



BELMONT COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

BELMONT COUNTY

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BELMONT COUNTY

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

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	Noncash Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed Through State Department of Education:</i>				
Nutrition Cluster:				
Food Distribution	10.550	N/A	\$	\$2,014
School Breakfast Program	10.553	065854-05-PU-00	4,604	
National School Lunch Program	10.555	065854-03/04-PU-00	7,343	
Total United States Department of Agriculture/Nutrition Cluster			11,947	2,014
UNITED STATES DEPARTMENT OF COMMERCE				
Economic Development Administration - Grants for Public Works and Infrastructure Development & Appalachian Regional Commission - Appalachian Supplements to Federal Grant-in-Aid - Direct Program	11.300	06-01-03011	527,133	
Total United States Department of Commerce			527,133	
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through State Department of Development:</i>				
Community Development Block Grants:				
Formula Grant	14.228	B-F-98-007-1	98,161	
Formula Grant	14.228	B-F-99-007-1	87,301	
Community Housing Improvement Program Grant	14.228	B-C-99-007-1	68,442	
Total Community Development Block Grants			253,904	0
Economic Development Grant - Direct Program:				
Home Investment Partnerships Program Grant	14.239	B-C-99-007-2	360,464	
Total United States Department of Housing and Urban Development			614,368	0
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Attorney General's Office:</i>				
Crime Victims Assistance Grant	16.575	99VAGENE034T	25,076	
	16.575	2001VAGENE034	8,753	
Total Victims of Crime Act			33,829	0
<i>Passed Through Office of Criminal Justice Services:</i>				
Juvenile Accountability Incentive Block Grant				
Intervention Specialist	16.523	98-JB-010-A004	7,647	
Belmont Drug Court - Electronic Monitoring	16.523	99-JB-009-A004	7,332	
Aftercare Program	16.523	99-JB-013-A112	30,369	
Total Juvenile Accountability Incentive Block Grants			45,348	0
Juvenile Justice and Delinquency Prevention Allocation to the States - CCAP Stress Challenge	16.540	98-JJ-IN4-0623	1,403	
	16.540	99-JJ-IN4-0623	6,835	
Total Juvenile Justice and Delinquency Prevention			8,238	0
Byrne Formula Grant Program - Local Law Enforcement Block Grants	16.579	98-LE-LEB-3155	1,612	
Local Law Enforcement Block Grants	16.592	99-LE-LEB-3155	2,377	
Violence Against Women Formula Grants	16.588	98-WF-VA2-8412	8,600	
	16.588	99-WF-VA2-8412	52,936	
Total Violence Against Women Formula Grants			61,536	0
Office of Justice Programs:				
Drug Court Discretionary Grant Program - Direct Program	16.585	98-DC-VX-0150	77,424	
Office of Community Oriented Policing Services				
COPS in School Award - Direct Program	16.710	1999-SH-WX-0457	116,239	
Asset Forfeiture Program - Direct Program	N/A	OH0070000	41,949	
Total United States Department of Justice			388,552	0

BELMONT COUNTY

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	Noncash Disbursements
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Program	20.205	N/A	341,617	_____
Total United States Department of Transportation			341,617	
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed Through Ohio Department of Public Safety/Ohio Emergency Management Agency:</i>				
Federal Emergency Management Agency: State and Local Assistance Program	83.534	N/A	0	
Federal Emergency Management Agency: Emergency Management Performance Grant Program	83.552	N/A	21,328	_____
Total Federal Emergency Management Agency			21,328	0
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed Through State Department of Education:</i>				
Special Education Cluster:				
Title VI-B, Special Education Grants to States for Education of Handicapped Children (IDEA, Part B)	84.027	06584-6B-SF-00P	19,090	
Total Title VI-B	84.027	06584-6B-SF-01P	9,224	_____
			28,314	0
Special Education - Preschool Grants (IDEA Preschool) PS/SE Indicators of Success	84.173	065854-PG-S1-2001P	7,093	
Total Special Education - Preschool Grants	84.173A	065854-PG-SC-00-P	522	_____
			7,615	0
Total Special Education Cluster			35,929	0
Title VI, Innovative Education Program Strategies	84.298	065854-C2-S1-99C	295	
Total Title VI	84.298	065854-C2-S1-2001	416	_____
			711	0
Total United States Department of Education			36,640	0
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through State Department of Mental Retardation and Development Disabilities:</i>				
Social Services Block Grant, Title XX	93.667	N/A	65,221	
Community Alternative Funding System/Targeted Case Management, Title XIX	93.778	0700012	653,189	_____
Total United States Department of Health and Human Services			718,410	0

BELMONT COUNTY

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	Noncash Disbursements
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed Through Ohio Bureau of Employment Services:</i>				
<i>Passed Through Joint Training Partnership of Southeast Ohio (SDA #31) and Ohio Valley Employment Resource</i>				
JTPA Cluster:				
Employment and Training Assistance Dislocated Workers-				
Title III EDWAA Incentive 99	17.246	B-99-31-00-00	99,700	
Title III EDWAA	17.246	A-99-31-00-00	124,398	
Title III Quarto Clean Air	17.246	F-98-31-00-00	703,135	
Title III Central Ohio Coal	17.246	99-31-00-00	<u>24,183</u>	
Total Employment Training Assistance Dislocated Workers			951,416	0
Job Training Partnership Act-				
Title IIA 5% Incentive	17.250	3-99-31-00-00	110	
Title IIA 5%	17.250	1-99-31-00-00	8,309	
Title IIA 8%	17.250	4-99-31-00-00	13,103	
Title IIA 77%	17.250	O-99-31-00-00	232,767	
Title IIB	17.250	5-99-31-00-00	28,514	
Title IIC	17.250	Y-99-31-00-00	43,913	
Old Interest	17.250	99-31-00-00	2,000	
Flood Grant	17.250	W-98-31-00-00	<u>1,194</u>	
Total Job Training Partnership Act			<u>329,910</u>	0
Total JTPA Cluster			1,281,326	0
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Workforce Investment Act	17.255	N/A	<u>160,388</u>	
Total United States Department of Labor			<u>1,441,714</u>	0
Total Federal Awards Expenditures			<u>\$4,101,709</u>	<u>\$2,014</u>

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

BELMONT COUNTY

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

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities disbursed. Monies from the U.S. Department of Agriculture are commingled with state grants. It is assumed federal monies are expended first. At December 31, 2000, the County had no significant food commodities in inventory.

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

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

These loans are collateralized by fixtures, machinery, and equipment. At December 31, 2000, the gross amount of loans outstanding under this program was \$657,308. No new loans were made during calendar year 2000. Delinquent amounts due are \$20,224.

NOTE D - MATCHING REQUIREMENTS

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



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

743 East State Street
Athens Mall, Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110

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

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

To The Board of County Commissioners:

We have audited the general purpose financial statements of Belmont County, Ohio (the County), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 11, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of Belco Crafts, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Belco Crafts, Inc., is based solely on the report of the other auditors. The financial statements of Belco Crafts, Inc., were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2000-61007-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 11, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 11, 2001.

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

Jim Petro
Auditor of State

June 11, 2001



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

743 East State Street
Athens Mall, Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Belmont County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to 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, 2000.

Internal Control over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 11, 2001.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 11, 2001. We did not audit the financial statements of Belco Crafts, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Belco Crafts, Inc., is based solely on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 11, 2001

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Economic Development Administration Grant for Public Works and Infrastructure Development, CFDA #11.300; Home Investment Partnerships Program (HOME), CFDA #14.239; Highway Planning and Construction, CFDA #20.205; and Medical Assistance Program (Medicaid: Title XIX), CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

BELMONT COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2000
(Continued)**

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

FINDING NUMBER 2000-61007-001

Noncompliance Citation

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

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

Forty-two percent of the tested liabilities, contracts, and open purchase commitments greater than \$100 were not certified by the County Auditor and were not encumbered until the time of payment. The County did not utilize the "then and now" certificate option for these expenditures.

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

3. FINDINGS FOR FEDERAL AWARDS

None

BELMONT COUNTY

SCHEDULE OF PRIOR AUDIT FINDING
OMB CIRCULAR A-133 § .315 (b)
DECEMBER 31, 2000

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-61007-001	Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing unit shall make any expenditure of money unless the fiscal officer attaches a certificate stating the amount has been lawfully appropriated.	No	Not corrected; expenditures of money were still processed without prior certification from the fiscal officer that the necessary appropriations were available before the expenditure occurred.

BELMONT COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 § .315 (c)
DECEMBER 31, 2000**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2000-61007-001	The County Auditor will implement procedures to ensure purchase orders are issued prior to incurring obligations.	December 31, 2001	Joseph Pappano, County Auditor

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2000



BELMONT COUNTY, OHIO

Front Cover:

Belmont County is celebrating its 200th anniversary. In 1785 Congress passed an ordinance for the survey and sale of certain lands in the Northwest Territory, included in which was the territory now known as Belmont County. In 1801 Belmont County became the ninth and final county formed from the Northwest Territory before Ohio became a State in 1803. Celebrations commemorating the Bicentennial will be held in cities and villages throughout the County.

Front cover photo: Dr. Michael G. Kaiser

Other photos: *The Times Leader*



BELMONT COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED DECEMBER 31, 2000

JOSEPH A. PAPPANO

BELMONT COUNTY AUDITOR

Introductory Section



Elizabeth Zane Monument

The Foremost American Heroine.

Martins Ferry, Ohio

During a siege by the Indians and British soldiers on Fort Henry in September, 1782, Elizabeth "Betty" Zane in a daring deed to replenish the dwindling powder supply raced to her brother Colonel Ebenezer Zane's house. She fastened a tablecloth around her waist and filled it with powder. She then ventured forth on her return to the fort skirting a rain of bullets as she reached the outpost unharmed. This act of heroism on the part of "Betty" Zane doubtless saved the lives of the inmates of the fort and enabled them successfully to withstand the siege. The Betty Zane Festival is held annually in Martins Ferry.

Belmont County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
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Comprehensive Annual Financial Report
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BELMONT COUNTY



JOSEPH A. PAPPANO

Auditor

Secretary of Budget Commission
Secretary of Board of Revision

Auditor & Fiscal	(740) 699-2130
Real Estate & Appraisal	(740) 699-2132
Deed Transfer	(740) 699-2136
Personal Property	(740) 699-2131
Manufactured Homes	(740) 699-2131
Dog/Kennel License	(740) 699-2131
Vendor License	(740) 699-2131
Weights & Measures	(740) 699-2132

Auditor's Office

101 West Main Street • St. Clairsville, Ohio 43950
Phone (740) 699-2130 • Fax (740) 699-2156

Honorable Ryan E. Olexo, President
Honorable Charles R. Probst, Jr.
Honorable Mark A. Thomas

June 11, 2001

Citizens of Belmont County, Ohio:

As County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Belmont County for the year ended December 31, 2000. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

EXPLANATION OF CAFR SECTIONS:

The CAFR provides the taxpayers of the County with financial data in a format which enables them to gain a true understanding of the County's financial affairs. The CAFR is divided into three sections: an Introductory Section, a Financial Section, and a Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, the 1999 certificate of achievement, a list of elected and principal appointed officials, and the County's organizational chart. The Financial Section contains the Auditor of State's opinion letter, the general purpose financial statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED:

Established September 7, 1801, Belmont County was the ninth County formed from the Northwest Territory. The County encompasses sixteen townships, seven school districts, three cities, and thirteen villages, with three of these villages overlapping into other counties. With a 1990 census population of 5,162, St. Clairsville is the County seat. According to the 2000 Census bureau estimate, 70,226 people reside within the County's 534 square miles.

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

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

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

In addition to the Board of County Commissioners, the Auditor, and the Treasurer, other elected officials of the County include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, three Common Pleas Court Judges, and three County Court Judges. Belmont County employs 887 individuals who efficiently provide its citizens with a wide range of services including the following:

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

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

REPORTING ENTITY:

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

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

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

- (A) Belmont-Harrison Juvenile District;
- (B) Belmont, Harrison, and Monroe Counties Cluster;
- (C) Bel-O-Mar Regional Council;
- (D) Mental Health Recovery Board;
- (E) Southeast Ohio Juvenile Rehabilitation District (SOJRD);
- (F) Area Office on Aging;
- (G) Ohio Mid-Eastern Governments Association (OMEGA);
- (H) Mid Eastern Ohio Regional Council of Governments (MEORC);
- (I) Jefferson-Belmont Joint Solid Waste Authority;
- (J) South Eastern Narcotics Team (SENT);
- (K) Belmont County Family and Children First Council; and
- (L) East Ohio Correctional Facility.

