

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
CLERMONT COUNTY
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**FINANCIAL CONDITION
CLERMONT COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education:</i>			
Child Nutrition Cluster			
National School Breakfast Program	N/A	10.553	\$2,583
National School Lunch Program	04-PU	10.555	<u>14,681</u>
Total Child Nutrition Cluster			17,264
Total U.S. Department of Agriculture			17,264
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant (Title XX)	N/A	93.667	73,340
Medicaid Assistance Program (Title XIX)	N/A	93.778	1,163,322
Center For Medical Rehabilitation Research (CMRS Block Grant)	N/A	93.929	131,800
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	N/A	93.667	129,349
Medicaid Assistance Program (Title XIX)	N/A	93.778	87,645
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse (SAPT Block Grant)	N/A	93.959	666,126
<i>Passed Through Ohio Supreme Court</i>			
State Court Improvement Program	N/A	93.586	<u>57,417</u>
Total U.S. Department of Health & Human Services			2,308,999
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Disaster Recovery Initiative	B-98-DU-39004	N/A	135,000
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant	N/A	14.228	<u>323,894</u>
Total U.S. Department of Housing & Urban Development			458,894
U.S. DEPARTMENT OF JUSTICE			
Drug Court Discretionary Grant Program	N/A	16.585	11,269
Local Law Enforcement Block Grant	N/A	16.592	32,275
Community Policing Grant (COPS Grants)	N/A	16.710	79,629
<i>Passed Through Ohio Office of Criminal Justice Services:</i>			
Byrne Formula Grant Program (Drug Control & System Improvement)	N/A	16.579	188,730
Juvenile Accountability Incentive Block Grant (JAIBG)	N/A	16.523	<u>34,460</u>
Total U.S. Department of Justice			346,363

(Continued)

**FINANCIAL CONDITION
CLERMONT COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Clermont/Warren Job Training Consortium:</i>			
Jobs Training Partnership Act Cluster			
Title III EDWAA			
98	A-98-12-00-02	17.246	118,224
99	A-99-12-00-00		<u>185,094</u>
Total Title III EDWAA			303,318
Title III Governor's Reserve			
98	B-98-12-00-00	17.246	140,780
99	B-99-12-00-00		<u>47,706</u>
Total Title III Governor's Reserve			<u>188,486</u>
Total Employment and Training Assistance Title III			491,804
Title IIA-77%			
96	O-96-12-00-01	17.250	30,943
97	O-97-12-00-01		168,299
98	O-98-12-00-01		<u>26,545</u>
Total Title IIA-77%			225,787
Title IIC-82%			
97	Y-97-12-00-01	17.250	43,210
98	Y-98-12-00-01		<u>78,976</u>
Total Title IIC-82%			122,186
Title IIA-5% Older Worker			
97	1-97-12-00-01	17.250	1,329
98	1-98-12-00-01		<u>2,481</u>
Total Title IIA-5% Older Worker			3,810
Title IIB SYETP			
98	5-98-12-00-01	17.250	10,897
99	5-99-12-00-00		<u>313,026</u>
Total Title IIB SYETP			323,923
Title IIA-5% Incentive			
96	3-96-12-00-01	17.250	1,102
97	3-97-12-00-00		<u>30,529</u>
Total Title IIA-5% Incentive			31,631
Title IIA-8% Vocation Education			
96	4-96-12-00-01	17.250	1,630
97	4-97-12-00-01		23,149
98	4-98-12-00-01		16,575
99	4-99-12-00-01		<u>3,356</u>
Total Title IIA-8% Vocation Education			<u>44,710</u>
Total Jobs Training Partnership Act			<u>752,047</u>
Total Jobs Training Partnership Act Cluster			<u>1,243,851</u>
Total U.S. Department of Labor			1,243,851

(Continued)

**FINANCIAL CONDITION
CLERMONT COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
Title VI-B	6BSP-99P	84.027	59,156
Title VI-B	6BSP-00P	84.027	<u>47,337</u>
Total Special Education Cluster			106,493
<i>Passed Through Ohio Department of Health and Human Services:</i>			
Early Intervention - Hearing Impaired	N/A	84.181	55,194
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Drug Free Schools	N/A	84.186	<u>143,500</u>
Total U.S. Department of Education			305,187
U.S DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning and Construction	N/A	20.205	401,083
Public Transportation for Nonurbanized Areas	N/A	20.509	1,042,979
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety	N/A	20.600	<u>16,225</u>
Total U.S. Department of Transportation			1,460,287
FEDERAL EMERGENCY MANAGEMENT ASSISTANCE			
<i>Passed Through Ohio Emergency Management Assistance:</i>			
Federal Emergency Management Assistance	N/A	83.552	39,220
Hazard Mitigation	N/A	83.548	<u>18,832</u>
Total Federal Emergency Management Assistance			58,052
ENVIRONMENTAL PROTECTION AGENCY			
<i>Passed Through Ohio Environmental Protection Agency:</i>			
Nonpoint Source Implementation Grant	N/A	66.460	<u>50,464</u>
Total Environmental Protection Agency			50,464
Total Federal Financial Assistance			<u><u>\$6,249,361</u></u>

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

**FINANCIAL CONDITION
CLERMONT COUNTY
DECEMBER 31, 1999
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

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 Clermont/Warren Job Training Consortium which are presented on an accrual basis.

NOTE B - FOOD DISTRIBUTION

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

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

The County has established a revolving loan program to provide low-interest loans to 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, 1999, the gross amount of loans outstanding under this program was \$200,021. 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 \$1,163,322 of Title XIX Medicaid (CFDA #93.778) funds and \$596,126 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.

**FINANCIAL CONDITION
CLERMONT COUNTY
DECEMBER 31, 1999
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
(Continued)**

NOTE E - TITLE XIX (MEDICAID)

Some of Title XIX (Medicaid) funds passed through the County Board of Mental Retardation and Developmental Disabilities to providers are considered payment through a vendor relationship with the Ohio Department of Mental Retardation and Developmental Disabilities and thus are not included on the Schedule. Those funds which are passed through as a subrecipient relationship are included on the Schedule. Funds passed through the Community Mental Health Board to providers are considered a subrecipient relationship and are included on the Schedule.

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**REPORT OF INDEPENDENT ACCOUNTANTS 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 Commissions:

We have audited the financial statements of Clermont County, Ohio (the County), as of and for the year ended December 31, 1999, and have issued our report thereon dated April 28, 2000. We did not audit the financial statements of the Clermont County Sewer District, which represents all of the assets and revenues of the Enterprise Fund Type. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Enterprise Fund Type, is based on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 April 28, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 1999-60413-001.

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 misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also 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 April 28, 2000.

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

April 28, 2000



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

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 year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

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

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Clermont County as of and for the year ended December 31, 1999, and have issued our report thereon dated April 28, 2000. We did not audit the financial statements of the Clermont County Sewer District, which represents all of the assets and revenues of the Enterprise Fund Type. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Enterprise Fund Type is based on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the 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

April 28, 2000

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(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?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	JTPA Cluster: Title II - CFDA #17.250 Title III - CFDA #17.246 Highway Planning and Construction - CFDA #20.205 Public Transportation for Non-Urbanized Areas - CFDA #20.509 Title XIX - CFDA #93.778 SAPT Block Grant - CFDA #93.959
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A > \$300,000 Type B - all other programs
(d)(1)(ix)	Low Risk Auditee?	No

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

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

FINDING NUMBER 1999-60413-001

On June 14, 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

CLERMONT COUNTY, OHIO

2000

YEARS

1800 - 2000

TM

LINDA L. FRALEY, AUDITOR

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 1999

CLERMONT COUNTY,

OHIO

COMPREHENSIVE ANNUAL

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 1999

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, 1999**

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INTRODUCTORY SECTION

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:

April 28, 2000

We are pleased to present this Comprehensive Annual Financial Report (CAFR) for Clermont County, Ohio. This report, for the fiscal year ended December 31, 1999, 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 general accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources.

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 1998 CAFR. The Financial Section contains the general purpose financial statements and relevant supplemental financial statements and schedules, as well as the independent accountant's report on these Financial Sections and Schedules for Clermont County. The Statistical Section (which is unaudited) 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.

REPORT 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 two 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 and Standards Board Codification, Section 2100. The financial statements contained within this Comprehensive Annual Financial Report include all funds, account groups, agencies, boards and commissions for which the County elected officials are financially responsible. A complete discussion of the County's reporting entity is provided in Notes A and B to the combined financial statements.

ECONOMIC CONDITION AND OUTLOOK

Summary of Local Economy

Clermont County continued its position of rapid growth in 1999. 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 87 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 3.7% at December 31, 1999 compares to 4.3 % for the State of Ohio and 4.2% for the United States.

The Clermont tax base includes 55 companies with 100 or more employees including Cinery Corporation (Greater Cincinnati) - 4,645 employees, Cincinnati Bell Telephone (Greater Cincinnati) - 2,700 employees, Cincinnati Milacron - 1,400 employees, Ford Motor Company - 1,275 employees, Structural Dynamics Research Corporation (SDRC) - 1,200 employees, US Precision Lens, Inc. - 1,000 employees, and Clermont Mercy Hospital - roughly 700 employees.

In the industrial areas covered by the Rural Enterprise Zone Act, which provided tax incentives, there have been 8 projects approved for a total investment of more than \$29.8 million with 485 jobs retained in Ohio and 179 jobs created in 1999, according to the Clermont Chamber of Commerce. This brings the total investment since 1988 to over \$1,806 million, the total number of Ohio jobs retained to 12,372 and total jobs created to 5,092.

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 \$16.6 million unreserved and undesignated fund balance at December 31, 1999 represents approximately 51% of 1999 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.

With the diverse Southwest Ohio economy, the prospects for 2000 and beyond 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: As required by Ohio law, the Auditor's office updated 1999 taxable real estate valuations on more than 65,000 parcels. The triennial real estate value update was a statistical analysis based on sales trends from 1996, 1997, and 1998, as well as general economic conditions such as interest and inflation rates. The Auditor's office was able to perform the 1999 triennial update study in-house, saving the county the expense of an outside appraisal company.

The GIS (Geographical Information System) project goal for 1999 was to make GIS information easily available through the use of public terminals. Achieving this goal would pave the way for phasing out several hundred tax map, plat and survey books. The Auditor's office offered computer training, which many title searchers and surveyors took advantage of, with most sessions filled to capacity. The next phase will be public internet access to the tax map and real estate information.

Building Inspection: One stop Shopping, a customer-oriented way of doing business, was born in the 1990s and continued to grow throughout the decade. New computer software from Hansen Information Technologies is now installed on department terminals. This new software will further link us to the Clermont County Auditor's Office and their parcel system for quick access to parcel numbers and addresses.

One application is being used for all inspection requests, eliminating the multiple forms that used to characterize the process. The exception to this rule comes with obtaining septic system and plumbing permits; these are obtained through the General Health District co-located at Permit Central

In 1999, it was determined that this department will be a pilot site for activity based costing. To operate more efficiently, building inspection will be making a determination of actual operation costs by monitoring their time involved with each duty.

Municipal Court: Through community service placements offenders assisted forty-seven (47) government and non-profit agencies in Clermont County and the surrounding counties. The daily "work crew" provided labor to a wide variety of work sites that included: schools, park districts, County maintenance programs, and disaster relief efforts. The work crew collected 4,556 bags of litter over a stretch of 354 miles of County and township roadways in 1999. The Municipal Court ordered 1,674 misdemeanor offenders to complete community service work. A total of 34,479 community service hours were performed in 1999.

The Municipal Court continued to utilize Intensive Supervision Probation (ISP) funded through a grant from the Ohio Department of Rehabilitation and Corrections. The ISP Officer closely monitors high risk misdemeanor offenders through a more structured level of supervision. The program provides increased reporting requirements, home and employment contacts and monitoring of treatment conditions. Eighty-one (81) offenders were placed on Intensive Supervision Probation for the year.

To address offenders whose crimes are primarily a result of alcohol and drug additions, the Court implemented Intensive Treatment Probation (ITP). The ITP Officer closely monitors treatment conditions by way of increased office visits, drug screens and review hearings scheduled twice a month before the Magistrate. During 1999, fifty-nine (59) offenders were placed on Intensive Treatment Probation.

Treasurer. The Treasurer's Office collected approximately \$140 million dollars in real estate taxes and \$1.5 million in manufactured home taxes as of the end of December 1999. The Treasurer's office worked very hard and is proud to report a real estate delinquency rate of only 3%. A total of 67 real estate foreclosures were filed in 1999.

Emergency Planning & Operations: The department moved closer to making the 800 MHz public services communications system a reality during 1999. The 800 MHz system will include the completion of seven new communications sites to speed communications and ensure that dispatches reach the entire county. Construction on the system continued through 1999, it is estimated that the project will be completed in the fall of 2000. Upgrades to the Department's Computer Aided Dispatch (CAD) and Records Management Systems (RMS) are integrally linked to this project, creating a comprehensive public safety information network.

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).

Department of Human Services: With the implementation of Welfare Reform, there have been dramatic changes in the overall operation of DHS. DHS now has the opportunity to receive block grants to develop local programs that are designed to meet the needs of the local area. The framework for determining the needs of the local area has been broadened to include partnerships with private sector businesses and community organizations.

The Collections Branch of Child Support processed over \$31.8 million in child support payments, more than a 6% increase from 1998. Clermont County CSE collected 91% of all current child support orders for fiscal year 1999. (The state average for collecting current child support is 71%.) We continue to receive excellent state performance audit reviews. In 1999, we received 100% rating in six out of seven categories. As a result of our outstanding performance the division earned 100% funding from state and federal resources for exceeding performance measures in all five incentive categories. Clermont County CSE was honored by the request of Ohio Child Support Directors' Association (OCDCA) to represent the district as President of the Association.

Engineer. The Engineer's office is a member of Safe Communities. This is a committee that has been organized to educate the public to reduce fatalities and accidents on roadways in the county. The total number of accidents in the county has decreased in 1999. The department has received a grant for \$10,000 from the Ohio Department of Public Safety. This allows the department to perform a "Guardrail Inventory and Hazard Study" to aid in prioritizing and planning for the placement of guardrail.

During 1999, the Engineer's office completed the following road and bridge projects: Amelia Olive Branch Road – A turn lane has been added to better serve the entrance to Amelia High School (West Clermont School Board funded the project); Bach Buxton Road – Improvements have been made to connect State Route 125 to State Route 32 by extending existing Bach Buxton Road, crossing Shayler Road and connecting to existing Elick Lane; Bear Creek Road – Landslide corrections had to be made after the heavy rains of March 1997 (The department managed the project which was funded by Washington Township, National Resource Conservation Service and Ohio Emergency Management Association); Marian Drive – An extension of Marian Drive connects from the existing roadway to Eastgate Woods Apartment complex. (This allows access to the signalized intersection of State Route 32 and Elick Lane); Bethel Maple Road – replacement of a 12 ton bridge; Cole Road – replacement of a 25 ton bridge; Miller Road and Mullen Road – replacement of concrete creek crossings with bridges; Olive Branch Stonelick Road – replacement of a 3 ton bridge; Stonelick Williams Corner Road – stream revetment project for which Clermont County received a Cincinnati Preservation Award and Twelve Mile Road – replacement of a closed steel truss bridge that was built in 1892.

Departmental focus

Each year we focus on the operation and accomplishments of a particular department. This year's department is 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 through planning and implementing development strategies.

In 1999, the County Commissioners approved the allocation of \$753,000 in federal Community Development Block Grants for the following projects: the purchase of radio equipment for the 800 MHZ system, \$594,323; Williamsburg Sanitary Sewer Repair/Replacement, \$123,500; Fair housing project, \$7,000; Project administration, \$28,177.

Also, an additional nine Enterprise Zone agreements were approved in 1999. Agreements provide local tax incentives in exchange for commitment to locate new businesses or expand existing ones in the county. Four agreements brought expansion of existing business, and five brought in new businesses. The agreements will add 188 and retain 338 jobs over the next three years, generating over \$17,685,218 in new investment. The Tax Incentive Review Council (TIRC) met in April, 1999 for its annual review of agreements. It recommended to continue enterprise zone agreements with all but four companies.

The Clermont County Planning Commission approved fifteen new subdivisions and nineteen additions to existing subdivisions in 1999. These subdivisions were reviewed to ensure compliance with the Clermont County Subdivision Regulations. These regulations ensure development will occur in an orderly fashion and will benefit to the residents who live there. The Clermont County Planning Commission also advised 10 townships on 68 zoning cases. These cases involved both change of zoning request and zoning code amendments.

The Clermont County Planning Department continued to work on the new Subdivision Regulations. With additional staff, the department completed a rough draft currently being reviewed by the Commission. This draft will update current regulations to reflect current planning practices and will streamline the approval process.

In September of 1997, the Village of Neville received approval for \$727,650 from the Federal Emergency Management Agency and \$231,000 in Community Development Block Grant funds for flood mitigation in the village, with the county acting as agent. In 1999 the county completed Neville Phase I. During this phase owners of 24 properties were given the option of selling properties to the village or having property elevated. This phase resulted in 11 properties being acquired, 3 being elevated, and 11 being demolished. The county is now working on Neville Phase II. For this phase the village received \$801,742 from the Federal Emergency Management Agency, \$125,000 from the Community Development Block Grant, and \$395,548 from the State of Ohio with the county again acting as agent. In 1999, the county wide flood mitigation project began planning the acquisition of fifteen properties, the flood proofing of fifty-five properties, and the elevation of thirty-two properties.

Future Projects

The 800 MHz public services communications system is well under way. In June, the Board of Commissioners accepted a bid from Motorola, Inc. for a wide-area 800 MHz trunked radio system to support county voice radio, paging, and mobile data communications. The upgrade will include a minimum of seven new communications sites to speed communications and ensure that dispatches reach the entire county. Construction on the system continued through the remainder of 1999, and will be completed in the fall of 2000. The 800 MHz project that began to take physical form in 1999 is an expensive one. The \$12 million total price tag has been offset in part by a 1997 \$1.8 million federal grant from the Department of Justice and \$1.3 million in Community Development Block grant funds. While the County will contribute available moneys to the program, the majority of the project will be financed by the 1999 issuance of \$6.5 million in tax-exempt bonds.

The Board of County Commissioners has initiated a Land Use Vision Plan for the State Route 32 corridor. Clermont County and the Ohio Department of Transportation (ODOT) are proposing major capital investments in transportation projects known as the Family of Projects along the State Route 32 corridor. This area contains numerous existing developments/investments that would serve as catalysts adjacent to the planned transportation facilities. The opportunity to plan for future growth and development that is fiscally responsible and economically viable is significant. In addition there is tremendous citizen interest and concern about the impacts of the proposed improvements on existing neighborhoods and future land use.

The County is in the process of securing funding for the renovation and expansion of the adult detention facility. The estimated cost of this project is \$10,050,000. Grants from the Ohio Department of Rehabilitation and Correction totaling \$3,348,000 have been allocated to the project. The project is currently having studies completed to comply with applicable regulations.

Component Units

Clermont County Board of MRDD: Meeting the needs of individuals with developmental disabilities is not limited to certain hours of the day. Many services are offered around the clock and around the county. As enrollment in the Wildey Early Intervention Program continues to grow, the number served in the preschool program dropped to zero as public schools began serving the preschoolers in home districts.

Clermont County Mental Health & Recovery Board: Clermont County is a pilot site for a new statewide information system for reporting mental health and substance abuse services. The system represents a major change in how boards and contract agencies do business.

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 accrual basis for all Governmental and Fiduciary funds and the accrual basis for Proprietary 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 the various funds and account groups utilized by Clermont County are fully described in Note D of the financial statements. Additional budgetary information can be found in Note E.

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.

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 1999 annual budget for the County in December, 1998. 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.

General Governmental Functions

General Fund: The following schedule presents a summary of General Fund revenues and expenditures for the fiscal year ended December 31, 1999 and the amount and percentages of increases (decreases) in relation to the prior fiscal year.

Revenues	1999	1998	Increase (Decrease)	Percent of Increase (Decrease)
Taxes	\$23,013,418	\$21,435,371	\$1,578,047	7.4%
Charges for services	7,094,461	7,454,972	(360,511)	(4.8)
Licenses and permits	978,113	915,657	62,456	6.8
Fines and forfeitures	1,284,884	1,153,347	131,537	11.4
Intergovernmental	3,930,049	3,681,422	248,627	6.8
Investment earnings	3,594,614	3,265,740	328,874	10.1
Net increase(decrease) in fair value of investments	(1,412,472)	398,974	(1,811,446)	(454.0)
All other revenues	<u>1,315,401</u>	<u>2,123,146</u>	<u>(807,745)</u>	<u>(38.0)</u>
TOTAL REVENUES	<u>\$39,798,468</u>	<u>\$40,428,629</u>	<u>(\$630,161)</u>	<u>(1.6%)</u>

The 7.4% increase in total Tax revenues resulted from strong gains in sales tax and general property tax receipts. Sales tax revenue increased approximately \$1.5 million from 1998 to 1999, while general property tax revenue increased approximately \$288 thousand for the same period. Increases in the sales tax revenue can be attributed to continued growth in the consumer economy. The increase in general property tax revenue can be attributed to an increasing property tax base.

The 4.8% decrease in **Charges for services** revenues can be attributed to a decrease in conveyance fees, recorder fees, board of election fees, court fees and a decrease in the volume of indirect services provided by county departments to other county departments. The 6.8% increase in **Licenses and permits** revenue was due to an increase in building permits. **Fines and forfeitures** increased by 11.4% mainly due to an increase in collections of court fines. **Intergovernmental** revenue increased by 6.5% mainly due to an increase in payments to the county from the state and local governments. **Investment earnings** revenue increased by 10.0% due to a better than average rate of return. **Net increase(decrease) in the fair value of investments** dramatically changed due to a decrease in the market value of investments during 1999. In 1998, the Bureau of Workmans' Compensation rebated the county for prior premiums and excess reserves which accounted for the 38.0% decrease in **All other revenue**.

Expenditures	1999	1998	Increase (Decrease)	Percent of Increase (Decrease)
Current:				
General government:				
Legislative and executive	\$11,404,519	\$10,457,800	\$946,719	9.1%
Judicial	5,770,843	5,560,583	210,260	3.8
Public safety	13,979,732	13,189,054	790,678	6.0
Health	192,636	290,413	(97,777)	(33.7)
Human services	529,415	552,985	(23,570)	(4.3)
Community development	<u>383,400</u>	<u>317,555</u>	<u>65,845</u>	<u>20.7</u>
TOTAL EXPENDITURES	<u>\$32,260,545</u>	<u>\$30,368,390</u>	<u>\$1,892,155</u>	<u>6.2%</u>

The 9.1% increase in **Legislative and executive** expenditures reflects increased costs in general fund capital purchases and personal services. The 3.8% increase in **Judicial** expenditures reflects increased costs for wages and salaries, contract services, and material and supplies. The **Public safety** expenditure increase of 6.0% can be attributed mainly to an increase in expenditures in the Sheriff and Adult Detention departments. These increases relate mainly to increased wages and purchased services. **Health** expenditures decreased 33.7% in 1999, due to a decrease in Health Grant purchased services. The 4.3% decrease in **Human services** expenditures was attributed to less reliance on Human Services' grant purchases. **Community development** expenditures increased 20.7% due to an increase in purchase services contracts.

Special Revenue Funds

All Special Revenue Funds, on a combined basis, had an excess of revenues and other sources over expenditures and other uses of \$910 thousand in 1999. From 1998 to 1999 total revenues and total expenditures increased by \$2.5 million. These increases are attributed to increased services to the citizens of the county in the human services area.

Debt Service Funds

The fund balance in the Debt Service funds decreased by approximately \$40 thousand in 1999, which decreased the fund balance to \$179 thousand.

Capital Projects Funds

The Capital Projects funds recorded revenues and other sources in excess of expenditures and other uses by \$7.1 million in 1999.

Proprietary Operations

* Enterprise Funds

The Enterprise Funds operated by the County include the Water and Sewer Funds. County Enterprise Funds operated in 1999, with approximately \$26 million in operating revenues and a resultant net income of \$2.2 million.

* Internal Service Fund

The Internal Service Funds operated by the County are the Health Insurance Fund, Fleet Maintenance, the Telephone Company and Workmans' Compensation. These funds received \$8.0 million in revenues from other County funds for services provided during 1999, and recorded a net income of \$122 thousand. This can be attributed to an increase in services provided to employees and departments for 1999.

Fiduciary Operations

At December 31, 1999, assets held in Agency funds totaled approximately \$156 million. These assets were directly offset by liabilities for amounts due to other governments, other funds, component units and other liabilities.

Debt Administration

At December 31, 1999, general obligation bonds outstanding totaled \$31,825,000.

Net General Obligation Bonded Debt - \$31,645,217
Net Debt per Capita - \$179.8
Net Debt to Assessed Value - .95%

The outstanding debt is primarily related to repayment of the proceeds of monies used to either construct or renovate buildings used by the County for its operations, road improvement and communication upgrades.

The County also had \$94 million in Revenue Bonds outstanding related to Water and Sewer operations as of December 31, 1999. These bonds are secured by the revenues of the Water and Sewer operations and do not constitute a general obligation of the County.

The county's general obligation bond issues are rated A1 by Moody's Investment Service. The 1993 Water and Sewer Revenue bonds are rated Aaa based on municipal bond insurance policies provided by AMBAC Indemnity Corporation. The 1984 Sewer Revenue Bonds were not rated and were sold to the Farmers Home Administration.

Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with the earnings being paid into the Undivided Interest Agency Fund and then 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 1999, 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 is self-funded for employee health care benefits. The program is administered by Anthem Blue Cross Blue Shield, which provides claim review and a proportionate share of coverage. The County's liability is limited to \$100,000 per employee in total per year.

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

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 combined financial statements for the year ended December 31, 1999. 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 fiscal year ended December 31, 1998. This was the thirteenth 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. This report 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 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 division 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 the Clermont Visitor's Bureau 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 and the County Auditor's fiscal department for their dedication toward the successful completion of this project.

Respectively submitted,

Linda L. Fraley
Clermont County Auditor

CLERMONT COUNTY, OHIO
ELECTED OFFICIALS

BOARD OF COUNTY COMMISSIONERS:

Robert L. Proud President
Richard L. Martin Vice President
Martha Dorsey 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:

Steve Powell Judge
Anthony Valen Judge
Robert 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

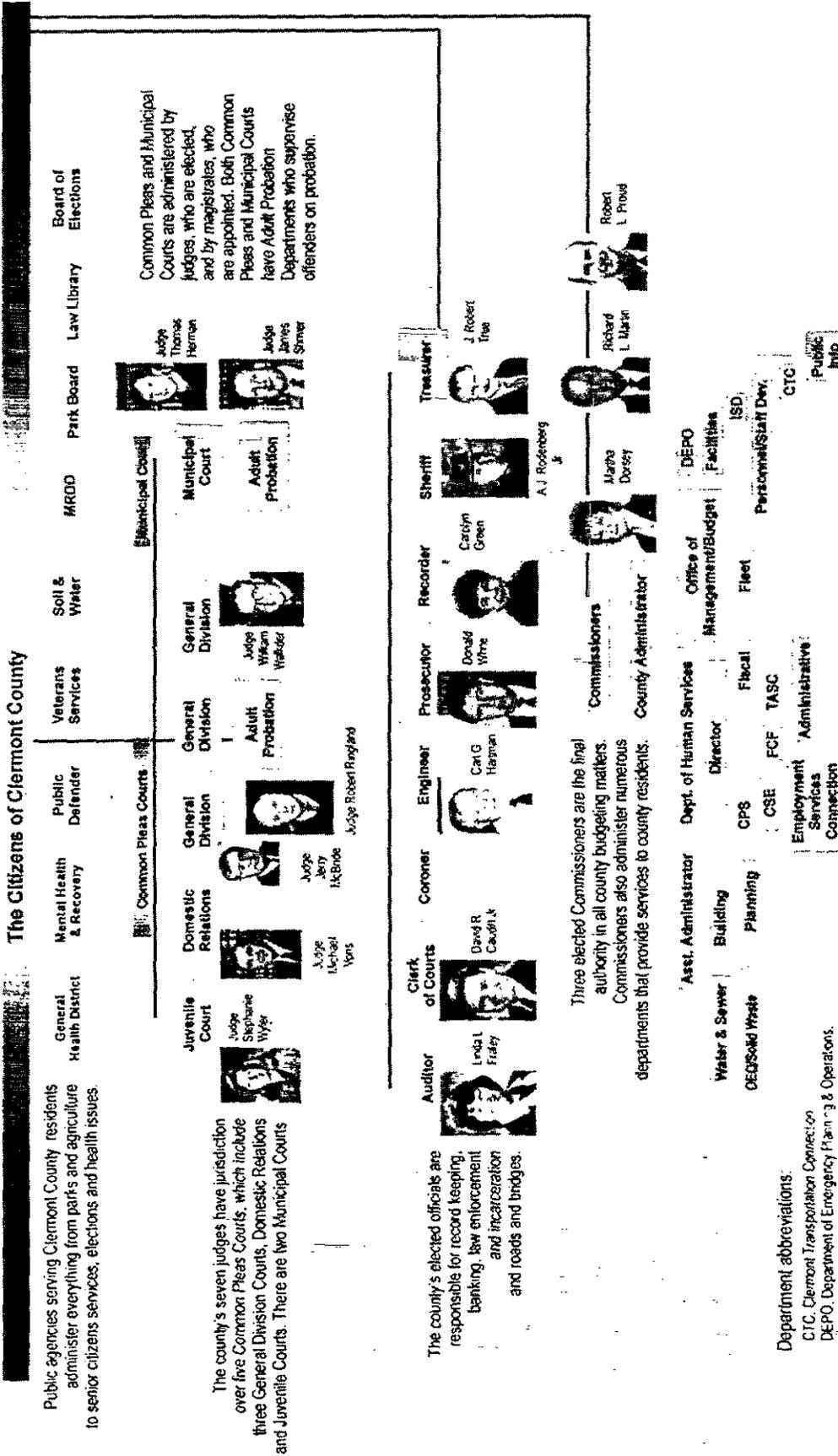
Juvenile and Probate Divisions:

Stephanie Wyler Judge

MUNICIPAL COURT:

Thomas R. Herman Administrative Judge
James A. Shriver Judge

Clermont County Government Organization Chart



Department abbreviations:
 CTC, Clermont Transportation Connection
 DEPO, Department of Emergency Planning & Operations
 DHS, Department of Human Services
 FCF, Family & Children First
 MRDD, Mental Retardation on Developmental Disabilities
 OEO, Office of Environmental Quality
 OMB, Office of Management & Budget
 TASC, Treatment Alternatives to Street Crime

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, 1998

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



Cary Brueck
President

Jeffrey L. Esser
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
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Clermont County
101 E. Main Street
Batavia, Ohio 45103

To the Offices, Boards and Commissions:

We have audited the accompanying general-purpose financial statements of Clermont County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Clermont County Sewer District, which represents all of the assets and revenues of the Enterprise Fund Type. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Enterprise Fund Type, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Clermont County, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2000, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

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

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

Jim Petro
Auditor of State

April 28, 2000

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CLERMONT COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 AND DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	General	Special Revenue	Debt Service	Capital Project	Enterprise
Assets and other debits					
Assets:					
Equity in pooled cash and cash equivalents.....	\$15,387,958	\$14,462,325	\$239,946	\$16,805,662	\$7,679,223
Cash equivalents in segregated accounts.....	0	0	2,285	0	3,100,101
Investments in segregated accounts.....	0	0	0	0	54,286,514
Cash with fiscal and escrow agents.....	0	0	0	0	0
Receivables (net of allowances for uncollectibles):					
Taxes.....	9,729,843	4,735,152	0	3,209,539	0
Special assessments.....	0	0	4,555,244	0	0
Accounts.....	61,396	232,708	0	125,130	4,108,631
Interfund.....	62,510	0	0	0	758,823
Accrued interest.....	752,765	31,530	0	51,131	0
Due from other funds.....	388,866	254,688	13,869	141,723	0
Due from primary government.....	0	0	0	0	0
Intergovernmental receivable.....	107,130	851,062	0	0	0
Inventory of supplies at cost.....	0	0	0	0	214,506
Grants receivable.....	0	0	0	0	224,988
Loans receivable.....	0	200,021	0	0	990,760
Prepaid expenses.....	0	0	0	0	0
Restricted Assets:					
Equity in pooled cash and cash equivalents.....	0	0	0	0	600
Held by trustee:					
Cash equivalents in segregated accounts.....	0	0	0	0	719,729
Investments in segregated accounts.....	0	0	0	0	14,656,200
Retainage accounts.....	0	0	0	0	52,902
Accrued interest.....	0	0	0	0	295,653
Property, plant & equipment.....	0	0	0	0	297,590,391
Accumulated depreciation.....	0	0	0	0	(107,968,579)
Construction in progress.....	0	0	0	0	5,553,004
Unamortized financing costs.....	0	0	0	0	1,895,648
Other debits:					
Amount available in Debt Service for Retirement of General Obligations.....	0	0	0	0	0
Amount available in Debt Service for Retirement of Special assessments.....	0	0	0	0	0
Amount to be provided from General Governmental Resources.....	0	0	0	0	0
Amount to be provided from Special Assessments Resources.....	0	0	0	0	0
Amount to be provided from Component Unit Resources.....	0	0	0	0	0
Total assets and other debits.....	\$26,490,468	\$20,767,486	\$4,811,344	\$20,333,185	\$284,159,094

