	103,041	12,027	0	115,068
Utilities	252	9,814	572,510	0	582,576
Claims	5,294,149	0	0	0	5,294,149
Depreciation	0	3,970	6,811	0	10,781
Other	<u>0</u>	<u>20,243</u>	<u>0</u>	<u>0</u>	<u>20,243</u>
<i>Total Operating Expenses</i>	<u>5,408,521</u>	<u>1,100,659</u>	<u>733,006</u>	<u>225,936</u>	<u>7,468,122</u>
<i>Operating Income (Loss)</i>	(516,666)	20	117,302	30,601	(368,743)
Transfers Out	<u>0</u>	<u>0</u>	<u>(150,000)</u>	<u>0</u>	<u>(150,000)</u>
<i>Change in Net Assets</i>	(516,666)	20	(32,698)	30,601	(518,743)
<i>Net Assets Beginning of Year - Restated</i>	<u>766,212</u>	<u>70,516</u>	<u>271,570</u>	<u>1,189,733</u>	<u>2,298,031</u>
<i>Net Assets End of Year</i>	<u>\$249,546</u>	<u>\$70,536</u>	<u>\$238,872</u>	<u>\$1,220,334</u>	<u>\$1,779,288</u>

Clermont County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2000

	Health Insurance	Fleet Maintenance	Telephone Company	Worker's Compensation	Total
Cash Flows From Operating Activities:					
Receipts from customers and users	\$0	\$1,096,568	\$895,574	\$0	\$1,992,142
Cash received from interfund services provided	4,883,207	0		214,054	5,097,261
Payments to Suppliers	(101,361)	(758,595)	(648,842)	(11,882)	(1,520,680)
Payments to Employees	(42,914)	(286,796)	(73,671)	0	(403,381)
Claims	(5,296,575)	0	0	0	(5,296,575)
Payments for interfund services provided	0	0		(214,054)	(214,054)
Other Receipts	8,648	40,079	125	42,483	91,335
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(548,995)</u>	<u>91,256</u>	<u>173,186</u>	<u>30,601</u>	<u>(253,952)</u>
Cash Flows From Noncapital Financing Activities:					
Transfers to Other Funds	0	0	(150,000)	0	(150,000)
<i>Net Cash Used by Noncapital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>(150,000)</u>	<u>0</u>	<u>(150,000)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(548,995)	91,256	23,186	30,601	(403,952)
<i>Cash and Cash Equivalents-January 1</i>	<u>1,314,565</u>	<u>99,984</u>	<u>214,190</u>	<u>1,189,733</u>	<u>2,818,472</u>
<i>Cash and Cash Equivalents December 31</i>	<u>\$765,570</u>	<u>\$191,240</u>	<u>\$237,376</u>	<u>\$1,220,334</u>	<u>\$2,414,520</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	(516,666)	\$20	\$117,302	\$30,601	(\$368,743)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by (Used) Operating Activities:					
Depreciation and Amortization	0	3,970	6,811	0	10,781
Change in Assets and Liabilities:					
Decrease in Accounts Receivable	0	35,968	45,391	0	81,359
Increase/(Decrease) in Accounts Payable	(28,877)	44,119	1,875	0	17,117
Increase in Accrued Wages	703	431	961	0	2,095
(Decrease) in Claims Payable	(2,426)	0	0	0	(2,426)
Increase/(Decrease) in Intergovernmental Payable	0	(11,284)	846	0	(10,438)
Increase/(Decrease) in Compensated Absences Payable	(1,729)	18,032	0	0	16,303
Total Adjustments	<u>(32,329)</u>	<u>91,236</u>	<u>55,884</u>	<u>0</u>	<u>114,791</u>
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(\$548,995)</u>	<u>\$91,256</u>	<u>\$173,186</u>	<u>\$30,601</u>	<u>(\$253,952)</u>

**Clermont County
Combining Statements - Fiduciary Funds**

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and thus do not represent the measurement or results of operations

Undivided Tax Fund - This fund is used to account for the collection of various County taxes and the disbursement of those taxes to County funds and subdivisions.

Political Subdivisions - This fund is used to account for funds held for other political subdivisions for which the County acts as fiscal agent.

Other Agency Funds - This fund is used to account for miscellaneous monies collected and disbursed to other County funds, and held on behalf of individuals and corporations.

Clermont County Court System - This fund is used to account for monies held by the County Courts in outside accounts.

General County Agency - This fund is used to account for monies held by County departments other than the Courts in outside checking accounts.

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

UNDIVIDED TAX FUND

	Beginning Balance 1/1/00	Additions	Deductions	Ending Balance 12/31/00
ASSETS:				
Equity in pooled cash and cash equivalents.....	\$5,362,023	\$1,139,376	\$765,698	\$5,735,701
Taxes receivable.....	145,272,516	325,193,384	322,882,396	147,583,504
Total assets.....	<u>\$150,634,539</u>	<u>\$326,332,760</u>	<u>\$323,648,094</u>	<u>\$153,319,205</u>
LIABILITIES:				
Intergovernmental payable.....	\$150,634,539	\$326,332,760	\$323,648,094	\$153,319,205
Total liabilities.....	<u>\$150,634,539</u>	<u>\$326,332,760</u>	<u>\$323,648,094</u>	<u>\$153,319,205</u>