Financial disclosure of the joint ventures and jointly governed organizations is presented in Note 20 and Note 21 to the General Purpose Financial Statements. Belmont County also serves as the fiscal agent for the operations of the Juvenile District, and the Alcohol, Drug Addiction, and Mental Health Services Board; therefore, their activities are presented in agency funds within the County's financial statements.

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

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

Information regarding the related organizations is presented in Note 22 to the General Purpose Financial Statements.

LOCAL ECONOMY:

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

Development in Belmont County continues to move forward as the new millennium begins marking time on progress into another century. During the past decade, new businesses begun in the 1990's through the "Blue Chip Business" initiatives are now anchors of the county's economy.

A retrospective of the last 25 years in Belmont County paints a dramatic picture of core and new industry evolutions. In 1975 coal, steel and glass dominated the county's corporate fabric. Those industries employed about 6,000 miners, 3,000 steelworkers and 2,500 glass craftsmen. This year, those same industries show the county has about 700 miners, 850 steelworkers and no glass workers plying their trade.

Belmont County continues to diversify to deal with economic realities. Without the ongoing 10-year strategic effort to develop new businesses, Belmont County could be in dire economic consequences. If the county still had to depend on the core industries of coal, steel and glass, the public tax structure would be severely impaired. Consequently, Belmont County services would be hard put to be delivered at the level that residents now consider customary. That situation has been avoided due to the new life cycles of new businesses. A review of the top ten businesses in terms of investment, payrolls, and personal property tax payments substantiates the crucial role these new businesses play.

At present, four of the top ten companies in the county have located here within the past decade. These are success stories of the County's "Blue Chip Business" initiative. Belmont County's ten largest personal property tax payers in 2000 are as follows:

Ohio Valley Coal Company
Wheeling Pittsburgh Steel Corporation
Ohio Coatings Company
Mayflower Vehicle Systems, Inc.
Lesco, Inc.
Riesbeck's Food Markets, Inc.
TCI Cablevision of Ohio, Inc.
Lowe's Home Center, Inc.
Whiteside Chevrolet, Inc.
Kroger Company

The steady, annual increases in retail sales continue. In the past five years, retail sales have grown from \$534 million in 1995 to \$730 million in 2000.

Belmont County remains committed to retraining and expanding existing businesses, building on its powerful retailing base and mixing manufacturing, service and technology opportunities.

2000 PROJECT HIGHLIGHTS INCLUDE:

Fox Commerce Industrial Park - The County sponsored a \$2.8 million development located along Interstate 70 and County Road 80. The 125-acre park can accommodate 18 lots in sizes from two to twenty acres. The overall appearance is to be a blend of light manufacturing, commercial buildings, warehouse/distribution and technology offices. The site is to be ready for tenant construction by the summer of 2001. The funding is a combination of federal grants, a state loan, and Belmont County's share of \$522,125.

East Ohio Regional Hospital - The hospital continues to improve services. A \$10 million bond issue will fund the replacement of the operating room department and allow for significant expansion of surgical services. The estimated cost is between \$14 and \$16 million. The recently added \$1.2 million Obstetric Service continues to grow with more than 300 infant births in 2000. Due to the success of this service a \$200,000 addition will be developed during the next few months.

First Internet Service - A four-year old internet provider in St. Clairsville, has expanded services to build a regional hub. The market includes a regional clientele with high speed connectivity. Interlinks are available throughout eastern Ohio and into Columbus, Zanesville, Pittsburgh, Marietta and Coshocton. The firm claims 18,000 customers locally.

Education - Ohio University Eastern and Belmont Technical Colleges continue to forge cooperative educational initiatives. The institutions have developed a working agreement to expand and extend nursing curriculum studies into degree programs. Within a full academic year, the program is designed to develop degree nurses ready for immediate employment in area medical facilities.

Bellaire Public Schools are on schedule for an August 2001 opening of two new schools and two major school building enhancements in a \$30 million project. The local share is \$4 million. The remainder of the project is funded by the Ohio School Facilities Commission.

Belmont County Fairgrounds - Construction is planned for a \$2 million, modern administrative, educational and community building at the new site of the Belmont County Fairgrounds on Roscoe Road. Once completed the building will house the Belmont County Agricultural Society, Ohio State University Extension Service and Belmont County Tourism Board. Funding for this project will come from local and state grant funds.

New Business - The most recent retail openings in and around the Ohio Valley Mall, Ohio Valley Plaza and State Route 40 include Buffalo Wild Wings, a restaurant and sports bar; Roomful Express Furniture store and Microtel hotel. Cracker Barrel restaurant and Country Inn Suites are scheduled for a 2001 opening.

MAJOR INITIATIVES:

Current Year Projects

Auditor Internet Web Site - The auditor web site may be accessed through either the belmontcountyohio.org web site or the belmontcountyohio.org/auditor. This site contains information regarding the organizational structure, services, duties and other functions of the auditors office.

Belmont County Internet Web Site - The name of the new site is belmontcountyohio.org. The site provides a listing of the elected officials, county departments, common pleas judges and county court judges. If an individual department has a web site, there is a link from this site to the department web site.

Board of Mental Retardation and Developmental Disabilities - The County Board continued its commitment to providing residential options that are person-centered and homelike. Downsizing of residential occupancy in the two residential facility waiver homes was achieved by increasing the homes from two to four thus improving the quality of life for the fifteen individuals living in these homes.

Coordination between the County Board and Eastern Ohio Housing Development Corporation, a nonprofit corporation that assists the Board in identifying suitable housing for the adult residents, resulted in the purchase of one new home and the renovation of another home. The Ohio Department of MR/DD provided funding in the amount of \$80,000 toward the purchase of the home and to provide furnaces and air conditioning for several other residential homes.

The Board received the following grants to improve the various departments. Funding for a 60-passenger school bus in the amount \$55,000 was received from the Ohio Department of Education. The Ohio Department of Mental Retardation and Developmental Disabilities awarded a grant for \$107,458 to renovate the restroom facilities in the Belco workshop. The restrooms will be completed in 2001.

Department of Job and Family Services (formerly the Department of Human Services) - The department contracted for twenty-five new social services programs. More than \$4 million in funding was received under the State of Ohio Prevention, Retention, and Contingency Development Reserve to coordinate new services/partnership programs with various other nonprofit agencies.

The Child Support Division worked diligently to convert all 5,000 child support cases to the statewide Support Enforcement Tracking System (SETS). Child support cases also went online with the new centralized state child support collections system. All child support checks are now processed through a bank contracted with by the State of Ohio. While the system has been plagued with numerous problems,

the county has worked to resolve the issues to better serve the county clients.

The Job Training Partnership Act (JTPA) federal program was eliminated and replaced by the new state-operated Workforce Investment Act (WIA) program. The new WIA programs add more mandates and performance evaluation facets for counties to meet. The summer youth program enrolled 200 students for June, July and August.

Engineer - The County Commissioners authorized the County Auditor to borrow \$1.6 million and engage an architect to assist in the design and construction of three new county garages. The Barnesville and Loydsville garages will be replaced and a new garage will be built in Neffs.

Park Health Center - The Center purchased fifty new beds at an estimated cost of \$60,000. A grant of \$40,000 from the Ohio Bureau of Workers Compensation and Park Health Center funds provided the funding for this project.

Oakview Juvenile Rehabilitation District - A Youth Aftercare Program was implemented to address any of the ongoing needs of youth and to develop a successful reintegration into the family and community as productive law-abiding citizens. This program was funded by the Office of Criminal Justice Services Grant in the amount of \$60,000.

2001 AND THE FUTURE:

Belmont County Bicentennial - Belmont County, established on September 7, 1801, will be celebrating its 200-year anniversary. The name "Belmont" comes from the French words "belle monte" meaning "beautiful mountain" describing the hills of the county. Belmont County was the ninth county formed from the Northwest Territory before Ohio became a state in 1803. Activities and festivals commemorating this historic occasion are planned throughout the county in various cities and villages. The Belmont County Tourism Council is coordinating this event.

Common Pleas Court - The Court will establish a Court Magistrate system. This program is funded by Title IV-D funds and is intended to resolve disputes by magisterial ruling involving domestic matters.

The court will also implement an In-House Civil Mediation Program. This is funded through the Ohio Supreme Courts Office of Dispute Resolution and will establish court staffed mediation as an integral part of the court's case flow and management program.

Department of Job and Family Services - The new Electronic Integrated Client Management System (EICMS) will be implemented and PRC and Children Services Tracking program will be added later in the year. Once the pilot is completed, the Ohio Department of Job and Family Services will roll out EICMS to other County Departments of Job and Family Services. When complete, EICMS will provide workers with a "toolkit" of all current computer systems to help them provide better case management services.

The Department is also faced with the changes as a result of the merger at the state level of the Department of Human Services and the Ohio Bureau of Employment Services (OBES). The effect on the County Departments and local OBES offices is still being discussed, even though the State has announced the proposed closing of OBES offices.

Geographic Information System (GIS) - A committee was formed with representatives from the departments of 911, Engineer, Auditor, Sanitary Sewer District and Soil & Water Conservation to oversee and steer the county toward a full GIS system. Contracts for countywide aerial photography were awarded with an anticipated fly over in early spring. The aerial photography project will be completed in 2002.

Oakview Juvenile Rehabilitation District - A new 24 bed \$3,750,000 facility is in the schematic design stage. Construction is expected to begin in the fall. The building will house juvenile felony offenders from Belmont, Guernsey, Harrison, Monroe, Noble and Jefferson Counties. The funding is provided through the Ohio Department of Youth Services.

Sanitary Sewer District - The Deep Run water extension project was completed in February. County water was extended or will be extended to an estimated 65 homes. Many of these homes have been without running water since the June 1998 flood because of the well water contamination.

Construction for the Neffs Force Mains and Lift Stations will begin. The bid was awarded to Senecaville Construction Company. This will provide a County sewage system for the new Bellaire Elementary and Middle Schools.

Bids went out in late spring for the State Route 40 and State Route 149 Force Main Project which will connect to the existing Fox-Shannon Sewer System.

DEPARTMENT HIGHLIGHT:

County Auditor's Office

The County Auditor is the Chief Financial Officer of the County. The County Auditor' office consists of two major departments, the Administration and Budgetary department and the Property Tax department.

The Administration and Budgetary department has twelve full and part-time employees. This department handles the distribution of money received by the County to all County Departments, cities, villages, townships, libraries, special districts and schools. It is also responsible for processing all requests for payment of vouchered disbursements by the various County Departments. It maintains all budgetary accounts in the form of fund ledgers, receipts ledgers and appropriation ledgers for all County Departments. This department is responsible for payroll, estate tax processing, delinquent land foreclosures and tax settlement.

The Property Tax Department has twelve full and part-time employees. The duties of this department consist of deed transfers, manufactured homes, personal property tax which is responsible for the processing of all local and inter-county tax returns; real estate appraisal and assessment which maintain all real estate records, maps, current agriculture use values, homestead and rollback values; and the licensing of vendors, cigarettes and dogs. Weights and Measures is also located within this department. A certified inspector certifies the accuracy of all measuring and weighing devices located throughout the County.

COUNTY SERVICES AND RESPONSIBILITIES:

Welfare and Public Assistance

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

The Belmont County Department of Job & Family Services administers programs within the County in the following areas:

Children and Family Services

Ohio Works First

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

Food Stamps

Medicaid

Child Care

Child Support

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

Children's Services

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

- Adoption services
- Workforce Investment Act
- Prepare youths, adults and older workers for entry into the labor force

Adult Services

- Workforce Investment Act
- Prepare youths, adults and older workers for entry into the labor force
- Medicaid
Adult Protective Services
Food Stamps
Disability Assistance

This department is now the largest in the County with 177 full, part-time and intermittent employees as of December 31, 2000.

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

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

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

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

The Board is presently funded by three continuing levies totaling seven mills. The Board also receives state reimbursement and federal and unit funding from the local school boards of the County. MR/DD is one of the largest departments of the County with 112 full and part-time employees as of December 31, 2000.

Park Health Center

The Park Health Center, the County nursing home, is a 100-bed facility managed by an Administrator who is appointed by and reports directly to the Board of County Commissioners. Admission to the County Home is based on need and medical requirements with the residents of the County given priority. As of December 31, 2000, the Park Health Center employed 108 full and part-time people.