FUND TYPES	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		Totals (memorandum only) Primary Government	Component Units	Totals (memorandum only) Reporting Entity
		General Fixed Assets	General Long-Term Obligations			
\$2,818,472	\$9,479,245	\$0	\$0	\$66,872,831	\$7,544,261	\$74,417,092
0	1,103,894	0	0	4,206,280	13,781	4,220,061
0	0	0	0	54,286,514	0	54,286,514
0	640,734	0	0	640,734	0	640,734
0	145,272,516	0	0	162,947,050	7,378,196	170,325,246
0	0	0	0	4,555,244	0	4,555,244
81,359	0	0	0	4,609,224	38,158	4,647,382
0	0	0	0	821,333	0	821,333
0	0	0	0	835,426	0	835,426
0	0	0	0	799,146	0	799,146
0	0	0	0	0	227,136	227,136
0	568	0	0	958,760	502,596	1,461,356
0	0	0	0	214,506	1,692	216,198
0	0	0	0	224,988	0	224,988
0	0	0	0	1,190,781	0	1,190,781
0	0	0	0	0	308	308
0	0	0	0	600	0	600
0	0	0	0	719,729	4,572	724,301
0	0	0	0	14,656,200	0	14,656,200
0	0	0	0	52,902	0	52,902
0	0	0	0	295,653	0	295,653
193,308	0	50,377,702	0	348,161,401	10,826,316	358,987,717
(55,512)	0	0	0	(108,024,091)	(38,956)	(108,063,047)
0	0	17,169,322	0	22,722,326	1,958,707	24,681,033
0	0	0	0	1,895,648	0	1,895,648
0	0	0	18,647	18,647	2,748	21,395
0	0	0	161,136	161,136	0	161,136
0	0	0	35,915,157	35,915,157	0	35,915,157
0	0	0	3,205,864	3,205,864	0	3,205,864
0	0	0	0	0	2,232,815	2,232,815
<u>\$3,037,627</u>	<u>\$156,496,957</u>	<u>\$67,547,024</u>	<u>\$39,300,804</u>	<u>\$622,943,989</u>	<u>\$30,692,330</u>	<u>\$653,636,319</u>

(Continued)

CLERMONT COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS - Continued
 AND DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY
	General	Special Revenue	Debt Service	Capital Project	Enterprise
Liabilities, equity and other credits					
Liabilities:					
Accounts payable.....	\$1,064,006	\$3,011,362	\$0	\$0	\$584,784
Contracts payable.....	0	0	0	687,249	0
Accrued wages and benefits.....	359,543	219,916	0	0	873,390
Compensated absences payable.....	44,956	70,249	0	0	0
Interfund payable.....	758,823	38,329	24,181	0	0
Intergovernmental payable.....	192,085	184,187	0	0	0
Due to other funds.....	44,665	0	0	0	0
Due to component units.....	0	0	0	0	0
Deferred revenue.....	7,434,891	4,804,987	4,568,582	3,312,169	0
Other liabilities.....	0	43,396	0	0	0
Claims payable.....	0	0	0	0	0
Matured special assessment bonds payable.....	0	0	26,000	0	0
Matured interest payable.....	0	0	12,798	0	0
Accrued interest payable.....	0	0	0	10,750	0
Notes payable.....	0	0	0	3,000,000	0
Payable from Restricted Assets:					
Accounts payable.....	0	0	0	0	248,367
Accrued interest payable.....	0	0	0	0	417,210
Retainage payable.....	0	0	0	0	52,902
Maintenance bond payable.....	0	0	0	0	71,050
O.W.D.A. notes payable.....	0	0	0	0	2,087,808
O.P.W.C loans.....	0	0	0	0	3,156,502
General obligation bonds payable.....	0	0	0	0	0
Revenue bonds payable.....	0	0	0	0	94,285,000
Special assessment debt with governmental commitment.....	0	0	0	0	0
Other long-term obligations.....	0	0	0	0	0
Total liabilities.....	9,898,969	8,372,426	4,631,561	7,010,168	101,777,013
Equity and Other Credits:					
Contributed capital.....	0	0	0	0	168,359,020
Investment in general fixed assets.....	0	0	0	0	0
Retained earnings:					
Reserved for restricted assets.....	0	0	0	0	11,931,753
Unreserved.....	0	0	0	0	2,091,308
Fund balances:					
Reserved for:					
Encumbrances.....	848,829	1,244,774	0	10,607,373	0
Loans Receivable.....	0	200,021	0	0	0
Unreserved:					
Designated for:					
Debt Service.....	0	0	179,783	0	0
Undesignated.....	15,742,670	10,950,265	0	2,715,644	0
Total equity and other credits.....	16,591,499	12,395,060	179,783	13,323,017	182,382,081
Total liabilities, equity and other credits.....	\$26,490,468	\$20,767,486	\$4,811,344	\$20,333,185	\$284,159,094

See accompanying notes to the general purpose financial statements

FUND TYPES	FIDUCIARY	ACCOUNT GROUPS		Totals	Component	Totals
	FUND TYPE	General	General	(memorandum		Units
Internal	Agency	Fixed	Long-Term	only)		Reporting
Service		Assets	Obligations	Primary		Entity
				Government		
\$258,030	\$0	\$0	\$0	\$4,918,182	\$157,537	\$5,075,719
0	0	0	0	687,249	0	687,249
5,200	0	0	0	1,458,049	123,010	1,581,059
13,810	0	0	3,154,541	3,283,556	724,123	4,007,679
0	0	0	0	821,333	0	821,333
19,725	151,863,813	0	954,263	153,214,073	210,668	153,424,741
0	754,481	0	0	799,146	0	799,146
0	227,136	0	0	227,136	0	227,136
0	0	0	0	20,120,629	7,596,834	27,717,463
0	3,651,527	0	0	3,694,923	16,485	3,711,408
471,453	0	0	0	471,453	0	471,453
0	0	0	0	26,000	0	26,000
0	0	0	0	12,798	0	12,798
0	0	0	0	10,750	0	10,750
0	0	0	0	3,000,000	0	3,000,000
0	0	0	0	248,367	0	248,367
0	0	0	0	417,210	0	417,210
0	0	0	0	52,902	0	52,902
0	0	0	0	71,050	0	71,050
0	0	0	0	2,087,808	0	2,087,808
0	0	0	0	3,156,502	0	3,156,502
0	0	0	31,825,000	31,825,000	0	31,825,000
0	0	0	0	94,285,000	0	94,285,000
0	0	0	3,367,000	3,367,000	0	3,367,000
0	0	0	0	0	1,340,272	1,340,272
<u>768,218</u>	<u>156,496,957</u>	<u>0</u>	<u>39,300,804</u>	<u>328,256,116</u>	<u>10,168,929</u>	<u>338,425,045</u>
56,414	0	0	0	168,415,434	0	168,415,434
0	0	67,547,024	0	67,547,024	12,744,197	80,291,221
0	0	0	0	11,931,753	4,572	11,936,325
2,212,995	0	0	0	4,304,303	61,653	4,365,956
0	0	0	0	12,700,976	285,630	12,986,606
0	0	0	0	200,021	0	200,021
0	0	0	0	179,783	2,748	182,531
0	0	0	0	29,408,579	7,424,601	36,833,180
<u>2,269,409</u>	<u>0</u>	<u>67,547,024</u>	<u>0</u>	<u>294,687,873</u>	<u>20,523,401</u>	<u>315,211,274</u>
<u>\$3,037,627</u>	<u>\$156,496,957</u>	<u>\$67,547,024</u>	<u>\$39,300,804</u>	<u>\$622,943,989</u>	<u>\$30,692,330</u>	<u>\$653,636,319</u>

CLERMONT COUNTY, OHIO
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
EQUITY - ALL GOVERNMENTAL FUND TYPES
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>
Revenues:				
Taxes.....	\$23,013,418	\$5,737,677	\$0	\$2,805,389
Licenses and permits.....	978,113	269,355	0	0
Intergovernmental.....	3,930,049	27,480,612	0	2,809,288
Charges for services.....	7,094,461	4,685,427	0	0
Special assessments.....	0	17,151	422,857	0
Investment earnings.....	3,594,614	157,187	2,285	273,723
Fines and forfeitures.....	1,284,884	551,250	0	0
Net decrease in fair value of investments.....	(1,412,472)	(58,345)	0	(39,277)
All other revenues.....	1,315,401	760,742	0	781,856
Total revenues.....	39,798,468	39,601,056	425,142	6,630,979
Expenditures:				
Current:				
General Government:				
Legislative and executive.....	11,404,519	3,082,136	0	0
Judicial.....	5,770,843	617,575	0	0
Public safety.....	13,979,732	2,333,139	0	0
Public works.....	0	7,369,289	0	0
Health.....	192,636	600,178	0	0
Human services.....	529,415	22,624,542	0	0
Community development.....	383,400	71,870	0	0
Transportation.....	0	1,577,827	0	0
Intergovernmental.....	0	1,081,659	0	0
Capital outlay.....	0	0	0	9,684,993
Debt service:				
Principal retirement.....	0	0	2,378,000	0
Interest and fiscal charges.....	0	0	1,615,125	129,404
Total expenditures.....	32,260,545	39,358,215	3,993,125	9,814,397
Excess (deficiency) of revenues over (under) expenditures.....	7,537,923	242,841	(3,567,983)	(3,183,418)
Other financing sources (uses):				
Proceeds from sale of bonds.....	0	0	0	7,190,000
Operating transfers in.....	194,945	1,793,610	3,528,475	5,883,969
Operating transfers (out).....	(7,121,423)	(1,286,325)	0	(2,743,251)
Proceeds from sale of fixed assets.....	12,416	160,267	0	0
Total other financing sources (uses).....	(6,914,062)	667,552	3,528,475	10,330,718
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	623,861	910,393	(39,508)	7,147,300
Net (loss) from proprietary operations.....	0	0	0	0
Restated fund equity at beginning of year	15,967,638	11,484,667	219,291	6,175,717
Fund equity at end of year.....	\$16,591,499	\$12,395,060	\$179,783	\$13,323,017

See accompanying notes to the general purpose financial statements

Totals (Memorandum only) Primary Government	Component Units	Totals (Memorandum only) Reporting Entity
31,556,484	\$6,803,324	\$38,359,808
1,247,468	0	1,247,468
34,219,949	11,616,709	45,836,658
11,779,888	375,037	12,154,925
440,008	0	440,008
4,027,809	158	4,027,967
1,836,134	0	1,836,134
(1,510,094)	0	(1,510,094)
2,857,999	709,337	3,567,336
<u>86,455,645</u>	<u>19,504,565</u>	<u>105,960,210</u>

14,486,655	0	14,486,655
6,388,418	0	6,388,418
16,312,871	0	16,312,871
7,369,289	0	7,369,289
792,814	8,559,755	9,352,569
23,153,957	10,930,259	34,084,216
455,270	0	455,270
1,577,827	0	1,577,827
1,081,659	0	1,081,659
9,684,993	1,329,864	11,014,857
2,378,000	76,315	2,454,315
1,744,529	84,100	1,828,629
<u>85,426,282</u>	<u>20,980,293</u>	<u>106,406,575</u>

<u>1,029,363</u>	<u>(1,475,728)</u>	<u>(446,365)</u>
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7,190,000	0	7,190,000
11,400,999	0	11,400,999
(11,150,999)	0	(11,150,999)
172,683	351,820	524,503
<u>7,612,683</u>	<u>351,820</u>	<u>7,964,503</u>

8,642,046	(1,120,004)	7,522,042
0	(3,904)	(3,904)
33,847,313	8,903,112	42,750,425
<u>\$42,489,359</u>	<u>\$7,779,204</u>	<u>\$50,268,563</u>

CLERMONT COUNTY, OHIO
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

	General Fund		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Taxes.....	\$20,281,200	\$22,724,215	\$2,443,015
Licenses and permits.....	969,500	981,597	12,097
Intergovernmental.....	3,754,883	3,905,601	150,718
Charges for services.....	6,413,472	7,106,774	693,302
Special assessments.....	0	0	0
Investment earnings.....	2,294,975	3,671,933	1,376,958
Fines and forfeitures.....	1,075,273	1,278,299	203,026
All other revenues.....	792,137	1,330,985	538,848
Total revenues.....	<u>35,581,440</u>	<u>40,999,404</u>	<u>5,417,964</u>
Expenditures:			
Current:			
General Government:			
Legislative and executive.....	15,572,235	12,115,256	3,456,979
Judicial.....	6,461,446	6,124,828	336,618
Public safety.....	14,966,515	14,711,331	255,184
Public works.....	0	0	0
Health.....	347,987	345,910	2,077
Human services.....	1,048,016	547,240	500,776
Community development.....	561,732	408,763	152,969
Transportation.....	0	0	0
Capital outlay.....	0	0	0
Debt service:			
Principal retirement.....	0	0	0
Interest and fiscal charges.....	0	0	0
Total expenditures.....	<u>38,957,931</u>	<u>34,253,328</u>	<u>4,704,603</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(3,376,491)</u>	<u>6,746,076</u>	<u>10,122,567</u>
Other financing sources (uses):			
Proceeds of notes.....	0	0	0
Proceeds from sale of bonds.....	0	0	0
Operating transfers in.....	200,000	195,453	(4,547)
Operating transfers (out).....	(10,597,005)	(7,368,929)	3,228,076
Advances in.....	0	50,000	50,000
Advances (out).....	(118,337)	(118,337)	0
Proceeds of sale of fixed assets.....	5,000	12,416	7,416
Total other financing sources (uses).....	<u>(10,510,342)</u>	<u>(7,229,397)</u>	<u>3,280,945</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...	<u>(13,886,833)</u>	<u>(483,321)</u>	<u>13,403,512</u>
Fund balance at beginning of year.....	13,523,929	13,523,929	0
Prior year encumbrances appropriated.....	1,424,541	1,424,541	0
Fund balance at end of year.....	<u>\$1,061,637</u>	<u>\$14,465,149</u>	<u>\$13,403,512</u>

Special Revenue			Debt Service		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$5,890,840	\$5,749,496	(\$141,344)	\$0	\$0	\$0
262,140	270,179	8,039	0	0	0
28,224,885	27,048,129	(1,176,756)	0	0	0
4,269,802	4,462,936	193,134	0	0	0
13,400	17,151	3,751	472,616	421,201	(51,415)
172,614	166,343	(6,271)	0	0	0
482,600	562,977	80,377	0	0	0
690,877	1,025,429	334,552	0	0	0
<u>40,007,158</u>	<u>39,302,640</u>	<u>(704,518)</u>	<u>472,616</u>	<u>421,201</u>	<u>(51,415)</u>
3,899,257	3,510,251	389,006	0	0	0
617,959	554,034	63,925	0	0	0
2,848,657	2,586,592	262,065	0	0	0
8,558,045	8,355,326	202,719	0	0	0
721,659	677,845	43,814	0	0	0
24,251,825	22,425,786	1,826,039	0	0	0
888,902	628,337	260,565	0	0	0
1,997,740	1,929,854	67,886	0	0	0
0	0	0	0	0	0
0	0	0	2,367,000	2,367,000	0
0	0	0	1,649,019	1,613,757	35,262
<u>43,784,044</u>	<u>40,668,025</u>	<u>3,116,019</u>	<u>4,016,019</u>	<u>3,980,757</u>	<u>35,262</u>
<u>(3,776,886)</u>	<u>(1,365,385)</u>	<u>2,411,501</u>	<u>(3,543,403)</u>	<u>(3,559,556)</u>	<u>(16,153)</u>
0	0	0	0	0	0
0	0	0	0	0	0
6,107,521	5,560,777	(546,744)	3,528,650	3,530,476	1,826
(5,320,148)	(4,931,860)	388,288	0	0	0
150,000	88,329	(61,671)	0	24,181	24,181
(100,000)	(50,000)	50,000	0	0	0
45,060	160,267	115,207	0	0	0
<u>882,433</u>	<u>827,513</u>	<u>(54,920)</u>	<u>3,528,650</u>	<u>3,554,657</u>	<u>1,826</u>
(2,894,453)	(537,872)	2,356,581	(14,753)	(4,899)	(14,327)
9,110,221	9,110,221	0	244,843	244,843	0
3,078,111	3,078,111	0	0	0	0
<u>\$9,293,879</u>	<u>\$11,650,460</u>	<u>\$2,356,581</u>	<u>\$230,090</u>	<u>\$239,944</u>	<u>(\$14,327)</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999 - Continued

	Capital Project		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes.....	\$2,735,969	\$2,808,415	\$72,446
Licenses and permits.....	0	0	0
Intergovernmental.....	4,327,820	1,302,065	(3,025,755)
Charges for services.....	0	0	0
Special assessments.....	0	0	0
Investment earnings.....	209,490	259,833	50,343
Fines and forfeitures.....	0	0	0
All other revenues.....	635,093	671,006	35,913
Total revenues.....	<u>7,908,372</u>	<u>5,041,319</u>	<u>(2,867,053)</u>
Expenditures:			
Current:			
General Government			
Legislative and executive.....	0	0	0
Judicial.....	0	0	0
Public safety.....	0	0	0
Public works.....	0	0	0
Health.....	0	0	0
Human services.....	0	0	0
Community development.....	0	0	0
Transportation.....	0	0	0
Capital outlay.....	22,910,144	19,207,525	3,702,619
Debt service:			
Principal retirement.....	3,650,000	3,650,000	0
Interest and fiscal charges.....	126,000	123,755	2,245
Total expenditures.....	<u>26,686,144</u>	<u>22,981,280</u>	<u>3,704,864</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(18,777,772)</u>	<u>(17,939,961)</u>	<u>837,811</u>
Other financing sources (uses):			
Proceeds of notes.....	3,659,995	3,000,000	(659,995)
Proceeds from sale of bonds.....	5,688,000	7,145,335	1,457,335
Operating transfers in.....	8,803,371	5,883,969	(2,919,402)
Operating transfers (out).....	(3,218,488)	(2,743,252)	475,236
Advances in.....	0	0	0
Advances (out).....	0	0	0
Proceeds of sale of fixed assets.....	0	0	0
Total other financing sources (uses).....	<u>14,932,878</u>	<u>13,286,052</u>	<u>(1,646,826)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..	<u>(3,844,894)</u>	<u>(4,653,909)</u>	<u>(809,015)</u>
Fund balance at beginning of year.....	8,334,985	8,334,985	0
Prior year encumbrances appropriated.....	2,207,272	2,207,272	0
Fund balance at end of year.....	<u>\$6,697,363</u>	<u>\$5,888,348</u>	<u>(\$809,015)</u>

See accompanying notes to the general purpose financial statements

Totals
(Memorandum only)

Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$28,908,009	\$31,282,126	\$2,374,117
1,231,640	1,251,776	20,136
36,307,588	32,255,795	(4,051,793)
10,683,274	11,569,710	886,436
486,016	438,352	(47,664)
2,677,079	4,098,109	1,421,030
1,557,873	1,841,276	283,403
2,118,107	3,027,420	909,313
<u>83,969,586</u>	<u>85,764,564</u>	<u>1,794,978</u>

19,471,492	15,625,507	3,845,985
7,079,405	6,678,862	400,543
17,815,172	17,297,923	517,249
8,558,045	8,355,326	202,719
1,069,646	1,023,755	45,891
25,299,841	22,973,026	2,326,815
1,450,634	1,037,100	413,534
1,997,740	1,929,854	67,886
22,910,144	19,207,525	3,702,619
6,017,000	6,017,000	0
1,775,019	1,737,512	37,507
<u>113,444,138</u>	<u>101,883,390</u>	<u>11,560,748</u>

<u>(29,474,552)</u>	<u>(16,118,826)</u>	<u>13,355,726</u>
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3,659,995	3,000,000	(659,995)
5,688,000	7,145,335	1,457,335
18,639,542	15,170,675	(3,468,867)
(19,135,641)	(15,044,041)	4,091,600
150,000	162,510	12,510
(218,337)	(168,337)	50,000
50,060	172,683	122,623
<u>8,833,619</u>	<u>10,438,825</u>	<u>1,605,206</u>

(20,640,933)	(5,680,001)	14,960,932
31,213,978	31,213,978	0
6,709,924	6,709,924	0
<u>\$17,282,969</u>	<u>\$32,243,901</u>	<u>\$14,936,751</u>

CLERMONT COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND EQUITY
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum only)</u>
Operating revenues:			
Charges for services.....	\$24,981,752	\$7,831,170	\$32,812,922
New meters, services and reviews.....	1,036,320	0	1,036,320
All other revenues.....	219,171	186,030	405,201
Total operating revenues.....	<u>26,237,243</u>	<u>8,017,200</u>	<u>34,254,443</u>
Operating expenses:			
Personal services.....	5,504,215	508,654	6,012,869
Contractual services.....	1,634,591	5,664,571	7,299,162
Maintenance and repairs.....	604,478	205,840	810,318
Utilities.....	2,012,176	661,583	2,673,759
Materials and supplies.....	1,827,987	573,383	2,401,370
Depreciation.....	9,375,230	15,314	9,390,544
Other.....	40,966	15,809	56,775
Total operating expenses.....	<u>20,999,643</u>	<u>7,645,154</u>	<u>28,644,797</u>
Operating income	<u>5,237,600</u>	<u>372,046</u>	<u>5,609,646</u>
Nonoperating revenues (expenses):			
Investment income.....	3,429,167	0	3,429,167
Net decrease in fair value of investments.....	(1,088,403)	0	(1,088,403)
Interest expense and fiscal charges.....	(5,338,429)	0	(5,338,429)
Total nonoperating revenues (expenses).....	<u>(2,997,665)</u>	<u>0</u>	<u>(2,997,665)</u>
Income before operating transfers.....	2,239,935	372,046	2,611,981
Operating transfers (out).....	<u>0</u>	<u>(250,000)</u>	<u>(250,000)</u>
Net income.....	2,239,935	122,046	2,361,981
Retained earnings at beginning of year.....	11,783,126	2,090,949	13,874,075
Retained earnings at end of year.....	<u>14,023,061</u>	<u>2,212,995</u>	<u>16,236,056</u>
Contributed Capital at beginning of year.....	159,584,064	18,614	159,602,678
Contributions during the year:			
Grant payments received and other.....	225,563	0	225,563
Contributed assets by developers.....	3,327,729	0	3,327,729
Contributed assets by governmental funds.....	0	37,800	37,800
System capacity charges.....	5,221,664	0	5,221,664
Contributed Capital at end of year.....	<u>168,359,020</u>	<u>56,414</u>	<u>168,415,434</u>
Total Fund Equity at end of year.....	<u>\$182,382,081</u>	<u>\$2,269,409</u>	<u>\$184,651,490</u>

See accompanying notes to the general purpose financial statements

CLERMONT COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Enterprise	Internal Service	Totals (Memorandum only)
Cash flows from operating activities:			
Operating income	\$5,237,600	\$372,046	\$5,609,646
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation.....	9,375,230	15,314	9,390,544
Change in allowance for uncollectibles.....	6,643	0	6,643
Decrease (increase) in assets:			
Accounts receivable.....	(180,751)	39,154	(141,597)
Inventory of supplies at cost.....	5,012	0	5,012
Prepaid expenses.....	88,960	0	88,960
Increase (decrease) in liabilities:			
Accounts payable.....	(111,840)	(68,527)	(180,367)
Accrued wages and benefits.....	(158,221)	(10,369)	(168,590)
Compensated absences payable.....	0	13,810	13,810
Intergovernmental payable.....	0	9,723	9,723
Claims payable.....	0	108,179	108,179
Net cash provided by operating activities.....	<u>14,262,633</u>	<u>479,330</u>	<u>14,741,963</u>
Cash flows from noncapital financing activities:			
Payments to other funds.....	0	(250,000)	(250,000)
Net cash provided by noncapital financing activities.....	<u>0</u>	<u>(250,000)</u>	<u>(250,000)</u>
Cash flows from capital and related financing activities:			
Principal paid on revenue bonds.....	(2,605,000)	0	(2,605,000)
Interest paid on revenue bonds.....	(5,120,008)	0	(5,120,008)
Principal paid on OWDA notes.....	(108,063)	0	(108,063)
Interest paid on OWDA notes.....	(117,109)	0	(117,109)
Principal paid on OPWC loan.....	(178,638)	0	(178,638)
Interest paid on OPWC loan.....	(28,207)	0	(28,207)
Construction of capital assets.....	(4,986,505)	0	(4,986,505)
Acquisition of capital assets.....	0	(31,850)	(31,850)
Retainage payments.....	(16,075)	0	(16,075)
Proceeds from the sale of fixed assets.....	108,403	0	108,403
System capacity charges.....	5,221,664	0	5,221,664
Proceeds from special assessments.....	15,461	0	15,461
Payments of maintenance bonds.....	20,651	0	20,651
Net cash used for capital and related financing activities...	<u>(7,793,426)</u>	<u>(31,850)</u>	<u>(7,825,276)</u>
Cash flows from investing activities:			
Purchase of investments.....	(62,599,584)	0	(62,599,584)
Proceeds from sale of investments.....	51,505,101	0	51,505,101
Interest received on investments.....	3,338,046	0	3,338,046
Net cash used for investing activities.....	<u>(7,756,437)</u>	<u>0</u>	<u>(7,756,437)</u>
Net increase (decrease) in cash and cash equivalents.....	(1,287,230)	197,480	(1,089,750)
Cash and cash equivalents at beginning of year.....	12,839,785	2,620,992	15,460,777
Cash and cash equivalents at end of year.....	<u>\$11,552,555</u>	<u>\$2,818,472</u>	<u>\$14,371,027</u>
Noncash transactions - Contributions from developers	<u>\$3,327,729</u>	<u>\$0</u>	<u>\$3,327,729</u>
Restricted cash and cash equivalents at end of year	<u>\$773,231</u>	<u>\$0</u>	<u>\$773,231</u>

See accompanying notes to the general purpose financial statements

CLERMONT COUNTY, OHIO
COMBINING BALANCE SHEET
COMPONENT UNIT GOVERNMENTAL FUNDS
DECEMBER 31, 1999

	Community Mental Health Board	County Board of Mental Retardation	Totals
Assets and other debits			
Assets:			
Equity in pooled cash and cash equivalents.....	\$2,411,373	\$5,132,888	\$7,544,261
Cash equivalents in segregated accounts.....	0	13,781	13,781
Receivables (net of allowances for uncollectibles):			
Taxes.....	994,913	6,383,283	7,378,196
Accounts.....	449	37,709	38,158
Due from primary government.....	30,608	196,528	227,136
Intergovernmental receivable.....	490,224	12,372	502,596
Inventory of supplies at cost.....	0	1,692	1,692
Prepaid expenses.....	0	308	308
Restricted cash in segregated accounts.....	0	4,572	4,572
Property, plant and equipment.....	2,718,615	8,107,701	10,826,316
Accumulated depreciation.....	0	(38,956)	(38,956)
Construction in progress.....	0	1,958,707	1,958,707
Other debits:			
Amount available in Debt Service Fund for Retirement of General Obligations.....	2,748	0	2,748
Amount to be provided from Component Unit Resources.....	1,367,875	864,940	2,232,815
Total assets.....	<u>\$8,016,805</u>	<u>\$22,675,525</u>	<u>\$30,692,330</u>
Liabilities, equity and other credits			
Liabilities:			
Accounts payable.....	\$73,551	\$83,986	\$157,537
Accrued wages and benefits.....	5,071	117,939	123,010
Compensated absences payable.....	25,186	698,937	724,123
Intergovernmental payable.....	9,991	200,677	210,668
Deferred revenue.....	1,024,375	6,572,459	7,596,834
Other liabilities.....	0	16,485	16,485
Other long-term obligations.....	1,340,272	0	1,340,272
Total liabilities.....	<u>2,478,446</u>	<u>7,690,483</u>	<u>10,168,929</u>
Equity and other credits:			
Investment in general fixed assets.....	2,718,615	10,025,582	12,744,197
Retained earnings:			
Reserved for restricted assets.....	0	4,572	4,572
Unreserved.....	0	61,653	61,653
Fund balances:			
Reserved for encumbrances.....	285,630	0	285,630
Unreserved:			
Designated for debt service.....	2,748	0	2,748
Undesignated.....	2,531,366	4,893,235	7,424,601
Total equity and other credits.....	<u>5,538,359</u>	<u>14,985,042</u>	<u>20,523,401</u>
Total liabilities, equity and other credits.....	<u>\$8,016,805</u>	<u>\$22,675,525</u>	<u>\$30,692,330</u>

See accompanying notes to the general purpose financial statements

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
EQUITY - COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Community Mental Health Board	County Board of Mental Retardation	Totals
Revenues:			
Taxes.....	\$917,318	\$5,886,006	\$6,803,324
Charges for services.....	0	375,037	375,037
Intergovernmental	6,136,292	5,480,417	11,616,709
Investment earnings.....	0	158	158
All other revenues.....	653,292	56,045	709,337
Total revenues.....	7,706,902	11,797,663	19,504,565
Expenditures:			
Current:			
Health.....	8,559,755	0	8,559,755
Human services.....	0	10,930,259	10,930,259
Capital outlay.....	0	1,329,864	1,329,864
Debt Service:			
Principal retirement.....	76,315	0	76,315
Interest and fiscal charges.....	84,100	0	84,100
Total expenditures.....	8,720,170	12,260,123	20,980,293
(Deficiency) of revenues (under) expenditures.....	(1,013,268)	(462,460)	(1,475,728)
Other financing sources:			
Proceeds of sale of fixed assets.....	350,000	1,820	351,820
Total other financing sources.....	350,000	1,820	351,820
(Deficiency) of revenues and other financing sources (under) expenditures.....	(663,268)	(456,736)	(1,120,004)
Net (loss) from proprietary operations.....	0	(3,904)	(3,904)
Fund equity at beginning of year.....	3,483,012	5,420,100	8,903,112
Fund equity at end of year	\$2,819,744	\$4,959,460	\$7,779,204

See accompanying notes to the general purpose financial statements

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Clermont County, Ohio
Notes To The Combined Financial Statements
December 31, 1999

NOTE A - THE FINANCIAL 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 of whom is judge of the Probate and Juvenile Courts) and two Municipal Court judges elected on a County-wide basis to oversee the County's justice system.

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 departments 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.

NOTE B - INDIVIDUAL COMPONENT UNIT DISCLOSURES

Discretely Presented Component Units: The component units column in the combined financial statements include the financial data of the County's other 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 not-for-profit organization which provides a complete 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 Mental 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 appropriations 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 Combined Financial Statements - Continued
December 31, 1999

NOTE C - 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 appoints one board member each.

Clermont County Visitors' Bureau - The Board of County Commissioners appoints 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 counties as a Service Delivery Area (SDA). During 1999, 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 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

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE D - BASIS OF PRESENTATION

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

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designated to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

The County uses the following fund types and account groups:

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

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.

Special Revenue Funds: These funds are used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds: These funds are used to account for servicing of the County's general long-term debt.

Capital Project Funds: These funds are used to account for the acquisition or construction of capital assets.

PROPRIETARY FUND TYPES: Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds: These funds are used to account for operations that provide services which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.

Internal Service Funds: These funds are used to account for services provided by the County to other County funds, departments and other governmental units, on a cost-reimbursement basis.

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

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE D - BASIS OF PRESENTATION - Continued

Agency Funds: These funds are used to account for assets held by the County as an agent for individuals, private organizations, or other intergovernmental resources which have been collected and which will be distributed to other taxing districts located in Clermont County. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

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

General Fixed Assets Account Group: This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Enterprise funds and Internal Service Funds. General fixed assets include land, buildings, building improvements and furniture, fixtures and equipment owned by the County.

General Long-Term Obligations Account Group: This account group is used to account for all long-term obligations of the County not accounted for within the Enterprise and Internal Service 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 the various fund types and account groups.

NOTE E - SUMMARY OF THE SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with 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 reporting principles. The County also applied Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant accounting policies of the County are described below.

Basis of Accounting - Primary Government: All financial transactions for Governmental and Agency funds are reported on the modified accrual basis of accounting. Under this accounting method, revenues are recognized when measurable and available to finance County operations. Revenues accrued at the end of the year include charges for services, investment earnings, intergovernmental revenues, special assessments, interfund amounts and property taxes. The measurement period used to recognize availability of revenue was 60 days to more closely correspond with the County's bill payment cycle. Property tax receivable recognition is based on the statutory levy date.