POLITICAL SUBDIVISIONS

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$1,199,004	\$6,387,013	\$6,596,476	\$989,541
Due from other governments.....	568	0	568	0
Total assets.....	<u>\$1,199,572</u>	<u>\$6,387,013</u>	<u>\$6,597,044</u>	<u>\$989,541</u>
LIABILITIES:				
Intergovernmental payable.....	\$1,199,572	\$6,387,013	\$6,597,044	\$989,541
Total liabilities.....	<u>\$1,199,572</u>	<u>\$6,387,013</u>	<u>\$6,597,044</u>	<u>\$989,541</u>

OTHER AGENCY FUNDS

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$494,177	\$54,087,960	\$54,073,075	\$509,062
Total assets.....	<u>\$494,177</u>	<u>\$54,087,960</u>	<u>\$54,073,075</u>	<u>\$509,062</u>
LIABILITIES:				
Other liabilities.....	\$494,177	\$54,087,960	\$54,073,075	\$509,062
Total liabilities.....	<u>\$494,177</u>	<u>\$54,087,960</u>	<u>\$54,073,075</u>	<u>\$509,062</u>

CLERMONT COUNTY COURT SYSTEM

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$1,713,269	\$23,063,544	\$23,086,960	\$1,689,853
Cash equivalents in segregated accounts.....	45,583	0	45,583	0
Total assets.....	<u>\$1,758,852</u>	<u>\$23,063,544</u>	<u>\$23,132,543</u>	<u>\$1,689,853</u>
LIABILITIES:				
Intergovernmental payable.....	226,433	12,888	226,433	12,888
Other liabilities.....	1,532,419	23,050,656	22,906,110	1,676,965
Total liabilities.....	<u>\$1,758,852</u>	<u>\$23,063,544</u>	<u>\$23,132,543</u>	<u>\$1,689,853</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2000

GENERAL COUNTY AGENCY

	Beginning Balance 1/1/00	Additions	Deductions	Ending Balance 12/31/00
ASSETS:				
Cash equivalents in segregated accounts.....	\$1,058,311	\$692,792	\$1,058,311	\$692,792
Cash with fiscal and escrow agents.....	640,734	446,731	640,734	446,731
Total assets.....	\$1,699,045	\$1,139,523	\$1,699,045	\$1,139,523
LIABILITIES:				
Due to other funds.....	\$0	\$0	\$0	\$0
Other liabilities.....	\$1,699,045	\$1,139,523	\$1,699,045	\$1,139,523
Total liabilities.....	\$1,699,045	\$1,139,523	\$1,699,045	\$1,139,523

TOTAL AGENCY FUNDS

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$8,768,473	\$84,677,893	\$84,522,209	\$8,924,157
Cash equivalents in segregated accounts.....	1,103,894	692,792	1,103,894	692,792
Cash with fiscal and escrow agents.....	640,734	446,731	640,734	446,731
Taxes receivable.....	145,272,516	325,193,384	322,882,396	147,583,504
Due from other governments.....	568	0	568	0
Total assets.....	\$155,786,185	\$411,010,800	\$409,149,801	\$157,647,184
LIABILITIES:				
Intergovernmental payable.....	\$152,060,544	\$332,732,661	\$330,471,571	\$154,321,634
Other liabilities.....	3,725,641	78,278,139	78,678,230	3,325,550
Total liabilities.....	\$155,786,185	\$411,010,800	\$409,149,801	\$157,647,184

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**CLERMONT COUNTY
CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

CLERMONT COUNTY, OHIO*Capital Assets Used in the Operation of Governmental Funds**Schedule By Function and Activity**December 31, 2000*

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings, and Building Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
General Government- Legislative and executive	\$3,152,572	\$14,975,951	\$4,935,495	\$0	\$6,734,949	\$29,798,967
General Government- Judicial	0	6,597,752	582,056	0	15,341	7,195,149
Public safety	190,000	10,831,027	13,701,122	0	4,760,226	29,482,375
Public works	110,652	254,000	3,485,470	183,185,765	2,738,796	189,774,683
Health	20,000	96,500	26,199	0	0	142,699
Human Services	0	5,430,625	1,238,960	0	0	6,669,585
Transportation	0	0	1,192,949	0	0	1,192,949
Community Development	0	0	23,133	0	2,726,494	2,749,627
Total Governmental Funds ' Capital Assets	<u>\$3,473,224</u>	<u>\$38,185,855</u>	<u>\$25,185,384</u>	<u>\$183,185,765</u>	<u>\$16,975,806</u>	<u>\$267,006,034</u>

CLERMONT COUNTY, OHIO*Capital Assets Used in the Operation of Governmental Funds**Schedule of Changes By Function and Activity**For the fiscal year ended December 31, 2000*

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2000</u>	<u>Additions</u>	<u>Disposals</u>	<u>Governmental Funds Capital Assets Dec 31, 2000</u>
General Government- Legislative and executive	\$28,867,879	\$957,689	\$26,601	\$29,798,967
General Government- Judicial	6,961,529	6,595,728	6,362,108	7,195,149
Public Safety	21,791,529	19,146,156	11,455,310	29,482,375
Public Works	184,919,068	4,886,115	30,500	189,774,683
Health	142,699	0	0	142,699
Human Services	6,554,783	128,447	13,645	6,669,585
Transportation	1,378,362	5,208	190,621	1,192,949
Community Development	<u>17,974</u>	<u>2,731,653</u>	<u>0</u>	<u>2,749,627</u>
Total Governmental Funds' Capital Assets	<u>\$250,633,823</u>	<u>\$34,450,996</u>	<u>\$18,078,785</u>	<u>\$267,006,034</u>