Water and Sewer Service

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

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

Veterans' Service Commission

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

Administration of the Justice System

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

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

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

FINANCIAL INFORMATION:

Basis of Accounting

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

In other words, records of general government operations are reported on the modified accrual basis of accounting where revenues are recognized when measurable and available, and expenditures are recognized when a fund liability is incurred. Records of the proprietary operations are reported on the accrual basis of accounting where revenues are recognized when earned and expenses are recognized when the related liability is incurred. By providing elected officials and department heads with realistic information regarding the current operations and financial position of the County, this change in the basis of accounting will enable County management to improve the quality of its decision-making process.

Internal Controls

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

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

Budget

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

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

FINANCIAL OVERVIEW:

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects fund types, totaled \$51,973,876, an increase of \$4,964,272 over 1999. The following schedule presents a summary of revenues for all governmental fund types by source for the year ended December 31, 2000, and the increases (decreases) in relation to prior year amounts.

<u>Revenues:</u>	<u>1999 Amount</u>	<u>2000 Amount</u>	<u>2000 % of Total</u>	<u>Change</u>	<u>% of Change</u>
Taxes	\$6,995,841	\$8,679,961	16.70%	\$1,684,120	24.07%
Permissive Sales Tax	10,292,926	10,439,029	20.09%	146,103	1.42%
Charges for Services	3,663,224	3,586,695	6.90%	(76,529)	(2.09)%
Licenses and Permits	142,019	136,912	0.26%	(5,107)	(3.60)%
Fines and Forfeitures	1,224,914	1,275,964	2.45%	51,050	4.17%
Intergovernmental	21,881,140	24,059,626	46.29%	2,178,486	9.10%
Interest	1,561,873	2,020,048	3.89%	458,175	29.33%
Rent	257,121	252,975	0.49%	(4,146)	(1.61)%
Other	<u>990,546</u>	<u>1,522,666</u>	<u>2.93%</u>	<u>532,120</u>	<u>53.72%</u>
Total Revenues	<u>\$47,009,604</u>	<u>\$51,973,876</u>	<u>100.00%</u>	<u>\$4,964,272</u>	<u>10.56%</u>

Overall revenues for the governmental funds increased \$4,964,272 or 10.56 percent.

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

Permissive Sales Tax and fines and forfeitures revenues remained relatively stable with only slight increases of 1.42 and 4.17 percent, respectively. Intergovernmental revenue increased 9.10 percent as a result of the County applying and receiving new grant revenue.

Charges for services, licenses and permits and rent revenue remained relatively stable with only slight decreases of 2.09, 3.60 and 1.61 percent, respectively.

Expenditures for all governmental fund types totaled \$49,666,114, an increase of \$866,652 over 1999. The following schedule presents a summary of expenditures for all governmental fund types by function for the year ended December 31, 2000, and the increases (decreases) in relation to prior year amounts.

<u>Expenditures:</u>	<u>1999</u> <u>Amount</u>	<u>2000</u> <u>Amount</u>	<u>2000</u> <u>% of</u> <u>Total</u>	<u>Change</u>	<u>% of</u> <u>Change</u>
Current:					
General Government:					
Legislative and Executive	\$5,670,302	\$5,983,187	12.05%	\$312,885	5.52%
Judicial	2,505,053	2,428,572	4.89%	(76,481)	(3.05) %
Public Safety	8,063,661	6,535,237	13.16%	(1,528,424)	(18.94)%
Public Works	5,306,216	5,154,302	10.38%	(151,914)	(2.86)%
Health	6,895,673	8,622,523	17.36%	1,726,850	25.04%
Human Services	14,649,887	16,930,171	34.08%	2,280,284	15.56%
Economic Development and Assistance	250,420	236,848	0.47%	(13,572)	(5.42)%
Other	10,005	12,877	0.03%	2,872	28.71%
Capital Outlay	3,159,859	1,388,064	2.80%	(1,771,795)	(56.07)%
Intergovernmental	1,445,760	1,502,824	3.03%	57,064	3.95%
Debt Service:					
Principal Retirement	473,844	463,953	0.93%	(9,891)	(2.09)%
Interest and Fiscal Charges	<u>368,782</u>	<u>407,556</u>	<u>0.82%</u>	<u>38,774</u>	10.51%
Total Expenditures	<u>\$48,799,462</u>	<u>\$49,666,114</u>	<u>100.00%</u>	<u>\$866,652</u>	1.78%

Overall expenditures for the governmental funds increased \$866,652 or 1.78 percent.

Legislative and executive, public safety, public works, health and human services comprise the major expenditure classifications for 2000.

Legislative and executive and intergovernmental expenditures remained relatively stable with only slight increases of 5.52 and 3.95, percent, respectively. Human services expenditures increased 15.56 percent due to the department of human services receiving an increase in subsidy funding resulting in increased costs for personal and contractual services.

Judicial, public works and economic development and assistance expenditures remained relatively stable with slight decreases of 3.05, 2.86 and 5.42, percent, respectively. Public safety expenditures decreased 18.94 percent due to decreased costs for capital outlay for the 911 system.

The 25.04 percent increase in health expenditures, is due to the purchase of a home for adult residents and renovation to restroom facilities for the Mental Retardation and Developmental Disabilities.

General Fund Balance

The General Fund encompasses the general government operations of the County and all other functions not accounted for in other funds. The fund balance for the General Fund at the end of 1999 was \$4,382,890. The balance at the end of 2000 was \$6,743,494 which represents an increase of \$2,360,604 or 54 percent.

Enterprise Funds

Enterprise funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities and services designed to be entirely, or predominantly, self-supported from user charges. Operations are accounted for in such a manner as to show a profit or loss on a basis comparable with industries in the private sector. Included in Belmont County's Enterprise funds are Park Health Center, Water Works Systems 1, 2, and 3, and Sanitary Sewer Systems 1, 2, 2B, 3A, and 3B. The enterprise funds had a net income of \$1,347,741 for the year ended December 31, 2000.

Fiduciary Fund

Fiduciary Funds account for assets held by Belmont County in a trust capacity or as an agent for individuals, private organizations, other governments or other funds. The County maintains one expendable trust fund named County Home Special with a fund balance of \$21,888 at December 31, 2000. The County also maintains 30 agency funds.

GENERAL FIXED ASSETS:

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

CASH MANAGEMENT:

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

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

For full disclosure of Cash Management and Investments, see Note 6 to the General Purpose Financial Statements.

DEBT ADMINISTRATION:

The County has \$10,675,054 in general obligation bonds and a \$400,000 general obligation loan outstanding as of December 31, 2000. The balance of \$825,000 County building bonds, issued for the purpose of constructing the Department of Human Services (now Jobs & Family Service) building, will be paid from rental income from the Department of Jobs and Family Services. General Fund revenues will assist in the repayment if rental income is insufficient. The \$4,080,000 outstanding general obligation bonds for the Park Health Center, issued for the construction of a new County nursing home, will be paid with revenues from the operation of the nursing facility. The additional one-half of one percent sales tax implemented by the County Commissioners will pay for the balance of \$1,555,000 in general obligation bonds issued for the construction of the County jail and the balance of \$2,375,000 in general obligations bonds issued for the construction of the new correctional facility. The balance of \$1,750,000 in general obligation bonds issued for water and sanitary sewer improvements will be repaid from water and sewer revenues. The County issued a \$400,000 Rural Industrial Park Loan. This loan was used for the purpose of construction of infrastructure for a new industrial park. The loan was issued for a fifteen year term bearing interest at the rate of zero percent for years one through five and a rate of four percent per annum for years six through fifteen. In addition, during years one through five payment of principal shall be due only upon the sale and transfer of parcels of land where the project is located. The amount payable as principal shall be 50% of the amount received as payment for the sale of project property.

Computer Improvement bonds were outstanding as of December 31, 2000 in the amount of \$90,054 to provide computer services for the Northern and Eastern Division Courts with the general obligation bonds payable from court fines and fees.

Five separate mortgage revenue bond issues totaling \$7,898,000 and an Ohio Water Development Authority Loan of \$44,674 were outstanding at December 31, 2000. All mortgage revenue bonds and the Ohio Water Development Authority Loan will be retired from the revenues of the appropriate water and sanitary sewer districts.

In addition, \$7,635,000 in bond anticipation notes exists at December 31, 2000 for the following:

Bond anticipation notes were renewed in 2000 in the amount of \$3,000,000 for the Fox-Shannon area to construct a sewer collection system and a sewer treatment plant. The debt will be repaid from sewer revenues collected from users.

Building bond anticipation notes were renewed in 2000 in the amount of \$635,000 and additional building bond anticipation notes in the amount of \$1,500,000 were issued for the purpose of purchasing, improving, or constructing buildings to provide additional necessary county agency services and will be paid from General Fund revenues.

Bond anticipation notes were issued in the amount of \$400,000 for the construction of a waterline extension to the Deep Run area and will be paid from the County's sales and use tax.

Bond anticipation notes were issued in the amount of \$500,000 to furnish the start up for the construction of the Oakview Juvenile Detention Facility. This facility will be funded and operated in its entirety by the Department of Youth Services. Belmont County serves as the lead county for this project and as such will front the money and be reimbursed by the State of Ohio.

County Engineer building bond anticipation notes were issued in the amount of \$1,600,000 for the purpose of constructing a new garage and office building at Lloydsville and new garages will also be constructed at Tacoma and Neffs to replace existing garages and will be paid from the Engineer's Motor Vehicle Gas Tax Fund.

As of December 31, 2000, the legal debt margin within the overall debt limitation was \$18,253,612.

RISK MANAGEMENT:

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

Under the CORSA program for general liability, auto liability, error and omission for public officials, and law enforcement liability, the County has \$1,000,000 of total liability coverage and \$1,000,000 aggregate, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$76,671,969 on buildings and contents which includes data processing equipment, and flood and earthquake damages in the amount of \$1,000,000. Boiler and machinery are covered in the amount of \$100,000,000 for extended comprehensive. Employee dishonesty, money orders and counterfeit, and depositors' forgery are covered in the amount of \$1,000,000 for each and every loss and \$1,000,000 in aggregate. Medical Professional liability is covered in the amounts of \$1,000,000 for each occurrence and \$1,000,000 in aggregate.

All insurance is held with CORSA, with the exception of workers' compensation. In 1992, the County joined a pool with 49 other Ohio Counties (all CORSA members) for a worker's compensation group rating program. A cost savings was realized on the annual premium cost in 2000.

See Note 11 to the General Purpose Financial Statements for a full disclosure of Risk Management.

INDEPENDENT AUDIT:

The County is required by state statute to have an independent audit of all its funds and account groups. An independent audit was performed for Belmont County by the Ohio Auditor of State for the year ended December 31, 2000. The opinion of the Auditor of State introduces the Financial Section of the CAFR.

AWARDS:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Belmont County for the year ended December 31, 1999. The County has received this award for nine consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) which conforms to program standards. Such a CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. The County Auditor's office believes the current report conforms to the Certificate of Achievement program requirements. The report will be submitted to GFOA to determine eligibility for the certificate.

ACKNOWLEDGMENTS:

As with the 1999 report, the preparation of this report could not have been accomplished without the cooperation of each elected official, department head, and numerous County employees. I express my appreciation for their assistance and cooperation.

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

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

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

Sincerely,

A handwritten signature in black ink, reading "Joseph A. Pappano". The signature is written in a cursive style with a large, prominent initial "J".