Property tax receivables recognized before the period for which they were intended to finance are offset by deferred revenue. Governmental fund expenditures are recorded when the related fund liability is incurred, except interest on long-term debt, which is recorded when due. Proprietary fund financial transactions are recorded on the accrual basis of accounting: revenues are recognized when earned and measurable, and expenses are recognized as incurred.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE E - SUMMARY OF THE SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus - Primary Government: All Governmental Funds are accounted for on a spending or "financial flow" measurement focus. As such, only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, it presents a summary of sources and uses of "available spendable resources" during a period.

All Proprietary Funds are accounted for on a cost of services or "capital maintenance" measurement focus. Therefore, all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. The reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Basis of Accounting and Measurement Focus - Discretely Presented Component Units: The CMHB uses the modified accrual basis of accounting and the "financial flows" measurement focus. The MRDD Board uses both the modified accrual and accrual basis of accounting, and the "financial flows" and "capital maintenance" measurement focus. The MRDD Board (including Clerco Inc.) is presented using the modified accrual format based on the MRDD Board's principal activity. The results of operations from the proprietary activity is presented as a single line item "net loss from proprietary operations." Component unit balance sheets present all assets, liabilities, fund balances and retained earnings related to that organization.

Budgetary Data: 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, and the following Special Revenue Funds: Computer Legal Research, Septic Tank Rehabilitation, Research and Computerization and Neville 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

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE E - SUMMARY OF THE SIGNIFICANT ACCOUNTING POLICIES - Continued

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 on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations: A temporary appropriation resolution to control expenditures may be passed on or 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 within expenditure objects can be made by the Auditor's Office. Modifications to the original budget beyond the object level require 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 W. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts including all amendments and modifications.

Encumbrances: As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits encumbrances plus expenditures from exceeding appropriations at the fund, department and object level.

To establish better comparisons, budgetary statements include current year appropriations, disbursements and current year encumbrances. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations: At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbered appropriations are carried forward to the succeeding fiscal year and not reappropriated.

Equity in Pooled 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. All investments are recorded at their fair market value. 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 1999, investments were limited to treasury bills, treasury notes, U.S. government backed securities, federal agency notes, mutual funds, STAR Ohio and repurchase agreements. Investments are reported at fair value which is based on quoted market prices. Note I provides a detailed disclosure regarding cash, cash equivalents and investments held by the County.

The County has invested in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the fair value at December 31, 1999.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE E - SUMMARY OF THE SIGNIFICANT ACCOUNTING POLICIES - Continued

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, equity in pooled cash and cash equivalents 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: 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.

Interfund Assets and Liabilities:

Due From/Due To Other Funds - During the course of operations, numerous transactions occur between funds for goods provided or services rendered. Also, various Agency funds hold taxes and interest which are distributed to other county funds at a later date. These receivables and payables are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

Interfund Receivable/Payable - Interfund loans (short-term and long-term) are classified as "Interfund receivable" and "Interfund payable" on the balance sheet. Fund equity is reserved for long-term loans which are not expected to be repaid within a specific time frame of less than one year.

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 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.

Fixed Assets and Depreciation: All fixed assets which are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized at cost in the General Fixed Assets Account Group if they meet the County's capitalization criteria. Real property (except for infrastructure assets) is recorded at actual cost or estimated historical cost based on an evaluation performed in 1987. Infrastructure assets (public domain general fixed assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, lighting systems and other assets that are immovable and of value only to the county) are not included in the financial statements as general fixed assets of the County. Property and equipment acquired by Enterprise funds are reported in those funds at cost or estimated historical cost. Donated fixed assets are recorded at their fair market value on the date donated to the County.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets. Depreciation is not provided for in the General Fixed Assets Account Group. Depreciation for the Enterprise funds is determined by allocating the cost of fixed assets over the estimated useful

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE E - SUMMARY OF THE SIGNIFICANT ACCOUNTING POLICIES - Continued

lives of the assets on a straight-line basis.

The estimated useful lives are as follows:

- Autos and trucks - three to five years.
- Furniture, fixtures and equipment - five to twenty years.
- Buildings, structures and improvements - twenty to fifty years.
- Collecting and distribution mains - fifty years.

Capitalization of Interest: The County's policy is to capitalize interest on Enterprise fund construction projects until substantial completion of the project. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

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.

Contributed Capital: Contributed capital represents resources from other funds, governments and private sources provided to Enterprise funds and Internal Service Funds that are not subject to repayment, and fees charged to join the existing system (system capacity charges). Non-cash assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Grants and Other Intergovernmental Revenue: Local government fund revenues are recorded as receivables and revenue when measurable and available. Other federal and state grants and assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

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

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

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE E - SUMMARY OF THE SIGNIFICANT ACCOUNTING POLICIES - Continued

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service fund to other funds and operating transfers. Operating transfers represent transfers of resources which will be expended and are recorded as other financing sources (uses) in Governmental funds and as operation transfers in Proprietary funds. Residual equity transfers are nonrecurring or non-routine transfers of equity between funds which are reflected as adjustments to beginning fund balance of governmental funds, and as additions to contributed capital for proprietary funds. During 1999, the County did not recognize any residual equity transfers.

The Internal Service fund records charges for services to County funds, departments and other governmental units as operating revenue. Both Governmental and Proprietary funds recorded these payments to the Internal Service fund as operating expenditures/expenses.

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.

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

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.

Fund Equity: The County reserves portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore are not appropriatable for expenditures. Designations of fund equity are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund equity represents that portion of fund equity which is not reserved nor designated and may be appropriated in a future period.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE E - SUMMARY OF THE SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Total Columns on the Combined Financial Statements: Amounts in the "Totals Memorandum Only - Reporting Entity" columns in the combined financial statements represent a summation of the combined financial statement line items of the fund types and account groups of the primary government and discretely presented component units. Amounts in the "Totals Memorandum Only - Primary Government" columns in the combined financial statements represent a summation of the combined financial statement line items of the fund types and account groups of the primary government only. These amounts are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Interfund transactions have not been eliminated. Consequently, amounts shown in the "Totals Memorandum Only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

NOTE F - RESTATEMENT OF PRIOR YEAR FUND EQUITY

In prior years, the County reported the activity of the Special Revenue fund, Neville, as part of it's agency fund presentation. The fund was established after agreements were entered into between County subdivisions and the County in conjunction with Hazard Mitigation Grant, Community Development Block Grant and the Natural Resources Conservation Services' funds. These funds are in conjunction with entities affected by the 1997 flood disaster. In addition, the Community Transportation fund's equity balance required an adjustment to properly reflect a 1998 check which was voided in 1999.

The change in the reporting of certain funds and changes in expenditures had the following effects on fund balance as it was previously reported December 31, 1998.

	<u>Special Revenue</u>
Previously stated Fund Equity at December 31, 1998	\$11,059,506
Fund reclassification	163,351
Expenditures/voided check	<u>261,810</u>
Restated Fund Equity at December 31, 1998	<u>\$11,484,667</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE F - RESTATEMENT OF PRIOR YEAR FUND EQUITY - Continued

The effect of the adjustments on the excess of revenues and other financing sources over (under) expenditures and other uses as previously reported for the year ended December 31, 1998 are as follows:

	<u>Special Revenue</u>
Excess as previously reported	\$614,050
Fund reclassification	(88,245)
Expenditures/voided check	<u>261,810</u>
Restated amounts at December 31, 1998	<u>\$787,615</u>

NOTE G - ACCOUNTABILITY

The following funds have deficit fund balance/retained earnings as of December 31, 1999.

	<u>Deficit Fund Equity</u>
Special Revenue Funds:	
Children's Services	(\$377,186)
Marriage Licenses	(794)
Community Development Block Grant	(5,748)
Neville	(30,087)
Capital Project Fund:	
Road Assessment Projects	(451,068)
Enterprise Fund:	
Sewer	(8,325,150)

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE G - ACCOUNTABILITY - Continued

The deficits in the above governmental funds resulted from operations and adjustments for accruals. The General Fund is liable for any deficit in these funds, and provides operating transfers when cash is required not when accruals occur.

The deficit in the Sewer Fund was the result of an advance refunding in 1993. The refunding resulted in the recognition of an accounting loss of \$6,181,912. However, the sewer district in effect reduced its aggregate debt service payments by \$7.97 million and obtained an economic gain of \$3.73 million.

NOTE H - BUDGETARY BASIS OF ACCOUNTING

While 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 Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Budget and Actual, All Governmental Fund Types (Non - GAAP Budgetary Basis) are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

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 for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
5. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE H - BUDGETARY BASIS OF ACCOUNTING - Continued

Excess (Deficiency) of Revenues and Other Financing
Sources Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types

Description	General	Special Revenue	Debt Service	Capital Project
GAAP Basis	\$623,861	\$910,393	(\$39,508)	\$7,147,300
Increase (decrease) due to:				
Revenue Accruals	1,217,610	138,854	(3,941)	(1,589,661)
Expenditure Accruals	(647,928)	255,604	1,368	(2,239,084)
Principal Retirement	-0-	-0-	11,000	-0-
Transfers	(246,998)	121,632	2,001	-0-
Advances	(68,337)	38,329	24,181	-0-
Bond Proceeds	-0-	-0-	-0-	(44,665)
Note Proceeds	-0-	-0-	-0-	3,000,000
Excess of Revenues Over(Under) Expenditures for Non-Budgeted Funds	(15,632)	196,476	-0-	-0-
Encumbrances	<u>(1,345,897)</u>	<u>(2,199,160)</u>	<u>-0-</u>	<u>(10,927,799)</u>
Budget Basis	<u>(\$483,321)</u>	<u>(\$537,872)</u>	<u>(\$4,899)</u>	<u>(\$4,653,909)</u>

NOTE I - CASH AND CASH EQUIVALENTS, DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool used by all funds except the trustee held monies in Water and Sewer Funds and monies held by certain county departments in the Agency funds. Each fund type's portion of this pool is displayed on the combined balance sheet 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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE I - CASH AND CASH EQUIVALENTS, DEPOSITS AND INVESTMENTS - Continued

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 subdivision, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool(STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE I - CASH AND CASH EQUIVALENTS, DEPOSITS AND INVESTMENTS - Continued

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 undeposited 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 \$6,365,948 which was made up of \$6,347,595 from the primary government and \$18,353 from component units. The bank balance of the County was \$9,395,791. Of the bank balance, \$1,876,453 was covered by federal depository insurance and \$7,519,338 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.

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 counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The County's investments in mutual 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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE I - CASH AND CASH EQUIVALENTS, DEPOSITS AND INVESTMENTS - Continued

	<u>Category 2</u>	<u>Fair Value</u>
Primary Government:		
Treasury Bills	\$53,340,242	\$53,340,242
Treasury Notes	32,279,733	32,279,733
U.S. Gov't Backed Securities	25,904,519	25,904,519
Federal Agency Notes	2,763,690	2,763,690
Mutual Funds	-0-	3,819,830
STAR Ohio	-0-	16,400,000
Repurchase Agreements	575,181	575,181
Component Units:		
Treasury Notes	<u>7,544,261</u>	<u>7,544,261</u>
Total	<u>\$122,407,626</u>	<u>\$142,627,456</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	\$80,055,690	\$68,942,714
Cash on Hand	(5,000)	
Treasury Bills	(11,669,990)	11,669,990
Treasury Notes	(12,551,532)	12,551,532
U.S. Gov't Backed Securities	(25,904,519)	25,904,519
Federal Agency Notes	(2,763,690)	2,763,690
Mutual Funds	(3,819,830)	3,819,830
STAR Ohio	(16,400,000)	16,400,000
Repurchase Requirements	<u>(575,181)</u>	<u>575,181</u>
GASB Statement No. 3	<u>\$6,365,948</u>	<u>\$142,627,456</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE J - INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund assets/liabilities balances as of December 31, 1999, related to the primary government were as follows:

	<u>ASSET</u>		<u>LIABILITY</u>	
	<u>Interfund Receivable</u>	<u>Due From Other Funds (Receivable)</u>	<u>Interfund Payable</u>	<u>Due to Other Funds (Payable)</u>
PRIMARY GOVERNMENT:				
General	\$62,510	\$388,866	\$758,823	\$44,665
Special Revenue Funds:				
Motor Vehicle and Gas Tax		6,881		
Marriage Licenses		1,309		
Senior Services Levy		84,411		
Childrens' Services Levy		56,941		
Employment Training Center		192		
County Lodging		43,396		
Child Support Enforcement		58,169		
Community Development Block Grant			38,329	
Economic Development Loan		22		
Narcotics Unit		489		
Septic Tank Rehabilitation		16		
Indigent Guardianship		1,240		
Research & Computerization		1,622		
Debt Service Funds:				
Special Assessment		13,869	24,181	
Capital Projects Funds:				
Adult Detention		4,818		
Medical/Social Services		299		
Communications Center		37,965		
County Capital Improvements		91,941		
Road Assessment Projects		6,700		
Enterprise Funds:				
Water	257,814			
Sewer	501,009			
Agency Funds:				
Undivided Tax				483,636
Clermont County Court System				15,583
Undivided Interest				196,731
General County Agency				<u>58,531</u>
TOTAL	<u>\$821,333</u>	<u>\$799,146</u>	<u>\$821,333</u>	<u>\$799,146</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE J - INTERFUND RECEIVABLES/PAYABLES - Continued

Individual fund interfund receivables/payables as of December 31, 1999, related to component units were as follows:

COMPONENT UNITS:	Due From Primary Government (Receivable)	Due To Component Units (Payable)
Community Mental Health Board	\$30,608	\$-0-
Board of Mental Retardation	196,528	-0-
Undivided Tax	<u>-0-</u>	<u>\$227,136</u>
TOTAL	<u>\$227,136</u>	<u>\$227,136</u>

NOTE K - FIXED ASSETS

A summary of changes in the Primary Government's general fixed assets follows:

	Balance Jan 1, 1999	Additions	Disposals	Balance Dec 31, 1999
Land	\$1,403,698	\$-0-	\$-0-	\$1,403,698
Buildings, Structures and Improvements	31,430,927	439,350	650	31,869,627
Furniture, Fixtures and Equipment	16,880,733	1,318,300	1,094,656	17,104,377
Construction in Progress	<u>12,274,652</u>	<u>4,894,670</u>	<u>-0-</u>	<u>17,169,322</u>
TOTALS	<u>\$61,990,010</u>	<u>\$6,652,320</u>	<u>\$1,095,306</u>	<u>\$67,547,024</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE K - FIXED ASSETS - Continued

A summary of changes in the Component Units general fixed assets follows:

	<u>Balance Jan 1, 1999</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance Dec 31, 1999</u>
Land	\$539,131	\$-0-	\$-0-	\$ 539,131
Buildings, Structures and Improvements	8,251,548	350,596	344,565	8,257,579
Furniture, Fixtures and Equipment	2,014,980	104,531	89,905	2,029,606
Construction in Progress	<u>1,005,824</u>	<u>952,883</u>	<u>-0-</u>	<u>1,958,707</u>
TOTALS	<u>\$11,811,483</u>	<u>\$1,408,010</u>	<u>\$434,470</u>	<u>\$12,785,023</u>

Fixed assets for the Primary Government's proprietary funds at December 31, 1999, were as follows:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>
Land	\$3,235,886	
Structures	78,249,850	
Machinery and Equipment	212,724,464	\$193,308
Furniture	1,130,334	-0-
Autos and Trucks	2,249,857	-0-
Construction In Progress	5,553,004	-0-
Accumulated Depreciation	<u>(107,968,579)</u>	<u>(55,512)</u>
Net Fixed Assets	<u>\$195,174,816</u>	<u>\$137,796</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE L - LONG-TERM DEBT AND OBLIGATIONS

Long-term debt and other obligations of the County at December 31, 1999 were as follows:

GENERAL LONG-TERM OBLIGATIONS

General obligation bonds	INTEREST RATE %	MATURITY	BALANCE 1/1/99	ADDITIONS	DELETIONS	BALANCE 12/31/99
1992 Correctional Facilities	3.0-6.0%	2009	\$5,400,000	\$-0-	\$370,000	\$5,030,000
1993 Building Road Improv & Refunding	2.5-5.6%	2014	14,035,000	-0-	635,000	13,400,000
1993 Building Const & Renovation	3.0-5.15%	2005	7,870,000	-0-	975,000	6,895,000
1994 Engineer Capital Equipment Bonds	3.1-4.0%	1999	100,000	-0-	100,000	-0-
1999 Communications Center	4.0-5.125	2009	<u>-0-</u>	<u>6,500,000</u>	<u>-0-</u>	<u>6,500,000</u>
TOTAL GENERAL OBLIGATION BONDS			<u>27,405,000</u>	<u>6,500,000</u>	<u>2,080,000</u>	<u>31,825,000</u>
Special Assessment Bonds With Governmental Commitment:						
1989 Water Line Extension	7.25-7.37%	2009	52,000	-0-	4,000	48,000
1990 Water Line Extension	7.25%	2010	130,000	-0-	5,000	125,000
1979 Lower East Fork Bonds	6.25%	1999	35,000	-0-	35,000	-0-
1981 Terrace View Bonds	13.00%	2001	4,000	-0-	1,000	3,000
1982 Jannie Lane Bonds	12.50%	2002	4,000	-0-	1,000	3,000
1983 Nine Mile Sewer Bonds	10.25%	2003	10,000	-0-	2,000	8,000
1983 Nine Mile Bonds	9.50%	2003	150,000	-0-	30,000	120,000
1984 Elick Lane Bonds	9.875%	1999	10,000	-0-	10,000	-0-
1984 O'Bannonville Bonds	5.00%	2004	565,000	-0-	90,000	475,000
1990 Peggy Drive	7.12%	2010	64,000	-0-	4,000	60,000
1992 Waterline Extension	5.875%	2012	70,000	-0-	5,000	65,000
1993 Murle Lane Sewer	5.5%	2013	74,000	-0-	4,000	70,000
1993 Murle Lane System Capacity	5.25%	2003	12,000	-0-	2,000	10,000
1996 Mt. Zion Rd. Water Main Ext.	5.875%	2016	100,000	-0-	5,000	95,000
Middle East Fork Sewer	4.75-5.25%	2017	1,105,000	-0-	60,000	1,045,000
Bells Lane Road Improvement	4.50 %	2008	405,000	-0-	35,000	370,000
Ohio Water Project	4.90 %	2018	185,000	<u>-0-</u>	5,000	180,000
1999 Woods Point Drive Road	4.05-5.20	2009	<u>0</u>	<u>690,000</u>	<u>-0-</u>	<u>690,000</u>
TOTAL SPECIAL ASSESSMENT BONDS			<u>2,975,000</u>	<u>690,000</u>	<u>298,000</u>	<u>3,367,000</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE L - LONG-TERM DEBT AND OTHER OBLIGATIONS- Continued

	INTEREST RATE %	MATURITY	BALANCE 1/1/99	ADDITIONS	DELETIONS	BALANCE 12/31/99
Compensated Absences			\$2,876,817	\$277,724	\$-0-	\$3,154,541
Pension Obligations (Intergovernmental Payable)			<u>918,141</u>	<u>954,263</u>	<u>918,141</u>	<u>954,263</u>
TOTAL GENERAL LONG-TERM OBLIGATIONS			<u>\$34,174,958</u>	<u>\$8,421,987</u>	<u>\$3,296,141</u>	<u>\$39,300,804</u>
ENTERPRISE FUND						
Sewer						
1984 O'Bannonville Revenue Bonds	5.00%	2005	\$5,025,000	\$-0-	\$100,000	\$4,925,000
1993 Sewer System Refunding Revenue Bonds	2.6-5.2%	2012	<u>42,835,000</u>	<u>-0-</u>	<u>1,060,000</u>	<u>41,775,000</u>
Total Sewer Revenue Bonds			47,860,000	-0-	1,160,000	46,700,000
Ohio Water Development Authority Notes	5.2-6.5%	2014	2,195,871	-0-	108,063	2,087,808
OPWC Loans	2.00%	<u>2018</u>	<u>2,344,380</u>	<u>990,760</u>	<u>178,638</u>	<u>3,156,502</u>
Total Sewer			<u>52,400,251</u>	<u>990,760</u>	<u>1,446,701</u>	<u>51,944,310</u>
Water						
1993 Water System Refunding Revenue Bonds	2.6-5.8%	2018	<u>49,030,000</u>	<u>-0-</u>	<u>1,445,000</u>	<u>47,585,000</u>
TOTAL ENTERPRISE FUNDS			<u>\$101,430,251</u>	<u>\$990,760</u>	<u>\$2,891,701</u>	<u>\$99,529,310</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE L- LONG TERM DEBT AND OTHER OBLIGATIONS- Continued

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

YEAR	GENERAL OBLIGATION BONDS		SPECIAL ASSESSMENT BONDS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2000	\$2,595,000	\$1,707,046	\$324,000	\$173,658
2001	2,715,000	1,535,393	335,000	157,351
2002	2,845,000	1,405,386	335,000	140,220
2003	2,985,000	1,263,911	350,000	122,466
2004	3,140,000	1,111,570	320,000	104,479
Thereafter	<u>17,545,000</u>	<u>4,182,792</u>	<u>1,703,000</u>	<u>460,489</u>
TOTAL	<u>\$31,825,000</u>	<u>\$11,206,098</u>	<u>\$3,367,000</u>	<u>\$1,158,663</u>

YEAR	SEWER REVENUE BONDS		WATER REVENUE BONDS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2000	\$1,210,000	\$ 2,359,140	\$1,510,000	\$ 2,647,382
2001	1,260,000	2,307,480	1,580,000	2,576,413
2002	1,315,000	2,252,530	1,660,000	2,498,992
2003	1,370,000	2,193,980	1,740,000	2,415,993
2004	1,435,000	2,131,730	1,830,000	2,327,252
Thereafter	<u>40,110,000</u>	<u>21,561,750</u>	<u>39,265,000</u>	<u>16,934,063</u>
TOTAL	<u>\$46,700,000</u>	<u>\$32,806,610</u>	<u>\$47,585,000</u>	<u>\$31,400,095</u>

YEAR	OWDA NOTES		OPWC LOANS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2000	\$113,929	\$111,243	\$169,874	\$17,273
2001	120,116	105,056	170,891	16,256
2002	126,639	98,533	171,930	15,217
2003	133,519	91,653	172,989	14,158
2004	140,776	84,396	174,069	13,078
Thereafter	<u>1,452,829</u>	<u>362,606</u>	<u>2,296,749</u>	<u>66,360</u>
TOTAL	<u>\$2,087,808</u>	<u>\$853,487</u>	<u>\$3,156,502</u>	<u>\$142,342</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE L - LONG-TERM DEBT AND OTHER 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 are retired from a Debt Service Fund. Revenue bonds are retired from the related Enterprise fund. 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. Self-supporting bonds are secured by an unvoted property tax levy (special assessments). However, each appropriate bond indenture provides for principal and interest to be paid from user charges. 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 \$18,707,569 of additional unvoted general obligation debt.

Defeased Debt: In prior years, the County defeased certain general obligation and enterprise fund 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, 1999, \$10,990,000 general obligation bonds and \$40,580,000 of enterprise fund bonds are considered defeased.

Vacation, Personal, Sick and Compensatory Time: At December 31, 1999, a liability for total unpaid vacation, sick and compensatory time of \$3,154,541 was recorded in the General Long-Term Obligations Account Group. Unpaid dollars at December 31, 1999, representing this liability for all governmental funds are as follows:

Vacation, Personal & Compensatory Time	\$ 1,432,689
Sick Time	<u>1,721,852</u>
TOTAL	<u>\$ 3,154,541</u>

Pension Obligations: The County records the portion of the pension payments which are paid from governmental funds outside of the available period as a long-term liability of the General Long-Term Obligations account group. At December 31, 1999, the long-term portion of the county's primary government pension obligation was \$954,263.

Leases: The County had no material capital or operating leases for the year ended December 31, 1999.

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 1999 fiscal year, the Water Fund and Sewer Fund were required to maintain 110% coverage ratios. The coverage ratios for 1999, based on operating income, system capacity charges and investment income and excluding depreciation for the Water Fund and Sewer Fund, were 240% and 338% 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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE L - LONG TERM DEBT AND OTHER OBLIGATIONS- Continued

GENERAL LONG-TERM OBLIGATIONS

	Interest Rate	Maturity	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
1987 Community Mental Health Board FHA Loan	7.875%	2019	\$50,450	\$-0-	\$50,450	\$-0-
1991 Community Mental Health Board FHA Loan	7.0%	2018	\$204,581	-0-	5,572	199,009
1993 Community Mental Health Board FHA Loan	6.125%	2022	557,739	-0-	10,457	547,282
1996 Community Mental Health Board FHA Loan	5.75%	2025	<u>603,817</u>	<u>-0-</u>	<u>9,836</u>	<u>593,981</u>
TOTAL OTHER LONG-TERM OBLIGATIONS			<u>1,416,587</u>	<u>-0-</u>	<u>76,315</u>	<u>1,340,272</u>
Community Mental Health Board:						
Compensated Absences			15,731	5,001	-0-	20,732
Pension Obligations			8,996	9,619	8,996	9,619
Board of Mental Health, Retardation & Developmental Disabilities:						
Compensated Absences			601,015	86,933	-0-	687,948
Pension Obligations			<u>147,509</u>	<u>176,992</u>	<u>147,509</u>	<u>176,992</u>
TOTAL GENERAL LONG-TERM OBLIGATIONS			<u>\$2,189,838</u>	<u>\$278,545</u>	<u>\$232,820</u>	<u>\$2,235,563</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE L - LONG-TERM DEBT AND OTHER OBLIGATIONS- Continued

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

<u>BONDS</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2000	27,506	80,878
2001	29,254	79,130
2002	31,113	77,271
2003	33,091	75,293
2004	35,194	73,190
Thereafter	<u>1,184,114</u>	<u>792,215</u>
TOTALS	<u>\$1,340,272</u>	<u>\$1,177,977</u>

NOTE M - SHORT-TERM OBLIGATIONS

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

<u>Fund Type</u>	<u>Balance January 1, 1999</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance December 31, 1999</u>
Capital Projects	\$3,650,000	\$3,000,000	\$3,650,000	\$3,000,000

Short-term notes outstanding at year end consisted of the following issues:

<u>Issues</u>	<u>Principal Outstanding</u>	<u>Annualized Rate</u>	<u>Date of Maturity</u>
Bond Anticipation Notes	\$3,000,000	4.3%	December 14, 2000

NOTE N - CONDUIT DEBT OBLIGATION

The County did not issue Industrial Development Revenue Bonds during 1999. 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, 1999, it is estimated that \$216,655,300 was still outstanding of previously issued bonds.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE 0 - 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.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 1999 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The employer contribution rate was 13.55 percent of covered payroll; 8.44 was the portion used to fund pension obligations for 1999. The law enforcement employer rate was 16.70 percent of covered payroll and 9.35 percent was the portion used to fund pension obligations for 1999. The County's contributions for pension obligations to PERS for the years ended December 31, 1999, 1998, and 1997 were \$9,018,106, \$8,665,993 and \$8,632,252 respectively; 84 percent has been contributed for 1999 and 100 percent for 1998 and 1997. \$ 1,423,646 representing the unpaid contribution for 1999, is recorded as a liability within the respective funds (and the general long-term obligations account group).

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, 1999, 1998, and 1997 were \$303,706, \$295,100 and \$311,278 respectively; 93 percent has been contributed for 1999 and 100 percent for the years 1998 and 1997. \$21,165 representing the unpaid contribution for 1999, is recorded as a liability within the respective funds.

NOTE P - POSTEMPLOYMENT 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 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement, 4.2 percent was the portion that was used to fund health care for 1999. For law enforcement employees, the employer contribution rate was 16.7 percent of which 4.2 percent was used to fund health care.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE P - POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS - Continued

For 1999, 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 \$ 523 million. As of December 31, 1999, the unaudited estimated net assets available for future OPEB were \$9,870 million. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$1,544,138.

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, 1998, the board allocated employer contributions equal to 3.5 percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1998, this allocation was increased to 8.0 percent. For 1998 this amount equaled \$72,792. As of July 1, 1998, eligible benefits recipients totaled 91,999. For the year ended June 30, 1998, net health care costs paid by STRS were \$219,224,000.

NOTE Q - 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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE R - COMMITMENTS AND CONTINGENCIES

Construction Commitments: As of December 31, 1999, the County had contractual commitments for construction projects as follows:

PROJECT	FUND	TOTAL CONTRACTS OUTSTANDING	COMPLETED TO DATE	COMMITMENT REMAINING
800 Mega Hertz Radio Tower	Communications Fund	\$11,426,274	\$4,284,101	\$7,142,173
Courthouse Window replacement	Court House Construction	129,300	4,333	124,967
Water System	Water Fund	3,083,128	1,371,119	1,712,009
Sewer System	Sewer Fund	<u>4,938,430</u>	<u>2,545,048</u>	<u>2,393,382</u>
TOTALS		<u>\$19,577,132</u>	<u>\$8,204,601</u>	<u>\$11,372,531</u>

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 1999 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.

The County participates in a number of Federal and State assisted grant programs. The significant programs are: FEMA, Job Training Partnership 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 June 30, 1999 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 S - PROPERTY TAX REVENUES

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 1999 were based, are as follows:

Real Property	\$2,254,672,970
Public Utility and Tangible Personal Property	<u>\$816,999,880</u>
Total Assessed Property Value	<u>\$3,071,672,850</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE 5 - PROPERTY TAX REVENUES - Continued

Real property taxes collected in 1999 were levied after October 1, 1998 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 1999, 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 1999, if paid annually, payment was due by February 10, 1999. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 10, 1999 with the remainder due July 14, 1999.

The County Auditor remits 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. The delinquent taxes outstanding and available to the County within the first 60 days of 2000 were recorded as 1999 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 1999 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
		Agricultural/ Residential	Other	
Board of Mental Retardation	3.25	1.54	1.87	CONT
Community Mental Health	.50	.24	.30	2001
Senior Citizens	1.00	.88	.90	2001
Childrens' Services	<u>.80</u>	<u>.52</u>	<u>.58</u>	2001
TOTAL	<u>5.55</u>	<u>3.18</u>	<u>3.65</u>	

(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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE T - ENTERPRISE FUND INFORMATION

The County maintains two Enterprise funds which provide sanitary sewer, water distribution and waste water treatment services. Segment information for the year ended December 31, 1999 follows:

Segment Information	Water	Sewer	Total
Operating Revenues	\$12,215,470	\$14,021,773	\$26,237,243
Operating expenses before depreciation	5,462,628	6,161,785	11,624,413
Depreciation	3,228,240	6,146,990	9,375,230
Operating income	3,524,602	1,712,998	5,237,600
Net income	1,995,618	244,317	2,239,935
Property, plant and equipment additions	3,049,424	3,383,653	6,433,077
Increase in current capital contributions	3,463,343	5,311,613	8,774,956
Net working capital	28,044,170	39,886,631	67,930,801
Total Assets	115,007,985	169,151,109	284,159,094
Long-Term Debt payable (net of current portion)	46,075,000	50,450,508	96,525,508
Total Fund Equity	\$66,499,105	\$115,882,976	\$182,382,081

Contributed Capital

A reconciliation of contributed capital follows:

	Water	Sewer	Total
Grant Payments Received	\$15,461	\$210,102	\$225,563
Contributions from Developers	1,451,797	1,875,932	3,327,729
System Capacity Charges	1,996,085	3,225,579	5,221,664
Contributed Capital at January 1	<u>40,687,551</u>	<u>118,896,513</u>	<u>159,584,064</u>
Contributed Capital at December 31	<u>\$44,150,894</u>	<u>\$124,208,126</u>	<u>\$168,359,020</u>

NOTE U - RECEIVABLES

Receivables at December 31, 1999, 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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE U - RECEIVABLES - Continued

A summary of the principal items of intergovernmental receivables follows:

<u>Primary Government</u>	<u>Amount</u>
<u>General Fund:</u>	
IV-D Contract	\$ 18,123
Public Defender	1,255
Detention Subsidy	<u>87,752</u>
Total General Fund	<u>107,130</u>
<u>Special Revenue Funds:</u>	
Motor Vehicle and Gas Reimbursement	320,652
Youth Services Subsidy	119,887
Public Assistance Subsidy	40,573
Emergency Management Reimbursement	990
Community Transportation Grant	255,753
CSEA Incentive	42,884
Community Development Block Grant	<u>70,323</u>
Total Special Revenue Funds	<u>851,062</u>
<u>Agency Funds:</u>	
Undivided interest from Park District	<u>568</u>
Total Primary Government	<u>\$958,760</u>
<u>Component Units:</u>	
Community Mental Health Board	\$ 490,224
County Board of Mental Retardation	<u>12,372</u>
Total Component Units	<u>\$502,596</u>

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE V - INTERFUND TRANSACTIONS

A summary of operating transfers by fund type follows:

<u>Transfer From</u>	<u>TRANSFER TO</u>						<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Component Unit</u>	
General	\$ -0-	\$1,786,610	\$882,150	\$4,452,663	\$ -0-	\$ -0-	\$7,121,423
Special Revenue	-0-	-0-	1,286,325	-0-	-0-	-0-	1,286,325
Capital Projects	94,945	7,000	1,360,000	1,281,306	-0-	-0-	2,743,251
Internal Service	100,000	-0-	-0-	150,000	-0-	-0-	250,000
Component Units	-0-	-0-	-0-	-0-	-0-	611,918	611,918
TOTALS	<u>\$194,945</u>	<u>\$1,793,610</u>	<u>\$3,528,475</u>	<u>\$5,883,969</u>	<u>\$ -0-</u>	<u>\$611,918</u>	<u>\$12,012,917</u>

NOTE W - AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET

Amendments beyond the object level must be approved by the Board of County Commissioners. In 1999, the original appropriation measure was increased and decreased by the Commissioners with the net effect as follows: General Fund, \$11,085,171; Special Revenue Funds, \$4,361,967; Capital Project Funds, \$14,427,840; and Debt Service Funds, \$93,935.