CLERMONT COUNTY, OHIO*Capital Assets Used in the Operation of Governmental Funds**Capital Assets by Source**December 31, 2000*

General Fixed Assets:	
Land	\$3,473,224
Building, structures, and improvements	38,185,855
Furniture, fixtures and equipment	25,185,384
Infrastructure	183,185,765
Construction in progress	<u>16,975,806</u>
Total Governmental Funds' Capital Assets	<u>\$267,006,034</u>
Investment in Governmental funds capital assets by source:	
General fund revenues	\$28,854,654
Special revenue fund revenues	5,817,028
Capital projects	231,571,133
Donations	<u>763,219</u>
Total Investment in Governmental Funds' Capital Assets	<u>\$267,006,034</u>

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STATISTICAL SECTION

Table 1
Clermont County, Ohio
 General Governmental Expenditures by Function (1)
 Last Ten Fiscal Years

Year	General Government	Public Safety	Public Works	Health	Human Services	Community Development	Transportation	Intergovernmental	Capital Outlay	Debt Service	Total
1991	\$12,923,631	\$7,761,870	\$5,533,045	\$451,356	\$16,864,248	\$945,302	\$0	\$0	\$4,418,688	\$1,970,862	\$50,869,002
1992	13,931,459	8,858,510	5,063,503	522,011	19,414,857	568,737	0	0	4,233,934	1,895,645	54,488,656
1993	13,889,544	10,467,725	5,706,687	559,991	20,213,591	353,403	0	0	8,649,587	3,032,883	62,873,411
1994	16,883,516	11,318,481	5,611,959	719,736	18,763,193	725,503	0	0	10,610,381	3,825,791	68,458,560
1995	16,881,666	11,795,945	6,363,133	847,393	19,437,933	1,131,309	0	0	7,554,911	3,879,082	67,891,372
1996	19,427,561	12,622,604	7,763,303	984,608	20,512,803	259,290	0	1,231,739	4,585,807	3,840,562	71,228,277
1997	20,666,061	14,727,727	7,983,786	1,093,465	21,549,629	463,146	374,532	997,862	8,039,506	3,999,467	79,895,181
1998	19,024,351	15,444,389	7,163,314	795,335	21,548,579	325,415	1,990,223	948,617	3,602,149	4,081,873	74,924,245
1999	20,875,073	16,312,871	7,369,289	792,814	23,153,957	455,270	1,577,827	1,081,659	9,684,993	4,122,529	85,426,282
2000	20,776,044	17,579,375	8,355,342	684,306	24,475,887	485,033	1,951,308	2,809,966	11,886,127	4,941,534	93,944,922

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds

Government-Wide Expenses by Function - Governmental Activities

Year	General Government	Public Safety	Public Works	Health	Human Services	Community Development	Transportation	Interest and Fiscal Charges	Total
2000	\$22,912,374	\$18,207,672	\$8,258,016	\$684,141	\$24,587,506	\$3,302,491	\$2,090,458	\$2,321,642	\$82,364,300

Source: Clermont County Auditor

Table 2

Clermont County, Ohio

General Governmental Revenues by Source (1)

Last Ten Fiscal Years

Fiscal Year	All Taxes	Charges For Services	Licenses And Permits	Fines And Forfeiture	Inter-governmental	Special Assessment	Investment Earnings	Net Increase (Decrease) in Fair Value	All Other Revenue	Total
1991	\$16,943,314	\$5,045,219	\$822,907	\$584,031	\$19,227,085	\$392,714	\$2,638,455	\$0	\$1,308,572	\$46,962,297
1992	18,327,998	5,349,790	954,659	593,544	23,744,072	329,800	1,850,487	0	829,519	51,979,869
1993	21,739,255	7,027,542	939,478	803,135	24,973,534	358,578	2,376,492	0	1,252,484	59,470,498
1994	23,235,030	8,812,888	1,134,159	829,612	24,171,446	361,442	2,521,586	0	2,146,755	63,212,918
1995	24,740,903	8,558,905	1,355,924	1,209,324	24,468,617	271,970	2,822,991	0	1,377,071	64,805,705
1996	26,162,781	9,276,690	1,236,064	1,307,644	26,045,080	273,301	2,956,795	0	2,630,399	69,888,754
1997	28,559,276	11,108,794	1,111,566	1,358,463	29,894,228	289,375	2,826,941	0	3,951,641	79,100,284
1998	29,834,519	12,486,913	1,191,080	1,632,510	28,585,751	427,187	3,657,144	433,668	3,352,515	81,601,287
1999	31,556,484	11,779,888	1,247,468	1,836,134	34,219,949	440,008	4,027,809	-1,510,094	2,857,999	86,455,645
2000	31,626,636	12,601,113	1,282,523	1,722,864	33,456,987	588,124	4,897,257	1,536,478	2,334,353	90,046,335

(1) Includes General Fund, Special Revenue Funds, Debt Services, Capital Project Funds

Government-Wide Revenue - Governmental Activities

Fiscal Year	Program Revenues			General Revenue				Total
	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Grants and Contributions Not Restricted To Specific Programs	Unrestricted Investment Earnings	Miscellaneous	
2000	\$16,891,151	\$25,822,996	\$10,287,243	\$33,327,432	\$4,453,323	\$6,409,374	\$1,731,238	\$98,922,757