Joseph A. Pappano
Belmont County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Belmont County,
Ohio

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

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



Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director

**BELMONT COUNTY, OHIO
ELECTED OFFICIALS**

Board of Commissioners

Ryan E. Olexo, President
Charles R. Probst, Jr.
Mark A. Thomas

Auditor

Joseph A. Pappano

Clerk of Courts

Randy L. Marple

Coroner

Dr. Gene S. Kennedy, MD

Engineer

Fred F. Bennett

Prosecuting Attorney

Frank Pierce

Recorder

Mary Catherine Nixon

Sheriff

Thomas C. McCort

Treasurer

Joseph A. Gaudio

Court of Common Pleas

Judge Jennifer Sargus
Judge John M. Solovan, II

Court of Common Pleas; Probate and Juvenile

Judge J. Mark Costine

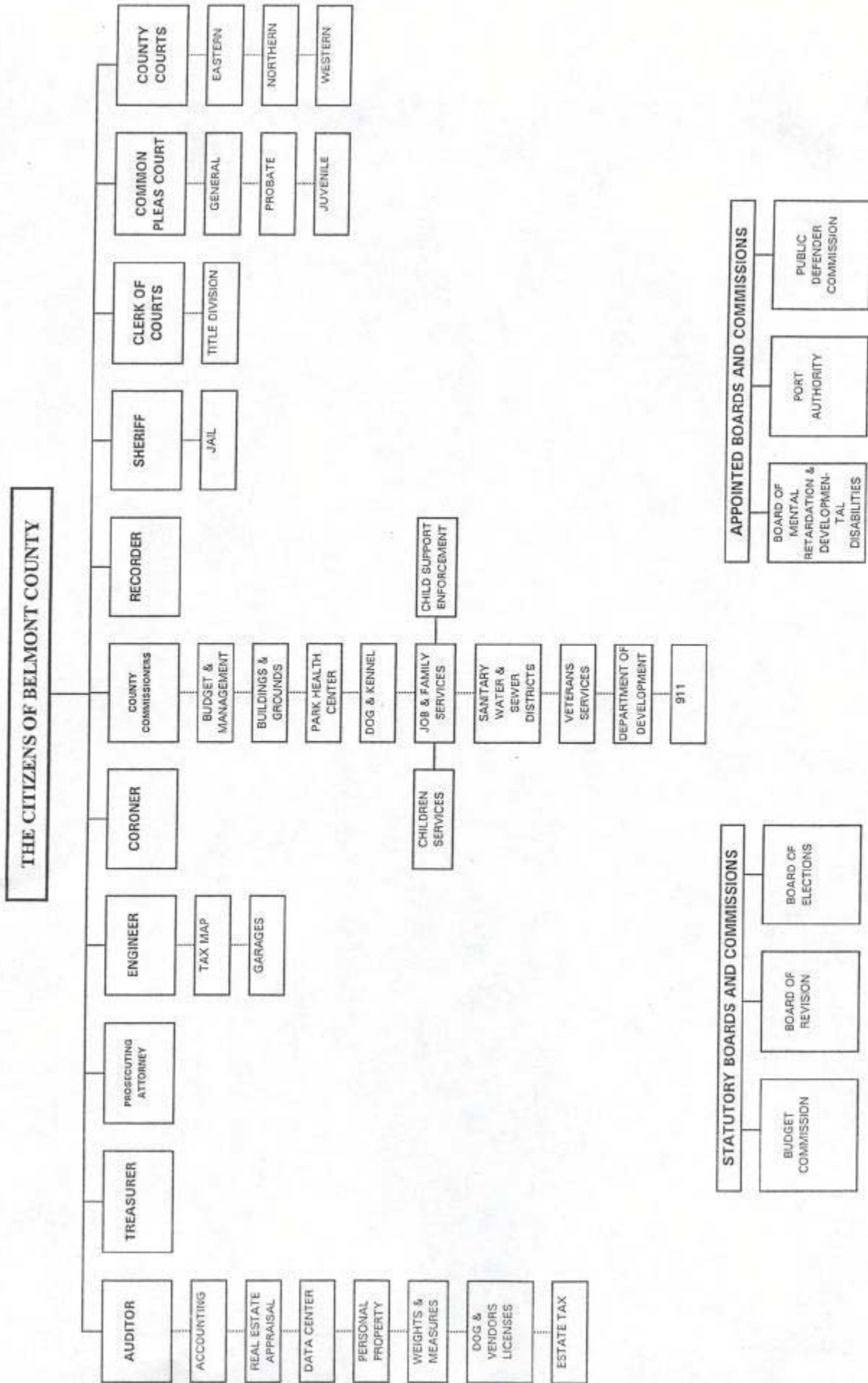
County Court Divisions

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

**BELMONT COUNTY, OHIO
PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**

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

BELMONT COUNTY GOVERNMENT ORGANIZATIONAL CHART



Financial Section



Bellaire Fire Department

Bellaire, Ohio

Chemical Engine No 2 from a century ago.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Telephone 740-594-3300
800-441-1389

Facsimile 740-594-2110

REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Belmont County, Ohio, (the County), as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Belco Crafts, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Belco Crafts, Inc., is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Belmont County, Ohio, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types and its discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2001, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

Jim Petro
Auditor of State

June 11, 2001

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

Belmont County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Unit
 December 31, 2000

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<i>Assets and Other Debits:</i>					
<i>Assets:</i>					
Cash and Cash Equivalents	\$5,057,780	\$10,601,800	\$125,698	\$5,248,862	\$5,421,767
Cash and Cash Equivalents in Segregated Accounts	32,439	26,596	0	0	18,023
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	843,751	0	0	0
Investments	0	0	0	0	280,000
Investments in Segregated Accounts	0	0	0	0	0
Investments with Fiscal and Escrow Agents	0	0	0	0	2,553,565
Receivables:					
Taxes	1,161,274	116,458	0	0	0
Accounts	0	0	0	0	608,445
Special Assessments	0	0	0	0	0
Loans	0	637,084	0	0	0
Interfund	49,582	34,357	0	0	58,000
Accrued Interest	163,561	0	0	5,355	197,827
Due from Other Funds	109,159	359,089	0	0	12,075
Due from Agency Funds:					
Property Taxes	1,768,718	7,835,486	0	0	0
Accounts	73,723	33,214	0	0	0
Due from Other Governments	658,543	1,988,805	0	164,367	200,757
Materials and Supplies					
Inventory	26,316	342,737	0	0	170,400
Deferred Charges	0	0	0	0	108,898
Prepaid Items	95,055	2,243	0	0	0
Restricted Assets:					
Cash and Cash Equivalents	0	0	0	0	66,703
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0	6,017
Investments with Fiscal and Escrow Agents	0	0	0	0	727,957
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	26,290,167
<i>Other Debits:</i>					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Total Assets and Other Debits	<u>\$9,196,150</u>	<u>\$22,821,620</u>	<u>\$125,698</u>	<u>\$5,418,584</u>	<u>\$36,720,601</u>

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
Trust and Agency	General Fixed Assets	General Long-Term Obligations			
\$5,741,888	\$0	\$0	\$32,197,795	\$0	\$32,197,795
1,299,152	0	0	1,376,210	648,734	2,024,944
0	0	0	843,751	0	843,751
0	0	0	280,000	0	280,000
20,576	0	0	20,576	0	20,576
0	0	0	2,553,565	0	2,553,565
52,321,781	0	0	53,599,513	0	53,599,513
1,390,105	0	0	1,998,550	180,116	2,178,666
417,867	0	0	417,867	0	417,867
0	0	0	637,084	0	637,084
0	0	0	141,939	0	141,939
0	0	0	366,743	2,682	369,425
36,299	0	0	516,622	0	516,622
0	0	0	9,604,204	0	9,604,204
19,245	0	0	126,182	0	126,182
1,536,324	0	0	4,548,796	0	4,548,796
0	0	0	539,453	235,911	775,364
0	0	0	108,898	0	108,898
0	0	0	97,298	0	97,298
0	0	0	66,703	0	66,703
0	0	0	0	11,587	11,587
0	0	0	6,017	0	6,017
0	0	0	727,957	0	727,957
0	42,780,213	0	69,070,380	142,912	69,213,292
0	0	125,698	125,698	0	125,698
0	0	7,751,949	7,751,949	0	7,751,949
<u>\$62,783,237</u>	<u>\$42,780,213</u>	<u>\$7,877,647</u>	<u>\$187,723,750</u>	<u>\$1,221,942</u>	<u>\$188,945,692</u>

Belmont County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Unit
 December 31, 2000
 (Continued)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, Fund					
<i>Equity and Other Credits:</i>					
<i>Liabilities:</i>					
Accounts Payable	\$139,125	\$1,129,557	\$0	\$861	\$110,055
Contracts Payable	0	25,452	0	196,723	196,271
Accrued Wages and Benefits	236,503	400,756	0	0	126,283
Compensated Absences Payable	45,638	88,538	0	0	239,876
Interfund Payable	0	83,939	0	0	58,000
Due to Other Funds	1,722	506,176	0	0	8,724
Due to Other Governments	260,950	664,892	0	0	149,094
Deferred Revenue	1,768,718	8,354,303	0	0	0
Undistributed Monies	0	0	0	0	0
Due to Others	0	0	0	0	0
Pension Obligation Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	50,699	79,829
Notes Payable	0	0	0	4,235,000	3,400,000
Capital Leases Payable	0	0	0	0	15,108
Payable from Restricted Assets:					
Revenue Bonds Payable	0	0	0	0	510,373
Refundable Deposits	0	0	0	0	66,703
OWDA Loans Payable	0	0	0	0	44,674
General Obligation Bonds Payable (net of accounting gain)	0	0	0	0	5,416,883
Revenue Bonds Payable	0	0	0	0	7,387,627
Total Liabilities	2,452,656	11,253,613	0	4,483,283	17,809,500
<i>Fund Equity and Other Credits:</i>					
Investment in General					
Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	4,610,760
Retained Earnings:					
Reserved:					
Reserved for Replacement	0	0	0	0	78,000
Unreserved	0	0	0	0	14,222,341
Fund Balance:					
Reserved for Encumbrances	2,144,085	1,713,417	0	30,756	0
Reserved for Inventory	26,316	342,737	0	0	0
Reserved for Loans Receivable	0	637,084	0	0	0
Reserved for Claimants	92,114	0	0	0	0
Unreserved:					
Undesignated	4,480,979	8,874,769	125,698	904,545	0
Total Fund Equity and Other Credits	6,743,494	11,568,007	125,698	935,301	18,911,101
Total Liabilities, Fund Equity and Other Credits	\$9,196,150	\$22,821,620	\$125,698	\$5,418,584	\$36,720,601

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
Trust and Agency					
\$0	\$0	\$0	\$1,379,598	\$90,870	\$1,470,468
0	0	0	418,446	0	418,446
0	0	0	763,542	116,187	879,729
0	0	1,983,827	2,357,879	54,597	2,412,476
0	0	0	141,939	0	141,939
9,730,386	0	0	10,247,008	0	10,247,008
45,499,278	0	0	46,574,214	0	46,574,214
0	0	0	10,123,021	792	10,123,813
5,833,667	0	0	5,833,667	0	5,833,667
1,698,018	0	0	1,698,018	0	1,698,018
0	0	409,687	409,687	0	409,687
0	0	0	130,528	0	130,528
0	0	400,000	8,035,000	0	8,035,000
0	0	239,079	254,187	0	254,187
0	0	0	510,373	0	510,373
0	0	0	66,703	0	66,703
0	0	0	44,674	0	44,674
0	0	4,845,054	10,261,937	0	10,261,937
0	0	0	7,387,627	0	7,387,627
<u>62,761,349</u>	<u>0</u>	<u>7,877,647</u>	<u>106,638,048</u>	<u>262,446</u>	<u>106,900,494</u>
0	42,780,213	0	42,780,213	0	42,780,213
0	0	0	4,610,760	0	4,610,760
0	0	0	78,000	0	78,000
0	0	0	14,222,341	959,496	15,181,837
0	0	0	3,888,258	0	3,888,258
0	0	0	369,053	0	369,053
0	0	0	637,084	0	637,084
0	0	0	92,114	0	92,114
<u>21,888</u>	<u>0</u>	<u>0</u>	<u>14,407,879</u>	<u>0</u>	<u>14,407,879</u>
<u>21,888</u>	<u>42,780,213</u>	<u>0</u>	<u>81,085,702</u>	<u>959,496</u>	<u>82,045,198</u>
<u>\$62,783,237</u>	<u>\$42,780,213</u>	<u>\$7,877,647</u>	<u>\$187,723,750</u>	<u>\$1,221,942</u>	<u>\$188,945,692</u>