NOTE X - 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 covers up to a limit of \$1,000,000 for comprehensive general liability including law enforcement activities, and \$214,154,300 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 retentions: Property - \$25,000; Liability - \$100,000; and a Combined maximum - \$100,000.

The American National Fire Insurance Company provides fleet insurance coverage with liability limits of \$1,000,000 for uninsured or underinsured motorists with deductibles of \$500 (collision), \$250 (comprehensive), and \$1,000 (property damage liability). The Travelers Indemnity Insurance Company provides the County's boiler and machinery coverage with limits up to \$50,000,000 subject to a \$10,000 deductible. The American Motorist's 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 money and security limits. Deductibles include \$250 (employee dishonesty) and \$1,000 (money and securities) for the County's crime insurance. 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.

Clermont County, Ohio
Notes To The Combined Financial Statements - Continued
December 31, 1999

NOTE X - RISK MANAGEMENT - Continued

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 \$184.84 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 \$471,453 reported in the fund at December 31, 1999 is based on the requirements of Government Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. Changes in the fund's claims liability amount in 1999 were:

	<u>Claims Balance</u> <u>Beginning of Year</u>	<u>Current Year</u> <u>Claims and</u> <u>Changes in Claims</u> <u>Estimate</u>	<u>Claims Payments</u>	<u>Claims Balance at</u> <u>Year End</u>
1998	\$519,603	\$4,728,110	(\$4,884,439)	\$363,274
1999	363,274	4,643,890	(4,535,711)	471,453

NOTE Y - SUBSEQUENT EVENTS

On February 10, 2000, the Board of County Commissioners approved contracts with OMI and EarthTech for the operations of both water and sewer systems. On March 1, 2000, the vendors assumed responsibility for the daily operations of treatment plants and distribution/collection systems as well as customer billing and collections. The vendors will collect operating revenues on behalf of the County and will be paid a monthly lump sum amount in accordance with their respective contractual agreements.

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CLERMONT COUNTY, OHIO

GENERAL FUND

This fund accounts for all financial resources not accounted for in another fund. The major revenue sources are sales tax, property tax, investment earnings and state and local government fund receipts. It is the operating fund of the County.

CLERMONT COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES
- BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

Expenditures:	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Current:			
General Government			
Legislative and executive			
Commissioners			
Personal services.....	\$587,220	\$566,366	\$20,854
Purchased services.....	191,067	187,090	3,977
Materials and supplies.....	11,579	8,293	3,286
Maintenance and repair.....	9,747	8,855	892
Utilities.....	15,320	12,196	3,124
Total Commissioners.....	<u>814,933</u>	<u>782,800</u>	<u>32,133</u>
Department of Personnel			
Personal services.....	192,590	189,034	3,556
Purchased services.....	37,768	32,890	4,878
Materials and supplies.....	9,777	8,876	901
Maintenance and repair.....	8,146	7,609	537
Utilities.....	2,673	2,673	0
Total Department of Personnel.....	<u>250,954</u>	<u>241,082</u>	<u>9,872</u>
Department of Management & Budget			
Personal services.....	298,011	250,906	47,105
Purchased services.....	368,647	352,568	16,079
Materials and supplies.....	11,089	5,746	5,343
Maintenance and repair.....	10,035	6,841	3,194
Utilities.....	9,142	4,235	4,907
Other Expenditures.....	400	400	0
Total Dept. of Management & Budget.....	<u>697,324</u>	<u>620,696</u>	<u>76,628</u>
Facilities Maintenance			
Personal services.....	611,666	585,276	26,390
Purchased services.....	444,493	417,394	27,099
Materials and supplies.....	150,500	145,849	4,651
Maintenance and repair.....	89,249	80,131	9,118
Utilities.....	932,222	872,237	59,985
Capital outlay.....	15,000	13,582	1,418
Total Facilities Maintenance.....	<u>2,243,130</u>	<u>2,114,469</u>	<u>128,661</u>
Auditor - General Office			
Personal services.....	752,861	716,612	36,249
Purchased services.....	21,626	21,108	518
Materials and supplies.....	31,919	31,889	30
Maintenance and repair.....	3,779	3,689	90
Utilities.....	10,129	9,230	899
Total Auditor - General Office.....	<u>820,314</u>	<u>782,528</u>	<u>37,786</u>
Auditor - Personal Property			
Personal services.....	43,904	43,094	810
Purchased services.....	4,660	4,350	310
Materials and supplies.....	4,539	4,536	3
Maintenance and repair.....	450	450	0
Utilities.....	568	516	52
Total Auditor-Personal Property.....	<u>54,121</u>	<u>52,946</u>	<u>1,175</u>

(Continued)

CLERMONT COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES
- BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

- continued

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Information Systems			
Personal services.....	809,629	790,370	19,259
Purchased services.....	402,907	401,574	1,333
Materials and supplies.....	16,637	14,397	2,240
Maintenance and repair.....	231,357	224,495	6,862
Utilities.....	74,579	68,833	5,746
Total Information Systems.....	1,535,109	1,499,669	35,440
Records Retention			
Personal services.....	60,514	59,154	1,360
Purchased services.....	2,840	2,749	91
Materials and supplies.....	6,680	6,425	255
Maintenance and repair.....	560	268	292
Utilities.....	4,300	4,294	6
Total Information Systems.....	74,894	72,890	2,004
Budget Commission			
Purchased services.....	275	275	0
Materials and supplies.....	1,350	1,350	0
Total Budget Commission.....	1,625	1,625	0
Board of Revision			
Purchased services.....	2,600	998	1,602
Materials and supplies.....	2,000	1,300	700
Total Board of Revision.....	4,600	2,298	2,302
Bureau of Inspection			
Purchased services.....	82,500	80,336	2,164
Utilities.....	585	585	0
Total Board of Inspection.....	83,085	80,921	2,164
Auditor - Tax Map			
Personal services.....	100,996	98,404	2,592
Purchased services.....	2,900	0	2,900
Materials and supplies.....	9,854	9,829	25
Maintenance and repair.....	10,000	7,520	2,480
Utilities.....	2,011	1,011	1,000
Total Auditor - Tax Map.....	125,761	116,764	8,997
Treasurer			
Personal services.....	445,654	439,610	6,044
Purchased services.....	10,086	9,863	223
Materials and supplies.....	45,817	45,495	322
Maintenance and repair.....	25,136	23,981	1,155
Utilities.....	10,130	8,129	2,001
Total Treasurer.....	536,823	527,078	9,745
Prosecuting Attorney			
Personal services.....	1,851,093	1,823,481	27,612
Purchased services.....	55,496	54,434	1,062
Materials and supplies.....	25,185	25,161	24
Maintenance and repair.....	12,498	12,391	107
Utilities.....	16,474	16,474	0
Total Prosecuting Attorney.....	1,960,746	1,931,941	28,805

(Continued)

CLERMONT COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES
- BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

- continued

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Board of Elections			
Personal services.....	408,873	395,124	13,749
Purchased services.....	228,335	156,368	71,967
Materials and supplies.....	91,405	45,912	45,493
Maintenance and repair.....	17,128	13,650	3,478
Utilities.....	5,200	5,098	102
Capital outlay.....	437	378	59
Total Board of Elections	751,378	616,530	134,848
Recorder			
Personal services.....	347,784	341,937	5,847
Purchased services.....	7,622	6,183	1,439
Materials and supplies.....	17,015	13,346	3,669
Maintenance and repair.....	2,000	133	1,867
Utilities.....	5,800	5,112	688
Total Recorder.....	380,221	366,711	13,510
Insurance, Health and Judgements			
Personal services.....	10,161	0	10,161
Purchased services.....	400,090	337,643	62,447
Total Insurance, Health and Judgements...	410,251	337,643	72,608
Legislative and Executive Grants			
Purchased services.....	363,595	200,800	162,795
Utilities.....	15,000	0	15,000
Total Legislative and Executive Grants.....	378,595	200,800	177,795
Capital Purchases			
Capital outlay.....	4,448,371	1,765,865	2,682,506
Total legislative and executive.....	15,572,235	12,115,256	3,456,979
Judicial			
Court of Appeals			
Purchased services.....	75,000	74,583	417
Common Pleas Court			
Personal services.....	430,951	419,426	11,525
Purchased services.....	233,429	232,615	814
Materials and supplies.....	21,741	17,931	3,810
Maintenance and repair.....	7,117	6,874	243
Utilities.....	17,498	17,099	399
Total Common Pleas Court.....	710,736	693,945	16,791
Jury Commission			
Personal services.....	142,991	131,683	11,308
Purchased services.....	24,045	23,233	812
Materials and supplies.....	6,000	5,835	165
Maintenance and repair.....	1,715	349	1,366
Utilities.....	2,600	2,519	81
Total Jury Commission.....	177,351	163,619	13,732

(Continued)

CLERMONT COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES
- BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

- continued

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Law Library			
Personal services.....	109,572	108,435	1,137
Purchased services.....	1,020	0	1,020
Utilities.....	800	681	119
Total Law Library.....	111,392	109,116	2,276
Domestic Relations Court			
Personal services.....	762,186	707,937	54,249
Purchased services.....	125,775	30,732	95,043
Materials and supplies.....	27,500	20,734	6,766
Maintenance and repair.....	5,617	5,122	495
Utilities.....	10,000	9,808	192
Capital outlay.....	58,200	22,100	36,100
Total Domestic Relations Court.....	989,278	796,433	192,845
Juvenile Court			
Personal services.....	819,176	812,740	6,436
Purchased services.....	136,214	136,065	149
Materials and supplies.....	33,775	30,645	3,130
Maintenance and repair.....	6,360	4,431	1,929
Utilities.....	15,984	14,932	1,052
Capital outlay.....	23,000	22,085	915
Total Juvenile Court.....	1,034,509	1,020,898	13,611
Probate Court			
Personal services.....	252,027	248,475	3,552
Purchased services.....	23,384	20,535	2,849
Materials and supplies.....	9,432	8,145	1,287
Maintenance and repair.....	3,000	2,962	38
Utilities.....	4,482	3,739	743
Total Probate Court.....	292,325	283,856	8,469
Clerk of Courts			
Personal services.....	656,856	638,980	17,876
Purchased services.....	94,914	94,912	2
Materials and supplies.....	69,866	69,845	21
Maintenance and repair.....	6,100	5,550	550
Utilities.....	10,435	10,435	0
Other expenditures.....	255	255	0
Total Clerk of Courts.....	838,426	819,977	18,449
Clerk - Municipal Court			
Personal services.....	734,271	716,720	17,551
Purchased services.....	23,933	23,609	324
Materials and supplies.....	72,982	71,864	1,118
Maintenance and repair.....	3,913	2,851	1,062
Utilities.....	17,691	11,342	6,349
Total Clerk - Municipal Court.....	852,790	826,386	26,404

(Continued)

CLERMONT COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES
- BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

- continued

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Public Defender			
Personal services.....	654,217	651,507	2,710
Purchased services.....	39,215	34,493	4,722
Materials and supplies.....	5,672	5,647	25
Maintenance and repair.....	2,131	1,612	519
Utilities.....	6,672	5,544	1,128
Total Public Defender.....	707,907	698,803	9,104
Municipal Court			
Personal services.....	618,142	591,081	27,061
Purchased services.....	24,454	19,870	4,584
Materials and supplies.....	13,933	12,724	1,209
Maintenance and repair.....	5,167	5,150	17
Utilities.....	10,036	8,387	1,649
Total Municipal Court.....	671,732	637,212	34,520
Total judicial.....	6,461,446	6,124,828	336,618
Public safety			
Communications Center			
Personal services.....	1,013,965	978,472	35,493
Purchased services.....	139,498	138,632	866
Materials and supplies.....	20,028	15,185	4,843
Maintenance and repair.....	92,341	89,115	3,226
Utilities.....	43,451	43,451	0
Total Communications Center.....	1,309,283	1,264,855	44,428
Building Inspection/Permit Central			
Personal services.....	751,494	725,028	26,466
Purchased services.....	16,400	5,211	11,189
Materials and supplies.....	23,700	20,072	3,628
Maintenance and repair.....	14,592	12,258	2,334
Utilities.....	12,117	10,085	2,032
Other expenditures.....	2,000	1,680	320
Total Building Inspection.....	820,303	774,334	45,969
County Coroner			
Personal services.....	101,843	94,842	7,001
Purchased services.....	79,768	79,097	671
Materials and supplies.....	4,449	4,440	9
Maintenance and repair.....	2,500	2,237	263
Utilities.....	2,234	2,144	90
Total County Coroner.....	190,794	182,760	8,034

(Continued)

CLERMONT COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES
- BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

- continued

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Adult Probation			
Personal services.....	440,606	398,159	42,447
Purchased services.....	16,620	14,018	2,602
Materials and supplies.....	15,236	6,119	9,117
Maintenance and repair.....	6,242	4,985	1,257
Utilities.....	11,712	10,421	1,291
Total Adult Probation	490,416	433,702	56,714
Juvenile Detention			
Personal services.....	637,046	613,497	23,549
Purchased services.....	6,085	4,495	1,590
Materials and supplies.....	56,814	56,446	368
Maintenance and repair.....	14,289	14,046	243
Utilities.....	4,593	4,592	1
Total Juvenile Detention	718,827	693,076	25,751
Juvenile Probation			
Personal services.....	278,568	260,106	18,462
Purchased services.....	3,109	1,647	1,462
Materials and supplies.....	8,077	6,292	1,785
Maintenance and repair.....	4,393	2,454	1,939
Utilities.....	4,296	4,296	0
Total Juvenile Probation	298,443	274,795	23,648
Sheriff			
Personal services.....	4,953,728	4,948,195	5,533
Purchased services.....	230,349	228,364	1,985
Materials and supplies.....	191,536	191,070	466
Maintenance and repair.....	152,311	142,658	9,653
Utilities.....	61,526	60,085	1,441
Capital outlay.....	3,192	3,192	0
Total Sheriff	5,592,642	5,573,564	19,078
Adult Detention			
Personal services.....	3,766,048	3,761,995	4,053
Purchased services.....	859,268	859,245	23
Materials and supplies.....	476,974	465,643	11,331
Maintenance and repair.....	26,971	25,068	1,903
Utilities.....	18,567	18,255	312
Capital outlay.....	9,599	9,599	0
Total Adult Detention	5,157,427	5,139,805	17,622
Municipal Court Adult Probation			
Personal services.....	363,980	352,022	11,958
Purchased services.....	4,675	4,656	19
Materials and supplies.....	10,169	8,465	1,704
Maintenance and repair.....	3,953	3,868	85
Utilities.....	5,603	5,429	174
Total Municipal Court Adult Probation	388,380	374,440	13,940
Total public safety	14,966,515	14,711,331	255,184

(Continued)

CLERMONT COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES
- BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

- continued

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Health			
Tuberculosis Clinic			
Purchased services.....	43,700	43,700	0
Other Health			
Purchased services.....	300,015	298,135	1,880
Utilities.....	4,272	4,075	197
Total Other Health.....	304,287	302,210	2,077
Total health.....	347,987	345,910	2,077
Human services			
Veterans Service Commission			
Personal services.....	270,478	221,851	48,627
Purchased services.....	671,773	232,632	439,141
Materials and supplies.....	12,080	10,417	1,663
Maintenance and repair.....	10,000	5,246	4,754
Utilities.....	5,000	4,244	756
Capital outlay.....	41,127	35,292	5,835
Total Veterans Service Commission.....	1,010,458	509,682	500,776
Human Services Grants			
Purchased services.....	37,558	37,558	0
Total human services.....	1,048,016	547,240	500,776
Community development			
Community Planning & Development			
Personal services.....	332,392	243,756	88,636
Purchased services.....	212,145	149,078	63,067
Materials and supplies.....	8,179	8,168	11
Maintenance and repair.....	3,117	2,510	607
Utilities.....	4,382	4,086	296
Other expenditures.....	25	25	0
Total Planning & Development.....	560,240	407,623	152,617
Planning Commission			
Purchased services.....	1,492	1,140	352
Total community development.....	561,732	408,763	152,969
Total expenditures.....	\$38,957,931	\$34,253,328	\$4,704,603

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CLERMONT COUNTY, OHIO

SPECIAL REVENUE FUNDS

These are funds used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Dog and Kennel

The shelter provides animal control administration to and on behalf of the citizens of Clermont County.

Public Assistance

The Public Assistance Fund administers human service programs under state and federal regulation. These programs encompass Aid to Dependent Children (ADC), Medicaid, Food Stamps and Social Services.

Real Estate Assessment

Monies are collected from the tax settlement to finance the appraisal of real property in Clermont County.

Motor Vehicle and Gas Tax

This fund accounts for monies received from state taxes and fees that are used for the operation of the County engineering department.

Youth Service Subsidy

This fund supports programs that enable youths to remain in the community rather than being placed in state institutions. These programs include a summer work program, foster care program and others.

Children Services and Children Services Levy

This county agency is responsible by law for investigation of all reports of child abuse, neglect or dependency. Services include family counseling, foster care, adoption services and clinical services.

Senior Services Levy

This fund supports programs to provide and maintain senior services and facilities.

Employment Training Center

The Job Training and Partnership Act provides services to economically disadvantaged county residents in the areas of vocational classroom training, self-directed job search, work experience, and on-the-job training.

County Lodging

Monies collected from the lodging excise tax used to fund the Convention and Visitors' Bureau in Clermont County.

Child Support Enforcement

This fund is used to account for funds received under Title IVD of the Social Security Act and fees collected on support payments. It is used for the collection of payments due under support orders.

Community Development Block Grant

This fund is used to account for revenues from the Federal Government and expenditures (primarily to local governments) as prescribed under the program regulations.

Delinquent Tax and Assessment

Monies collected from tax settlements to finance the collection of delinquent taxes in Clermont County.

Other small programs operated by the County that are subsidized by county, state and federal monies and miscellaneous contributions. These funds include:

Marriage Licenses	Computer Legal Research*
Emergency Management	Treatment Alternative to Street Crime
Environmental Reserve	Certificate of Title Administration
Solid Waste Management	Recorder Supplemental
Community Transportation	Research and Computerization*
Advocate Project	Municipal Court Computerization
Mediation	Common Pleas Court Computerization
Economic Development Loan	Ditch Maintenance
Narcotics Unit	Juvenile Court Computerization
Septic Tank Rehabilitation*	Facilities Approval Service
Enforcement and Education	Community Corrections
Indigent Guardianship	Municipal Court Intensive Probation
Pilot Probation	Local Law Enforcement Block Grant
Interest Prepayment	FEMA
Indigent Driver Alcohol Treatment	Municipal Court Probation Service
Community Oriented Policing	Administration in Justice
	Neville*

* non-budgeted funds

CLERMONT COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

Assets	Dog and Kennel	Public Assistance	Real Estate Assessment	Motor Vehicle and Gas Tax
Equity in pooled cash and cash equivalents.....	\$21,034	\$2,067,590	\$1,396,010	\$2,715,299
Receivables (net allowances for uncollectibles)				
Taxes.....	0	0	0	87,225
Accounts.....	0	0	0	144,161
Accrued interest.....	0	0	0	28,149
Due from other funds.....	0	0	0	6,881
Loans receivable.....	0	0	0	0
Intergovernmental receivable.....	0	0	0	320,652
Total assets.....	\$21,034	\$2,067,590	\$1,396,010	\$3,302,367
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$2,790	\$816,534	\$60,692	\$403,231
Accrued wages & benefits.....	0	86,480	11,441	40,952
Compensated absences payable.....	0	31,953	3,836	11,524
Interfund payable.....	0	0	0	0
Intergovernmental payable.....	1,701	8,479	258	994
Deferred revenue.....	0	0	0	19,036
Other liabilities.....	0	0	0	0
Total liabilities.....	4,491	943,446	76,227	475,737
Fund balances				
Reserved for encumbrances.....	0	167,830	116,816	489,330
Reserved for loans receivable.....	0	0	0	0
Unreserved/undesignated (deficit).....	16,543	956,314	1,202,967	2,337,300
Total fund balances (deficit).....	16,543	1,124,144	1,319,783	2,826,630
Total liabilities and fund balances.....	\$21,034	\$2,067,590	\$1,396,010	\$3,302,367

<u>Youth Service Subsidy</u>	<u>Children Services</u>	<u>Marriage Licenses</u>	<u>Emergency Management</u>	<u>Senior Services Levy</u>	<u>Children Services Levy</u>	<u>Environmental Reserve</u>
\$729,539	\$430,720	\$24,535	\$74,904	\$284,374	\$13,168	\$146,049
0	0	0	0	2,783,437	1,864,490	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	1,309	0	84,411	56,941	0
0	0	0	0	0	0	0
119,887	40,573	0	990	0	0	0
<u>\$849,426</u>	<u>\$471,293</u>	<u>\$25,844</u>	<u>\$75,894</u>	<u>\$3,152,222</u>	<u>\$1,934,599</u>	<u>\$146,049</u>
\$9,013	\$848,479	\$26,638	\$18,956	\$281,873	\$0	\$7,171
8,754	0	0	1,869	0	0	0
3,246	0	0	593	0	0	0
0	0	0	0	0	0	0
257	0	0	304	0	0	0
0	0	0	0	2,864,670	1,919,293	0
0	0	0	0	0	0	0
<u>21,270</u>	<u>848,479</u>	<u>26,638</u>	<u>21,722</u>	<u>3,146,543</u>	<u>1,919,293</u>	<u>7,171</u>
1,811	37,563	0	3,427	0	0	0
0	0	0	0	0	0	0
826,345	(414,749)	(794)	50,745	5,679	15,306	138,878
<u>828,156</u>	<u>(377,186)</u>	<u>(794)</u>	<u>54,172</u>	<u>5,679</u>	<u>15,306</u>	<u>138,878</u>
<u>\$849,426</u>	<u>\$471,293</u>	<u>\$25,844</u>	<u>\$75,894</u>	<u>\$3,152,222</u>	<u>\$1,934,599</u>	<u>\$146,049</u>

(Continued)

CLERMONT COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999 - (Continued)

Assets	Employment Training Center	Solid Waste Management	Community Transportation	Advocate Project
Equity in pooled cash and cash equivalents.....	\$74,150	\$486,999	\$153,153	\$27,945
Receivables (net allowances for uncollectibles)				
Taxes.....	0	0	0	0
Accounts.....	0	39,573	6,840	0
Accrued interest.....	785	0	0	0
Due from other funds.....	192	0	0	0
Loans receivable.....	0	0	0	0
Intergovernmental receivable.....	0	0	255,753	0
Total assets.....	\$75,127	\$526,572	\$415,746	\$27,945
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$49,098	\$50,907	\$8,871	\$410
Accrued wages & benefits.....	2,442	1,434	9,504	0
Compensated absences payable.....	942	207	2,490	0
Interfund payable.....	0	0	0	0
Intergovernmental payable.....	14,458	39,620	175	0
Deferred revenue.....	531	0	0	0
Other liabilities.....	0	0	0	0
Total liabilities.....	67,471	92,168	21,040	410
Fund balances				
Reserved for encumbrances.....	11,150	48,133	32,938	65
Reserved for loans receivable.....	0	0	0	0
Unreserved/undesignated (deficit).....	(3,494)	386,271	361,768	27,470
Total fund balances (deficit).....	7,656	434,404	394,706	27,535
Total liabilities and fund balances.....	\$75,127	\$526,572	\$415,746	\$27,945

<u>Mediation</u>	<u>County Lodging</u>	<u>Child Support Enforcement</u>	<u>Community Development Block Grant</u>	<u>Economic Development Loan</u>	<u>Narcotics Unit</u>	<u>Septic Tank Rehabilitation</u>
\$28,262	\$0	\$2,466,036	\$76,675	\$8,534	\$412,839	\$6,578
0	0	0	0	0	0	0
15	0	0	0	0	38,232	0
0	0	0	0	90	2,000	65
0	43,396	58,169	0	22	489	16
0	0	0	0	0	0	200,021
0	0	42,884	70,323	0	0	0
<u>\$28,277</u>	<u>\$43,396</u>	<u>\$2,567,089</u>	<u>\$146,998</u>	<u>\$8,646</u>	<u>\$453,560</u>	<u>\$206,680</u>
\$452	\$0	\$57,905	\$25,417	\$0	\$3,391	\$0
3,443	0	33,366	0	0	2,757	0
1,824	0	11,159	0	0	109	0
0	0	0	38,329	0	0	0
99	0	659	89,000	0	2,417	0
0	0	0	0	61	1,352	44
0	43,396	0	0	0	0	0
<u>5,818</u>	<u>43,396</u>	<u>103,089</u>	<u>152,746</u>	<u>61</u>	<u>10,026</u>	<u>44</u>
116	0	76,152	36,933	0	4,195	0
0	0	0	0	0	0	200,021
22,343	0	2,387,848	(42,681)	8,585	439,339	6,615
<u>22,459</u>	<u>0</u>	<u>2,464,000</u>	<u>(5,748)</u>	<u>8,585</u>	<u>443,534</u>	<u>206,636</u>
<u>\$28,277</u>	<u>\$43,396</u>	<u>\$2,567,089</u>	<u>\$146,998</u>	<u>\$8,646</u>	<u>\$453,560</u>	<u>\$206,680</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999 - (Continued)

Assets	Delinquent Tax and Assessment	Indigent Guardianship	Pilot Probation	Interest Prepayment
Equity in pooled cash and cash equivalents.....	\$406,967	\$9,203	\$33,365	\$15,259
Receivables (net allowances for uncollectibles)				
Taxes.....	0	0	0	0
Accounts.....	0	0	0	0
Accrued interest.....	0	0	0	441
Due from other funds.....	0	1,240	0	0
Loans receivable.....	0	0	0	0
Intergovernmental receivable.....	0	0	0	0
Total assets.....	\$406,967	\$10,443	\$33,365	\$15,700
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$9,044	\$202	\$838	\$1,244
Accrued wages & benefits.....	3,934	0	2,839	0
Compensated absences payable.....	668	0	593	0
Interfund payable.....	0	0	0	0
Intergovernmental payable.....	69	0	4,388	0
Deferred revenue.....	0	0	0	0
Other liabilities.....	0	0	0	0
Total liabilities.....	13,715	202	8,658	1,244
Fund balances				
Reserved for encumbrances.....	349	0	0	27
Reserved for loans receivable.....	0	0	0	0
Unreserved/undesignated (deficit).....	392,903	10,241	24,707	14,429
Total fund balances (deficit).....	393,252	10,241	24,707	14,456
Total liabilities and fund balances.....	\$406,967	\$10,443	\$33,365	\$15,700

<u>Indigent Driver Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Community Oriented Policing</u>	<u>Computer Legal Research</u>	<u>Treatment Alternatives to Street Crime</u>	<u>Certificate of Title Admin.</u>	<u>Recorder Supplemental</u>
\$27,529	\$17,156	\$7,467	\$5,934	\$15,868	\$440,785	\$162,018
0	0	0	0	0	0	0
0	0	0	0	0	0	896
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
<u>\$27,529</u>	<u>\$17,156</u>	<u>\$7,467</u>	<u>\$5,934</u>	<u>\$15,868</u>	<u>\$440,785</u>	<u>\$162,914</u>
\$0	\$0	\$0	\$0	\$0	\$6,294	\$24,827
0	0	0	0	2,527	6,589	0
0	0	0	0	534	571	0
0	0	0	0	0	0	0
0	407	0	0	6,062	101	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>407</u>	<u>0</u>	<u>0</u>	<u>9,123</u>	<u>13,555</u>	<u>24,827</u>
0	33	0	0	3,861	80,753	3,440
0	0	0	0	0	0	0
27,529	16,716	7,467	5,934	2,884	346,477	134,647
<u>27,529</u>	<u>16,749</u>	<u>7,467</u>	<u>5,934</u>	<u>6,745</u>	<u>427,230</u>	<u>138,067</u>
<u>\$27,529</u>	<u>\$17,156</u>	<u>\$7,467</u>	<u>\$5,934</u>	<u>\$15,868</u>	<u>\$440,785</u>	<u>\$162,914</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999 - (Continued)

	Research and Computer- ization	Municipal Court Computer- ization	Common Pleas Court Computer- ization	Ditch Maintenance
Assets				
Equity in pooled cash and cash equivalents.....	\$495,290	\$506,925	\$106,242	\$39,032
Receivables (net allowances for uncollectibles)				
Taxes.....	0	0	0	0
Accounts.....	684	77	0	0
Accrued interest.....	0	0	0	0
Due from other funds.....	1,622	0	0	0
Loans receivable.....	0	0	0	0
Intergovernmental receivable.....	0	0	0	0
Total assets.....	\$497,596	\$507,002	\$106,242	\$39,032
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$3,883	\$128,952	\$43,339	\$1,148
Accrued wages & benefits.....	0	0	0	0
Compensated absences payable.....	0	0	0	0
Interfund payable.....	0	0	0	0
Intergovernmental payable.....	14,687	0	0	0
Deferred revenue.....	0	0	0	0
Other liabilities.....	0	0	0	0
Total liabilities.....	18,570	128,952	43,339	1,148
Fund balances				
Reserved for encumbrances.....	21,845	42,663	43,464	1,163
Reserved for loans receivable.....	0	0	0	0
Unreserved/undesignated (deficit).....	457,181	335,387	19,439	36,721
Total fund balances (deficit).....	479,026	378,050	62,903	37,884
Total liabilities and fund balances.....	\$497,596	\$507,002	\$106,242	\$39,032

Juvenile Court Computerization	Facilities Approval Service	Community Corrections	Municipal Court Intensive Probation	Local Law Enforcement Block Grant	FEMA	Muni/Court Probation Service
\$43,119	\$676	\$13,482	\$8,434	\$554	\$271,714	\$114,066
0	0	0	0	0	0	0
2,230	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
<u>\$45,349</u>	<u>\$676</u>	<u>\$13,482</u>	<u>\$8,434</u>	<u>\$554</u>	<u>\$271,714</u>	<u>\$114,066</u>
\$8,897	\$0	\$0	\$663	\$0	\$4,815	\$195
0	0	0	1,585	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	45	7	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>8,897</u>	<u>0</u>	<u>0</u>	<u>2,293</u>	<u>7</u>	<u>4,815</u>	<u>195</u>
85	0	11,029	254	0	9,150	199
0	0	0	0	0	0	0
36,367	676	2,453	5,887	547	257,749	113,672
<u>36,452</u>	<u>676</u>	<u>13,482</u>	<u>6,141</u>	<u>547</u>	<u>266,899</u>	<u>113,871</u>
<u>\$45,349</u>	<u>\$676</u>	<u>\$13,482</u>	<u>\$8,434</u>	<u>\$554</u>	<u>\$271,714</u>	<u>\$114,066</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999 - (Continued)

Assets	Administration in Justice	Neville	Totals
Equity in pooled cash and cash equivalents.....	\$1,741	\$75,106	\$14,462,325
Receivables (net allowances for uncollectibles)			
Taxes.....	0	0	4,735,152
Accounts.....	0	0	232,708
Accrued interest.....	0	0	31,530
Due from other funds.....	0	0	254,688
Loans receivable.....	0	0	200,021
Intergovernmental receivable.....	0	0	851,062
Total assets.....	\$1,741	\$75,106	\$20,767,486
Liabilities and fund balances			
Liabilities:			
Accounts payable.....	\$0	\$105,193	\$3,011,362
Accrued wages & benefits.....	0	0	219,916
Compensated absences payable.....	0	0	70,249
Interfund payable.....	0	0	38,329
Intergovernmental payable.....	0	0	184,187
Deferred revenue.....	0	0	4,804,987
Other liabilities.....	0	0	43,396
Total liabilities.....	0	105,193	8,372,426
Fund balances			
Reserved for encumbrances.....	0	0	1,244,774
Reserved for loans receivable.....	0	0	200,021
Unreserved/undesignated (deficit).....	1,741	(30,087)	10,950,265
Total fund balances (deficit).....	1,741	(30,087)	12,395,060
Total liabilities and fund balances.....	\$1,741	\$75,106	\$20,767,486