Source: Clermont County Auditor

Table 3
Clermont County, Ohio
 General Governmental Tax Revenue By Source (1)
 Last Ten Fiscal Years

Collection Year	General Property Tax	Tangible Personal Tax	County Sales Tax	Manufactured Home Tax	Permissive Motor Vehicle Tax	County Lodging	Total
1991	\$6,198,772	\$797,049	\$8,712,348	\$94,019	\$1,010,190	\$130,936	\$16,943,314
1992	7,049,470	436,183	9,585,210	61,703	1,054,391	141,041	18,327,998
1993	8,610,980	869,763	10,739,419	97,947	1,275,153	145,993	21,739,255
1994	9,202,629	901,699	11,715,205	98,936	1,167,624	148,937	23,235,030
1995	9,503,873	981,864	12,911,511	103,877	1,102,320	137,458	24,740,903
1996	9,480,258	1,186,446	14,013,612	98,841	1,209,669	173,955	26,162,781
1997	11,032,203	1,105,881	14,878,578	84,839	1,264,763	193,012	28,559,276
1998	11,557,529	1,127,458	15,627,874	109,877	1,219,574	192,207	29,834,519
1999	11,935,649	968,449	17,114,554	87,073	1,237,692	213,067	31,556,484
2000	12,594,148	853,558	16,552,528	91,020	1,271,085	264,297	31,626,636

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

Source: Clermont County Auditor

Table 4
Clermont County, Ohio
Property Tax Levies and Collections-Real, Utility and Tangible Taxes
Last Ten Fiscal Years

Collection Year	Current Taxes Levied	Current Taxes Collected	Percent Collected	Delinquent Tax Collections	Percent of Total Collections to Current Tax Levy	Total Taxes Collected
1991	\$11,074,178	\$10,800,699	97.53%	\$374,643	100.91%	\$11,175,342
1992	11,478,326	11,196,764	97.55	316,914	100.31	11,513,678
1993	14,975,213	14,695,009	98.13	485,838	101.37	15,180,847
1994	15,960,274	15,578,638	97.61	470,474	100.56	16,049,112
1995	16,443,232	16,186,020	98.44	596,616	102.06	16,782,636
1996	17,773,775	17,299,215	97.33	354,484	99.32	17,653,699
1997	18,950,477	18,363,919	96.90	355,936	98.78	18,719,855
1998	19,427,368	18,977,753	97.69	668,180	101.13	19,645,933
1999	19,956,008	19,402,173	97.22	518,947	99.83	19,921,120
2000	20,810,509	20,120,975	96.69	553,050	99.34	20,674,025

(1) Includes all tax rates levied County-wide . Refer to: "Note G- Receivables" in the Notes to the Financial Statements, and "Table 9-Property Tax Rates - Direct and Overlapping Governments" in this section.

Source: Clermont County Auditor

Table 5
Clermont County, Ohio
 Assessed and Estimated Actual Value of Taxable Property(1)
 Last Ten Fiscal Years
 (Amounts in 000'S)

Collection Year	Real Property (2)		Personal Property (3)		Public Utility (3)		Totals		Assessed Value As a % of Estimated Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1992	\$1,368,705	\$3,910,586	\$139,557	\$516,878	\$250,267	\$250,267	\$1,758,529	\$4,677,731	37.59
1993	1,405,873	4,016,780	153,202	589,238	601,703	601,703	2,160,778	5,207,721	41.49
1994	1,594,875	4,556,786	162,325	649,300	610,847	610,847	2,368,047	5,816,933	40.71
1995	1,700,476	4,858,503	178,445	713,780	607,227	607,227	2,486,148	6,179,510	40.23
1996	1,773,497	5,067,134	181,160	724,640	606,328	606,328	2,560,985	6,398,102	40.03
1997	2,100,231	6,000,660	192,391	769,564	608,549	608,549	2,901,171	7,378,773	39.32
1998	2,170,660	6,201,886	208,672	834,688	606,183	606,183	2,985,515	7,642,757	39.06
1999	2,254,672	6,441,920	208,217	832,868	608,783	608,783	3,071,672	7,883,571	38.96
2000	2,539,515	7,255,757	219,511	878,044	567,280	567,280	3,326,306	8,701,081	38.23
2001	2,636,426	7,532,646	190,220	760,880	540,820	540,820	3,367,466	8,834,346	38.12

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) The estimated actual values for real estate property were derived by 35% of the assessed values on the real estate property. Refer to: "Note G-Receivables" in the Financial Statements.

(3) The estimated actual values for personal property and public utility were derived from an average rate of the assessed values (the average rate consists of varying rates for manufacturing equipment, inventory and other equipment for the ten fiscal years presented).