Belmont County, Ohio
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<i><u>Revenues:</u></i>			
Taxes	\$1,551,683	\$7,128,278	\$0
Permissive Sales Tax	9,293,340	1,145,689	0
Charges for Services	1,564,568	2,022,127	0
Licenses and Permits	5,665	131,247	0
Fines and Forfeitures	444,393	831,571	0
Intergovernmental	1,950,006	21,151,663	0
Interest	1,793,892	89,977	0
Rent	7,920	94,826	115,344
Other	239,700	1,282,191	0
	<u>16,851,167</u>	<u>33,877,569</u>	<u>115,344</u>
<i><u>Expenditures:</u></i>			
Current:			
General Government:			
Legislative and Executive	5,351,315	631,872	0
Judicial	1,806,590	621,982	0
Public Safety	3,996,308	2,538,929	0
Public Works	204,388	4,949,914	0
Health	63,220	8,559,303	0
Human Services	244,000	16,686,171	0
Economic Development and Assistance	0	236,848	0
Other	12,877	0	0
Capital Outlay	41,127	40,452	0
Intergovernmental	604,063	898,761	0
Debt Service:			
Principal Retirement	105,120	23,140	335,693
Interest and Fiscal Charges	17,690	4,081	264,206
	<u>12,446,698</u>	<u>35,191,453</u>	<u>599,899</u>
Excess of Revenues Over (Under) Expenditures	<u>4,404,469</u>	<u>(1,313,884)</u>	<u>(484,555)</u>
<i><u>Other Financing Sources (Uses):</u></i>			
Proceeds of Notes	0	0	0
Sale of Fixed Assets	44,111	0	0
Inception of Capital Lease	41,127	0	0
Operating Transfers In	0	395,546	437,381
Operating Transfers Out	(2,117,546)	(40,381)	0
	<u>(2,032,308)</u>	<u>355,165</u>	<u>437,381</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>2,372,161</u>	<u>(958,719)</u>	<u>(47,174)</u>
Fund Balances (Deficit) at Beginning of Year - Restated (Note 3)	4,382,890	12,393,056	172,872
Increase (Decrease) in Reserve for Inventory	(11,557)	133,670	0
Fund Balances at End of Year	<u>\$6,743,494</u>	<u>\$11,568,007</u>	<u>\$125,698</u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type	
	Expendable Trust	Totals (Memorandum Only)
\$0	\$0	\$8,679,961
0	0	10,439,029
0	0	3,586,695
0	0	136,912
0	0	1,275,964
957,957	0	24,059,626
136,179	912	2,020,960
34,885	0	252,975
775	50	1,522,716
<u>1,129,796</u>	<u>962</u>	<u>51,974,838</u>
0	0	5,983,187
0	0	2,428,572
0	0	6,535,237
0	0	5,154,302
0	0	8,622,523
0	1,205	16,931,376
0	0	236,848
0	0	12,877
1,306,485	0	1,388,064
0	0	1,502,824
0	0	463,953
121,579	0	407,556
<u>1,428,064</u>	<u>1,205</u>	<u>49,667,319</u>
<u>(298,268)</u>	<u>(243)</u>	<u>2,307,519</u>
400,000	0	400,000
0	0	44,111
0	0	41,127
975,000	0	1,807,927
0	0	(2,157,927)
<u>1,375,000</u>	<u>0</u>	<u>135,238</u>
1,076,732	(243)	2,442,757
(141,431)	22,131	16,829,518
0	0	122,113
<u>\$935,301</u>	<u>\$21,888</u>	<u>\$19,394,388</u>

Belmont County, Ohio
 Combined Statement of Revenues, Expenditures, and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000

	General		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,578,930	\$1,600,770	\$21,840
Permissive Sales Tax	9,331,000	9,331,710	710
Charges for Services	1,479,469	1,615,839	136,370
Licenses and Permits	6,500	5,665	(835)
Fines and Forfeitures	292,000	439,120	147,120
Intergovernmental	976,321	1,089,603	113,282
Interest	1,783,650	1,787,028	3,378
Rental Income	4,000	7,920	3,920
Other	121,585	239,700	118,115
Total Revenues	15,573,455	16,117,355	543,900
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	7,526,485	7,398,562	127,923
Judicial	1,853,167	1,775,300	77,867
Public Safety	3,968,364	3,923,675	44,689
Public Works	208,497	204,414	4,083
Health	113,376	72,169	41,207
Human Services	252,183	243,917	8,266
Economic Development and Assistance	0	0	0
Other	253,433	216,052	37,381
Capital Outlay	0	0	0
Intergovernmental	604,563	604,063	500
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	14,780,068	14,438,152	341,916
Excess of Revenues Over (Under) Expenditures	<u>793,387</u>	<u>1,679,203</u>	<u>885,816</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	0	0	0
Sale of Fixed Assets	44,101	44,111	10
Advance In	0	0	0
Advance Out	(48,450)	(17,448)	31,002
Operating Transfers In	0	0	0
Operating Transfers Out	(3,267,546)	(2,117,546)	1,150,000
Total Other Financing Sources (Uses)	(3,271,895)	(2,090,883)	1,181,012
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,478,508)	(411,680)	2,066,828
Fund Balances at Beginning of Year	846,461	846,461	0
Prior Year Encumbrances Appropriated	1,943,249	1,943,249	0
Fund Balances at End of Year	\$311,202	\$2,378,030	\$2,066,828

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,211,998	\$7,130,237	\$918,239	\$0	\$0	\$0
1,500,000	1,634,935	134,935	0	0	0
1,999,588	1,998,183	(1,405)	240,000	240,000	0
117,805	133,096	15,291	0	0	0
372,200	832,521	460,321	0	0	0
20,725,358	22,374,169	1,648,811	0	0	0
4,911	28,615	23,704	0	0	0
80,000	94,826	14,826	0	115,344	115,344
996,054	1,134,959	138,905	0	0	0
<u>32,007,914</u>	<u>35,361,541</u>	<u>3,353,627</u>	<u>240,000</u>	<u>355,344</u>	<u>115,344</u>
743,365	729,703	13,662	0	0	0
978,720	650,973	327,747	0	0	0
4,554,926	3,835,543	719,383	0	0	0
6,005,969	5,644,243	361,726	0	0	0
10,665,699	9,107,291	1,558,408	0	0	0
17,291,348	16,558,234	733,114	0	0	0
291,237	250,848	40,389	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
898,761	898,761	0	0	0	0
8,052	3,597	4,455	3,714,296	3,671,693	42,603
19	19	0	1,041,984	959,340	82,644
<u>41,438,096</u>	<u>37,679,212</u>	<u>3,758,884</u>	<u>4,756,280</u>	<u>4,631,033</u>	<u>125,247</u>
<u>(9,430,182)</u>	<u>(2,317,671)</u>	<u>7,112,511</u>	<u>(4,516,280)</u>	<u>(4,275,689)</u>	<u>240,591</u>
0	0	0	3,000,000	3,000,000	0
0	0	0	0	0	0
27,504	47,865	20,361	0	0	0
(35,715)	(30,417)	5,298	0	0	0
395,546	395,546	0	1,124,611	1,169,867	45,256
(94,825)	(40,381)	54,444	(40,338)	0	40,338
<u>292,510</u>	<u>372,613</u>	<u>80,103</u>	<u>4,084,273</u>	<u>4,169,867</u>	<u>85,594</u>
(9,137,672)	(1,945,058)	7,192,614	(432,007)	(105,822)	326,185
7,597,164	7,597,164	0	590,688	590,688	0
<u>2,613,591</u>	<u>2,613,591</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,073,083</u>	<u>\$8,265,697</u>	<u>\$7,192,614</u>	<u>\$158,681</u>	<u>\$484,866</u>	<u>\$326,185</u>

(Continued)

Belmont County, Ohio
 Combined Statement of Revenues, Expenditures, and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000
 (Continued)

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	848,459	848,459	0
Interest	70,059	123,015	52,956
Rental Income	0	34,885	34,885
Other	775	775	0
Total Revenues	919,293	1,007,134	87,841
<i><u>Expenditures:</u></i>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	3,301,221	1,156,139	2,145,082
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	1,900,000	1,900,000	0
Interest and Fiscal Charges	79,546	79,546	0
Total Expenditures	5,280,767	3,135,685	2,145,082
Excess of Revenues Over (Under) Expenditures	(4,361,474)	(2,128,551)	2,232,923
<i><u>Other Financing Sources (Uses):</u></i>			
Proceeds of Notes	3,135,000	4,635,000	1,500,000
Sale of Fixed Assets	0	0	0
Advance In	0	0	0
Advance Out	0	0	0
Operating Transfers In	0	975,000	975,000
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	3,135,000	5,610,000	2,475,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,226,474)	3,481,449	4,707,923
Fund Balances at Beginning of Year	1,599,429	1,599,429	0
Prior Year Encumbrances Appropriated	122,643	122,643	0
Fund Balances at End of Year	\$495,598	\$5,203,521	\$4,707,923

See accompanying notes to the general purpose financial statements

Expendable Trust Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$7,790,928	\$8,731,007	\$940,079
0	0	0	10,831,000	10,966,645	135,645
0	0	0	3,719,057	3,854,022	134,965
0	0	0	124,305	138,761	14,456
0	0	0	664,200	1,271,641	607,441
0	0	0	22,550,138	24,312,231	1,762,093
0	912	912	1,858,620	1,939,570	80,950
0	0	0	84,000	252,975	168,975
0	50	50	1,118,414	1,375,484	257,070
0	962	962	48,740,662	52,842,336	4,101,674
0	0	0	8,269,850	8,128,265	141,585
0	0	0	2,831,887	2,426,273	405,614
0	0	0	8,523,290	7,759,218	764,072
0	0	0	6,214,466	5,848,657	365,809
0	0	0	10,779,075	9,179,460	1,599,615
1,555	1,205	350	17,545,086	16,803,356	741,730
0	0	0	291,237	250,848	40,389
0	0	0	253,433	216,052	37,381
0	0	0	3,301,221	1,156,139	2,145,082
0	0	0	1,503,324	1,502,824	500
0	0	0	5,622,348	5,575,290	47,058
0	0	0	1,121,549	1,038,905	82,644
1,555	1,205	350	66,256,766	59,885,287	6,371,479
(1,555)	(243)	1,312	(17,516,104)	(7,042,951)	10,473,153
0	0	0	6,135,000	7,635,000	1,500,000
0	0	0	44,101	44,111	10
0	0	0	27,504	47,865	20,361
0	0	0	(84,165)	(47,865)	36,300
0	0	0	1,520,157	2,540,413	1,020,256
0	0	0	(3,402,709)	(2,157,927)	1,244,782
0	0	0	4,239,888	8,061,597	3,821,709
(1,555)	(243)	1,312	(13,276,216)	1,018,646	14,294,862
1,555	1,555	0	10,635,297	10,635,297	0
0	0	0	4,679,483	4,679,483	0
\$0	\$1,312	\$1,312	\$2,038,564	\$16,333,426	\$14,294,862

Belmont County, Ohio
 Combined Statement of Revenues,
 Expenses and Changes in Fund Equity
 Proprietary Fund Type and Discretely Presented Component Unit
 For the Year Ended December 31, 2000

	Proprietary Fund Type Enterprise	Component Unit	Totals Reporting Entity (Memorandum Only)
<i>Operating Revenues:</i>			
Charges for Services	\$9,374,574	\$2,476,690	\$11,851,264
Contributions: Belmont County Board of Mental Retardation/ Developmental Disabilities	0	351,735	351,735
Other Operating Revenues	16,010	0	16,010
Total Operating Revenues	9,390,584	2,828,425	12,219,009
<i>Operating Expenses:</i>			
Personal Services	3,486,710	2,238,166	5,724,876
Contractual Services	2,007,440	2,040	2,009,480
Materials and Supplies	766,265	622,337	1,388,602
Other Operating Expenses	558,694	9,705	568,399
Depreciation	996,388	49,111	1,045,499
Total Operating Expenses	7,815,497	2,921,359	10,736,856
Operating Income (Loss)	1,575,087	(92,934)	1,482,153
<i>Non-Operating Revenues (Expenses):</i>			
Interest Income	305,429	29,196	334,625
Capital Grants	0	61,845	61,845
Loss on Disposal of Fixed Asset	(1,192)	0	(1,192)
Interest and Fiscal Charges	(875,300)	0	(875,300)
Other Non-Operating Revenue	0	13,193	13,193
Other Non-Operating Expenses	(6,283)	0	(6,283)
Total Non-Operating Revenues (Expenses)	(577,346)	104,234	(473,112)
Income Before Operating Transfers	997,741	11,300	1,009,041
Operating Transfers In	351,543	0	351,543
Operating Transfers Out	(1,543)	0	(1,543)
Net Income	1,347,741	11,300	1,359,041
Depreciation on Fixed Assets Acquired by Contributed Capital	149,288	0	149,288
Retained Earnings at Beginning of Year - Restated (Note 3)	12,803,312	948,196	13,751,508
Retained Earnings at End of Year	14,300,341	959,496	15,259,837
Contributed Capital at Beginning of Year	4,637,627	0	4,637,627
Contributions During the Year:			
Customers	82,421	0	82,421
Intergovernmental	40,000	0	40,000
Depreciation on Fixed Assets Acquired by Contributed Capital	(149,288)	0	(149,288)
Contributed Capital at End of Year	4,610,760	0	4,610,760
Total Fund Equity at End of Year	\$18,911,101	\$959,496	\$19,870,597

See accompanying notes to the general purpose financial statements

Belmont County, Ohio
 Combined Statement of Cash Flows
 Proprietary Fund Type and Discretely Presented Component Unit
 For the Year Ended December 31, 2000