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CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Dog and Kennel</u>	<u>Public Assistance</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>
Revenues:				
Taxes.....	\$0	\$0	\$0	\$1,237,692
Licenses and permits.....	173,879	0	0	44,570
Intergovernmental.....	0	9,019,244	0	6,606,467
Charges for services.....	0	7,338	1,322,342	315,251
Special assessments.....	0	0	0	0
Investment earnings.....	0	0	0	132,330
Fines and forfeitures.....	33,630	0	0	236,775
Net decrease in fair value of investments.....	0	0	0	(52,818)
All other revenues.....	0	419,827	230	114,863
Total Revenues.....	<u>207,509</u>	<u>9,446,409</u>	<u>1,322,572</u>	<u>8,635,130</u>
Expenditures:				
Current:				
General government:				
Legislative and executive.....	0	0	1,225,186	0
Judicial.....	0	0	0	0
Public safety.....	0	0	0	0
Public works.....	0	0	0	7,368,042
Health.....	233,790	0	0	0
Human services.....	0	9,392,882	0	0
Community development.....	0	0	0	0
Transportation.....	0	0	0	0
Intergovernmental.....	0	0	0	0
Total expenditures.....	<u>233,790</u>	<u>9,392,882</u>	<u>1,225,186</u>	<u>7,368,042</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(26,281)</u>	<u>53,527</u>	<u>97,386</u>	<u>1,267,088</u>
Other financing sources (uses):				
Operating transfers in.....	0	489,265	0	12,316
Operating transfers (out).....	0	0	0	(1,286,325)
Proceeds from the sale of fixed assets.....	0	1,837	0	152,430
Total other financing sources (uses).....	<u>0</u>	<u>491,102</u>	<u>0</u>	<u>(1,121,579)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(26,281)</u>	<u>544,629</u>	<u>97,386</u>	<u>145,509</u>
Restated fund balance(deficit) at beginning of year	42,824	579,515	1,222,397	2,681,121
Fund balance (deficit) at end of year.....	<u>\$16,543</u>	<u>\$1,124,144</u>	<u>\$1,319,783</u>	<u>\$2,826,630</u>

Youth Service Subsidy	Children Services	Marriage Licenses	Emergency Management	Senior Services Levy	Children Services Levy	Environmental Reserve
\$0	\$0	\$0	\$0	\$2,567,474	\$1,719,444	\$0
0	0	50,906	0	0	0	0
1,211,045	2,430,086	0	40,451	252,187	156,082	0
0	103,079	0	0	0	0	14,893
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	87,026	0	4,653	0	0	0
<u>1,211,045</u>	<u>2,620,191</u>	<u>50,906</u>	<u>45,104</u>	<u>2,819,661</u>	<u>1,875,526</u>	<u>14,893</u>
0	0	0	0	0	0	485,339
0	0	0	0	0	0	0
1,067,981	0	0	174,928	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	3,406,397	77,554	0	2,820,003	1,869,767	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,067,981</u>	<u>3,406,397</u>	<u>77,554</u>	<u>174,928</u>	<u>2,820,003</u>	<u>1,869,767</u>	<u>485,339</u>
<u>143,064</u>	<u>(786,206)</u>	<u>(26,648)</u>	<u>(129,824)</u>	<u>(342)</u>	<u>5,759</u>	<u>(470,446)</u>
0	0	0	138,650	0	0	550,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>138,650</u>	<u>0</u>	<u>0</u>	<u>550,000</u>
143,064	(786,206)	(26,648)	8,826	(342)	5,759	79,554
685,092	409,020	25,854	45,346	6,021	9,547	59,324
<u>\$828,156</u>	<u>(\$377,186)</u>	<u>(\$794)</u>	<u>\$54,172</u>	<u>\$5,679</u>	<u>\$15,306</u>	<u>\$138,878</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999 - (Continued)

	Employment Training Center	Solid Waste Management	Community Transportation	Advocate Project
Revenues:				
Taxes.....	\$0	\$0	\$0	\$0
Licenses and permits.....	0	0	0	0
Intergovernmental.....	1,263,990	68,332	1,254,355	70,599
Charges for services.....	0	232,197	306,594	0
Special assessments.....	0	0	0	0
Investment earnings.....	2,474	0	0	0
Fines and forfeitures.....	0	0	0	0
Net decrease in fair value of investments.....	(1,474)	0	0	0
All other revenues.....	4,787	2,870	5,589	0
Total Revenues.....	1,269,777	303,399	1,566,538	70,599
Expenditures:				
Current:				
General government:				
Legislative and executive.....	0	0	0	0
Judicial.....	0	0	0	71,648
Public safety.....	0	0	0	0
Public works.....	0	0	0	0
Health.....	0	241,202	0	0
Human services.....	1,299,701	0	0	0
Community development.....	0	0	0	0
Transportation.....	0	0	1,577,827	0
Intergovernmental.....	0	0	0	0
Total expenditures.....	1,299,701	241,202	1,577,827	71,648
Excess (deficiency) of revenues over (under) expenditures.....	(29,924)	62,197	(11,289)	(1,049)
Other financing sources (uses):				
Operating transfers in.....	0	0	57,438	31,000
Operating transfers (out).....	0	0	0	0
Proceeds from the sale of fixed assets.....	0	0	6,000	0
Total other financing sources (uses).....	0	0	63,438	31,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(29,924)	62,197	52,149	29,951
Restated fund balance(deficit) at beginning of year	37,580	372,207	342,557	(2,416)
Fund balance (deficit) at end of year.....	\$7,656	\$434,404	\$394,706	\$27,535

<u>Mediation</u>	<u>County Lodging</u>	<u>Child Support Enforcement</u>	<u>Community Development Block Grant</u>	<u>Economic Development Loan</u>	<u>Narcotics Unit</u>	<u>Septic Tank Rehabilitation</u>
\$0	\$213,067	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	3,353,632	522,768	0	196,737	0
71,876	0	558,616	0	0	0	20
0	0	0	0	0	0	0
0	0	9,397	0	394	7,788	813
15	0	0	0	0	181,318	0
0	0	0	0	(169)	(3,761)	(123)
0	0	89,381	0	0	2,233	0
<u>71,891</u>	<u>213,067</u>	<u>4,011,026</u>	<u>522,768</u>	<u>225</u>	<u>384,315</u>	<u>710</u>

0	213,067	0	0	0	0	0
101,137	0	0	0	0	0	0
0	0	0	0	0	406,533	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	3,758,238	0	0	0	0
0	0	0	0	0	0	71,870
0	0	0	0	0	0	0
0	0	0	574,081	0	0	0
<u>101,137</u>	<u>213,067</u>	<u>3,758,238</u>	<u>574,081</u>	<u>0</u>	<u>406,533</u>	<u>71,870</u>

<u>(29,246)</u>	<u>0</u>	<u>252,788</u>	<u>(51,313)</u>	<u>225</u>	<u>(22,218)</u>	<u>(71,160)</u>
-----------------	----------	----------------	-----------------	------------	-----------------	-----------------

49,900	0	381,181	771	0	50,000	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>49,900</u>	<u>0</u>	<u>381,181</u>	<u>771</u>	<u>0</u>	<u>50,000</u>	<u>0</u>

20,654	0	633,969	(50,542)	225	27,782	(71,160)
1,805	0	1,830,031	44,794	8,360	415,752	277,796
<u>\$22,459</u>	<u>\$0</u>	<u>\$2,464,000</u>	<u>(\$5,748)</u>	<u>\$8,585</u>	<u>\$443,534</u>	<u>\$206,636</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999 - (Continued)

	Delinquent Tax and Assessment	Indigent Guardianship	Pilot Probation	Interest Prepayment
Revenues:				
Taxes.....	\$0	\$0	\$0	\$0
Licenses and permits.....	0	0	0	0
Intergovernmental.....	0	0	182,522	0
Charges for services.....	197,247	15,277	27,171	0
Special assessments.....	0	0	0	0
Investment earnings.....	0	0	0	3,504
Fines and forfeitures.....	0	0	0	0
Net decrease in fair value of investments.....	0	0	0	0
All other revenues.....	0	0	0	0
Total Revenues.....	197,247	15,277	209,693	3,504
Expenditures:				
Current:				
General government:				
Legislative and executive.....	201,063	0	0	2,775
Judicial.....	0	17,313	0	0
Public safety.....	0	0	220,326	0
Public works.....	0	0	0	0
Health.....	0	0	0	0
Human services.....	0	0	0	0
Community development.....	0	0	0	0
Transportation.....	0	0	0	0
Intergovernmental.....	0	0	0	0
Total expenditures.....	201,063	17,313	220,326	2,775
Excess (deficiency) of revenues over (under) expenditures.....	(3,816)	(2,036)	(10,633)	729
Other financing sources (uses):				
Operating transfers in.....	0	0	0	0
Operating transfers (out).....	0	0	0	0
Proceeds from the sale of fixed assets.....	0	0	0	0
Total other financing sources (uses).....	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(3,816)	(2,036)	(10,633)	729
Restated fund balance(deficit) at beginning of year	397,068	12,277	35,340	13,727
Fund balance (deficit) at end of year.....	\$393,252	\$10,241	\$24,707	\$14,456

Indigent Driver Alcohol Treatment	Enforcement and Education	Community Oriented Policing	Computer Legal Research	Treatment Alternatives to Street Crime	Certificate of Title Admin.	Recorder Supplemental
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	241,300	0	0
0	0	0	5,171	0	703,361	214,680
0	0	0	0	0	0	0
0	0	0	0	0	0	0
95,417	4,095	0	0	0	0	0
0	0	0	0	0	0	0
0	2,965	0	0	0	68	0
<u>95,417</u>	<u>7,060</u>	<u>0</u>	<u>5,171</u>	<u>241,300</u>	<u>703,429</u>	<u>214,680</u>
0	0	0	0	0	601,573	275,696
0	0	0	0	0	0	0
0	13,051	0	0	266,922	0	0
0	0	0	0	0	0	0
125,186	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
<u>125,186</u>	<u>13,051</u>	<u>0</u>	<u>0</u>	<u>266,922</u>	<u>601,573</u>	<u>275,696</u>
<u>(29,769)</u>	<u>(5,991)</u>	<u>0</u>	<u>5,171</u>	<u>(25,622)</u>	<u>101,856</u>	<u>(61,016)</u>
0	0	0	0	30,000	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>0</u>
(29,769)	(5,991)	0	5,171	4,378	101,856	(61,016)
57,298	22,740	7,467	763	2,367	325,374	199,103
<u>\$27,529</u>	<u>\$16,749</u>	<u>\$7,467</u>	<u>\$5,934</u>	<u>\$6,745</u>	<u>\$427,230</u>	<u>\$138,087</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999 - (Continued)

	Research and Computer- ization	Municipal Court Computer- ization	Common Pleas Court Computer- ization	Ditch Maintenance
Revenues:				
Taxes.....	\$0	\$0	\$0	\$0
Licenses and permits.....	0	0	0	0
Intergovernmental.....	0	0	0	0
Charges for services.....	140,897	284,234	25,727	0
Special assessments.....	0	0	0	17,151
Investment earnings.....	0	0	0	0
Fines and forfeitures.....	0	0	0	0
Net decrease in fair value of investments.....	0	0	0	0
All other revenues.....	0	420	0	0
Total Revenues.....	140,897	284,654	25,727	17,151
Expenditures:				
Current:				
General government:				
Legislative and executive.....	0	0	45,154	0
Judicial.....	77,946	293,402	0	0
Public safety.....	0	0	0	0
Public works.....	0	0	0	1,247
Health.....	0	0	0	0
Human services.....	0	0	0	0
Community development.....	0	0	0	0
Transportation.....	0	0	0	0
Intergovernmental.....	0	0	0	0
Total expenditures.....	77,946	293,402	45,154	1,247
Excess (deficiency) of revenues over (under) expenditures.....	62,951	(8,748)	(19,427)	15,904
Other financing sources (uses):				
Operating transfers in.....	0	0	0	0
Operating transfers (out).....	0	0	0	0
Proceeds from the sale of fixed assets.....	0	0	0	0
Total other financing sources (uses).....	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	62,951	(8,748)	(19,427)	15,904
Restated fund balance(deficit) at beginning of year	416,075	386,798	82,330	21,980
Fund balance (deficit) at end of year.....	\$479,026	\$378,050	\$62,903	\$37,884

Juvenile Court Computerization	Facilities Approval Service	Community Corrections	Municipal Court Intensive Probation	Local Law Enforcement Block Grant	FEMA	Muni/Court Probation Service
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	94,368	0	250,000	0
35,811	0	0	0	0	0	103,645
0	0	0	0	0	0	0
0	0	0	0	487	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
<u>35,811</u>	<u>0</u>	<u>0</u>	<u>94,368</u>	<u>487</u>	<u>250,000</u>	<u>103,645</u>
0	0	0	0	32,283	0	0
29,389	0	0	0	0	0	26,696
0	66,200	0	117,198	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	23,648	0
<u>29,389</u>	<u>66,200</u>	<u>0</u>	<u>117,198</u>	<u>32,283</u>	<u>23,648</u>	<u>26,696</u>
<u>6,422</u>	<u>(66,200)</u>	<u>0</u>	<u>(22,830)</u>	<u>(31,796)</u>	<u>226,352</u>	<u>76,949</u>
0	0	0	0	3,089	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,089</u>	<u>0</u>	<u>0</u>
6,422	(66,200)	0	(22,830)	(28,707)	226,352	76,949
30,030	66,876	13,482	28,971	29,254	40,547	36,922
<u>\$36,452</u>	<u>\$676</u>	<u>\$13,482</u>	<u>\$6,141</u>	<u>\$547</u>	<u>\$266,899</u>	<u>\$113,871</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999 - (Continued)

	Administration in Justice	Neville	Totals
Revenues:			
Taxes.....	\$0	\$0	\$5,737,677
Licenses and permits.....	0	0	269,355
Intergovernmental.....	0	266,447	27,480,612
Charges for services.....	0	0	4,685,427
Special assessments.....	0	0	17,151
Investment earnings.....	0	0	157,187
Fines and forfeitures.....	0	0	551,250
Net decrease in fair value of investments.....	0	0	(58,345)
All other revenues.....	1,785	24,045	760,742
Total Revenues.....	1,785	290,492	39,601,056
Expenditures:			
Current:			
General government:			
Legislative and executive.....	0	0	3,082,136
Judicial.....	44	0	617,575
Public safety.....	0	0	2,333,139
Public works.....	0	0	7,369,289
Health.....	0	0	600,178
Human services.....	0	0	22,624,542
Community development.....	0	0	71,870
Transportation.....	0	0	1,577,827
Intergovernmental.....	0	483,930	1,081,659
Total expenditures.....	44	483,930	39,358,215
Excess (deficiency) of revenues over (under) expenditures.....	1,741	(193,438)	242,841
Other financing sources (uses):			
Operating transfers in.....	0	0	1,793,610
Operating transfers (out).....	0	0	(1,286,325)
Proceeds from the sale of fixed assets.....	0	0	160,267
Total other financing sources (uses).....	0	0	667,552
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	1,741	(193,438)	910,393
Restated fund balance(deficit) at beginning of year	0	163,351	11,484,667
Fund balance (deficit) at end of year.....	\$1,741	(\$30,087)	\$12,395,060

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, 1999

DOG AND KENNEL - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Licenses and permits.....	\$168,000	\$173,903	\$5,903
Fines and forfeitures.....	26,500	36,030	9,530
Total revenues.....	<u>194,500</u>	<u>209,933</u>	<u>15,433</u>
Expenditures:			
Current:			
Health:			
Animal Control - Auditor:			
Personal services.....	4,069	2,912	1,157
Purchased services.....	2,400	1,654	746
Materials and supplies.....	5,000	4,995	5
Animal Control:			
Purchased services.....	222,500	222,500	0
Total expenditures.....	<u>233,969</u>	<u>232,061</u>	<u>1,908</u>
Excess (deficiency) of revenues over (under) expenditures.....	(39,469)	(22,128)	17,341
Fund balance at beginning of year.....	39,512	39,512	0
Prior year encumbrances appropriated....	723	723	0
Fund balance at end of year.....	<u>\$766</u>	<u>\$18,107</u>	<u>\$17,341</u>

SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

PUBLIC ASSISTANCE - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.....	\$8,573,852	\$9,019,244	\$445,392
Charges for services.....	10,000	7,338	(2,662)
Other revenues.....	470,600	420,077	(50,523)
Total revenues.....	9,054,452	9,446,659	392,207
Expenditures:			
Current:			
Human services:			
Administration and operation:			
Personal services.....	4,227,181	4,188,567	38,614
Purchased services.....	5,147,698	4,482,904	664,794
Materials and supplies.....	217,583	182,870	34,713
Maintenance and repair.....	71,124	65,650	5,474
Utilities.....	162,726	146,146	16,580
Capital outlay.....	218,005	217,862	143
Other expenditures.....	1,237	1,237	0
Social services:			
Personal services.....	304,480	279,308	25,172
Purchased services.....	100,333	97,973	2,360
Children Protective services:			
Personal services.....	1,919,580	1,813,659	105,921
Purchased services.....	46,948	24,971	21,977
Total expenditures.....	12,416,895	11,501,147	915,748
Excess (deficiency) of revenues over (under) expenditures.....	(3,362,443)	(2,054,488)	1,307,955
Other financing sources(uses):			
Proceeds from sale of fixed assets.....	3,000	1,837	(1,163)
Operating transfers in.....	2,700,215	2,257,968	(442,247)
Operating transfers (out).....	(41,763)	(34,932)	6,831
Total other financing sources (uses)....	2,661,452	2,224,873	(436,579)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(700,991)	170,385	871,376
Fund balance at beginning of year.....	1,100,846	1,100,846	0
Prior year encumbrances appropriated...	251,353	251,353	0
Fund balance at end of year.....	\$651,208	\$1,522,584	\$871,376

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, 1999

REAL ESTATE ASSESSMENT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$1,250,300	\$1,322,567	\$72,267
Other Revenues.....	0	230	230
Total revenues.....	1,250,300	1,322,797	72,497
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services.....	596,352	584,524	11,828
Purchased services.....	718,014	694,872	23,142
Materials and supplies.....	65,636	43,313	22,323
Maintenance and repair.....	72,496	65,428	7,068
Utilities.....	14,183	12,183	2,000
Capital outlay.....	43,803	36,506	7,297
Total expenditures.....	1,510,484	1,436,826	73,658
Excess (deficiency) of revenues over (under) expenditures.....	(260,184)	(114,029)	146,155
Fund balance at beginning of year.....	1,040,999	1,040,999	0
Prior year encumbrances appropriated.....	336,051	336,051	0
Fund balance at end of year.....	\$1,116,866	\$1,263,021	\$146,155

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, 1999

MOTOR VEHICLE AND GAS TAX - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$1,414,140	\$1,244,665	(\$169,475)
Licenses and permits.....	39,140	44,816	5,676
Intergovernmental.....	5,947,894	6,573,010	625,116
Charges for services.....	214,455	308,765	94,310
Investment earnings.....	154,500	141,240	(13,260)
Fines and forfeitures.....	214,500	247,873	33,373
Other revenues.....	52,077	113,412	61,335
Total revenues.....	8,036,706	8,673,781	637,075
Expenditures:			
Current:			
Public works:			
M V & G engineer:			
Personal services.....	902,625	870,978	31,647
Purchased services.....	175,237	175,070	167
Materials and supplies.....	60,920	52,215	8,705
Maintenance and repair.....	8,386	7,410	976
Utilities.....	68,517	68,517	0
Capital outlay.....	37,749	37,732	17
M V & G roads:			
Personal services.....	1,521,498	1,488,020	33,478
Purchased services.....	114,724	114,718	6
Materials and supplies.....	886,010	883,015	2,995
Maintenance and repair.....	556,608	551,303	5,305
Utilities.....	17,775	17,775	0
Capital outlay.....	1,917,609	1,887,992	29,617
Other expenditures.....	668	668	0
M V & G bridges & culverts:			
Personal services.....	570,523	552,616	17,907
Purchased services.....	240,198	217,561	22,637
Materials and supplies.....	300,884	287,827	13,057
Maintenance and repair.....	93,878	81,069	12,809
Utilities.....	5,989	5,902	87
Capital outlay.....	1,064,847	1,053,676	11,171
Total expenditures.....	8,544,645	8,354,064	190,581
Excess (deficiency) of revenues over (under) expenditures.....	(507,939)	319,717	827,656
Other financing sources(uses):			
Proceeds from the sale of fixed assets..	2,060	152,430	150,370
Operating transfer in.....	3,090	12,316	9,226
Operating transfers (out).....	(1,289,332)	(1,286,325)	3,007
Total other financing sources (uses)....	(1,284,182)	(1,121,579)	162,603
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,792,121)	(801,862)	990,259
Fund balance at beginning of year.....	1,664,535	1,664,535	0
Prior year encumbrances appropriated...	1,128,247	1,128,247	0
Fund balance at end of year.....	\$1,000,661	\$1,990,920	\$990,259

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, 1999

YOUTH SERVICE SUBSIDY - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenue.....	\$1,072,012	\$1,162,789	\$90,777
Total revenues.....	<u>1,072,012</u>	<u>1,162,789</u>	<u>90,777</u>
Expenditures:			
Current:			
Public safety:			
Felony Delinquent Care and Custody:			
Personal services.....	618,250	588,317	29,933
Purchased services.....	668,224	635,279	32,945
Materials and supplies.....	21,394	8,931	12,463
Maintenance and repair.....	7,250	6,417	833
Utilities.....	9,967	9,929	38
Capital outlay.....	18,900	7,626	11,274
Total expenditures.....	<u>1,343,985</u>	<u>1,256,499</u>	<u>87,486</u>
Excess (deficiency) of revenues over (under) expenditures.....	(271,973)	(93,710)	178,263
Fund balance at beginning of year.....	705,009	705,009	0
Prior year encumbrances appropriated.....	115,985	115,985	0
Fund balance at end of year.....	<u>\$549,021</u>	<u>\$727,284</u>	<u>\$178,263</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, 1999

CHILDREN SERVICES - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,940,000	\$2,440,253	\$500,253
Charges for services.....	85,000	103,424	18,424
Other revenues.....	84,000	115,109	31,109
Total revenues.....	<u>2,109,000</u>	<u>2,658,786</u>	<u>549,786</u>
Expenditures:			
Current:			
Human services			
Purchased services.....	3,854,888	3,816,481	38,407
Total expenditures.....	<u>3,854,888</u>	<u>3,816,481</u>	<u>38,407</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(1,745,888)</u>	<u>(1,157,695)</u>	<u>588,193</u>
Other financing sources(uses):			
Operating transfers in.....	2,211,476	1,972,870	(238,606)
Operating transfers (out).....	(800,000)	(800,000)	0
Total other financing sources (uses).....	<u>1,411,476</u>	<u>1,172,870</u>	<u>(238,606)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(334,412)</u>	<u>15,175</u>	<u>349,587</u>
Fund balance at beginning of year.....	320,808	320,808	0
Prior year encumbrances appropriated.....	46,050	46,050	0
Fund balance at end of year.....	<u>\$32,446</u>	<u>\$382,033</u>	<u>\$349,587</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, 1999

MARRIAGE LICENSES - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Licenses and permits.....	\$55,000	\$51,460	(\$3,540)
Total revenues.....	55,000	51,460	(3,540)
Expenditures:			
Current:			
Human services:			
Purchased services.....	79,000	51,368	27,632
Total expenditures.....	79,000	51,368	27,632
Excess (deficiency) of revenues			
over (under) expenditures.....	(24,000)	92	24,092
Fund balance at beginning of year.....	24,443	24,443	0
Fund balance at end of year.....	\$443	\$24,535	\$24,092

CLERMONT COUNTY, OHIO
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EMERGENCY MANAGEMENT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$39,220	\$40,436	\$1,216
Other revenues.....	0	4,653	4,653
Total revenues.....	<u>39,220</u>	<u>45,089</u>	<u>5,869</u>
Expenditures:			
Current:			
Public Safety:			
Personal services.....	119,673	114,028	5,645
Purchased services.....	52,195	46,089	6,106
Materials and supplies.....	6,229	5,858	371
Maintenance and repair.....	5,324	3,231	2,093
Utilities.....	14,033	14,033	0
Capital outlay.....	3,380	3,380	0
Total expenditures.....	<u>200,834</u>	<u>186,619</u>	<u>14,215</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(161,614)</u>	<u>(141,530)</u>	<u>20,084</u>
Other financing sources:			
Operating transfers in.....	138,650	138,650	0
Total other financing sources.....	<u>138,650</u>	<u>138,650</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	<u>(22,964)</u>	<u>(2,880)</u>	<u>20,084</u>
Fund balance at beginning of year.....	64,788	64,788	0
Prior year encumbrances appropriated.....	7,399	7,399	0
Fund balance at end of year.....	<u>\$49,223</u>	<u>\$69,307</u>	<u>\$20,084</u>

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SENIOR SERVICES LEVY - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$2,512,400	\$2,570,316	\$57,916
Intergovernmental	230,000	252,187	22,187
Total revenues.....	2,742,400	2,822,503	80,103
Expenditures:			
Current:			
Human services:			
Purchased services.....	2,961,400	2,757,131	204,269
Total expenditures.....	2,961,400	2,757,131	204,269
Excess (deficiency) of revenues			
over (under) expenditures.....	(219,000)	65,372	284,372
Fund balance at beginning of year.....	219,002	219,002	0
Fund balance at end of year.....	\$2	\$284,374	\$284,372

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CHILDREN SERVICES LEVY - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$1,734,300	\$1,721,448	(\$12,852)
Intergovernmental	145,000	156,082	11,082
Total revenues.....	1,879,300	1,877,530	(1,770)
Expenditures:			
Current:			
Human services:			
Children Services Levy:			
Purchased services.....	30,000	27,867	2,133
Total expenditures.....	30,000	27,867	2,133
Excess of revenues over expenditures.....	1,849,300	1,849,663	363
Other financing (uses):			
Operating transfers out.....	(1,849,300)	(1,841,900)	7,400
Total other financing (uses).....	(1,849,300)	(1,841,900)	7,400
Excess of revenues over expenditures and other financing uses.....	0	7,763	7,763
Fund balance at beginning of year.....	5,404	5,404	0
Fund balance at end of year.....	\$5,404	\$13,167	\$7,763

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ENVIRONMENTAL RESERVE - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$10,000	\$14,893	\$4,893
Total revenues.....	<u>10,000</u>	<u>14,893</u>	<u>4,893</u>
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Purchased services.....	727,780	586,624	141,156
Total expenditures.....	<u>727,780</u>	<u>586,624</u>	<u>141,156</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(717,780)</u>	<u>(571,731)</u>	<u>146,049</u>
Other financing sources:			
Operating transfers in.....	550,000	550,000	0
Total other financing sources.....	<u>550,000</u>	<u>550,000</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	<u>(167,780)</u>	<u>(21,731)</u>	<u>146,049</u>
Fund balance at beginning of year.....	51,303	51,303	0
Prior year encumbrances appropriated.....	116,477	116,477	0
Fund balance at end of year.....	<u>\$0</u>	<u>\$146,049</u>	<u>\$146,049</u>

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EMPLOYMENT TRAINING CENTER - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,248,293	\$1,270,990	\$22,697
Investment earnings.....	1,500	2,558	1,058
Other revenues.....	2,500	4,827	2,327
Total revenues.....	1,252,293	1,278,375	26,082
Expenditures:			
Current:			
Human services:			
Personal services.....	405,359	390,404	14,955
Purchased services.....	836,615	833,565	3,050
Materials and supplies.....	1,550	1,075	475
Maintenance and repair.....	2,181	2,092	89
Utilities.....	400	358	42
Capital outlay.....	21,718	11,404	10,314
Total expenditures.....	1,267,823	1,238,898	28,925
Excess (deficiency) of revenues over (under) expenditures.....	(15,530)	39,477	55,007
Other financing (uses):			
Operating transfers (out).....	(41,298)	(36,170)	5,128
Total other financing (uses).....	(41,298)	(36,170)	5,128
Excess (deficiency) of revenues over (under) expenditures and other financing uses.....	(56,828)	3,307	60,135
Fund balance at beginning of year.....	41,398	41,398	0
Prior year encumbrances appropriated.....	15,435	15,435	0
Fund balance at end of year.....	\$5	\$60,140	\$60,135

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SOLID WASTE MANAGEMENT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.....	\$105,000	\$68,332	(\$36,668)
Charges for services.....	320,000	231,669	(88,331)
Other revenues.....	0	2,870	2,870
Total revenues.....	425,000	302,871	(122,129)
Expenditures:			
Current:			
Health:			
Litter Control and Recycling:			
Personal services.....	21,730	17,020	4,710
Purchased services.....	141,279	141,044	235
Materials and supplies.....	5,106	3,246	1,860
Maintenance and repair.....	125	0	125
Utilities.....	50	0	50
Capital outlay.....	10,500	1,500	9,000
Other expenditures.....	8,975	8,975	0
Solid Waste District:			
Personal services.....	59,477	47,550	11,927
Purchased services.....	96,930	94,093	2,837
Materials and supplies.....	2,958	1,770	1,188
Maintenance and repair.....	600	456	144
Utilities.....	2,774	2,644	130
Capital outlay.....	12,000	2,300	9,700
Total expenditures.....	362,504	320,598	41,906
Excess (deficiency) of revenues over (under) expenditures	62,496	(17,727)	(80,223)
Fund balance at beginning of year.....	358,346	358,346	0
Prior year encumbrances appropriated....	46,383	46,383	0
Fund balance at end of year.....	\$467,225	\$387,002	(\$80,223)

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COMMUNITY TRANSPORTATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.....	\$1,443,988	\$1,250,575	(\$193,413)
Charges for services.....	352,250	300,296	(51,954)
Other revenues.....	15,000	267,399	252,399
Total revenues.....	1,811,238	1,818,270	7,032
Expenditures:			
Current:			
Transportation:			
Personal services.....	828,189	825,227	2,962
Purchased services.....	328,497	317,343	11,154
Materials and supplies.....	79,356	77,125	2,231
Maintenance and repair.....	235,107	231,712	3,395
Utilities.....	26,058	19,611	6,447
Capital outlay.....	495,374	453,677	41,697
Other expenditures.....	5,159	5,159	0
Total expenditures.....	1,997,740	1,929,854	67,886
Excess (deficiency) of revenues over (under) expenditures	(186,502)	(111,584)	74,918
Other financing sources(uses):			
Advances in.....	70,000	50,000	(20,000)
Advances out.....	(70,000)	(50,000)	20,000
Operating transfers in.....	0	57,438	57,438
Proceeds from sale of assets.....	40,000	6,000	(34,000)
Total other financing sources (uses).....	40,000	63,438	23,438
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(146,502)	(48,146)	98,356
Fund balance at beginning of year.....	(321,194)	(321,194)	0
Prior year encumbrances appropriated.....	481,170	481,170	0
Fund balance at end of year.....	\$13,474	\$111,830	\$98,356

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ADVOCATE PROJECT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$62,230	\$70,599	\$8,369
Total revenues.....	<u>62,230</u>	<u>70,599</u>	<u>8,369</u>
Expenditures:			
Current:			
General government:			
Judicial:			
Personal services.....	86,017	68,616	17,401
Purchased services.....	734	561	173
Materials and supplies.....	674	413	261
Maintenance and repair.....	360	343	17
Utilities.....	2,062	2,062	0
Other expenditures.....	2,319	2,139	180
Total expenditures.....	<u>92,166</u>	<u>74,134</u>	<u>18,032</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(29,936)</u>	<u>(3,535)</u>	<u>26,401</u>
Other financing sources:			
Operating transfers in.....	31,000	31,000	0
Total other financing sources.....	<u>31,000</u>	<u>31,000</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures.....	1,064	27,465	26,401
Fund balance(deficit) at beginning of year....	(1,340)	(1,340)	0
Prior year encumbrances appropriated.....	1,346	1,346	0
Fund balance at end of year.....	<u>\$1,070</u>	<u>\$27,471</u>	<u>\$26,401</u>

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MEDIATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$63,000	\$48,932	(\$14,068)
Total revenues.....	<u>63,000</u>	<u>48,932</u>	<u>(14,068)</u>
Expenditures:			
Current:			
General government:			
Judicial:			
Personal services.....	97,960	95,893	2,067
Purchased services.....	500	0	500
Materials and supplies.....	4,500	1,450	3,050
Maintenance and repair.....	650	460	190
Utilities.....	2,330	2,330	0
Total expenditures.....	<u>105,940</u>	<u>100,133</u>	<u>5,807</u>
(Deficiency) of revenues (under) expenditures.....	<u>(42,940)</u>	<u>(51,201)</u>	<u>(8,261)</u>
Other financing sources:			
Operating transfers in.....	40,400	49,900	9,500
Total other financing sources.....	<u>40,400</u>	<u>49,900</u>	<u>9,500</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	<u>(2,540)</u>	<u>(1,301)</u>	<u>1,239</u>
Fund balance at beginning of year.....	6,008	6,008	0
Prior year encumbrances appropriated.....	353	353	0
Fund balance at end of year.....	<u>\$3,821</u>	<u>\$5,060</u>	<u>\$1,239</u>