Source: Clermont County Auditor

Table 6
Clermont County, Ohio
Special Assessment Billings and Collections
Last Ten Fiscal Years

Fiscal Year	Total Assessment Billings	Total Assessments Collected
1991	\$404,715	\$373,189
1992	414,238	381,199
1993	425,360	341,560
1994	362,888	349,132
1995	309,588	295,433
1996	266,785	238,332
1997	427,400	261,436
1998	660,584	427,187
1999	451,843	440,008
2000	677,098	588,124

Source: Clermont County Auditor

Table 7

Clermont County, Ohio

Ratio of Net General Bonded Debt To Assessed
Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Dollar Amounts in 000's)

Fiscal Year	Population (i)	Assessed Values (1) (ii)	Gross Bonded Debt (ii)	Less Debt Service Funds (ii)	Net Bonded Debt (ii)	Ratio Of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt
1991	150,187	\$1,758,529	\$15,740	\$437	\$15,303	0.0087	\$101.89
1992	150,187	2,160,778	20,130	414	19,716	0.0091	131.28
1993	158,880	2,368,047	36,090	320	35,770	0.0151	225.14
1994	164,050	2,486,148	34,955	350	34,605	0.0139	210.94
1995	166,860	2,560,985	33,165	300	32,865	0.0128	196.96
1996	170,450	2,901,171	31,315	236	31,078	0.0107	182.33
1997	172,010	2,985,515	29,395	214	29,181	0.0098	169.65
1998	174,320	3,071,672	27,405	219	27,186	0.0089	155.95
1999	175,960	3,326,306	31,825	180	31,645	0.0095	179.84
2000	182,660	3,367,466	29,230	253	28,977	0.0086	158.64

(1) Refer to "Table 5-Assessed and Estimated Actual Value of Taxable Property" in this section.

Source: (i) Clermont County Planning Commission
(ii) Clermont County Auditor

Table 8

Clermont County, Ohio

Computation of Legal Debt Margin

December 31, 2000

Direct legal debt limitation (1):		
3.0% of the first \$100,000,000 Assessed Valuation		\$3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000		3,000,000
2.5% on the amount in excess of \$300,000,000		<u>76,686,657</u>
Total direct legal debt limitation (2)		82,686,657
Total of all county debt outstanding(3)	\$126,270,765	
Less:		
Special Assessment Bonds (self supporting)(4)	\$4,163,000	
Mortgage Revenue Bonds	91,565,000	
Other exempt debt:		
1992 Correctional Facility	4,640,000	
1993 Building, Road Improvement and Refunding	<u>12,735,000</u>	
Total exempt debt:		113,103,000
Less:		
Available funds in debt service funds as of December 31, 2000		<u>19,991</u>
Total net indebtedness (voted and unvoted) subject to direct debt limitation		<u>13,147,774</u>
Direct Legal Debt Margin		<u>\$69,538,883</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$33,674,663	
Total Net indebtedness (unvoted-subject to the 1% legal debt limitation)	<u>13,147,774</u>	
Total unvoted legal debt margin:		<u>\$20,526,889</u>

(1) Direct legal debt limitation is outlined by the Ohio Revised Code, 133.01 and 133.07

(2) Refer to "Table 5 - Assessed and Estimated Actual Value of Taxable Property" in this section.

(3) Total debt outstanding does not include enterprise fund long-term note obligation payable to the Ohio Water Development Authority and the Ohio Public Works Commission. These obligations are disclosed in "Note I - Long-Term Debt and Other Obligations" in the Notes to the Financial Statements.

(4) Refer to "Note I - Long-Term Debt and Other Obligations" in the Notes to the Financial Statements.

Source: Clermont County Auditor

Table 9
Clermont County, Ohio
Property Tax Rates - Direct and Overlapping Governments (1)
Per \$1000 of Assessed Value
Last Ten Fiscal Years
December 31, 2000

<u>County Entities</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.10	\$2.10	\$2.10	\$2.10
Senior Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Construction										
Children Services	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Communications Building										
Hospital Bond										
Retarded School Bond										
Courthouse-Admin. Bldg	0.90	0.90								
County Capital Construction			0.90	0.90	0.90	0.90	1.00	1.00	1.00	1.00
Total County Entities	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Other Entities										
Bd of Mental Retardation	2.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Comm Mental Health Board	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Park District	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Clermont Cty. Pub. Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Other Entities	3.60	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35
Total County-Wide	8.50	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
School Districts										
Batavia	42.70	42.70	42.70	49.00	49.00	48.40	48.40	48.40	48.40	48.40
Bethel-Tate	34.30	34.30	34.10	34.10	34.10	33.70	33.70	33.70	38.54	38.64
Clermont-Northeastern	37.50	37.20	36.90	36.90	36.90	36.00	36.50	36.50	36.50	36.50
Felicity-Franklin	31.70	31.60	31.30	31.30	34.66	33.30	33.30	33.30	33.30	33.30
Goshen	30.40	30.40	30.40	30.40	30.40	30.40	26.40	26.40	30.40	30.40
Milford	51.90	51.90	57.50	57.50	57.50	54.52	59.10	59.10	59.10	59.10
New Richmond	33.90	32.60	32.60	32.60	32.60	32.40	32.40	32.45	32.45	32.55
West Clermont	40.70	40.70	40.70	49.45	49.45	49.15	49.15	49.15	49.15	49.15
Williamsburg	33.00	42.50	42.50	41.80	47.80	45.60	45.60	45.60	45.60	45.00
U. S. Grant Vocational	4.30	4.20	4.20	4.20	4.10	4.10	4.10	4.10	4.10	4.10

(Continued)

(1) Property tax rates are determined by a combination of the county-wide tax rate and the applicable tax rates for the school district, township, municipality or other districts in which a given property is located

Source: Clermont County Auditor

Table 9
(Continued)