	Proprietary Fund Type	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise		
<i>Increase (Decrease)</i>			
<i>in Cash and Cash Equivalents:</i>			
Cash Flows from			
Operating Activities:			
Cash Received from Customers	\$9,449,242	\$2,430,631	\$11,879,873
Cash Payments for Employee Services and Benefits	(3,626,069)	(1,793,442)	(5,419,511)
Cash Payments for Goods and Services	(2,727,386)	(538,544)	(3,265,930)
Utility Deposits Received	14,490	0	14,490
Utility Deposits Paid	(13,877)	0	(13,877)
Other Operating Revenues	16,010	0	16,010
Other Operating Expenses	(558,694)	(65,662)	(624,356)
Other Non-Operating Revenues	0	13,193	13,193
Net Cash Provided by Operating Activities	<u>2,553,716</u>	<u>46,176</u>	<u>2,599,892</u>
<i>Cash Flows from Noncapital Financing Activities:</i>			
Operating Transfers In	<u>350,000</u>	<u>0</u>	<u>350,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>350,000</u>	<u>0</u>	<u>350,000</u>
<i>Cash Flows from Capital and Related Financing Activities:</i>			
Proceeds of Notes	3,400,000	0	3,400,000
Contributed Capital-Tap In Fees	82,421	0	82,421
Payments for Capital Acquisitions	(480,255)	(80,000)	(560,255)
Capital Grants	40,000	61,845	101,845
Principal Paid on General Obligation Bonds	(345,000)	0	(345,000)
Principal Paid on Revenue Bonds	(244,000)	0	(244,000)
Principal Paid on Revenue Notes	(3,100,000)	0	(3,100,000)
Principal Paid on OWDA Loan	(2,011)	0	(2,011)
Principal Paid on Capital Lease	(5,603)	0	(5,603)
Interest and Fiscal Charges			
Paid on General Obligation Bonds	(275,061)	0	(275,061)
Interest Paid on Revenue Bonds	(440,242)	0	(440,242)
Interest Paid on Revenue Notes	(129,785)	0	(129,785)
Interest Paid on OWDA Loan	(3,856)	0	(3,856)
Interest Paid on Capital Lease	(1,441)	0	(1,441)
Net Cash Used for Capital and Related Financing Activities	<u>(1,504,833)</u>	<u>(18,155)</u>	<u>(1,522,988)</u>
<i>Cash Flows from Investing Activities:</i>			
Receipts of Interest	158,930	26,514	185,444
Purchase of Investments	(3,281,522)	0	(3,281,522)
Sale of Investments	<u>3,370,661</u>	<u>0</u>	<u>3,370,661</u>
Net Cash Provided by Investing Activities	<u>248,069</u>	<u>26,514</u>	<u>274,583</u>
Net Increase in Cash and Cash Equivalents	1,646,952	54,535	1,701,487
Cash and Cash Equivalents at Beginning of Year	<u>3,865,558</u>	<u>605,786</u>	<u>4,471,344</u>
Cash and Cash Equivalents at End of Year	<u>\$5,512,510</u>	<u>\$660,321</u>	<u>\$6,172,831</u>

(Continued)

Belmont County, Ohio
 Combined Statement of Cash Flows
 Proprietary Fund Type and Discretely Presented Component Unit
 For the Year Ended December 31, 2000
 (Continued)

	Proprietary Fund Type	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise		
<i>Reconciliation of Operating</i>			
<i>Income (Loss) to Net Cash</i>			
<i><u>Provided by Operating Activities:</u></i>			
Operating Income (Loss)	<u>\$1,575,087</u>	<u>(\$92,934)</u>	<u>\$1,482,153</u>
 <i>Adjustments to Reconcile Operating</i>			
<i>Income (Loss) to Net Cash Provided</i>			
<i><u>by Operating Activities:</u></i>			
Depreciation	996,388	49,111	1,045,499
Non-Operating Revenues	0	13,193	13,193
 Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	88,560	6,043	94,603
Increase in Due from Other Funds	(4,186)	0	(4,186)
Increase in Due from Other			
Governments	(9,706)	0	(9,706)
Decrease in Inventory	4,392	9,987	14,379
Decrease in Prepaids	260	0	260
Increase (Decrease) in Accounts Payable	(134,502)	40,839	(93,663)
Increase in Accrued Wages and Benefits	11,502	17,442	28,944
Increase in Compensated Absences	17,169	54,597	71,766
Decrease in Accrued Revenue	0	(52,102)	(52,102)
Increase in Due to Other Funds	5,281	0	5,281
Increase in Due to Other Governments	2,858	0	2,858
Increase in Refundable Deposits Payable	<u>613</u>	<u>0</u>	<u>613</u>
 Total Adjustments	<u>978,629</u>	<u>139,110</u>	<u>1,117,739</u>
 Net Cash Provided			
by Operating Activities	<u>\$2,553,716</u>	<u>\$46,176</u>	<u>\$2,599,892</u>

See accompanying notes to the general purpose financial statements

Belmont County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 Proprietary Fund Type - Primary Government
 For the Year Ended December 31, 2000

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$6,926,239	\$9,205,484	\$2,279,245
Tap-In Fees	82,421	82,421	0
Interest Income	0	16,559	16,559
Grants	40,000	40,000	0
Other Non-Operating Revenues	15,340	30,500	15,160
Proceeds of Notes	0	400,000	400,000
Total Revenues	7,064,000	9,774,964	2,710,964
<i>Expenses:</i>			
Personal Services	3,629,597	3,444,913	184,684
Contractual Services	3,755,051	2,335,912	1,419,139
Materials and Supplies	1,031,240	834,144	197,096
Other Non-Operating Expenses	66,091	13,877	52,214
Other Operating Expenses	826,342	562,294	264,048
Capital Outlay	570,224	510,888	59,336
Debt Service:			
Principal Retirement	182,011	182,011	0
Interest and Fiscal Charges	93,817	93,817	0
Total Expenses	10,154,373	7,977,856	2,176,517
Excess of Revenues Over (Under) Expenses	(3,090,373)	1,797,108	4,887,481
Operating Transfers In	340,898	350,000	9,102
Operating Transfers Out	(873,164)	(732,486)	140,678
Excess of Revenues and Operating Transfers In Over (Under) Expenses and Operating Transfers Out	(3,622,639)	1,414,622	5,037,261
Fund Equity at Beginning of Year	3,426,144	3,426,144	0
Prior Year Encumbrances Appropriated	279,833	279,833	0
Fund Equity at End of Year	\$83,338	\$5,120,599	\$5,037,261

See accompanying notes to the general purpose financial statements

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

A. Reporting Entity:

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Belmont County, this includes the Board of Mental Retardation and Developmental Disabilities, the Belmont County Water and Sewer Districts, and all departments and activities that are directly operated by the elected County officials.

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

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

Belco Crafts Inc. (Belco) is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under a contractual agreement with the Belmont County Board of Mental Retardation and Developmental Disabilities (MR/DD) provides sheltered employment for mentally retarded or handicapped adults in Belmont County. The Belmont County Board of MR/DD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to Belco and Belco's sole purpose of providing assistance to the retarded and handicapped adults of Belmont County, it was determined that to exclude the workshop from the County's report would make the report incomplete. Belco Crafts, Inc. operates on a fiscal year ending December 31. The operating statement of Belco Crafts, Inc. is presented at the object level. Belco is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from Belco Crafts, Inc., St. Clairsville, Ohio.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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

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

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

Belmont Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

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

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

Belmont-Harrison Juvenile District (District)

The Belmont-Harrison Juvenile District was organized in 1972 to provide services to the juvenile courts of Belmont and Harrison counties. The legislative authority for creation of the District can be found in Section 2151.34 of the Ohio Revised Code. The function of the District is to provide detention and rehabilitation for juvenile offenders. District offices are located at Sargus Juvenile Center in St. Clairsville, Ohio, which serves as the hub for all program components. A joint board, comprised of Belmont County Commissioners and Harrison County Commissioners, is responsible for payment of expenditures and the appointment of trustees upon recommendation and approval of the juvenile judge of that county where such person is a resident. The Board of Trustees oversees and sets rules and regulations for the operation of the District programs. They also appoint the Director of the District, who, in turn, appoints all employees and controls, manages, operates, and has general charge of the District's programs. The board of county commissioners of either county within the District may withdraw from the District upon the recommendation of the juvenile court of such county. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the District is presented as an agency fund. Additional information on the joint venture is presented in Note 20.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 21.

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

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 22.

Belmont Metropolitan Housing Authority
Belmont Park District

The County is associated with the following organizations which are public entity pools. Additional information concerning the pools is presented in Note 23.

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

B. Basis of Presentation - Fund Accounting:

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

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

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

Governmental Fund Types:

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

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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

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

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Fund Type:

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

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Fund Types:

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

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

Agency Funds - These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

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

General Fixed Assets Account Group - The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989 to proprietary activities provided they do not conflict with

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Governmental Accounting Standards Board Statements and Interpretations. Information in the notes to the General Purpose Financial Statements relates in general to the Primary Government. Information related to the operation of Belco Crafts, Inc. (Belco) is specifically identified.

A. Measurement Focus and Basis of Accounting:

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

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

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

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 8), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received. Using this criteria, the County has elected to not record child support arrearages within the special revenue agency fund types. This amount, while potentially significant, is not considered measurable, and because collection is often significantly in arrears, the County is unable to determine a reasonable value.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet, and revenue is recognized. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

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

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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

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

B. Budgetary Process:

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The primary level of budgetary control is at the object level within each fund, program, and department. Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid. Budgetary modifications may only be made by resolution of the County Commissioners. Budgetary information for Belco Crafts, Inc. (component unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted, and does not itself maintain budgetary financial records.

Tax Budget:

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

Estimated Resources:

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

Appropriations:

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances:

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and expendable trust funds, and are reported in the notes to the financial statements for proprietary funds. The County did not encumber all commitments required by Ohio Law.

Lapsing of Appropriations:

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

C. Cash and Cash Equivalents:

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During fiscal year 2000, investments were limited to STAR Ohio, treasury notes, repurchase agreements, and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during fiscal year 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000. For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the pool and investments with original maturities of three months or less are considered to be cash equivalents. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily required to be credited to a specific fund. Interest income earned in 2000 totaled \$2,326,389 for the primary government. Interest revenue credited to the general fund during fiscal year 2000 amounted to \$1,793,892, which includes \$1,266,838 assigned from other funds. Interest income received directly by Belco Crafts, Inc. during 2000 was \$29,196.

D. Restricted Assets:

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

E. Inventory of Supplies:

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

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the payment, and an expenditure/expense is reported in the year in which services are consumed.

G. Interfund Assets and Liabilities:

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

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

H. Property, Plant, Equipment and Depreciation:

1. General Fixed Assets Account Group

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

Assets in the general fixed assets account group are not depreciated.

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

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

2. Enterprise Fund Fixed Assets

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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

3. Valuation

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

I. Compensated Absences:

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

The County records a liability for accumulated unused vacation time and personal leave when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for all employees with fifteen or more years of service. For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group.

In proprietary funds the entire amount of compensated absences is reported as a fund liability.

J. Intergovernmental Revenues:

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

K. Long-term Obligations:

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due.

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

L. Capitalization of Interest:

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment on the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000, interest costs incurred on construction projects in proprietary funds were not material.

M. Contributed Capital:

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

N. Reserves of Fund Equity:

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

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

O. Interfund Transactions:

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

1. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers.
2. Reimbursements from one fund to another fund are treated as expenditures (expenses) in the reimbursing fund and a reduction in expenditures (expenses) in the reimbursed fund.

P. Total Columns on General Purpose Financial Statements:

Total Columns on the general purpose financial statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included two total columns are presented. The first is captioned primary government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

NOTE 3 - RESTATEMENT OF PRIOR YEAR FUND EQUITY

Certain adjustments have resulted in fund equity restatements. The following provides details of these adjustments and the resultant effect on fund equity by fund type:

	Fund Balance/ Retained Earnings Previously Reported at December 31, 1999	Restatement Amount	Fund Balance/ Retained Earnings Restated as of January 1, 2000
Governmental Funds:			
Special Revenue	\$12,392,079	\$977	\$12,393,056
Proprietary Fund:			
Enterprise	\$12,801,860	\$1,452	\$12,803,312

The increase in the above balances is due to prior period adjustments for liability accruals and fixed assets. The General Fixed Assets Account Group total assets increased from \$40,607,531 to \$41,252,866 due to the restatement of fixed assets.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types and the expendable trust fund (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. The County reports six Debt Service Funds for budgetary basis of reporting but only three Debt Service Funds are reported for GAAP purposes. The reconciled difference is reflected in the following tables as allocation of revenue to pay debt.
7. Unrecorded cash and unrecorded interest are reported on the balance sheet (GAAP basis), but not on the budgetary basis. The reconciled difference is reflected in the following tables as unrecorded cash.