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COUNTY LODGING - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$230,000	\$213,067	(\$16,933)
Total revenues.....	<u>230,000</u>	<u>213,067</u>	<u>(16,933)</u>
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Purchased services.....	230,000	213,067	16,933
Total expenditures.....	<u>230,000</u>	<u>213,067</u>	<u>16,933</u>
Excess of revenues over expenditures.....	0	0	0
Fund balance at beginning of year.....	0	0	0
Fund balance at end of year.....	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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CHILD SUPPORT ENFORCEMENT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,850,000	\$3,311,060	(\$538,940)
Charges for services.....	462,500	500,607	38,107
Investment earnings.....	3,500	9,864	6,364
Other revenues.....	58,700	89,381	30,681
Total revenues.....	<u>4,374,700</u>	<u>3,910,912</u>	<u>(463,788)</u>
Expenditures:			
Current:			
Human services:			
Personal services.....	2,937,377	2,449,705	487,672
Purchased services.....	567,734	565,498	2,236
Materials and supplies.....	95,031	2,496	92,535
Maintenance and repair.....	34,661	13,204	21,457
Utilities.....	500	0	500
Capital outlay.....	14,971	1,991	12,980
Total expenditures.....	<u>3,650,274</u>	<u>3,032,894</u>	<u>617,380</u>
Excess of revenues over expenditures.....	<u>724,426</u>	<u>878,018</u>	<u>153,592</u>
Other financing sources(uses):			
Operating transfers in.....	350,000	406,775	56,775
Operating transfers (out).....	(1,140,000)	(932,533)	207,467
Total other financing sources (uses).....	<u>(790,000)</u>	<u>(525,758)</u>	<u>264,242</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(65,574)</u>	<u>352,260</u>	<u>417,834</u>
Fund balance at beginning of year.....	1,880,494	1,880,494	0
Prior year encumbrances appropriated.....	107,792	107,792	0
Fund balance at end of year.....	<u>\$1,922,712</u>	<u>\$2,340,546</u>	<u>\$417,834</u>

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COMMUNITY DEVELOPMENT BLOCK GRANT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,210,400	\$467,645	(\$742,755)
Total revenues.....	<u>1,210,400</u>	<u>467,645</u>	<u>(742,755)</u>
Expenditures:			
Current:			
Community development:			
Purchased services.....	377,246	377,245	1
Materials and supplies.....	1,000	0	1,000
Maintenance and repair.....	1,500	0	1,500
Utilities.....	300	0	300
Capital outlay.....	206,726	206,715	11
Total expenditures.....	<u>586,772</u>	<u>583,960</u>	<u>2,812</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>623,628</u>	<u>(116,315)</u>	<u>(739,943)</u>
Other financing sources:			
Operating transfers in.....	0	771	771
Advances in.....	50,000	38,329	(11,671)
Total other financing sources.....	<u>50,000</u>	<u>39,100</u>	<u>(10,900)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	673,628	(77,215)	(750,843)
Fund balance(deficit) at beginning of year....	(52,548)	(52,548)	0
Prior year encumbrances appropriated.....	82,142	82,142	0
Fund balance(deficit) at end of year.....	<u>\$703,222</u>	<u>(\$47,621)</u>	<u>(\$750,843)</u>

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ECONOMIC DEVELOPMENT LOAN - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment earnings.....	\$350	\$414	\$64
Total revenues.....	<u>350</u>	<u>414</u>	<u>64</u>
Expenditures:			
Current:			
Community development:			
Purchased services.....	0	0	0
Total expenditures.....	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	350	414	64
Fund balance at beginning of year.....	8,154	8,154	0
Fund balance at end of year.....	<u><u>\$8,504</u></u>	<u><u>\$8,568</u></u>	<u><u>\$64</u></u>

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NARCOTICS UNIT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	192,238	196,737	4,499
Investment earnings.....	7,264	8,006	742
Fines and forfeitures.....	147,000	179,108	32,108
Other revenues.....	7,000	2,233	(4,767)
Total revenues.....	353,502	386,084	32,582
Expenditures:			
Current:			
Public safety:			
Narcotics Unit:			
Personal services.....	238,019	209,940	28,079
Purchased services.....	76,285	75,235	1,050
Materials and supplies.....	15,945	12,850	3,095
Maintenance and repair.....	9,462	8,453	1,009
Utilities	27,345	16,025	11,320
Capital outlay.....	26,458	11,058	15,400
Other expenditures.....	28,739	28,738	1
Sheriff's Unit:			
Purchased services.....	13,000	8,167	4,833
Materials and supplies.....	33,302	25,074	8,228
Maintenance and repair.....	10,000	7,325	2,675
Utilities	2,575	1,098	1,477
Capital outlay.....	25,600	5,104	20,496
Total expenditures.....	506,730	409,067	97,663
Excess (deficiency) of revenues over (under) expenditures.....	(153,228)	(22,983)	130,245
Other financing sources:			
Operating transfers in.....	50,000	50,000	0
Total other financing sources	50,000	50,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(103,228)	27,017	130,245
Fund balance at beginning of year.....	374,597	374,597	0
Prior year encumbrances appropriated....	6,538	6,538	0
Fund balance at end of year.....	277,907	408,152	130,245

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DELINQUENT TAX AND ASSESSMENT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$160,000	\$215,452	\$55,452
Total revenues.....	<u>160,000</u>	<u>215,452</u>	<u>55,452</u>
Expenditures:			
Current:			
General Government:			
Legislative and executive:			
Treasurer Delinquent:			
Personal services.....	59,345	56,651	2,694
Purchased services.....	11,280	6,056	5,224
Materials and supplies.....	19,145	16,862	2,283
Maintenance and repair.....	1,500	815	685
Utilities.....	400	0	400
Capital outlay.....	36,942	8,499	28,443
Prosecutor Delinquent:			
Personal services.....	116,463	115,884	579
Materials and supplies.....	4,000	1,500	2,500
Maintenance and repair.....	389	0	389
Utilities.....	1,037	1,037	0
Total expenditures.....	<u>250,501</u>	<u>207,304</u>	<u>43,197</u>
Excess (deficiency) of revenues over (under) expenditures.....	(90,501)	8,148	98,649
Fund balance at beginning of year.....	382,518	382,518	0
Prior year encumbrances appropriated....	14,538	14,538	0
Fund balance at end of year.....	<u>\$306,555</u>	<u>\$405,204</u>	<u>\$98,649</u>

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INDIGENT GUARDIANSHIP - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$18,000	\$15,110	(\$2,890)
Total revenues.....	<u>18,000</u>	<u>15,110</u>	<u>(2,890)</u>
Expenditures:			
Current:			
General Government:			
Judicial:			
Purchased services.....	18,413	18,172	241
Total expenditures.....	<u>18,413</u>	<u>18,172</u>	<u>241</u>
(Deficiency) of revenues (under) expenditures	(413)	(3,062)	(2,649)
Fund balance at beginning of year.....	11,852	11,852	0
Prior year encumbrances appropriated.....	413	413	0
Fund balance at end of year.....	<u>\$11,852</u>	<u>\$9,203</u>	<u>(\$2,649)</u>

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FOR THE YEAR ENDED DECEMBER 31, 1999

PILOT PROBATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$184,241	\$182,522	(\$1,719)
Charges for services	24,005	27,171	3,166
Total revenues	208,246	209,693	1,447
Expenditures:			
Current:			
Public safety:			
Personal services.....	193,099	192,040	1,059
Purchased services.....	3,630	1,976	1,654
Materials and supplies.....	23,272	19,467	3,805
Maintenance and repair.....	300	39	261
Utilities.....	1,700	1,449	251
Capital outlay.....	7,505	6,566	939
Total expenditures	229,506	221,537	7,969
Excess (deficiency) of revenues over (under) expenditures	(21,260)	(11,844)	9,416
Other financing sources(uses):			
Advances in.....	30,000	0	(30,000)
Advances out.....	(30,000)	0	30,000
Total other financing sources (uses)	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(21,260)	(11,844)	9,416
Fund balance at beginning of year.....	45,209	45,209	0
Fund balance end of year	\$23,949	\$33,365	\$9,416

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, 1999

INTEREST PREPAYMENT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment earnings.....	\$5,000	\$3,510	(\$1,490)
Total revenues.....	<u>5,000</u>	<u>3,510</u>	<u>(1,490)</u>
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Purchased services.....	500	0	500
Materials and supplies.....	4,000	1,850	2,150
Maintenance and repair.....	500	0	500
Capital outlay.....	3,000	279	2,721
Total expenditures.....	<u>8,000</u>	<u>2,129</u>	<u>5,871</u>
Excess (deficiency) of revenues over (under) expenditures.....	(3,000)	1,381	4,381
Fund balance at beginning of year.....	13,275	13,275	0
Prior year encumbrances appropriated....	5	5	0
Fund balance at end of year.....	<u>\$10,280</u>	<u>\$14,661</u>	<u>\$4,381</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, 1999

INDIGENT DRIVER ALCOHOL TREATMENT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures.....	\$86,000	\$95,508	\$9,508
Total revenues.....	<u>86,000</u>	<u>95,508</u>	<u>9,508</u>
Expenditures:			
Current:			
Health:			
Purchased services.....	125,186	125,186	0
Total expenditures.....	<u>125,186</u>	<u>125,186</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures.....	(39,186)	(29,678)	9,508
Fund balance at beginning of year.....	56,973	56,973	0
Fund balance at end of year.....	<u>\$17,787</u>	<u>\$27,295</u>	<u>\$9,508</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, 1999

ENFORCEMENT & EDUCATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures.....	\$8,600	\$4,458	(\$4,142)
Other revenues.....	0	2,965	2,965
Total revenues.....	8,600	7,423	(1,177)
Expenditures:			
Current:			
Public Safety:			
Purchased services.....	1,500	0	1,500
Materials & supplies.....	10,000	8,876	1,124
Maintenance and repair.....	2,000	1,073	927
Capital Outlay.....	6,465	6,100	365
Total expenditures.....	19,965	16,049	3,916
Excess (deficiency) of revenues over (under) expenditures.....	(11,365)	(8,626)	2,739
Fund balance at beginning of year.....	22,377	22,377	0
Prior year encumbrances appropriated.....	2,965	2,965	0
Fund balance at end of year.....	\$13,977	\$16,716	\$2,739

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, 1999

COMMUNITY ORIENTED POLICING - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total revenues.....	0	\$0	0
Expenditures:			
Current:			
Public safety:			
Personal services.....	0	0	0
Other expenditures.....	0	0	0
Total expenditures.....	0	0	0
Excess (deficiency) of revenues over (under) expenditures.....	0	0	0
Fund balance at beginning of year.....	7,467	7,467	0
Fund balance at end of year.....	\$7,467	\$7,467	\$0

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, 1999

TREATMENT ALTERNATIVES TO STREET CRIME - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.....	\$278,500	\$241,300	(\$37,200)
Total revenues.....	<u>278,500</u>	<u>241,300</u>	<u>(37,200)</u>
Expenditures:			
Current:			
Public safety:			
Personal services.....	188,348	164,997	23,351
Purchased services.....	95,864	90,977	4,887
Materials and supplies.....	13,900	10,020	3,880
Maintenance & repair.....	4,100	2,487	1,613
Utilities.....	3,862	3,262	600
Capital outlay.....	15,300	15,245	55
Total expenditures.....	<u>321,374</u>	<u>286,988</u>	<u>34,386</u>
(Deficiency) of revenues (under) expenditures.....	<u>(42,874)</u>	<u>(45,688)</u>	<u>(2,814)</u>
Other financing sources:			
Operating transfers in.....	30,000	30,000	0
Total other financing sources.....	<u>30,000</u>	<u>30,000</u>	<u>0</u>
(Deficiency) of revenues and other financing sources (under) expenditures.....	<u>(12,874)</u>	<u>(15,688)</u>	<u>(2,814)</u>
Fund balance at beginning of year.....	7,890	7,890	0
Prior year encumbrances appropriated.....	15,761	15,761	0
Fund balance at end of year.....	<u>\$10,777</u>	<u>\$7,963</u>	<u>(\$2,814)</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, 1999

CERTIFICATE OF TITLE ADMINISTRATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$725,000	\$704,646	(\$20,354)
Other revenues.....	0	68	68
Total revenues.....	725,000	704,714	(20,286)
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Personal services.....	548,215	513,956	34,259
Purchased services.....	73,721	66,813	6,908
Materials and supplies.....	64,140	61,114	3,026
Maintenance and repair.....	21,717	13,867	7,850
Utilities	31,753	30,338	1,415
Capital outlay	25,700	17,352	8,348
Total expenditures.....	765,246	703,440	61,806
Excess (deficiency) of revenues over (under) expenditures.....	(40,246)	1,274	41,520
Other financing (uses):			
Operating transfers (out).....	(150,000)	0	150,000
Total other financing (uses)	(150,000)	0	150,000
Excess (deficiency) of revenues over (under) expenditures and other financing uses.....	(190,246)	1,274	191,520
Fund balance at beginning of year.....	280,699	280,699	0
Prior year encumbrances appropriated....	69,173	69,173	0
Fund balance at end of year.....	\$159,626	\$351,146	\$191,520

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, 1999

RECORDER SUPPLEMENTAL - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$180,000	\$214,536	\$34,536
Total revenues.....	<u>180,000</u>	<u>214,536</u>	<u>34,536</u>
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Purchased services.....	238,813	227,386	11,427
Maintenance and repair.....	12,700	11,886	814
Capital outlay.....	54,065	42,646	11,419
Total expenditures.....	<u>305,578</u>	<u>281,918</u>	<u>23,660</u>
Excess (deficiency) of revenues over (under) expenditures.....	(125,578)	(67,382)	58,196
Fund balance at beginning of year.....	108,560	108,560	0
Prior year encumbrances appropriated.....	105,690	105,690	0
Fund balance at end of year.....	<u>\$88,672</u>	<u>\$146,868</u>	<u>\$58,196</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, 1999

MUNICIPAL COURT COMPUTERIZATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$270,000	\$284,722	\$14,722
Other revenue.....	0	420	420
Total revenues.....	270,000	285,142	15,142
Expenditures:			
Current:			
General government:			
Judicial:			
Purchased services.....	10,650	10,168	482
Materials and supplies.....	8,215	8,022	193
Maintenance and repair.....	55,752	55,407	345
Utilities	7,000	0	7,000
Capital outlay	243,737	231,433	12,304
Total expenditures.....	325,354	305,030	20,324
Excess (deficiency) of revenues			
over (under) expenditures	(55,354)	(19,888)	35,466
Fund balance at beginning of year.....	368,146	368,146	0
Prior year encumbrances appropriated.....	18,975	18,975	0
Fund balance at end of year.....	\$331,767	\$367,233	\$35,466

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, 1999

COMMON PLEAS COURT COMPUTERIZATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$35,292	\$25,777	(\$9,515)
Total revenues.....	<u>35,292</u>	<u>25,777</u>	<u>(9,515)</u>
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Maintenance and repair.....	8,277	8,277	0
Capital outlay	37,003	37,003	0
Total expenditures.....	<u>45,280</u>	<u>45,280</u>	<u>0</u>
(Deficiency) of revenues (under) expenditures.....	(9,988)	(19,503)	(9,515)
Fund balance at beginning of year.....	82,055	82,055	0
Prior year encumbrances appropriated....	125	125	0
Fund balance at end of year.....	<u>\$72,192</u>	<u>\$62,677</u>	<u>(\$9,515)</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, 1999

DITCH MAINTENANCE - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special assessments.....	\$13,400	\$17,151	\$3,751
Total revenues.....	<u>13,400</u>	<u>17,151</u>	<u>3,751</u>
Expenditures:			
Current:			
Public works:			
Purchased services.....	13,400	1,262	12,138
Total expenditures.....	<u>13,400</u>	<u>1,262</u>	<u>12,138</u>
Excess of revenues over expenditures.....	0	15,889	15,889
Fund balance at beginning of year.....	21,980	21,980	0
Fund balance at end of year.....	<u>\$21,980</u>	<u>\$37,869</u>	<u>\$15,889</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, 1999

JUVENILE COURT COMPUTERIZATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.....	\$30,000	\$33,581	\$3,581
Total revenues.....	<u>30,000</u>	<u>33,581</u>	<u>3,581</u>
Expenditures:			
Current:			
General government:			
Judicial:			
Materials and supplies.....	4,650	4,306	344
Maintenance and repair.....	14,585	14,516	69
Capital outlay	11,000	10,804	196
Total expenditures.....	<u>30,235</u>	<u>29,626</u>	<u>609</u>
Excess (deficiency) of revenues over (under) expenditures.....	(235)	3,955	4,190
Fund balance at beginning of year.....	28,197	28,197	0
Prior year encumbrances appropriated.	1,985	1,985	0
Fund balance at end of year.....	<u>\$29,947</u>	<u>\$34,137</u>	<u>\$4,190</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, 1999

FACILITIES APPROVAL SERVICE - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues.....	\$0	\$0	\$0
Total revenues.....	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
General government:			
Public safety:			
Purchased services.....	700	700	0
Capital outlay	76,000	76,000	0
Total expenditures.....	<u>76,700</u>	<u>76,700</u>	<u>0</u>
(Deficiency) of revenues (under) expenditures	(76,700)	(76,700)	0
Fund balance at beginning of year.....	654	654	0
Prior year encumbrances appropriated.....	76,722	76,722	0
Fund balance at end of year.....	<u>\$676</u>	<u>\$676</u>	<u>\$0</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, 1999

COMMUNITY CORRECTIONS - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues.....	\$0	\$0	\$0
Total revenues.....	0	0	0
Expenditures:			
Current:			
General government:			
Public safety:			
Personal services.....	44	44	0
Other expenditures.....	10,985	10,985	0
Total expenditures.....	11,029	11,029	0
(Deficiency) of revenues (under) expenditures.....	(11,029)	(11,029)	0
Fund balance at beginning of year.....	2,454	2,454	0
Prior year encumbrances appropriated....	11,029	11,029	0
Fund balance at end of year.....	\$2,454	\$2,454	\$0

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, 1999

MUNICIPAL COURT INTENSIVE PROBATION - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues.....	\$124,373	\$94,368	(\$30,005)
Total revenues.....	<u>124,373</u>	<u>94,368</u>	<u>(30,005)</u>
Expenditures:			
Current:			
General government:			
Public safety:			
Personal services.....	106,693	99,855	6,838
Purchased services.....	4,500	853	3,647
Materials and supplies.....	14,734	13,545	1,189
Maintenance and repair.....	9,663	5,517	4,146
Utilities.....	2,428	1,817	611
Capital Outlay.....	517	517	0
Total expenditures.....	<u>138,535</u>	<u>122,104</u>	<u>16,431</u>
(Deficiency) of revenues (under) expenditures.....	(14,162)	(27,736)	(13,574)
Fund balance at beginning of year.....	34,276	34,276	0
Prior year encumbrances appropriated.....	1,640	1,640	0
Fund balance at end of year.....	<u>\$21,754</u>	<u>\$8,180</u>	<u>(\$13,574)</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, 1999

LOCAL LAW ENFORCEMENT BLOCK GRANT - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$24,208	\$0	(\$24,208)
Investment earnings.....	500	751	251
Total revenues.....	24,708	751	(23,957)
Expenditures:			
Current:			
General government:			
Legislative and executive:			
Purchased services.....	73	0	73
Materials and supplies.....	500	228	272
Capital outlay.....	55,673	33,294	22,379
Other expenditures.....	142	141	1
Total expenditures.....	56,388	33,663	22,725
(Deficiency) of revenues (under) expenditures.....	(31,680)	(32,912)	(1,232)
Other financing sources:			
Operating transfers in.....	2,690	3,089	399
Total other financing sources.....	2,690	3,089	399
(Deficiency) of revenues and other financing sources (under) expenditures.....	(28,990)	(29,823)	(833)
Fund balance at beginning of year.....	28,599	28,599	0
Prior year encumbrances appropriated.....	1,248	1,248	0
Fund balance at end of year.....	\$857	\$24	(\$833)

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, 1999

FEMA - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,553,436	\$250,000	(\$1,303,436)
Total revenues.....	1,553,436	250,000	(1,303,436)
Expenditures:			
Current:			
Community development:			
Purchased services.....	50,000	11,633	38,367
Materials and supplies.....	5,000	0	5,000
Capital outlay.....	247,130	32,744	214,386
Total expenditures.....	302,130	44,377	257,753
Excess (deficiency) of revenues over (under) expenditures.....	1,251,306	205,623	(1,045,683)
Fund balance at beginning of year.....	39,843	39,843	0
Prior year encumbrances appropriated...	14,398	14,398	0
Fund balance at end of year.....	\$1,305,547	\$259,864	(\$1,045,683)

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, 1999

MUNICIPAL COURT PROBATION SERVICES - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$60,000	\$103,450	\$43,450
Total revenues.....	<u>60,000</u>	<u>103,450</u>	<u>43,450</u>
Expenditures:			
Current:			
Judicial:			
Personal services.....	3,644	3,643	1
Purchased services.....	15,000	6,412	8,588
Materials and supplies.....	5,000	4,194	806
Maintenance and repair.....	6,004	504	5,500
Capital outlay.....	15,203	12,142	3,061
Total expenditures.....	<u>44,851</u>	<u>26,895</u>	<u>17,956</u>
Excess of revenues over expenditures.....	15,149	76,555	61,406
Fund balance at beginning of year.....	36,633	36,633	0
Fund balance at end of year.....	<u>\$51,782</u>	<u>\$113,188</u>	<u>\$61,406</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, 1999

ADMINISTRATION IN JUSTICE - SPECIAL REVENUE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other revenue.....	\$1,000	1,785	785
Total revenues.....	<u>1,000</u>	<u>1,785</u>	<u>785</u>
Expenditures:			
Current:			
Judicial:			
Materials and supplies.....	1,000	44	956
Total expenditures.....	<u>1,000</u>	<u>44</u>	<u>956</u>
Excess of revenues over expenditures.....	0	1,741	1,741
Fund balance at beginning of year.....	0	0	0
Fund balance at end of year.....	<u>\$0</u>	<u>\$1,741</u>	<u>\$1,741</u>

CLERMONT COUNTY, OHIO

DEBT SERVICE FUNDS

Debt Service Funds are established to account for the accumulation of resources for the payment of debt reported in the general long-term obligation account group and principal and interest.

Correctional Facility

To account for the accumulation of resources for the payment of general obligation bonds for the construction of the correctional facility.

Medical/Social Services

To account for the accumulation of resources for the payment of general obligation bonds for an addition to the Medical/Social Services Building.

Road Improvement

To account for the accumulation of resources for the payment of general obligation bonds issued to finance county road improvements.

1993 Buildings

To account for the accumulation of resources for the payment of 1993 general obligation bonds issued to finance the construction and renovation of various county facilities.

Engineer Equipment

To account for the accumulation of resources for the payment of general obligation bonds to finance the purchase of equipment.

Special Assessment

To account for the accumulation of resources for the payment of special assessment debt with governmental commitment.

CLERMONT COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 1999

	<u>Correctional Facility</u>	<u>Medical/ Social Services</u>	<u>Road Improvement</u>	<u>1993 Buildings</u>
Assets				
Equity in pooled cash and cash equivalents.....	\$12,745	\$732	\$3,364	\$1,498
Cash equivalents in Segregated Accounts.....	0	0	0	0
Special assessments.....	0	0	0	0
Due from other funds.....	0	0	0	0
Total assets.....	<u>\$12,745</u>	<u>\$732</u>	<u>\$3,364</u>	<u>\$1,498</u>
Liabilities and fund balances				
Liabilities				
Interfund payable.....	\$0	\$0	\$0	\$0
Deferred revenue.....	0	0	0	0
Matured special assessment bonds payable.....	0	0	0	0
Matured interest payable.....	0	0	0	0
Total liabilities.....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances				
Unreserved:				
Designated for debt service.....	12,745	732	3,364	1,498
Total fund balances.....	<u>12,745</u>	<u>732</u>	<u>3,364</u>	<u>1,498</u>
Total liabilities and fund balances.....	<u>\$12,745</u>	<u>\$732</u>	<u>\$3,364</u>	<u>\$1,498</u>

<u>Engineer Equipment</u>	<u>Special Assessment</u>	<u>Totals</u>
\$308	\$221,299	\$239,946
0	2,285	2,285
0	4,555,244	4,555,244
0	13,869	13,869
<u>\$308</u>	<u>\$4,792,697</u>	<u>\$4,811,344</u>

\$0	\$24,181	\$24,181
0	4,568,582	4,568,582
0	26,000	26,000
0	12,798	12,798
<u>0</u>	<u>4,631,561</u>	<u>4,631,561</u>

<u>308</u>	<u>161,136</u>	<u>179,783</u>
<u>308</u>	<u>161,136</u>	<u>179,783</u>
<u>\$308</u>	<u>\$4,792,697</u>	<u>\$4,811,344</u>

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Correctional Facility</u>	<u>Medical/ Social Services</u>	<u>Road Improvement</u>	<u>1993 Buildings</u>
Revenues:				
Special assessments.....	\$0	\$0	\$0	\$0
Interest.....	0	0	0	0
Total revenues.....	0	0	0	0
Expenditures:				
Debt service:				
Principal retirement.....	370,000	120,000	515,000	975,000
Interest & fiscal charges.....	302,695	92,578	664,319	384,161
Total expenditures.....	672,695	212,578	1,179,319	1,359,161
Excess (deficiency) of revenues over (under) expenditures.....	(672,695)	(212,578)	(1,179,319)	(1,359,161)
Other financing sources:				
Operating transfers in.....	672,000	210,150	1,181,600	1,360,000
Total other financing sources.....	672,000	210,150	1,181,600	1,360,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(695)	(2,428)	2,281	839
Fund balance at beginning of year.....	13,440	3,160	1,083	659
Fund balance at end of year.....	\$12,745	\$732	\$3,364	\$1,498

<u>Engineer Equipment</u>	<u>Special Assessment</u>	<u>Totals</u>
\$0	\$422,857	\$422,857
0	2,285	2,285
<u>0</u>	<u>425,142</u>	<u>425,142</u>
100,000	298,000	2,378,000
4,421	166,951	1,615,125
<u>104,421</u>	<u>464,951</u>	<u>3,993,125</u>
<u>(104,421)</u>	<u>(39,809)</u>	<u>(3,567,983)</u>
104,725	0	3,528,475
<u>104,725</u>	<u>0</u>	<u>3,528,475</u>
304	(39,809)	(39,508)
4	200,945	219,291
<u>\$308</u>	<u>\$161,136</u>	<u>\$179,783</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, 1999

CORRECTIONAL FACILITY - DEBT SERVICE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Debt service:			
Principal retirement.....	370,000	370,000	0
Interest and fiscal charges.....	303,300	302,695	605
Total expenditures.....	673,300	672,695	605
Excess (deficiency) of revenues over (under) expenditures.....	(673,300)	(672,695)	605
Other financing sources:			
Operating transfers in.....	672,000	672,000	0
Total other financing sources.....	672,000	672,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(1,300)	(695)	605
Fund balance at beginning of year.....	13,440	13,440	0
Fund balance at end of year.....	\$12,140	\$12,745	\$605

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, 1999

MEDICAL/SOCIAL SERVICES - DEBT SERVICE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Debt service:			
Principal retirement.....	120,000	120,000	0
Interest and fiscal charges.....	93,309	92,578	731
Total expenditures.....	213,309	212,578	731
Excess (deficiency) of revenues over (under) expenditures.....	(213,309)	(212,578)	731
Other financing sources:			
Operating transfers in.....	210,150	210,150	0
Total other financing sources.....	210,150	210,150	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(3,159)	(2,428)	731
Fund balance at beginning of year.....	3,159	3,159	0
Fund balance at end of year.....	\$0	\$731	\$731

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, 1999

ROAD IMPROVEMENT - DEBT SERVICE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
<i>Debt service:</i>			
Principal retirement.....	515,000	515,000	0
Interest and fiscal charges.....	667,000	664,319	2,681
Total expenditures.....	1,182,000	1,179,319	2,681
Excess (deficiency) of revenues over (under) expenditures.....	(1,182,000)	(1,179,319)	2,681
Other financing sources:			
Operating transfers in.....	1,182,000	1,181,600	(400)
Total other financing sources.....	1,182,000	1,181,600	(400)
Excess of revenues and other financing sources over expenditures.....	0	2,281	2,281
Fund balance at beginning of year.....	1,083	1,083	0
Fund balance at end of year.....	\$1,083	\$3,364	\$2,281

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, 1999

1993 BUILDINGS - DEBT SERVICE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Debt service:			
Principal retirement.....	975,000	975,000	0
Interest and fiscal charges.....	385,000	384,161	839
Total expenditures.....	1,360,000	1,359,161	839
Excess (deficiency) of revenues over (under) expenditures.....	(1,360,000)	(1,359,161)	839
Other financing sources:			
Operating transfers in.....	1,360,000	1,360,000	0
Total other financing sources.....	1,360,000	1,360,000	0
Excess of revenues and other financing sources over expenditures.....	0	839	839
Fund balance at beginning of year.....	659	659	0
Fund balance at end of year.....	\$659	\$1,498	\$839

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, 1999

ENGINEER EQUIPMENT - DEBT SERVICE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Debt service:			
Principal retirement.....	100,000	100,000	0
Interest and fiscal charges.....	4,500	4,421	79
Total expenditures.....	104,500	104,421	79
Excess (deficiency) of revenues over (under) expenditures.....	(104,500)	(104,421)	79
Other financing sources:			
Operating transfers in.....	104,500	104,725	225
Total other financing sources.....	104,500	104,725	225
Excess of revenues and other financing sources over expenditures.....	0	304	304
Fund balance at beginning of year.....	4	4	0
Fund balance at end of year.....	\$4	\$308	\$304

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, 1999

SPECIAL ASSESSMENT - DEBT SERVICE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special Assessments.....	\$472,616	\$421,201	(\$51,415)
Total revenues.....	<u>472,616</u>	<u>421,201</u>	<u>(51,415)</u>
Expenditures:			
Debt service:			
Principal retirement.....	287,000	287,000	0
Interest and fiscal charges.....	195,910	165,583	30,327
Total expenditures.....	<u>482,910</u>	<u>452,583</u>	<u>30,327</u>
(Deficiency) of revenues (under) expenditures.....	<u>(10,294)</u>	<u>(31,382)</u>	<u>(21,088)</u>
Other financing sources:			
Operating transfers in.....	0	2,001	2,001
Advances in.....	0	24,181	24,181
Total other financing sources.....	<u>0</u>	<u>26,182</u>	<u>26,182</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	<u>(10,294)</u>	<u>(5,200)</u>	<u>5,094</u>
Fund balance at beginning of year.....	226,498	226,498	0
Fund balance at end of year.....	<u>\$216,204</u>	<u>\$221,298</u>	<u>\$5,094</u>

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CLERMONT COUNTY, OHIO

CAPITAL PROJECT FUNDS

The Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements. Revenues and financing resources are derived from the General Fund and Special Revenue Funds.

Adult Detention

To account for the construction of the new Detention Facility.

Medical/Social Services

This fund accounts for amounts accumulated for future capital requirements of the Medical Social Services Facility.

Communications Center

To account for a 911 system upgrade.

Courthouse/Administration Building

To account for the construction of a new Justice and Administration Center.

Airport Taxiway

To account for the maintenance and repair of the County's airport taxiway.

Road Improvement

To account for by-pass construction and other road improvements.

Sheriff's Office

To account for capital improvements to the Sheriff's office facility.

County Capital Improvement

To account for other major capital improvements to County facilities.

Administration Building Construction

To account for the construction of an Administration Building.

Planning and Development

To account for receipts from the Ohio Department of Development for infrastructure improvements.

Juvenile Justice Facility

To account for the construction of a juvenile justice facility.

Domestic Relations Court Construction

To account for the construction of a Domestic Relations Court facility.

Telephone System

To account for the purchase of a new telephone system.

Heritage Building

To account for the renovation and improvement of the Heritage Building

Road Assessment Projects

To account for the construction and improvements of county roads.