Out-Of-County School Districts	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Blanchester	\$35.00	\$34.40	\$34.15	\$33.90	\$33.90	\$33.45	\$33.45	\$33.45	\$36.04	\$36.04
Forest Hills	42.73	42.63	42.51	48.98	48.70	50.84	50.84	50.84	50.63	50.44
Great Oaks Vocational	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Little Miami	37.94	44.84	44.39	43.04	42.79	42.54	47.75	46.98	45.44	44.34
Loveland	56.68	56.60	55.83	55.27	54.58	59.68	59.12	63.75	63.33	69.68
Southern Hills Vocational	5.90	6.00	5.90	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Warren County Vocational	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Western Brown	23.40	21.40	19.40	19.40	19.40	19.40	24.60	24.60	24.60	24.60
Corporations										
Amelia	15.30	15.30	17.30	17.30	18.80	18.80	18.80	17.80	18.90	17.00
Batavia	4.60	4.60	5.60	5.60	6.80	6.50	6.50	6.50	6.50	6.50
Bethel	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Chilo	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Felicity	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Milford	14.80	14.80	14.80	14.80	14.80	14.30	14.30	14.30	14.30	13.70
Moscow	2.50	3.50	2.50	2.50	2.50	4.54	4.54	4.54	4.54	5.04
Neville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Richmond	13.70	10.40	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.50
Newtonsville	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Owensville	11.10	11.10	11.10	11.10	14.10	14.10	14.10	14.10	14.10	14.10
Williamsburg	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Out-Of-County Corporations										
Loveland	9.67	9.67	9.93	9.91	9.91	9.55	9.55	9.55	9.55	9.55
Townships										
Batavia	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Franklin	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	12.20
Goshen	16.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
Jackson	8.40	8.40	8.40	8.40	8.40	8.40	8.40	10.40	10.40	10.40
Miami	17.10	17.10	17.10	17.10	18.60	22.11	22.11	22.11	22.11	22.11
Monroe	10.60	10.60	10.60	10.60	10.60	10.60	16.60	16.60	10.60	10.60
Ohio	4.60	6.60	6.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Pierce	10.80	11.30	11.30	11.30	11.30	13.30	14.00	14.00	14.00	16.90
Stonelick	8.10	8.10	8.10	8.10	8.10	8.10	8.10	10.60	10.60	10.60
Tate	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Union	15.50	15.50	15.50	15.50	17.40	17.40	17.40	17.40	17.40	17.40
Washington	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Wayne	7.70	7.70	8.70	8.70	8.70	8.70	8.70	10.70	10.70	10.70
Williamsburg	5.60	5.60	4.90	5.80	5.80	5.80	5.80	5.80	8.70	8.70
Other Districts										
Bethel-Tate Jnt. Amb.	3.30	3.30	3.30	3.30	3.30	5.30	5.30	6.60	6.60	6.60

Table 10
Clermont County, Ohio
 Computation of Direct and Overlapping Debt
 December 31, 2000

<u>Political Subdivision</u>	<u>General Obligation Debt (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To Clermont County</u>
Clermont County	\$29,230,000	100.00%	\$29,230,000
Villages wholly within County	877,000	100.00	877,000
Townships wholly within County	1,118,296	100.00	1,118,296
School Districts wholly within County	25,779,701	100.00	25,779,701
Total within County	57,004,997		57,004,997
Cities with overlapping			
City of Loveland	4,655,000	12.36	575,358
City of Milford	3,645,000	98.58	3,593,241
School Districts with overlapping			
Bethel-Tate Local S. D.	6,346,000	99.79	6,332,673
Blanchester Local S. D.	5,031,140	14.15	711,906
Clermont Northeastern Local S. D.	4,960,000	99.68	4,944,128
Forest Hills Local S. D.	24,225,000	0.01	2,423
Goshen Local S. D.	7,095,000	91.56	6,496,182
Loveland City S. D.	41,965,734	40.44	16,970,943
Little Miami Local S. D.	16,844,810	0.28	47,165
Milford Exempted Village S. D.	128,218	99.76	127,910
Western Brown Local S. D.	6,788,306	0.01	679
Williamsburg Local S. D.	3,775,000	99.25	3,746,688
Great Oaks J. V. S. D.	8,850,000	10.14	897,390
Southern Hills J. V. S. D.	50,000	0.01	5
Warren County J. V. S. D.	0	0.03	0
U. S. Grant J. V. S. D.	0	99.88	0
Total overlapping	134,359,208		44,446,691
Grand Total	\$191,364,205		\$101,451,688

(1) Includes general obligation debt which is being repaid through general property taxes.

(2) Percent applicable to Clermont County calculated using assessed valuation of taxing district in Clermont County divided by total assessed valuation of taxing district.

Source: Ohio Municipal Advisory Council
 Clermont County Auditor's Office

Table 11

Clermont County, Ohio

*Ratio of Annual Debt Service Expenditures For General
Obligation Bonded Debt To Total General Governmental Expenditures
Last Ten Fiscal Years*

Fiscal Year	Principal	Interest & Fiscal Charges	Total Debt Service	Total General Expenditures (1)	Ratio of Debt Service to General Expenditures (Percent)
1991	\$609,000	\$1,361,862	\$1,970,862	\$50,869,002	3.87
1992	657,000	1,238,645	1,895,645	54,488,656	3.48
1993	1,243,300	1,789,583	3,032,883	62,873,411	4.82
1994	1,871,000	1,954,791	3,825,791	68,458,560	5.59
1995	1,995,926	1,883,156	3,879,082	67,891,372	5.71
1996	2,036,500	1,804,062	3,840,562	71,228,277	5.39
1997	2,113,000	1,886,467	3,999,467	79,895,181	5.01
1998	2,242,000	1,839,873	4,081,873	74,924,245	5.45
1999	2,378,000	1,744,529	4,122,529	85,425,922	4.83
2000	2,919,000	2,022,534	4,941,534	93,944,922	5.26