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

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses Governmental Fund Types and Expendable Trust Fund				
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$2,372,161	(\$958,719)	(\$47,174)	\$1,076,732	(\$243)
Net Adjustment for Revenue Accruals	(319,592)	1,504,433	0	(108,077)	0
Net Adjustment for Expenditure Accruals	323,139	(280,257)	0	181,102	0
Prepaid Items	(6,151)	333	0	0	0
Materials and Supplies Inventory	(11,557)	133,670	0	0	0
Note Proceeds	0	0	3,000,000	4,235,000	0
Unrecorded Cash	(382,865)	(24,791)	0	(14,585)	0
Cash in Segregated Accounts	(72,482)	4,330	0	0	0
Allocation of Revenue to pay Debt	0	0	240,000	0	0
Debt Principal Retirement	0	(3,597)	(3,336,000)	(1,900,000)	0
Interest and Fiscal Charges	0	0	(695,134)	42,033	0
Transfers	0	0	732,486	0	0
Advances	(17,448)	17,448	0	0	0
Encumbrances	(2,296,885)	(2,337,908)	0	(30,756)	0
Budget Basis	<u>(\$411,680)</u>	<u>(\$1,945,058)</u>	<u>(\$105,822)</u>	<u>\$3,481,449</u>	<u>(\$243)</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Enterprise	Component Unit
Net Income/Excess of Revenues and Operating Transfers In Over(Under) Expenses and Operating Transfers Out Proprietary Fund Type and Discretely Presented Component Unit		
GAAP Basis	\$1,347,741	\$11,300
Net Adjustment for Revenue Accruals	(116,606)	0
Net Adjustment for Expenditure Accruals	(103,026)	0
Materials and Supplies Inventory	(4,392)	0
Prepaid Items	(260)	0
Contributed Capital-Customers	82,421	0
Contributed Capital-Grant	40,000	0
Note Proceeds	400,000	0
Cash in Segregated Accounts	(86,864)	0
Allocation of Revenue to pay Debt	(240,000)	0
Debt Principal Retirement	(182,011)	0
Interest and Fiscal Charges	781,483	0
Depreciation	996,388	0
Loss on Disposal of Fixed Assets	1,192	0
Transfers	(732,486)	0
Capital Outlay	(480,255)	0
Encumbrances	(288,703)	0
Excess of Net Profit for Non Budgeted Component Unit	0	(11,300)
Budget Basis	\$1,414,622	\$0

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A Fund Deficits:

The following funds had a deficit fund or deficit retained earnings as of December 31, 2000:

	Deficit Fund Balance	Deficit Retained Earnings
<u>Special Revenue Funds:</u>		
Public Assistance	\$704,535	
Litter	2,028	
Youth Services Subsidy	3,966	
Drug Court	14,702	
<u>Capital Projects Funds:</u>		
Satellite Building Construction	27,407	
County Engineer Building Construction	64,652	
<u>Enterprise Fund:</u>		
Sanitary Sewer District 3B		\$86,452

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

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

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

B. Legal Compliance:

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

	Excess
<u>Special Revenue Funds:</u>	
Commissary Fund	
Public Safety	
Materials and Supplies	\$64,236

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The Court Computer special revenue fund had appropriations in excess of estimated revenues contrary to section 5705.39, Revised Code.

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

The County made expenditures without obtaining the County Auditor's prior certification of available funds, contrary to section 5705.41 (D), Revised Code.

NOTE 6 - DEPOSITS AND INVESTMENTS

A Primary Government

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
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);

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year-end, the County had \$508,464 in undeposited cash on hand which is included on the Balance Sheet of the County as part of "Cash and Cash Equivalents".

Deposits At year-end, the carrying amount of the County's deposits was \$18,836,971, and the bank balance was \$25,661,261. Of the bank balance, \$1,633,437 was covered by federal depository insurance, \$23,947,538 was collateralized by securities held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed and \$80,286 was uninsured and uncollateralized.

Investments

GASB Statement No. 3 entitled "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County investments to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio, an investment fund operated by the Ohio State Treasurer, is unclassified since it is not evidenced by securities that exist in physical or book entry form.

	Category 2	Unclassified	Carrying/Fair Value
STAR Ohio	\$0	\$10,057,908	\$10,057,908
Repurchase Agreement	5,387,709	0	5,387,709
U.S. Treasury Notes	3,281,522	0	3,281,522
Total	\$8,669,231	\$10,057,908	\$18,727,139

The treasury notes have maturities ranging from January 2001 to February 2003.

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9 entitled "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting"

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$34,490,476	\$3,582,098
Undeposited Cash	(508,464)	0
Investments:		
Repurchase Agreement	(5,387,709)	5,387,709
Certificates of Deposits with a maturity of more than 90 days	300,576	(300,576)
STAR Ohio	(10,057,908)	10,057,908
GASB Statement 3	<u>\$18,836,971</u>	<u>\$18,727,139</u>

B. Component Unit

At year end, the carrying amount of Belco's deposits was \$660,321, and the bank balance was \$696,246. Of the bank balance \$163,304 was covered by federal depository insurance, and \$532,942 was uninsured and uncollateralized. Belco Crafts, Inc. holds a certificate of deposit totaling \$193,893 which is included in the deposits with financial institutions. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 taxes collected on real property (other than public utility) are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2000 real property taxes are intended to finance 2001. All property is required to be revalued every six years. The last revaluation was completed in 2000. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, state statute permits later payment dates to be established. Tax year 2001 collections will reflect an increase due to the six year reappraisal.

2000 taxes collected on tangible personal property (other than public utility) are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

2000 public utility real and tangible personal property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes. Public utility tangible personal property currently is at varying percentages of true value; public utility real property taxes is assessed at 35 percent of true value.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2000. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2000, was 13.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$583,110,030
Public Utility Personal Property	90,798,660
Tangible Personal Property	116,235,780
Total Assessed Value	<u>\$790,144,470</u>

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

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

On December 31, 1999, the one half of one percent increase in the permissive tax to fund the 911 emergency telephone system expired. On October 28, 1999 the County commissioners enacted this one half of one percent to fund infrastructure for the County which is part of the General fund excluding \$500,000 used to fund road and bridge costs which is recorded in the Road and Bridge special revenue fund.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited to the General Fund and beginning in 2000 the additional tax was credited to the General fund and the Road and Bridge special revenue fund. Sales tax that is measurable and available as of December 31 is accrued as revenue. Sales and use tax revenue for 2000 amounted to \$10,439,029.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 9 - RECEIVABLES

A. *Primary Government*

Receivables at December 31, 2000, consisted of taxes, interest, special assessments, loans, accounts (which include billed and unbilled charged services), and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered collectible in full. Most delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<u>General Fund:</u>	
Local Government	\$615,278
Indigent Fee Reimbursement	33,476
House Prisoners	8,078
House Bill 408	1,711
Total General Fund	658,543
<u>Special Revenue Funds:</u>	
CSEA Quarterly Advance	214,416
MR/DD Title XIX	188,581
MR/DD Operating Subsidy	185,240
State Child Welfare Subsidy	184,784
Title XX	159,707
Supported Living	120,161
Gasoline Tax	117,393
Motor Vehicle License Tax	101,706
Title IV-E/IV-E Waiver	99,096
Clear Air	84,000
Small Cities CDBG	78,174
Title IV E	58,393
COPS	54,892
Foster Care Maintenance	51,429
Wellness Block	51,341
Delinquent Real Estate Tax Assessment Collection	39,159

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Amount
MR/DD Case XX	\$34,900
MR/DD Case Management	26,602
MR/DD Targeted Case Management	22,754
Litter Control and Recycling	22,640
Highway Planning and Construction Grant	21,655
Community Based Corrections	17,458
Domestic Violence	17,250
MR/DD Food Subsidy	8,962
Real Estate Assessment	7,832
Prosecutor Victim Assistance	6,485
Welcome Home	5,879
Title III Central Ohio	3,900
OBRA	3,600
Title IV-B	416
Total Special Revenue Funds	1,988,805
<u>Capital Projects Funds:</u>	
Appalachian Region Commission/ Economic Development Administration	164,367
Total Capital Projects Funds	164,367
<u>Proprietary Funds:</u>	
Resident Fees	200,757
Total Proprietary Funds	200,757
<u>Agency Funds:</u>	
Library Local Government Support	789,871
Local Government	640,675
Gasoline Tax	67,943
Motor Vehicle License Tax	37,835
Total Agency Funds	1,536,324
Grand Total	\$4,548,796

B. Component Unit

Belco Crafts, Inc. uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2000; therefore, no allowance for doubtful accounts has been recorded.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 10- FIXED ASSETS

A summary of the enterprise funds' and Belco's fixed assets at December 31, 2000, follows:

	County Enterprise Funds	Belco
Land	\$117,251	\$0
Buildings	16,912,763	0
Improvements Other Than Buildings	54,443	0
Furniture, Fixtures, Machinery and Equipment	957,800	204,585
Vehicles	364,638	260,275
Lines	21,835,762	0
Construction In Progress	368,105	0
Total	40,610,762	464,860
Less: Accumulated Depreciation	(14,320,595)	(321,948)
Net Fixed Assets	\$26,290,167	\$142,912

A summary of the changes in general fixed assets during 2000 follows:

	Balance January 1, 2000	Additions	Reductions	Balance December 31, 2000
Land	\$764,674	\$0	\$0	\$764,674
Buildings	24,903,332	119,000	107,000	24,915,332
Improvements Other Than Buildings	506,689	52,398	0	559,087
Furniture, Fixtures, Machinery and Equipment	10,671,582	763,568	167,676	11,267,474
Vehicles	3,884,464	514,813	318,131	4,081,146
Construction in Progress	522,125	670,375	0	1,192,500
Total	\$41,252,866	\$2,120,154	\$592,807	\$42,780,213

NOTE 11 - RISK MANAGEMENT

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

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

Under the CORSA program for general liability, auto liability, error and omission for public officials, and law

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

enforcement liability, the County has \$1,000,000 of total liability coverage for each occurrence and \$1,000,000 aggregate, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$76,671,969 on buildings and contents which includes data processing equipment and flood and earthquake damages in the amount of \$1,000,000. Boiler and machinery is covered in the amount of \$100,000,000 for extended comprehensive. Employee dishonesty, money orders and counterfeit, and depositor's forgery are covered in the amount of \$1,000,000 for each and every loss. Money and securities inside and outside of the premises are covered in the amount of \$1,000,000 for each and every loss and \$1,000,000 aggregate.

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

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

The County participates in the workers' compensation program provided by the state of Ohio. For 2000, the County participated in the County Commissioners Association of Ohio Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool (See Note 23). The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. A savings of 75 percent was realized on the annual premium costs. Participation in the Plan is limited to Counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System:

All Belmont County full-time employees, other than teachers with the Board of Mentally Retarded/Developmentally Disabled participate in the Public Employees Retirement System of Ohio ("PERS"), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,232,080, \$1,613,827, and \$1,499,984, respectively; 76 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System (STRS):

Certified teachers employed by the school for the Board of Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits 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 to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$32,294, \$22,470 and \$36,699, respectively; 90 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose social security or the appropriate state system. As of December 31, 2000, two have elected social security. The County's liability is 6.2 percent of wages paid.

NOTE 13 - POST-EMPLOYMENT BENEFITS - PERS and STRS

A. Public Employees Retirement System (PERS):

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2000 employer contribution rate was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.30 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

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

The number of active contribution participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$810,083. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you go funding basis.

B. State Teachers Retirement System (STRS):

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$43,058 for 2000.

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

NOTE 14 - OTHER EMPLOYER BENEFITS

A. Compensated Absences:

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service with the County. Accumulated, unused sick leave and compensatory time is paid to a terminated employee at varying rates depending on length of service and department policy. As of December 31, 2000, the liability for compensated absences was \$2,357,879 for the entire County.

B. Medical and Life Insurance

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for copying equipment, office equipment, and vehicles. During 2000, the County entered into two additional capital leases. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$579,759, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. Enterprise fund capitalized leased assets are reflected net of accumulated depreciation in the amount of \$21,598 in the Park Health Center Fund. Principal payments towards all capital leases during 2000 totalled \$128,260, a reduction to principal outstanding of \$1,273 for governmental funds prior to the end of the lease agreement for assets traded and \$5,603 for proprietary funds.