CLERMONT COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
DECEMBER 31, 1999

	<u>Adult Detention</u>	<u>Medical/ Social Services</u>	<u>Communication Center</u>	<u>Courthouse/ Administration Building</u>
Assets				
Equity in pooled cash and cash equivalents.....	\$1,892,622	\$90,930	\$5,404,600	\$698,216
Receivables(net of allowances for uncollectibles):				
Taxes.....	0	0	0	0
Accounts.....	0	0	0	0
Accrued interest.....	19,709	1,223	19,110	0
Due from other funds.....	4,818	299	37,965	0
Total assets.....	<u><u>\$1,917,149</u></u>	<u><u>\$92,452</u></u>	<u><u>\$5,461,675</u></u>	<u><u>\$698,216</u></u>
Liabilities and fund balances				
Liabilities:				
Contracts payable.....	\$60,794	\$0	\$58,454	\$926
Deferred revenue.....	13,328	827	0	0
Accrued interest payable.....	0	0	0	0
Notes payable.....	0	0	0	0
Total liabilities.....	<u><u>74,122</u></u>	<u><u>827</u></u>	<u><u>58,454</u></u>	<u><u>926</u></u>
Fund balances:				
Reserved for:				
Encumbrances.....	1,009,327	0	7,490,784	575,755
Unreserved/undesignated(deficit).....	833,700	91,625	(2,087,563)	121,535
Total fund balances(deficit).....	<u><u>1,843,027</u></u>	<u><u>91,625</u></u>	<u><u>5,403,221</u></u>	<u><u>697,290</u></u>
Total liabilities and fund balances.....	<u><u>\$1,917,149</u></u>	<u><u>\$92,452</u></u>	<u><u>\$5,461,675</u></u>	<u><u>\$698,216</u></u>

<u>Airport Taxiway</u>	<u>Road Improvement</u>	<u>Sheriff's Office</u>	<u>County Capital Improvement</u>	<u>Administration Building Construction</u>	<u>Planning and Development</u>	<u>Juvenile Justice Facility</u>
\$21,644	\$0	\$194,179	\$3,702,099	\$263,426	\$1,377,036	\$72,600
0	0	0	3,209,539	0	0	0
0	0	0	125,130	0	0	0
0	0	0	0	0	0	0
0	0	0	91,941	0	0	0
<u>\$21,644</u>	<u>\$0</u>	<u>\$194,179</u>	<u>\$7,128,709</u>	<u>\$263,426</u>	<u>\$1,377,036</u>	<u>\$72,600</u>
\$0	\$0	\$0	\$35,649	\$0	\$530,505	\$0
0	0	0	3,298,014	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,333,663</u>	<u>0</u>	<u>530,505</u>	<u>0</u>
0	0	0	38,141	0	1,022,661	0
21,644	0	194,179	3,756,905	263,426	(176,130)	72,600
<u>21,644</u>	<u>0</u>	<u>194,179</u>	<u>3,795,046</u>	<u>263,426</u>	<u>846,531</u>	<u>72,600</u>
<u>\$21,644</u>	<u>\$0</u>	<u>\$194,179</u>	<u>\$7,128,709</u>	<u>\$263,426</u>	<u>\$1,377,036</u>	<u>\$72,600</u>

(Continued)

**CLERMONT COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECT FUNDS
 DECEMBER 31, 1999 - (Continued)**

	Domestic Relations Court Construction	Telephone System	Heritage Building	Road Assessment Projects
Assets				
Equity in pooled cash and cash equivalents.....	\$56,400	\$466,825	\$23,069	\$2,542,016
Receivables(net of allowances for uncollectibles):				
Taxes.....	0	0	0	0
Accounts.....	0	0	0	0
Accrued interest.....	0	0	0	11,089
Due from other funds.....	0	0	0	6,700
Total assets.....	\$56,400	\$466,825	\$23,069	\$2,559,805
Liabilities and fund balances				
Liabilities:				
Contracts payable.....	\$0	\$798	\$0	\$123
Deferred revenue.....	0	0	0	0
Accrued interest payable.....	0	0	0	10,750
Notes payable.....	0	0	0	3,000,000
Total liabilities.....	0	798	0	3,010,873
Fund balances:				
Reserved for:				
Encumbrances.....	0	462,271	0	8,434
Unreserved/undesignated(deficit).....	56,400	3,756	23,069	(459,502)
Total fund balances(deficit).....	56,400	466,027	23,069	(451,068)
Total liabilities and fund balances.....	\$56,400	\$466,825	\$23,069	\$2,559,805

Totals

\$16,805,662

3,209,539

125,130

51,131

141,723

\$20,333,185

\$687,249

3,312,169

10,750

3,000,000

7,010,168

10,607,373

2,715,644

13,323,017

\$20,333,185

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Adult Detention	Medical/ Social Services	Communication Center	Courthouse/ Administration Building
Revenues:				
Taxes.....	\$0	\$0	\$0	\$0
Intergovernmental.....	0	0	0	0
Investment earnings.....	85,132	8,682	53,199	0
Net decrease in fair value of investments.....	(36,982)	(2,295)	0	0
All other revenues.....	0	0	0	0
Total Revenues.....	48,150	6,387	53,199	0
Expenditures:				
Capital outlay.....	213,421	56,556	5,020,415	25,610
Debt Service:				
Interest and fiscal charges.....	0	0	0	0
Total expenditures.....	213,421	56,556	5,020,415	25,610
Excess (deficiency) of revenues over (under) expenditures.....	(165,271)	(50,169)	(4,967,216)	(25,610)
Other financing sources (uses):				
Proceeds from sale of bonds.....	0	0	6,500,000	0
Operating transfers in.....	270,000	50,000	3,555,302	673,600
Operating transfers (out).....	0	(94,945)	0	0
Total other financing sources (uses).....	270,000	(44,945)	10,055,302	673,600
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	104,729	(95,114)	5,088,086	647,990
Fund balance(deficit) at beginning of year.....	1,738,298	186,739	315,135	49,300
Fund balance(deficit) at end of year.....	\$1,843,027	\$91,625	\$5,403,221	\$697,290

<u>Airport Taxiway</u>	<u>Road Improvement</u>	<u>Sheriff's Office</u>	<u>County Capital Improvement</u>	<u>Administration Building Construction</u>	<u>Planning and Development</u>	<u>Juvenile Justice Facility</u>
\$0	\$0	\$0	\$2,805,389	\$0	\$0	\$0
0	1,507,223	0	284,633	0	1,017,432	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
50	0	0	571,394	0	172,712	0
<u>50</u>	<u>1,507,223</u>	<u>0</u>	<u>3,661,416</u>	<u>0</u>	<u>1,190,144</u>	<u>0</u>
6,755	1,507,223	5,895	479,254	19,784	2,029,720	0
0	0	0	0	0	0	0
<u>6,755</u>	<u>1,507,223</u>	<u>5,895</u>	<u>479,254</u>	<u>19,784</u>	<u>2,029,720</u>	<u>0</u>
<u>(6,705)</u>	<u>0</u>	<u>(5,895)</u>	<u>3,182,162</u>	<u>(19,784)</u>	<u>(839,576)</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	31,700	0	86,000	866,683	24,200
0	0	0	(2,641,306)	0	(7,000)	0
<u>0</u>	<u>0</u>	<u>31,700</u>	<u>(2,641,306)</u>	<u>86,000</u>	<u>859,683</u>	<u>24,200</u>
(6,705)	0	25,805	540,856	66,216	20,107	24,200
28,349	0	168,374	3,254,190	197,210	826,424	48,400
<u>\$21,644</u>	<u>\$0</u>	<u>\$194,179</u>	<u>\$3,795,046</u>	<u>\$263,426</u>	<u>\$846,531</u>	<u>\$72,600</u>

(Continued)

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999 - (Continued)

	Domestic Relations Court Construction	Telephone System	Heritage Building	Road Assessment Projects
Revenues:				
Taxes.....	\$0	\$0	\$0	\$0
Intergovernmental.....	0	0	0	0
Investment earnings.....	0	0	0	126,710
Net decrease in fair value of investments.....	0	0	0	0
All other revenues.....	0	0	0	37,700
Total Revenues.....	0	0	0	164,410
Expenditures:				
Capital outlay.....	0	90,186	22,299	207,875
Debt Service				
Interest and fiscal charges.....	0	0	0	129,404
Total expenditures.....	0	90,186	22,299	337,279
Excess (deficiency) of revenues over (under) expenditures.....	0	(90,186)	(22,299)	(172,869)
Other financing sources (uses):				
Proceeds from sale of bonds.....	0	0	0	690,000
Operating transfers in.....	18,800	285,000	22,684	0
Operating transfers (out).....	0	0	0	0
Total other financing sources (uses).....	18,800	285,000	22,684	690,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses.....	18,800	194,814	385	517,131
Fund balance(deficit) at beginning of year.....	37,600	271,213	22,684	(968,199)
Fund balance(deficit) at end of year.....	\$56,400	\$466,027	\$23,069	(\$451,068)

Totals

\$2,805,389
2,809,288
273,723
(39,277)
781,856
6,630,979

9,684,993

129,404
9,814,397

(3,183,418)

7,190,000
5,883,969
(2,743,251)
10,330,718

7,147,300
6,175,717
\$13,323,017

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, 1999

ADULT DETENTION - CAPITAL PROJECT FUND

	Revised Budget	Actual	Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues.....	\$1,140,000	\$0	(\$1,140,000)
Investment earnings.....	70,805	88,954	18,149
Total revenues.....	1,210,805	88,954	(1,121,851)
Expenditures:			
Purchased services.....	5,000	0	5,000
Capital outlay.....	1,549,852	1,226,343	323,509
Total expenditures.....	1,554,852	1,226,343	328,509
(Deficiency) of revenues			
(under) expenditures.....	(344,047)	(1,137,389)	(793,342)
Other financing sources:			
Operating transfers in.....	210,000	270,000	60,000
Proceeds of notes.....	660,000	0	(660,000)
Total other financing sources.....	870,000	270,000	(600,000)
Excess (deficiency) of revenues			
and other financing sources over			
(under) expenditures.....	525,953	(867,389)	(1,393,342)
Fund balance at beginning of year.....	1,336,119	1,336,119	0
Prior year encumbrances appropriated.....	364,952	364,952	0
Fund balance at end of year.....	\$2,227,024	\$833,682	(\$1,393,342)

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, 1999

MEDICAL/SOCIAL SERVICES - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment earnings.....	\$4,860	\$9,600	\$4,740
Total revenues.....	<u>4,860</u>	<u>9,600</u>	<u>4,740</u>
Expenditures:			
Capital outlay.....	60,054	56,556	3,498
Total expenditures.....	<u>60,054</u>	<u>56,556</u>	<u>3,498</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(55,194)</u>	<u>(46,956)</u>	<u>8,238</u>
Other financing sources (uses):			
Operating transfers in.....	50,000	50,000	0
Operating transfers (out).....	(94,946)	(94,946)	0
Total other financing sources (uses).....	<u>(44,946)</u>	<u>(44,946)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(100,140)</u>	<u>(91,902)</u>	<u>8,238</u>
Fund balance at beginning of year.....	180,494	180,494	0
Prior year encumbrances appropriated...	2,045	2,045	0
Fund balance at end of year.....	<u>\$82,399</u>	<u>\$90,637</u>	<u>\$8,238</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, 1999

COMMUNICATION CENTER - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues.....	\$1,826,708	\$0	\$0
Investment earnings.....	0	34,089	(34,089)
Total revenues.....	1,826,708	34,089	1,792,619
Expenditures:			
Purchased services.....	86,271	86,271	0
Capital outlay.....	12,434,580	12,433,618	962
Total expenditures.....	12,520,851	12,519,889	962
(Deficiency) of revenues (under) expenditures.....	(10,694,143)	(12,485,800)	(1,791,657)
Other financing sources:			
Operating transfers in.....	5,485,815	3,555,302	(1,930,513)
Proceeds from general obligation bonds...	5,000,000	6,462,035	1,462,035
Total other financing sources.....	10,485,815	10,017,337	(468,478)
(Deficiency) of revenues and other financing sources (under) expenditures.....	(208,328)	(2,468,463)	(2,260,135)
Fund balance at beginning of year.....	108,050	108,050	0
Prior year encumbrances appropriated.....	217,105	217,105	0
Fund balance(deficit) at end of year.....	-\$116,827	(\$2,143,308)	(\$2,260,135)

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, 1999

COURTHOUSE/ADMINISTRATION BUILDING - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:.....	\$0	\$0	\$0
Expenditures:			
Capital outlay.....	712,601	642,268	70,333
Total expenditures.....	712,601	642,268	70,333
Excess (deficiency) of revenues over (under) expenditures.....	(712,601)	(642,268)	70,333
Other financing sources:			
Operating transfers in.....	795,000	673,600	(121,400)
Total other financing sources.....	795,000	673,600	(121,400)
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	82,399	31,332	(51,067)
Fund balance(deficit) at beginning of year.	(111,065)	(111,065)	0
Prior year encumbrances appropriated.....	201,268	201,268	0
Fund balance at end of year.....	<u>\$172,602</u>	<u>\$121,535</u>	<u>(\$51,067)</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, 1999

AIRPORT TAXIWAY - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
All other revenue.....	\$0	\$50	\$50
Total revenues.....	0	50	50
Expenditures:			
Capital Outlay.....	40,000	6,755	33,245
Total expenditures.....	40,000	6,755	33,245
Excess (deficiency) of revenues over (under) expenditures.....	(40,000)	(6,705)	33,295
Other financing sources:			
Operating transfers in.....	40,000	0	(40,000)
Total other financing sources.....	40,000	0	(40,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	0	(6,705)	(6,705)
Fund balance at beginning of year.....	28,350	28,350	0
Fund balance at end of year.....	\$28,350	\$21,645	(\$6,705)

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, 1999

SHERIFF'S OFFICE - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Capital Outlay.....	10,000	5,895	4,105
Total expenditures.....	10,000	5,895	4,105
Excess (deficiency) of revenues over (under) expenditures.....	(10,000)	(5,895)	4,105
Other financing sources:			
Operating transfers in.....	31,700	31,700	0
Total other financing sources.....	31,700	31,700	0
Excess of revenues and other financing sources over expenditures.....	21,700	25,805	4,105
Fund balance at beginning of year.....	168,374	168,374	0
Fund balance at end of year.....	\$190,074	\$194,179	\$4,105

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, 1999

COUNTY CAPITAL IMPROVEMENT - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes.....	\$2,735,969	\$2,808,415	\$72,446
Intergovernmental revenues.....	261,112	284,633	23,521
Other revenues.....	3,000	446,549	443,549
Total revenues.....	3,000,081	3,539,597	539,516
Expenditures:			
Purchased Services.....	459,033	452,846	6,187
Capital outlay.....	1,300,658	496,574	804,084
Total expenditures.....	1,759,691	949,420	810,271
Excess of revenues over expenditures.....	1,240,390	2,590,177	1,349,787
Other financing (uses):			
Operating transfers (out).....	(3,047,976)	(2,641,306)	406,670
Total other financing (uses).....	(3,047,976)	(2,641,306)	406,670
Excess (deficiency) of revenues over (under) expenditures and other financing uses.....	(1,807,586)	(51,129)	1,756,457
Fund balance at beginning of year.....	3,184,068	3,184,068	0
Prior year encumbrances appropriated.....	473,229	473,229	0
Fund balance at end of year.....	\$1,849,711	\$3,606,168	\$1,756,457

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, 1999

ADMINISTRATION BUILDING CONSTRUCTION - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Capital outlay.....	20,000	19,784	216
Total expenditures.....	20,000	19,784	216
Excess (deficiency) of revenues over (under) expenditures.....	(20,000)	(19,784)	216
Other financing sources:			
Operating transfers in.....	85,500	86,000	500
Total other financing sources.....	85,500	86,000	500
Excess of revenues and other financing sources over expenditures.....	65,500	66,216	716
Fund balance at beginning of year.....	197,210	197,210	0
Fund balance at end of year.....	\$262,710	\$263,426	\$716

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, 1999

PLANNING AND DEVELOPMENT - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues.....	\$1,100,000	\$1,017,432	(\$82,568)
Other revenues.....	594,393	172,712	(421,681)
Total revenues.....	1,694,393	1,190,144	(504,249)
Expenditures:			
Capital outlay.....	2,933,505	2,933,505	0
Total expenditures.....	2,933,505	2,933,505	0
(Deficiency) of revenues (under) expenditures.....	(1,239,112)	(1,743,361)	(504,249)
Other financing sources (uses):			
Operating transfers in.....	1,315,072	866,683	(448,389)
Operating transfers (out).....	(7,000)	(7,000)	0
Total other financing sources (uses).....	1,308,072	859,683	(448,389)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	68,960	(883,678)	(952,638)
Fund balance at beginning of year.....	248,215	248,215	0
Prior year encumbrances appropriated...	846,112	846,112	0
Fund balance at end of year.....	\$1,163,287	\$210,649	(\$952,638)

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, 1999

JUVENILE JUSTICE FACILITY - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Capital outlay.....	5,000	0	5,000
Total expenditures.....	5,000	0	5,000
Excess (deficiency) of revenues over (under) expenditures.....	(5,000)	0	5,000
Other financing sources:			
Operating transfers in.....	24,200	24,200	0
Total other financing sources.....	24,200	24,200	0
Excess of revenues and other financing sources over expenditures.....	19,200	24,200	5,000
Fund balance at beginning of year.....	48,401	48,401	0
Fund balance at end of year.....	\$67,601	\$72,601	\$5,000

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, 1999

DOMESTIC RELATIONS COURT - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Capital outlay.....	0	0	0
Total expenditures.....	0	0	0
Excess of revenues over expenditures.....	0	0	0
Other financing sources:			
Operating transfers in.....	403,800	18,800	(385,000)
Total other financing sources.....	403,800	18,800	(385,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	403,800	18,800	(385,000)
Fund balance at beginning of year.....	37,600	37,600	0
Fund balance at end of year.....	<u>\$441,400</u>	<u>\$56,400</u>	<u>(\$385,000)</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, 1999

TELEPHONE SYSTEM - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Capital outlay.....	556,000	552,007	3,993
Total expenditures.....	556,000	552,007	3,993
Excess (deficiency) of revenues over (under) expenditures.....	(556,000)	(552,007)	3,993
Other financing sources:			
Operating transfers in.....	285,000	285,000	0
Total other financing sources.....	285,000	285,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(271,000)	(267,007)	3,993
Fund balance at beginning of year.....	271,213	271,213	0
Fund balance at end of year.....	\$213	\$4,206	\$3,993

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, 1999

HERITAGE BUILDING - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues.....	\$0	\$0	\$0
Expenditures:			
Capital outlay.....	22,684	22,299	385
Total expenditures.....	22,684	22,299	385
Excess (deficiency) of revenues over (under) expenditures.....	(22,684)	(22,299)	385
Other financing sources:			
Operating transfers in.....	22,684	22,684	0
Total other financing sources.....	22,684	22,684	0
Excess of revenues and other financing sources over expenditures.....	0	385	385
Fund balance at beginning of year.....	22,684	22,684	0
Fund balance at end of year.....	\$22,684	\$23,069	\$385

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, 1999

ROAD ASSESSMENT PROJECTS - CAPITAL PROJECT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Investment earnings.....	\$133,825	\$127,190	(\$6,635)
Other Revenues.....	37,700	51,695	13,995
Total revenues.....	171,525	178,885	7,360
Expenditures:			
Capital outlay.....	2,714,906	272,804	2,442,102
Principal Retirement.....	3,650,000	3,650,000	0
Interest and Fiscal Charges.....	126,000	123,755	2,245
Total expenditures.....	6,490,906	4,046,559	2,444,347
Excess (deficiency) of revenues over (under) expenditures.....	(6,319,381)	(3,867,674)	2,451,707
Other financing sources (uses):			
Operating transfers in.....	54,600	0	(54,600)
Operating transfers out.....	(68,566)	0	68,566
Proceeds of notes.....	2,999,995	3,000,000	5
Proceeds from Sale of Bonds.....	688,000	683,300	(4,700)
Total other financing sources (uses)....	3,674,029	3,683,300	9,271
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,645,352)	(184,374)	2,460,978
Fund balance at beginning of year.....	2,615,272	2,615,272	0
Prior year encumbrances appropriated.....	102,561	102,561	0
Fund balance at end of year.....	\$72,481	\$2,533,459	\$2,460,978

CLERMONT COUNTY, OHIO

ENTERPRISE FUNDS

These funds account for the acquisition, operation and maintenance of County facilities which are financed primarily by user charges.

Water

The County Sanitary Engineer provides water to residential, commercial and industrial customers in Clermont County. Revenue generated through user charges is used for operation, maintenance, and capital improvements of the water distribution system.

Sewer

The County provides sanitary sewer service to residential, commercial and industrial users in Clermont County also serviced by the water system. Sewer charges are based on water usage and serve as the major revenue source for financing the operations and maintenance of the sewer system.

INTERNAL SERVICE FUND

These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.

Self-Funded Health Insurance

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County funds are billed according to the number of participants in the plan.

Fleet Maintenance

To account for vehicle maintenance services provided to various county departments and other governmental units. Users are billed for costs incurred.

Telephone Company

To account for telephone services to various county departments and other governmental units. Users are billed for costs incurred.

Workers' Compensation

To account 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.

**CLERMONT COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 1999**

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Assets			
Current Assets:			
Equity in pooled cash and cash equivalents.....	\$3,174,125	\$4,505,098	\$7,679,223
Cash equivalents in segregated accounts.....	694,253	2,405,848	3,100,101
Investments in segregated accounts.....	22,961,550	31,324,964	54,286,514
Accounts receivable (net of allowances for uncollectibles)	1,635,130	2,473,501	4,108,631
Inventory of supplies at cost.....	172,533	41,973	214,506
Total current assets.....	<u>28,637,591</u>	<u>40,751,384</u>	<u>69,388,975</u>
Restricted assets:			
Equity in pooled cash and cash equivalents.....	600	0	600
Held by trustee:			
Cash equivalents in segregated accounts.....	219,615	500,114	719,729
Investments in segregated accounts.....	7,008,372	7,647,828	14,656,200
Retainage accounts.....	13,694	39,208	52,902
Accrued interest.....	133,639	162,014	295,653
Total restricted assets.....	<u>7,375,920</u>	<u>8,349,164</u>	<u>15,725,084</u>
Property, plant and equipment:			
Property, plant & equipment.....	113,336,224	184,254,167	297,590,391
Accumulated depreciation.....	(36,715,045)	(71,253,534)	(107,968,579)
Construction in progress.....	1,278,456	4,274,548	5,553,004
Total property, plant and equipment.....	<u>77,899,635</u>	<u>117,275,181</u>	<u>195,174,816</u>
Other assets:			
Unamortized financing costs.....	822,139	1,073,509	1,895,648
Grants receivable.....	14,886	210,102	224,988
Loans receivable.....	0	990,760	990,760
Interfund receivable.....	257,814	501,009	758,823
Total other assets.....	<u>1,094,839</u>	<u>2,775,380</u>	<u>3,870,219</u>
Total assets.....	<u>\$115,007,985</u>	<u>\$169,151,109</u>	<u>\$284,159,094</u>
Liabilities and fund equity			
Current liabilities:			
Accounts payable.....	\$195,181	\$389,603	\$584,784
Accrued wages and benefits.....	398,240	475,150	873,390
Total current liabilities.....	<u>593,421</u>	<u>864,753</u>	<u>1,458,174</u>
Total liabilities payable from restricted assets:			
Current portion of long-term obligations.....	1,510,000	1,493,802	3,003,802
Accounts payable.....	60,625	187,742	248,367
Accrued interest payable.....	220,615	196,595	417,210
Retainage payable.....	13,694	39,208	52,902
Maintenance bond payable.....	35,525	35,525	71,050
Total payable from restricted assets.....	<u>1,840,459</u>	<u>1,952,872</u>	<u>3,793,331</u>
Long-term debt:			
O.W.D.A. notes payable.....	0	1,973,879	1,973,879
O.P.W.C. loans.....	0	2,986,629	2,986,629
Revenue bonds payable.....	46,075,000	45,490,000	91,565,000
Total liabilities.....	<u>48,508,880</u>	<u>53,268,133</u>	<u>101,777,013</u>
Fund equity			
Contributed capital.....	44,150,894	124,208,126	168,359,020
Retained earnings:			
Reserved for restricted assets.....	5,535,461	6,396,292	11,931,753
Unreserved.....	16,812,750	(14,721,442)	2,091,308
Total fund equity.....	<u>66,499,105</u>	<u>115,882,976</u>	<u>182,382,081</u>
Total liabilities and fund equity.....	<u>\$115,007,985</u>	<u>\$169,151,109</u>	<u>\$284,159,094</u>

CLERMONT COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND EQUITY
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Water	Sewer	Totals
Operating revenues:			
Charges for services:			
Service charges.....	\$11,074,323	\$13,907,429	\$24,981,752
New meters, services and reviews.....	924,235	112,085	1,036,320
All other revenues.....	216,912	2,259	219,171
Total operating revenues.....	<u>12,215,470</u>	<u>14,021,773</u>	<u>26,237,243</u>
Operating expenses:			
Personal services.....	2,612,301	2,891,914	5,504,215
Contractual services.....	550,128	1,084,463	1,634,591
Maintenance and repairs.....	234,114	370,364	604,478
Utilities.....	855,397	1,156,779	2,012,176
Materials and supplies.....	1,188,868	639,119	1,827,987
Depreciation.....	3,228,240	6,146,990	9,375,230
Other.....	21,820	19,146	40,966
Total operating expenses.....	<u>8,690,855</u>	<u>12,308,775</u>	<u>20,999,643</u>
Operating income.....	<u>3,524,602</u>	<u>1,712,998</u>	<u>5,237,600</u>
Nonoperating revenues (expenses):			
Investment income.....	1,508,642	1,920,525	3,429,167
Net decrease in fair value of investments.....	(287,367)	(801,036)	(1,088,403)
Interest expense and fiscal charges.....	(2,750,259)	(2,588,170)	(5,338,429)
Total nonoperating revenues (expenses).....	<u>(1,528,984)</u>	<u>(1,468,681)</u>	<u>(2,997,665)</u>
Net income.....	1,995,618	244,317	2,239,935
Retained earnings(deficit) at beginning of year.....	20,352,593	(8,569,467)	11,783,126
Retained earnings(deficit) at end of year.....	<u>22,348,211</u>	<u>(8,325,150)</u>	<u>14,023,061</u>
Contributed Capital at beginning of year.....	40,687,551	118,896,513	159,584,064
Contributions during the year:			
Grant payments received and other.....	15,461	210,102	225,563
Contributed assets by developers.....	1,451,797	1,875,932	3,327,729
System capacity charges.....	1,996,085	3,225,579	5,221,664
Contributed Capital at end of year.....	<u>44,150,894</u>	<u>124,208,126</u>	<u>168,359,020</u>
Total Fund Equity at end of year.....	<u>\$66,499,105</u>	<u>\$115,882,976</u>	<u>\$182,382,081</u>

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Cash flows from operating activities:			
Operating income.....	\$3,524,602	\$1,712,998	\$5,237,600
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation.....	3,228,240	6,146,990	9,375,230
Change in allowance for uncollectibles.....	2,813	3,830	6,643
Decrease (increase) in assets:			
Accounts receivable.....	(55,606)	(125,145)	(180,751)
Inventory of supplies at cost.....	6,774	(1,762)	5,012
Prepaid expenses.....	41,264	47,696	88,960
Increase (decrease) in liabilities:			
Accounts payable.....	(67,778)	(44,062)	(111,840)
Accrued wages and benefits.....	(45,067)	(113,154)	(158,221)
Net cash provided by operating activities	<u>6,635,242</u>	<u>7,627,391</u>	<u>14,262,633</u>
Cash flows from capital and related financing activities:			
Principal paid on revenue bonds.....	(1,445,000)	(1,160,000)	(2,605,000)
Interest paid on revenue bonds.....	(2,712,408)	(2,407,600)	(5,120,008)
Principal paid on OWDA notes.....	0	(108,063)	(108,063)
Interest paid on OWDA notes.....	0	(117,109)	(117,109)
Principal paid on OPWC loan.....	0	(178,638)	(178,638)
Interest paid on OPWC loan.....	0	(28,207)	(28,207)
Construction of capital assets.....	(2,440,818)	(2,545,687)	(4,986,505)
Retainage receipts (payments).....	(26,546)	10,471	(16,075)
Proceeds from sale of fixed assets.....	36,830	71,573	108,403
System capacity charges.....	1,996,085	3,225,579	5,221,664
Proceeds from special assessments.....	15,461	0	15,461
Payments of maintenance bonds.....	10,326	10,325	20,651
Net cash used for capital and related financing activities....	<u>(4,566,070)</u>	<u>(3,227,356)</u>	<u>(7,793,426)</u>
Cash flows from investing activities:			
Purchase of investments.....	(26,403,600)	(36,195,984)	(62,599,584)
Proceeds from sale of investments.....	22,378,088	29,127,013	51,505,101
Interest received on investments.....	1,465,090	1,872,956	3,338,046
Net cash used for investing activities.....	<u>(2,560,422)</u>	<u>(5,196,015)</u>	<u>(7,756,437)</u>
Net decrease in cash and cash equivalents.....	(491,250)	(795,980)	(1,287,230)
Cash and cash equivalents at beginning of year.....	4,593,539	8,246,246	12,839,785
Cash and cash equivalents at end of year.....	<u>\$4,102,289</u>	<u>\$7,450,266</u>	<u>\$11,552,555</u>
Noncash transactions - contributions from developers	<u>\$1,451,797</u>	<u>\$1,875,932</u>	<u>\$3,327,729</u>
Restricted cash and cash equivalents at end of year	<u>\$233,909</u>	<u>\$539,322</u>	<u>\$773,231</u>

CLERMONT COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL INTERNAL SERVICE FUNDS
 DECEMBER 31, 1999

	Self-Funded Health Insurance	Fleet Maintenance	Telephone Company	Worker's Compensation	Totals
Assets					
Current Assets:					
Equity in pooled cash and cash equivalents.....	\$1,314,565	\$99,984	\$214,190	\$1,189,733	\$2,818,472
Accounts receivable.....	0	35,968	45,391	0	81,359
Total current assets.....	<u>1,314,565</u>	<u>135,952</u>	<u>259,581</u>	<u>1,189,733</u>	<u>2,899,831</u>
Property, plant & equipment.....	0	115,218	78,090	0	193,308
Accumulated depreciation.....	0	(47,521)	(7,991)	0	(55,512)
Total property, plant and equipment.....	0	67,697	70,099	0	137,796
Total assets.....	<u>\$1,314,565</u>	<u>\$203,649</u>	<u>\$329,680</u>	<u>\$1,189,733</u>	<u>\$3,037,627</u>
Liabilities and fund equity					
Current liabilities:					
Accounts payable.....	139,003	77,004	42,023	0	258,030
Accrued wages and benefits.....	703	4,443	54	0	5,200
Compensated absences payable.....	0	13,810	0	0	13,810
Intergovernmental Payable.....	2,668	16,349	708	0	19,725
Claims payable.....	471,453	0	0	0	471,453
Total current liabilities.....	<u>613,827</u>	<u>111,606</u>	<u>42,785</u>	<u>0</u>	<u>768,218</u>
Total liabilities.....	<u>613,827</u>	<u>111,606</u>	<u>42,785</u>	<u>0</u>	<u>768,218</u>
Fund equity					
Contributed capital.....	0	18,614	37,800	0	56,414
Retained earnings:					
Unreserved.....	700,738	73,429	249,095	1,189,733	2,212,995
Total fund equity.....	<u>700,738</u>	<u>92,043</u>	<u>286,895</u>	<u>1,189,733</u>	<u>2,269,409</u>
Total liabilities and fund equity.....	<u>\$1,314,565</u>	<u>\$203,649</u>	<u>\$329,680</u>	<u>\$1,189,733</u>	<u>\$3,037,627</u>

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND EQUITY
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Self-Funded Health Insurance	Fleet Maintenance	Telephone Company	Worker's Compensation	Totals
Operating revenues:					
Charges for services.....	\$4,955,403	\$1,146,327	\$732,016	\$997,424	\$7,831,170
All other revenues.....	30,161	32,064	107,778	16,027	186,030
Total operating revenues.....	<u>4,985,564</u>	<u>1,178,391</u>	<u>839,794</u>	<u>1,013,451</u>	<u>8,017,200</u>
Operating expenses:					
Personal services.....	183,413	313,928	11,313	0	508,654
Contractual services.....	4,623,399	21,365	588	1,019,219	5,664,571
Maintenance and repairs.....	0	205,261	579	0	205,840
Utilities.....	433	11,096	650,054	0	661,583
Materials and supplies.....	22,821	527,221	23,341	0	573,383
Depreciation.....	0	8,375	6,939	0	15,314
Other.....	0	15,809	0	0	15,809
Total operating expenses.....	<u>4,830,066</u>	<u>1,103,055</u>	<u>692,814</u>	<u>1,019,219</u>	<u>7,645,154</u>
Operating income (loss) before operating transfers.....	<u>155,498</u>	<u>75,336</u>	<u>146,980</u>	<u>(5,768)</u>	<u>372,046</u>
Operating transfers (out).....	0	(100,000)	(150,000)	0	(250,000)
Net income (loss)	155,498	(24,664)	(3,020)	(5,768)	122,046
Retained earnings at the beginning of year.....	545,240	98,093	252,115	1,195,501	2,090,949
Retained earnings at end of year.....	<u>700,738</u>	<u>73,429</u>	<u>249,095</u>	<u>1,189,733</u>	<u>2,212,995</u>
Contributed capital at the beginning of the year.....	0	18,614	0	0	18,614
Contributions during the year.....	0	0	37,800	0	37,800
Contributed capital at end of year.....	<u>0</u>	<u>18,614</u>	<u>37,800</u>	<u>0</u>	<u>56,414</u>
Total Fund Equity at end of year.....	<u>\$700,738</u>	<u>\$92,043</u>	<u>\$286,895</u>	<u>\$1,189,733</u>	<u>\$2,269,409</u>

CLERMONT COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Self-Funded Health Insurance	Fleet Maintenance	Telephone Company	Worker's Compensation	Totals
Cash flows from operating activities:					
Operating income (loss).....	\$155,498	\$75,336	\$146,980	(\$5,768)	\$372,046
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation.....	0	8,375	6,939	0	15,314
Decrease (Increase) in assets:					
Accounts receivable.....	2,926	26,710	9,518	0	39,154
Increase (decrease) in liabilities:					
Accounts payable.....	(43,879)	(24,976)	328	0	(68,527)
Accrued wages and benefits.....	(1,266)	(8,425)	(678)	0	(10,369)
Compensated absences.....	0	13,810	0	0	13,810
Intergovernmental payable.....	1,334	8,276	113	0	9,723
Claims payable.....	108,179	0	0	0	108,179
Net cash provided by (used for) operating activities	<u>222,792</u>	<u>99,106</u>	<u>163,200</u>	<u>(5,768)</u>	<u>479,330</u>
Cash flows from noncapital activities:					
Payments to other funds.....	0	(100,000)	(150,000)	0	(250,000)
Net cash (used for) noncapital activities.....	<u>0</u>	<u>(100,000)</u>	<u>(150,000)</u>	<u>0</u>	<u>(250,000)</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets.....	0	(4,453)	(27,397)	0	(31,850)
Net cash used for capital and related financing activities.....	<u>0</u>	<u>(4,453)</u>	<u>(27,397)</u>	<u>0</u>	<u>(31,850)</u>
Net increase (decrease) in cash and cash equivalents.....	222,792	(5,347)	(14,197)	(5,768)	197,480
Cash and cash equivalents at beginning of year.....	1,091,773	105,331	228,387	1,195,501	2,620,992
Cash and cash equivalents at end of year.....	<u>\$1,314,565</u>	<u>\$99,984</u>	<u>\$214,190</u>	<u>\$1,189,733</u>	<u>\$2,818,472</u>

CLERMONT COUNTY, OHIO

AGENCY FUNDS

Agency Funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

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 checking accounts.