(1) Refer to "Table 1 - General Governmental Expenditures by Function" in this section

Source: Clermont County Auditor

Table 12
Clermont County
*Demographic Statistics and Average
 Unemployment Rates
 Last Ten Fiscal Years*

Fiscal Year	Population (1)	Per Capita Income (1)	Median Age (1)	K-12 School Enrollment (2)
1991	150,187	\$15,974	31.10	31,145
1992	155,820	13,701	31.75	31,145
1993	158,190	14,030	32.05	31,145
1994	164,050	13,781	32.46	28,616
1995	166,860	18,854	32.79	28,753
1996	170,450	18,349	32.93	28,874
1997	172,010	19,290	33.27	28,739
1998	174,320	22,530	33.52	28,384
1999	175,960	24,742	33.66	28,363
2000	182,660	25,707	33.87	28,145

Average Unemployment Rates (1)

Fiscal Year	Clermont County	State of Ohio	United States
1991	6.0	6.4	6.7
1992	6.8	7.2	7.4
1993	5.1	6.5	6.4
1994	5.1	5.5	6.1
1995	4.3	4.8	5.6
1996	4.2	4.8	5.0
1997	4.1	4.6	4.9
1998	3.5	4.3	4.5
1999	3.7	4.3	4.2
2000	3.3	3.7	3.8

Sources: (1) Clermont Chamber of Commerce
 (2) Clermont County Board of Education

Table 13

Clermont County, Ohio

Property Value, Construction, and Bank Deposits

Last Ten Fiscal Years

Collection Year	New Construction			Bank Deposit	Property Value		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1991	\$30,877,570	\$10,273,960	\$41,151,530	\$361,399,000	\$954,944,090	\$341,775,950	\$132,392,970
1992	33,357,300	50,171,690	83,528,990	658,144,000	990,714,930	377,989,630	138,731,240
1993	33,528,140	13,906,630	47,434,770	818,122,000	1,029,233,420	376,639,790	155,638,980
1994	37,634,480	12,091,120	49,725,600	769,028,000	1,182,844,270	412,031,340	164,506,930
1995	50,241,400	33,893,420	84,134,820	28,834,000	1,246,576,430	453,899,470	150,014,300
1996	61,940,890	12,877,300	74,818,190	36,236,000	1,321,229,310	452,267,960	169,017,090
1997	56,478,370	24,049,280	80,527,650	39,399,000	1,563,708,690	536,522,210	205,657,080
1998	57,614,230	17,779,610	75,393,840	41,579,000	1,624,289,360	546,084,920	222,928,860
1999	59,526,900	14,064,450	73,591,350	46,728,000	1,695,593,440	559,079,530	233,153,130
2000	72,818,450	15,059,050	87,877,500	48,255,000	1,951,631,070	587,557,880	249,856,930
2001	70,248,830	12,748,640	82,997,470	66,879,000	2,033,919,770	602,506,050	267,642,270

Sources: Clermont County Auditor's Office
 Bank Deposit information from Federal Reserve Board

Table 14

Clermont County, Ohio

Schedule of Enterprise Revenue Bond Coverage

Last Ten Fiscal Years

	<u>Fiscal Year</u>	<u>Revenue (1)</u>	<u>Operating Expenses Excluding Depreciation</u>	<u>Net Revenue Available Debt Service</u>	<u>Maximum Annual Revenue Bond Debt Service Requirement</u>	<u>Coverage Excluding System Capacity Charges</u>	<u>System Capacity Charges (2)</u>	<u>Coverage Including System Capacity Charges (3)</u>
Sewer Fund	1991	\$11,057,392	\$5,549,045	\$5,508,347	\$3,887,715	142	\$1,077,349	169
Bond Coverage	1992	11,364,035	6,418,252	4,945,783	3,887,715	127	2,198,152	184
	1993	12,187,631	6,639,886	5,547,745	3,561,086	156	1,918,634	210
	1994	12,785,640	7,208,206	5,577,434	3,565,363	156	2,542,350	228
	1995	12,569,850	6,883,465	5,686,385	3,560,303	160	2,666,490	235
	1996	14,164,151	6,883,465	7,280,686	3,567,088	204	2,447,515	273
	1997	14,859,656	7,018,937	7,840,719	3,567,087	220	2,601,350	293
	1998	15,416,884	6,659,675	8,757,209	3,568,150	245	2,594,590	318
	1999	15,141,262	6,307,101	8,834,161	3,567,600	248	3,225,579	338
	2000	17,356,125	6,135,561	11,220,564	3,569,140	314	3,002,297	398
Water Fund	1991	8,100,277	3,376,948	4,723,329	3,434,733	138	758,158	160
Bond Coverage	1992	8,899,241	3,506,071	5,393,170	3,434,733	157	1,294,594	195
	1993	10,153,106	3,590,218	6,562,888	5,240,854	125	1,286,871	150
	1994	10,237,798	3,747,113	6,490,685	4,160,087	156	1,656,009	196
	1995	11,841,275	4,368,928	7,472,347	4,157,708	180	1,651,306	219
	1996	11,278,499	4,978,167	6,300,332	4,157,707	152	1,534,500	188
	1997	12,039,971	5,145,581	6,894,390	4,155,162	166	1,503,465	202
	1998	12,972,984	5,291,643	7,681,341	4,156,962	185	1,626,515	224
	1999	13,436,745	5,462,628	7,974,117	4,157,408	192	1,996,085	240
	2000	13,104,773	5,267,309	7,837,464	4,159,467	188	1,946,300	235

(1) Including investment income

(2) System capacity charges are one-time fees to join the existing system, and are accounted for as capital contributions

(3) It is the opinion of the County's bond counsel that system capacity charges should be included in the calculation of the Enterprise Revenue Bond Coverage

Table 15
Clermont County, Ohio
Principal Property Taxpayers
 December 31, 2000

Taxpayers	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Cinergy Corporation	\$39,269,360	\$332,380,350	\$371,649,710	11.0365%
Dayton Power & Light	16,907,170	89,493,060	106,400,230	3.1597%
Columbus & Southern	13,754,810	74,001,000	87,755,810	2.6060%
Cinti Bell Telephone	809,250	29,034,600	29,843,850	0.8862%
ZF Batavia LLC	13,582,420	11,238,820	24,821,240	0.7371%
Eastgate Company	22,904,340	32,990	22,937,330	0.6811%
Duke Realty	13,337,170	0	13,337,170	0.3961%
Meijer Stores	5,221,740	6,524,040	11,745,780	0.3488%
U.S. Precision Lens	1,998,780	9,343,440	11,342,220	0.3368%
Ohio Valley Electric	147,270	9,061,980	9,209,250	0.2735%
Totals	\$127,932,310	\$561,110,280	\$689,042,590	20.4618%

Source: Clermont County Auditor

Table 16
Clermont County, Ohio
Ten Largest Employers
December 31, 2000

Firm	Number of Employees
Corning Precision Lens	1,550
Milacron, Inc.	1,360
Clermont County	1,300
ZF Batavia, L.L.C.	1,275
Structural Dynamics Research Corp	1,200
West Clermont Local School District	756
Clermont Mercy Hospital	700
The Midland Company	700
Milford Exempted Village School District	600
Bigg's Hyper Shoppes	500

Source: Clermont County Chamber of Commerce

Table 17
Clermont County
Salaries of Principal Officials
December 31, 2000

<u>Office</u>	<u>Elected Officials</u>	<u>Salary</u>
County Commissioners (3)		\$51,205
Auditor		57,951
Clerk of Courts		60,800
Coroner		39,909
Engineer		77,166
Prosecuting Attorney		56,538
Recorder		44,899
Sheriff		62,591
Treasurer		48,640
<u>Appointed Officials</u>		
Executive Director Clermont County Community Mental Health Board		\$72,691
Superintendent of Clermont County Board of Mental Retardation		99,705
Director Department of Job and Family Services		80,152
County Administrator Board of County Commissioners		97,011
Sanitary Engineer Sewer District		30,000
Commissioner Clermont County Health District		69,354
Director, Board of Elections		43,000
Director, Veterans Services		35,079

Source: Clermont County Auditor

Table 18
Clermont County
Surety Bond Coverage-Various Officials
December 31, 2000

<u>Office</u>	<u>Bond Coverage</u>
Auditor	\$20,000
Clerk of Courts	40,000
Coroner	14,000
County Commissioners (3)	14,000
Engineer	10,000
Prosecuting Attorney	66,000
Recorder	14,000
Sheriff	68,000
Treasurer	100,000

Source: Clermont County Auditor

Table 19
Clermont County, Ohio
 Miscellaneous Statistics
 December 31, 2000

Form of Government: (1)

Board of County Commissioners
 County Seat: Batavia, Ohio
 Area: 470 Square Miles

Population (3) - 182,660

1980 - 1997 Growth Rate: 1.73%
 1997 - 2005 Growth Rate Estimate: 1.77%*
 *3rd in Growth for Ohio Counties

Land Use: (1)

Urban 65%
 Agriculture 22%
 Other 13%

Industries: (3)

Industry	No. of Workers
Farming	1,030
Agricultural services, other	1,270
Mining	50
Construction	6,340
Manufacturing	8,350
Transportation, Communications and Public Utility	2,690
Wholesale trade	3,930
Retail trade	15,470
Finance, Insurance and Real Estate	6,220
Services	18,250
Federal Civilian Government	310
Federal Military	450
State and Local Government	6,800

Libraries: (1)

Clermont County Public Library
 10 Branches

Medical Care: (2)

Hospitals in County 1
 Beds 157

 Physicians 263

 Nursing Homes 17
 Beds 948

Transportation: (2)

Highways:

	Amount	Miles
U. S. Routes	3	45
State Routes	17	208
Interstate Routes	1	14

Communications, Clermont County: (1)

Radio Stations 2
 Weekly County Newspapers 2
 Weekly Community Newspapers 3

Railroads:

RR Lines through County 2

State Parks: (1)

Facilities 2
 Acreage 1,644

Air:

Commercial Airports:
 Greater Cincinnati International
 30 miles from Batavia

Clermont County Airport
 Daily Arrivals/Departures 80
 Number of Runways 1

Sources: (1) Clermont County Auditor
 (2) Ohio Data Users Center
 (3) Clermont Chamber of Commerce



STATE OF OHIO
OFFICE OF THE AUDITOR

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CLERMONT COUNTY FINANCIAL CONDITION

CLERMONT 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
OCTOBER 9, 2001