Undivided Interest

This fund is used to account for the accumulation and disbursement to other County funds of investment earnings.

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, 1999

UNDIVIDED TAX FUND

	Beginning Balance 1/1/99	Additions	Deductions	Ending Balance 12/31/99
ASSETS:				
Equity in pooled cash and cash equivalents.....	\$4,852,617	\$169,803,211	\$168,583,033	\$6,072,795
Taxes receivable.....	128,512,199	145,272,516	128,512,199	145,272,516
Total assets.....	\$133,364,816	\$315,075,727	\$297,095,232	\$151,345,311
LIABILITIES:				
Due to other funds.....	\$592,290	\$483,636	\$592,290	\$483,636
Due to component units.....	328,490	227,136	328,490	227,136
Intergovernmental payable.....	132,444,036	314,364,955	296,174,452	150,634,539
Total liabilities.....	\$133,364,816	\$315,075,727	\$297,095,232	\$151,345,311

POLITICAL SUBDIVISIONS

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$1,085,248	\$6,003,728	\$6,086,135	\$1,002,841
Total assets.....	\$1,085,248	\$6,003,728	\$6,086,135	\$1,002,841
LIABILITIES:				
Intergovernmental payable.....	\$1,085,248	\$6,003,728	\$6,086,135	\$1,002,841
Total liabilities.....	\$1,085,248	\$6,003,728	\$6,086,135	\$1,002,841

OTHER AGENCY FUNDS

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$395,315	\$109,548,490	\$109,449,628	\$494,177
Total assets.....	\$395,315	\$109,548,490	\$109,449,628	\$494,177
LIABILITIES:				
Intergovernmental payable.....	\$346	\$0	\$346	\$0
Other liabilities.....	394,969	109,548,490	109,449,282	494,177
Total liabilities.....	\$395,315	\$109,548,490	\$109,449,628	\$494,177

CLERMONT COUNTY COURT SYSTEM

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$1,825,764	\$22,882,089	\$22,994,584	\$1,713,269
Cash equivalents in segregated accounts.....	50,962	45,593	50,962	45,593
Total assets.....	\$1,876,726	\$22,927,672	\$23,045,546	\$1,758,852
LIABILITIES:				
Due to other funds.....	\$19,283	\$15,583	\$19,283	\$15,583
Intergovernmental payable.....	478,362	226,433	478,362	226,433
Other liabilities.....	1,379,081	22,685,656	22,547,901	1,516,836
Total liabilities.....	\$1,876,726	\$22,927,672	\$23,045,546	\$1,758,852

CLERMONT COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

UNDIVIDED INTEREST

	Beginning Balance 1/1/99	Additions	Deductions	Ending Balance 12/31/99
ASSETS:				
Equity in pooled cash and cash equivalents.....	\$218,098	\$3,932,622	\$3,954,557	\$196,163
Due from other governments.....	0	568	0	568
Total assets.....	\$218,098	\$3,933,190	\$3,954,557	\$196,731
LIABILITIES:				
Due to other funds.....	\$216,506	\$196,731	\$216,506	\$196,731
Other liabilities.....	1,592	3,736,459	3,738,051	0
Total liabilities.....	\$218,098	\$3,933,190	\$3,954,557	\$196,731

GENERAL COUNTY AGENCY

ASSETS:				
Cash equivalents in segregated accounts.....	\$243,195	\$1,058,311	\$243,195	\$1,058,311
Cash with fiscal and escrow agents.....	-156,416	640,734	156,416	640,734
Total assets.....	\$399,611	\$1,699,045	\$399,611	\$1,699,045
LIABILITIES:				
Due to other funds.....	\$22,205	\$58,531	\$22,205	\$58,531
Other liabilities.....	377,406	1,640,514	377,406	1,640,514
Total liabilities.....	\$399,611	\$1,699,045	\$399,611	\$1,699,045

TOTAL AGENCY FUNDS

ASSETS:				
Equity in pooled cash and cash equivalents.....	\$8,377,042	\$312,170,140	\$311,067,937	\$9,479,245
Cash equivalents in segregated accounts.....	294,157	1,103,894	294,157	1,103,894
Cash with fiscal and escrow agents.....	156,416	640,734	156,416	640,734
Taxes receivable.....	128,512,199	145,272,516	128,512,199	145,272,516
Due from other governments.....	0	568	0	568
Total assets.....	\$137,339,814	\$459,187,852	\$440,030,709	\$156,496,957
LIABILITIES:				
Intergovernmental payable.....	\$134,007,992	\$320,595,116	\$302,739,295	\$151,863,813
Due to other funds.....	850,284	754,481	850,284	754,481
Due to component units.....	328,490	227,136	328,490	227,136
Other liabilities.....	2,153,048	137,611,119	136,112,640	3,651,527
Total liabilities.....	\$137,339,814	\$459,187,852	\$440,030,709	\$156,496,957

CLERMONT COUNTY, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Proprietary Funds.

**CLERMONT COUNTY, OHIO
SCHEDULE OF GENERAL FIXED
ASSETS BY SOURCES
DECEMBER 31, 1998**

General Fixed Assets:	
Land	\$1,403,698
Building, structures, and improvements	31,869,627
Furniture, fixtures and equipment	17,104,377
Construction in progress	<u>17,169,322</u>
Total General Fixed Assets	<u>\$67,547,024</u>
Investment in General Fixed Assets from:	
General fund revenues	\$27,932,563
Special revenue fund revenues	6,926,297
Capital projects	31,503,940
Donations	<u>1,184,224</u>
Total Investment in General Fixed Assets	<u>\$67,547,024</u>

CLERMONT COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION
DECEMBER 31, 1999

Function	Land	Buildings, and Building Improvements	Furniture, Fixtures and Equipment	Construction in Progress	Total
General Government- Legislative and executive	\$1,081,017	\$15,000,597	\$6,417,516	\$0	\$22,499,130
General Government- Judicial	0	205,790	1,136,344	0	1,342,134
Public safety	192,029	10,845,851	2,817,080	0	13,854,960
Public works	110,652	270,113	3,476,558	0	3,857,323
Health	20,000	105,906	34,748	0	160,654
Human Services	0	5,441,370	1,743,564	0	7,184,934
Transportation	0	0	1,449,329	0	1,449,329
Community Development	0	0	29,238	0	29,238
Construction in progress	0	0	0	17,169,322	17,169,322
Total General Fixed Assets	\$1,403,698	\$31,869,627	\$17,104,377	\$17,169,322	\$67,547,024

CLERMONT COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED
ASSETS BY FUNCTION
FOR THE YEAR ENDED DECEMBER 31, 1999

Function	Balance Jan 1, 1999	Reclass Between Functions	Additions	Disposals	Balance Dec 31, 1999
General Government- Legislative and executive	\$22,132,729	\$0	\$757,785	\$391,384	\$22,499,130
General Government- Judicial	1,287,670	0	182,975	128,511	1,342,134
Public Safety	13,730,808	0	322,050	197,898	13,854,960
Public Works	3,872,769	0	147,684	163,130	3,857,323
Health	161,157	0	0	503	160,654
Human Services	7,189,114	0	113,019	117,199	7,184,934
Transportation	0	1,314,281	227,293	92,245	1,449,329
Community Development	1,341,111	(1,314,281)	6,844	4,436	29,238
Construction in progress	12,274,652	0	4,894,670	0	17,169,322
Total General Fixed Assets	\$61,990,010	\$0	\$6,652,320	\$1,095,306	\$67,547,024

STATISTICAL SECTION

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

Fiscal Year	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Community Development	Transportation	Intergovernmental	Capital Outlay	Debt Service	Total
1990	\$8,168,961	\$3,465,633	\$7,555,802	\$4,345,844	\$3,353,302	\$20,009,794	\$172,105	\$0	\$0	\$3,743,316	\$1,516,588	\$52,331,345
1991	8,917,763	4,005,868	7,761,870	5,533,045	3,732,173	22,225,463	945,302	0	0	4,950,190	2,004,773	60,076,447
1992	9,650,455	4,281,004	8,858,510	5,063,503	4,530,514	24,213,520	568,737	0	0	4,410,821	2,028,019	63,605,083
1993	9,147,992	4,741,552	10,467,725	5,706,687	5,759,493	27,420,777	353,403	0	0	9,314,101	3,119,027	76,030,757
1994	12,087,665	4,799,851	11,318,481	5,811,959	6,143,483	26,779,142	725,503	0	0	11,313,038	3,931,070	82,706,792
1995	11,614,210	5,267,456	11,795,945	6,363,133	7,280,705	27,551,048	1,131,309	0	0	9,063,077	4,710,488	84,777,371
1996	13,348,984	6,078,577	12,622,604	7,763,303	7,419,633	29,597,790	259,290	0	1,231,739	5,434,412	4,159,470	87,915,802
1997	14,711,493	5,954,568	14,727,727	7,983,786	8,427,688	31,160,119	463,146	374,532	997,862	8,081,966	4,115,353	96,988,239
1998	13,063,096	5,961,255	15,444,389	7,163,314	7,430,975	31,318,456	325,415	1,990,223	948,617	4,925,247	4,194,852	92,765,839
1999	14,486,655	6,388,418	16,312,871	7,369,289	9,352,569	34,064,216	455,270	1,577,827	1,081,659	11,014,857	4,282,944	106,406,575

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Component Units
 Refer to: "Combined Statement of Revenues, Expenditures, and Changes in Fund Equity - All Governmental Fund Types" in the Financial Section.

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
1990	\$19,089,376	\$4,049,660	\$749,674	\$1,558,590	\$23,201,892	\$432,146	\$2,899,814	\$0	\$1,289,657	\$53,270,809
1991	19,848,354	5,049,506	822,907	589,044	24,358,540	392,714	2,638,455	0	1,790,063	55,489,583
1992	21,461,240	5,387,066	954,659	596,405	29,688,038	329,800	1,850,487	0	1,248,002	61,515,687
1993	27,559,392	7,088,955	939,478	810,005	32,159,483	358,578	2,376,492	0	2,214,206	73,486,589
1994	29,189,268	8,922,144	1,134,159	832,781	31,873,850	361,442	2,527,429	0	3,035,948	77,877,021
1995	30,881,534	8,709,441	1,355,924	1,214,960	32,909,359	271,970	2,832,958	0	2,262,504	80,438,700
1996	32,429,006	9,643,800	1,236,064	1,392,496	35,446,161	273,301	2,957,355	0	3,582,449	86,960,632
1997	35,027,186	11,467,503	1,111,566	1,490,352	41,268,841	289,375	2,827,597	0	4,684,000	98,136,420
1998	36,565,551	12,850,387	1,191,080	1,632,510	41,270,728	427,187	3,657,272	433,688	4,572,035	102,600,418
1999	38,359,808	12,154,925	1,247,468	1,836,134	45,836,658	440,008	4,027,967	(1,510,094)	3,567,336	105,960,210

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

Refer to: "Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental Fund Types" in the Financial Section.

Source: Clermont County Auditor

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

Collection Year	General Property Tax	Tangible Personal Tax	County Sales Tax	Manufactured Home Tax	Motor Vehicle Tax	County Lodging	Total
1990	\$8,098,914	\$1,177,194	\$8,628,086	\$124,248	\$940,287	\$120,647	\$19,089,376
1991	8,737,777	1,125,318	8,712,348	131,785	1,010,190	130,936	19,848,354
1992	9,415,068	1,125,496	9,585,210	140,034	1,054,391	141,041	21,461,240
1993	13,843,283	1,399,395	10,739,419	156,149	1,275,153	145,993	27,559,392
1994	14,573,352	1,431,626	11,715,205	152,524	1,167,624	148,937	29,189,268
1995	15,018,205	1,546,806	12,911,511	165,284	1,102,320	137,458	30,881,584
1996	15,307,847	1,562,419	14,013,612	161,504	1,209,669	173,955	32,429,006
1997	16,866,258	1,687,993	14,878,578	136,582	1,264,763	193,012	35,027,186
1998	17,642,382	1,719,789	15,627,874	163,725	1,219,574	192,207	36,565,551
1999	17,930,812	1,709,608	17,114,554	154,075	1,237,692	213,067	38,359,808

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Component Units
 Refer to: "Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types" in the Financial Section.

Source: Clermont County Auditor

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

Tax Levy/ Collection Year	Current Taxes Levied	Current Taxes Collected	Percent Collected	Delinquent Tax Collections	Percent of Total	
					Collections to Current Tax Levy	Total Taxes Collected
1989/1990	\$10,397,272	\$10,174,973	97.86	\$369,038	101.41	\$10,544,011
1990/1991	11,074,178	10,800,699	97.53	374,643	100.91	11,175,342
1991/1992	11,478,326	11,196,764	97.55	316,914	100.31	11,513,678
1992/1993	14,975,213	14,695,009	98.13	485,838	101.37	15,180,847
1993/1994	15,960,274	15,578,638	97.61	470,474	100.56	16,049,112
1994/1995	16,443,232	16,186,020	98.44	596,616	102.06	16,782,636
1995/1996	17,773,775	17,299,215	97.33	354,484	99.32	17,653,699
1996/1997	18,950,477	18,363,919	96.90	355,936	98.78	18,719,855
1997/1998	19,427,368	18,977,753	97.69	668,180	101.13	19,645,933
1998/1999	19,956,008	19,402,173	97.22	518,947	99.83	19,921,120

(1) Includes all tax rates levied county-wide. Refer to: "Note S- Property Tax Revenues" 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)

Tax Levy/ 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	
90/91	\$1,296,720	\$3,704,914	\$158,019	\$564,354	\$235,330	\$235,330	\$1,690,069	\$4,504,598	37.52
91/92	1,368,705	3,910,586	139,557	516,878	250,267	250,267	1,758,529	4,677,731	37.59
92/93	1,405,873	4,016,780	153,202	589,238	601,703	601,703	2,160,778	5,207,721	41.49
93/94	1,594,875	4,566,786	162,325	649,300	610,847	610,847	2,368,047	5,816,933	40.71
94/95	1,700,476	4,868,503	178,445	713,780	607,227	607,227	2,486,148	6,179,510	40.23
95/96	1,773,497	5,067,134	181,160	724,640	606,328	606,328	2,560,985	6,398,102	40.03
96/97	2,100,231	6,000,660	192,391	769,564	608,549	608,549	2,901,171	7,378,773	39.32
97/98	2,170,660	6,201,886	208,672	834,688	606,183	606,183	2,985,515	7,642,757	39.06
98/99	2,254,672	6,441,920	208,217	832,868	608,783	608,783	3,071,672	7,883,571	38.96
99/00	2,539,515	7,255,757	219,511	878,044	567,280	567,280	3,326,306	8,701,081	38.23

(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 S-Property Tax Revenues" 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
Special Assessment Billings and Collections
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Assessment Billings</u>	<u>Total Assessments Collected</u>
1990	\$400,143	\$369,221
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

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		Per Capita Net General Bonded Debt
						Bonded Debt to Assessed Value	Net General Bonded Debt	
1990	150,187	\$1,456,125	\$16,125	\$659	\$15,466	0.0106		0.1030
1991	150,187	1,690,069	15,740	437	15,303	0.0088		0.1019
1992	150,187	1,758,529	20,130	414	19,716	0.0112		0.1313
1993	158,880	2,160,778	36,090	320	35,770	0.0166		0.2251
1994	164,050	2,368,047	34,955	350	34,605	0.0146		0.2109
1995	166,860	2,560,986	33,165	300	32,865	0.0128		0.1970
1996	170,450	2,901,171	31,315	236	31,078	0.0107		0.1823
1997	172,010	2,971,645	29,395	214	29,181	0.0098		0.1696
1998	174,320	3,071,672	27,405	219	27,186	0.0089		0.1560
1999	175,960	3,326,306	31,825	180	31,645	0.0095		0.1798

(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
 Statement of Legal Debt Margin
 December 31, 1999

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>75,657,650</u>
Total direct legal debt limitation (2)		81,657,650
Total of all county debt outstanding(3)	\$130,817,274	
 Less:		
Special Assessment Bonds (self supporting)(4)	\$3,367,000	
Mortgage Revenue Bonds	94,285,000	
Other exempt debt:		
1992 Correctional Facility	5,030,000	
1993 Building, Road Improvement and Refunding	<u>13,400,000</u>	
Total exempt debt:		116,082,000
 Less:		
Available funds in debt service funds as of December 31, 1999		<u>179,783</u>
Total net indebtedness (voted and unvoted) subject to direct debt limitation		<u>14,555,491</u>
 Direct Legal Debt Margin		 <u>\$67,102,159</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$33,263,060	
Total Net indebtedness (unvoted-subject to the 1% legal debt limitation)	<u>14,555,491</u>	
Total unvoted legal debt margin:		<u>\$18,707,569</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 L - Long-Term Debt and Other Obligations" in the Notes to the Financial Statements.
- (4) Refer to "Note L - 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, 1999

<u>County Entities</u>	<u>1990</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>
General	2.20	2.20	2.20	2.20	2.20	2.20	2.20	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
Bd of Mental Retardation	2.50	2.50	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
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	0.90							
County Capital Construction				0.90	0.90	0.90	0.90	1.00	1.00	1.00
Total County Entities	7.90	7.90	8.65							
<u>Other Entities</u>										
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	0.60									
Total County-Wide	8.50	8.50	9.25							
<u>School Districts</u>										
Batavia	35.20	42.70	42.70	42.70	49.00	49.00	48.40	48.40	48.40	48.40
Bethel-Tate	34.30	34.30	34.30	34.10	34.10	34.10	33.70	33.70	33.70	38.54
Clermont-Northeastern	37.50	37.50	37.20	36.90	36.90	36.90	36.00	36.50	36.50	36.50
Felicity-Franklin	31.70	31.70	31.60	31.30	31.30	34.66	33.30	33.30	33.30	33.30
Goshen	30.40	30.40	30.40	30.40	30.40	30.40	30.40	26.40	26.40	30.40
Milford	51.90	51.90	51.90	57.50	57.50	57.50	54.52	59.10	59.10	59.10
New Richmond	33.90	33.90	32.60	32.60	32.60	32.60	32.40	32.40	32.45	32.45
West Clermont	40.70	40.70	40.70	40.70	49.45	49.45	49.15	49.15	49.15	49.15
Williamsburg	32.80	33.00	42.50	42.50	41.80	47.80	45.60	45.60	45.60	45.60
U. S. Grant Vocational	4.30	4.30	4.20	4.20	4.20	4.10	4.10	4.10	4.10	4.10

(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

<u>Out-Of-County School Districts</u>	<u>1990</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>
Blanchester	35.20	35.00	34.40	34.15	33.90	33.90	33.45	33.45	33.45	36.04
Forest Hills	42.99	42.73	42.63	42.51	48.98	48.70	50.84	50.84	50.84	50.63
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	37.94	44.84	44.39	43.04	42.79	42.54	47.75	46.98	45.44
Loveland	50.60	56.68	56.60	55.83	55.27	54.58	59.68	59.12	63.75	63.33
Southern Hills Vocational	3.30	5.90	6.00	5.90	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	23.40	21.40	19.40	19.40	19.40	19.40	24.60	24.60	24.60
<u>Corporations</u>										
Amelia	15.70	15.30	15.30	17.30	17.30	18.80	18.80	18.80	17.80	18.90
Batavia	3.50	4.60	4.60	5.60	5.60	6.80	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	14.80	14.30	14.30	14.30	14.30
Moscow	2.50	2.50	3.50	2.50	2.50	2.50	4.54	4.54	4.54	4.54
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	13.70	10.40	15.00	15.00	15.00	15.00	15.00	15.00	15.00
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	11.10	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
<u>Out-Of-County Corporations</u>										
Loveland	8.87	9.67	9.67	9.93	9.91	9.91	9.55	9.55	9.55	9.55
<u>Townships</u>										
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	9.20
Goshen	16.60	16.60	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	8.40	10.40	10.40
Miami	17.10	17.10	17.10	17.10	17.10	18.60	22.11	22.11	22.11	22.11
Monroe	10.60	10.60	10.60	10.60	10.60	10.60	10.60	16.60	16.60	10.60
Ohio	4.60	4.60	6.60	6.60	8.60	8.60	8.60	8.60	8.60	8.60
Pierce	10.80	10.80	11.30	11.30	11.30	11.30	13.30	14.00	14.00	14.00
Stonelick	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	10.60	10.60
Tate	5.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Union	13.60	15.50	15.50	15.50	15.50	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	7.70	8.70	8.70	8.70	8.70	8.70	10.70	10.70
Williamsburg	5.60	5.60	5.60	4.90	5.80	5.80	5.80	5.80	5.80	8.70
<u>Other Districts</u>										
Bethel-Tate Jnt. Amb.	3.30	3.30	3.30	3.30	3.30	3.30	5.30	5.30	6.60	6.60
East Fork Jnt. Amb.										

Table 10
Clermont County, Ohio
 Computation of Direct and Overlapping Debt
 December 31, 1999

<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	\$31,825,000	100.00%	\$31,825,000
Cities with overlapping			
City of Loveland	5,085,000	12.73	647,321
City of Milford	3,805,000	98.59	3,751,350
Villages wholly within County	1,164,000	100.00	1,164,000
Townships wholly within County	772,000	100.00	772,000
School Districts wholly within County	26,984,701	100.00	26,984,701
School Districts with overlapping			
Bethel-Tate Local S. D.	6,535,500	99.75	6,519,161
Blanchester Local S. D.	5,253,527	15.16	796,435
Clermont Northeastern Local S. D.	5,170,000	99.65	5,151,905
Forest Hills Local S. D.	24,945,000	0.01	2,495
Goshen Local S. D.	483,000	90.72	438,178
Loveland City S. D.	44,485,734	41.11	18,288,085
Little Miami Local S. D.	17,219,810	0.25	43,050
Milford Exempted Village S. D.	72,800	99.75	72,618
Western Brown Local S. D.	6,975,080	0.01	698
Williamsburg Local S. D.	3,890,000	99.20	3,858,880
Great Oaks J. V. S. D.	0	10.24	0
Southern Hills J. V. S. D.	100,000	0.01	10
Warren County J. V. S. D.	0	0.03	0
U. S. Grant J. V. S. D.	0	99.89	0
	<u>\$184,766,152</u>		<u>\$100,315,884</u>
Total			

(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.

Table 11
Clermont County, Ohio
 Ratio of Annual Debt Service Expenditures For General
 Bonded Debt To Total General 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)
1990	\$604,928	\$911,660	\$1,516,588	\$52,331,345	2.90		
1991	614,643	1,390,130	2,004,773	60,076,447	3.34		
1992	745,203	1,282,816	2,028,019	63,605,083	3.19		
1993	1,275,072	1,843,955	3,119,027	76,030,757	4.10		
1994	1,885,116	2,045,954	3,931,070	82,706,792	4.75		
1995	2,709,852	2,000,636	4,710,488	84,777,371	5.56		
1996	2,264,720	1,894,750	4,159,470	87,915,802	4.73		
1997	2,139,771	1,975,582	4,115,353	96,998,239	4.24		
1998	2,267,546	1,927,306	4,194,852	92,765,839	4.52		
1999	2,454,315	1,828,629	4,282,944	106,406,575	4.03		

(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

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Median Age (1)</u>	<u>K-12 School Enrollment (2)</u>
1990	150,187	15,974	31.10	31,796
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

Average Unemployment Rates (3)

<u>Fiscal Year</u>	<u>Clermont County</u>	<u>State of Ohio</u>	<u>United States</u>
1990	6.4	6.4	6.4
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

- Sources: (1) Clermont Chamber of Commerce
 (2) Clermont County Board of Education
 (3) Ohio Bureau of Employment Services

Table 13
Clermont County, Ohio
 Property Value, Construction, and Bank Deposits
 Last Ten Fiscal Years

Tax Year/ Collection Year	New Construction				Property Value			Tax Exempt
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposit	Agricultural/ Residential	Commercial/ Industrial		
1990/1991	\$30,877,570	\$10,273,960	\$41,151,530	\$361,399,000	\$954,944,090	\$341,775,950	\$132,392,970	
1991/1992	33,357,300	50,171,690	83,528,990	658,144,000	990,714,930	377,989,630	138,731,240	
1992/1993	33,528,140	13,906,630	47,434,770	818,122,000	1,029,233,420	376,639,790	155,638,980	
1993/1994	37,634,480	12,091,120	49,725,600	769,028,000	1,182,844,270	412,031,340	164,506,930	
1994/1995	50,241,400	33,893,420	84,134,820	28,834,000	1,246,576,430	453,899,470	150,014,300	
1995/1996	61,940,890	12,877,300	74,818,190	36,236,000	1,321,229,310	452,267,960	169,017,090	
1996/1997	56,478,370	24,049,280	80,527,650	39,399,000	1,563,708,690	536,522,210	205,657,080	
1997/1998	57,614,230	17,779,610	75,393,840	41,579,000	1,624,289,360	546,084,920	222,928,860	
1998/1999	59,526,900	14,064,450	73,591,350	46,728,000	1,695,593,440	559,079,530	233,153,130	
1999/2000	72,818,450	15,059,050	87,877,500	48,255,000	1,951,631,070	587,557,880	249,856,930	

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

Fiscal Year	Revenue (1)	Operating Expenses Excluding Depreciation	Net Revenue Available	Maximum Annual Revenue Bond Debt Service Requirement	Coverage		Coverage Including System Capacity Charges (3)
					System Capacity Charges (2)	Excluding System Capacity Charges	
Sewer Fund Bond Coverage							
1990	\$8,902,600	\$3,610,958	\$5,291,642	\$2,930,073	\$1,112,497	181	219
1991	11,057,392	5,549,045	5,508,347	3,887,715	1,077,349	142	169
1992	11,364,035	6,418,252	4,945,783	3,887,715	2,198,152	127	184
1993	12,187,631	6,639,886	5,547,745	3,561,086	1,918,634	156	210
1994	12,785,640	7,208,206	5,577,434	3,565,363	2,542,350	156	228
1995	12,569,850	6,883,465	5,686,385	3,560,303	2,666,490	160	235
1996	14,164,151	6,883,465	7,280,686	3,567,088	2,447,515	204	273
1997	14,859,656	7,018,937	7,840,719	3,567,087	2,601,350	220	293
1998	15,416,884	6,659,675	8,757,209	3,568,150	2,594,590	245	318
1999	15,141,262	6,307,101	8,834,161	3,567,600	3,225,579	248	338
Water Fund Bond Coverage							
1990	6,629,652	2,394,032	4,235,620	2,493,320	901,255	170	206
1991	8,100,277	3,376,948	4,723,329	3,434,733	758,158	138	160
1992	8,899,241	3,506,071	5,393,170	3,434,733	1,294,594	157	195
1993	10,153,106	3,590,218	6,562,888	5,240,854	1,286,871	125	150
1994	10,237,798	3,747,113	6,490,685	4,160,087	1,656,009	156	196
1995	11,841,275	4,368,928	7,472,347	4,157,708	1,651,306	180	219
1996	11,278,499	4,978,167	6,300,332	4,157,707	1,534,500	152	188
1997	12,039,971	5,145,581	6,894,390	4,155,162	1,503,465	166	202
1998	12,972,984	5,291,643	7,681,341	4,156,962	1,626,515	185	224
1999	13,436,745	5,462,628	7,974,117	4,157,408	1,996,085	192	240

(1) Including investment income

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

(3) It is the opinion of the County's bond council 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, 1999

<u>Taxpayers</u>	<u>Real Estate Assessed Valuation</u>	<u>Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Cinergy Corporation	\$39,935,650	\$343,876,880	\$383,812,530	12.50%
Dayton Power & Light	16,474,130	97,660,210	114,134,340	3.72%
Columbus & Southern	12,397,460	81,277,080	93,674,540	3.05%
Ford Motor Company	13,547,760	23,180,340	36,728,100	1.20%
Cinti Bell Telephone	809,250	29,126,870	29,936,120	0.97%
Cincinnati Milacron	3,777,160	22,756,710	26,533,870	0.86%
Eastgate Company	22,904,340	38,510	22,942,850	0.75%
Duke Realty	12,116,930	4,010	12,120,940	0.39%
U.S. Precision Lens	1,998,780	9,481,214	11,479,994	0.37%
Ohio Valley Electric	<u>147,270</u>	<u>9,610,630</u>	<u>9,757,900</u>	0.32%
Totals	<u>\$124,108,730</u>	<u>\$617,012,454</u>	<u>\$741,121,184</u>	24.13%

Source: Clermont County Auditor

Table 16
Clermont County, Ohio
 Ten Largest Employers
 December 31, 1999

<u>Firm</u>	<u>Number of Employees</u>
Cinergy Company (Greater Cincinnati)	4,645
Cincinnati Bell Telephone (Greater Cincinnati)	2,700
Cincinnati Milacron	1,400
Clermont County	1,299
Ford Motor Company	1,275
Structural Dynamics Research Corp	1,200
U. S. Precision Lens	1,000
West Clermont Local School District	756
Clermont Mercy Hospital	700
Milford Exempted Village School District	600

Source: Clermont County Chamber of Commerce

Table 17
Clermont County
 Salaries of Principal Officials
 December 31, 1999

<u>Office</u>	<u>Elected Officials</u>	<u>Salary</u>
County Commissioners (3)		\$49,714
Auditor		56,263
Clerk of Courts		59,029
Coroner		38,747
Engineer		74,918
Prosecuting Attorney		54,891
Recorder		43,591
Sheriff		60,768
Treasurer		47,223
<u>Appointed Officials</u>		
Executive Director Clermont County Community Mental Health Board		\$72,951
Superintendent of Clermont County Board of Mental Retardation		99,179
Director Clermont County Human Services		79,920
County Administrator Board of County Commissioners		102,924
Sanitary Engineer Sewer District		30,000
Commissioner Clermont County Health District		68,662
Director, Board of Elections		40,000
Director, Veterans Services		33,651
Source: Clermont County Auditor		

Table 18
Clermont County
Surety Bond Coverage-Variou s Officials
December 31, 1999

<u>Office</u>	<u>Bond Coverage</u>
Auditor	\$100,000
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, 1999

Form of Government: (1)

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

Population (3) - 175,960

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	1,020
Agricultural services, other	1,230
Mining	50
Construction	6,180
Manufacturing	8,350
Transportation, Communications and Public Utility	2,620
Wholesale trade	3,700
Retail trade	15,220
Finance, Insurance and Real Estate Services	6,020 17,850
Federal Civilian Government	310
Federal Military	450
State and Local Government	6,690

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**

JIM PETRO, AUDITOR OF STATE

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800-282-0370

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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
JULY 13, 2000**