Future minimum lease payments through 2005 are as follows:

Year	General Long-Term Obligations	Enterprise Fund
2001	\$133,131	\$6,492
2002	68,006	6,493
2003	43,473	3,788
2004	19,280	0
2005	824	0
Total	264,714	16,773
Less: Amount Representing Interest	(25,635)	(1,665)
Present Value of Net Minimum Lease Payments	<u>\$239,079</u>	<u>\$15,108</u>

NOTE 16 - CONSTRUCTION COMMITMENTS

As of December 31, 2000, the County had the following contractual purchase commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/00	Amounts Remaining on Contracts
Deep Run Water Main Extension	Waterworks 3 Construction	\$424,355	\$30,454	\$393,901
Sanitary Sewer 2 Force Main	Sanitary Sewer 2 Construction	346,027	134,005	212,022
Waterworks 3 Line Extension	Waterworks 3 Construction	39,083	7,375	31,708
Mental Retardation Roof	Mental Retardation Construction	152,674	142,172	10,502
Pole Barn	County Engineer Building Construction	18,900	9,588	9,312
Fox Commerce Industrial Park	Fox Commerce Industrial Park Construction	1,806,475	518,615	1,287,860

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 17 - LONG-TERM DEBT

Changes in the County's general long-term obligations during 2000 consist of the following:

General Long-Term Obligations:

	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00
County Building 1993 2.75% General Obligation Bonds	\$945,000	\$0	\$120,000	\$825,000
County Jail 1993 2.75% General Obligation Bonds	1,640,000	0	85,000	1,555,000
County Jail 1996 4.00-5.85% General Obligation Bonds	2,470,000	0	95,000	2,375,000
Computer Improvement 1998 4.30% General Obligation Bonds				
Northern Court	74,031	0	18,154	55,877
Eastern Court	51,716	0	17,539	34,177
Total General Obligation Bonds Payable	5,180,747	0	335,693	4,845,054
Fox Commerce industrial Park 2000 4.00% Note	0	400,000	0	400,000
Pension Obligation	535,127	409,687	535,127	409,687
Compensated Absences	1,518,544	1,384,779	919,496	1,983,827
Capital Leases	326,212	41,127	128,260	239,079
Total General Long-Term Obligations	7,560,630	2,235,593	1,918,576	7,877,647

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00
<i>Enterprise Fund Obligations:</i>				
Park Health Center Refunding 1999 3.15%-4.80% General Obligation Bonds	4,245,000	0	165,000	4,080,000
Sanitary Sewer 2 and 3B 1993 2.75% General Obligation Bonds	515,000	0	65,000	450,000
Waterworks 3 1993 2.75% General Obligation Bonds	1,415,000	0	115,000	1,300,000
Total Enterprise General Obligation Bonds Payable	6,175,000	0	345,000	5,830,000
Sanitary Sewer 1 1964 3.25-4.25% Mortgage Revenue Bonds	143,000	0	31,000	112,000
Waterworks 3 EXT. 1968 5.75% Mortgage Revenue Bonds	455,000	0	70,000	385,000
Waterworks 3 1964 4.25% Mortgage Revenue Bonds	233,000	0	72,000	161,000
Waterworks 3 Phase I 1992 6.125% Mortgage Revenue Bonds	1,907,000	0	19,000	1,888,000
Waterworks 3 Phase II 1997 4.875% Mortgage Revenue Bonds	5,404,000	0	52,000	5,352,000
Total Mortgage Revenue Bonds Payable	8,142,000	0	244,000	7,898,000
Waterworks 3 1989 8.25% OWDA Loan	46,685	0	2,011	44,674
Capital Leases	20,711	0	5,603	15,108
Total Enterprise Fund Long-Term Obligations	14,384,396	0	596,614	13,787,782
Total All Long-Term Obligations	\$21,945,026	\$2,235,593	\$2,515,190	\$21,665,429

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

The County has \$11,075,054 in general obligation bonds and general obligation notes outstanding as of December 31, 2000. The \$825,000 County building bonds, issued for the purpose of constructing the Department of Human Services building, will be paid from rental income from the Department of Human Services. General fund revenues will assist in the repayment if rental income is insufficient. The \$90,054 computer improvement bonds, issued for the purpose of purchasing computer hardware and software for Belmont County Eastern Court and Belmont County Northern Court, will be paid from fines and fees collected by the courts. General fund revenues will assist in the repayment if fines and fees revenue is insufficient. The \$4,080,000 of Park Health Center Improvement general obligation bonds will be repaid from operating revenues from the Park Health Center Fund. The \$3,930,000 County Jail bonds, issued for the purpose of constructing the new County jail will be paid from the County's sales and use tax. The \$1,750,000 in general obligation bonds issued for water and sanitary sewer improvements will be repaid from water and sewer revenues.

On August 23, 2000, the County issued a \$400,000 Rural Industrial Park Loan. This loan was used for the purpose of construction of infrastructure for a new industrial park. The loan was issued for a fifteen year term bearing interest at the rate of zero percent for years one through five and a rate of four percent per annum for years six through fifteen. In addition, during years one through five payment of principal shall be due only upon the sale and transfer of parcels of land where the project is located. The amount payable as principal shall be 50% of the amount received as payment for the sale of project property. In the event that revenues from the sale of property are not sufficient, general tax revenues will be used for the repayment of the loan.

Annual debt service requirements to maturity for general obligation bonds, including interest of \$4,434,711, are as follows:

Year Ending December 31	General Long-Term Obligations Account Group	Enterprise Funds	Total
2001	\$596,854	\$616,649	\$1,213,503
2002	595,156	617,767	1,212,923
2003	570,945	622,907	1,193,852
2004	558,197	616,857	1,175,054
2005	568,318	624,673	1,192,991
2006-10	2,388,199	2,563,509	4,951,708
2011-15	1,890,016	1,749,621	3,639,637
2016-20	227,577	702,520	930,097
Total	<u>\$7,395,262</u>	<u>\$8,114,503</u>	<u>\$15,509,765</u>

The waterworks system revenue bonds will be paid from revenues derived by the County from the operation of the water system. The sanitary sewer system revenue bonds will be paid from revenues derived by the County from the operation of the sewer system. Mortgage revenue bonds debt service requirements to maturity, including \$8,970,442 of interest, are as follows:

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Year Ending December 31	Sanitary Sewer 1	Water Works 3	Water Works 3 Ext	Water Works 3 Phase I	Water Works 3 Phase II	Total
2001	\$36,080	\$6,247	\$21,275	\$135,640	\$314,910	\$514,152
2002	37,657	6,247	21,275	135,415	315,278	515,872
2003	36,169	6,247	21,275	136,129	315,499	515,319
2004	10,213	167,247	21,275	135,720	314,574	649,029
2005	0	0	21,275	136,250	314,551	472,076
2006-10	0	0	448,825	680,526	1,575,714	2,705,065
2011-15	0	0	0	679,870	1,574,974	2,254,844
2016-20	0	0	0	679,085	1,574,981	2,254,066
2021-25	0	0	0	679,187	1,576,181	2,255,368
2026-30	0	0	0	680,092	1,575,360	2,255,452
2031-35	0	0	0	272,091	1,574,818	1,846,909
2036-40	0	0	0	0	630,290	630,290
Total	<u>\$120,119</u>	<u>\$185,988</u>	<u>\$555,200</u>	<u>\$4,350,005</u>	<u>\$11,657,130</u>	<u>\$16,868,442</u>

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

The OWDA loan debt service requirements to maturity, including \$28,671 of interest, is as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2001	\$5,867
2002	5,867
2003	5,866
2004	5,868
2005	5,868
2006-2010	29,340
2011-2015	14,669
Total	<u>\$73,345</u>

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

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

The effects of the debt limitations described above at December 31, 2000 are a margin on unvoted debt of \$7,901,445, and an overall debt margin of \$18,253,612.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Belmont County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2000, there is \$29,300,000 in industrial revenue bond issues that have not been completely repaid of which \$25,051,278 remain outstanding.

Effective October 15, 1993, the County entered into an Escrow Trust Agreement with Belmont National Bank. The agreement provides that the County deposit \$4,252,876 from bond proceeds into an irrevocable trust with the bank for the payment to final maturity of outstanding bonds. The funds were used to purchase noncallable direct obligations of the United States of America. The funds deposited, together with interest thereon, are sufficient to pay annual bond principal and semiannual interest payments, thus providing an insubstance defeasance. As of December 31, 2000, \$1,610,000 of bonds remained outstanding. The debt had been issued for the county human services building, and water and sewer improvements and it is no longer presented as a liability of the general purpose financial statements.

Effective April 28, 1999, the County entered into an Escrow Trust Agreement with Belmont National Bank. The agreement provides that the County deposit \$4,262,840 from bond proceeds into an irrevocable trust with the bank for the payment to final maturity of outstanding bonds. The funds were used to purchase noncallable direct obligations of the United States of America. The funds deposited, together with interest thereon, are sufficient to pay annual bond principal and semiannual interest payments, thus providing an insubstance defeasance. As of December 31, 2000, \$3,595,000 of bonds remained outstanding. The debt had been issued for improvements to the county home and it is no longer presented as a liability of the general purpose financial statements.

The Park Health Center advance refunding issue resulted in a difference between the acquisition price and the net carrying amount of the debt of \$452,840. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2017 using the straight line method.

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

	Water	Sewer	Park Health Center	Total
Outstanding Balance of General Obligation Bonds	\$1,300,000	\$450,000	\$4,080,000	\$5,830,000
Unamortized Accounting Gain	0	0	(413,117)	(413,117)
Net Bonds Payable	<u>\$1,300,000</u>	<u>\$450,000</u>	<u>\$3,666,883</u>	<u>\$5,416,883</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 18 - NOTES PAYABLE

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

		Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
<i>Special Revenue Funds:</i>					
Clerk of Courts Computer	7.10%	\$3,597	\$0	\$3,597	\$0
Total Special Revenue		3,597	0	3,597	0
<i>Capital Projects Funds:</i>					
Satellite Building	4.21%	1,900,000	0	1,900,000	0
Satellite Building	4.71%	0	635,000	0	635,000
County Buildings	4.68%	0	1,500,000	0	1,500,000
County Engineer Buildings	4.81%	0	1,600,000	0	1,600,000
Oakview Juvenile Detention Facility	4.76%	0	500,000	0	500,000
Total Capital Projects		1,900,000	4,235,000	1,900,000	4,235,000
<i>Enterprise Funds:</i>					
Sanitary Sewer System	4.21%	3,100,000	0	3,100,000	0
Sanitary Sewer System	4.71%	0	3,000,000	0	3,000,000
Water Works System	4.71%	0	400,000	0	400,000
Total Enterprise		3,100,000	3,400,000	3,100,000	3,400,000
Total		\$5,003,597	\$7,635,000	\$5,003,597	\$7,635,000

All of the notes, with the exception of the court computer notes, are bond anticipation notes and are backed by the full faith and credit of Belmont County and have maturity dates of one year or less. Those notes pertaining to sanitary sewer enterprise fund will be paid from revenues derived by the County from the operation of the sewer system. The notes pertaining to the water works enterprise fund will be paid from the County's sales and use tax.

The installment notes issued for court computers were paid through the Court Computer Fund with fine and forfeiture monies.

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2000, consist of the following individual interfund receivables and payables:

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Receivable	Payable
<u>General Fund</u>	\$49,582	\$0
<u>Special Revenue Funds:</u>		
Litter Control and Recycling	0	25,449
Care and Custody	1,315	0
Concentrated Conduct Adjustment Program	8,734	1,834
Court Computer	5,000	0
Court Probation	0	5,000
Dog and Kennel	0	14,000
Drug Court	0	15,372
Electronic Monitor	0	640
Halfway House	0	4,000
Intake Coordinator	7,390	10,196
Placement Services Juvenile Court	11,918	0
Victim Assistance	0	3,448
Youth Services Subsidy	0	4,000
Total Special Revenue Funds	34,357	83,939
<u>Proprietary Funds:</u>		
Sanitary Sewer District 3A	0	36,000
Water Works District 2	58,000	0
Sanitary Sewer District 2B	0	22,000
Total Proprietary Funds	58,000	58,000
Total All Funds	\$141,939	\$141,939

Due from other funds and due to other funds at December 31, 2000, consist of the following individual balances:

	Due From	Due To
<u>General Fund</u>	\$1,951,600	\$1,722
<u>Special Revenue Funds:</u>		
Child Support Enforcement Agency	52,147	8,491
Children Services	601,317	215,481
Court Computer	16,563	2,706
Court Special Projects	8,335	0

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

	Due From	Due To
Dog and Kennel	41	0
DRETAC	953	0
In Home Care Levy	1,433,672	0
Indigent Drivers Alcohol Treatment	1,087	0
Oakview Administration Building	0	595
Mental Health	882,634	0
Mental Retardation	5,072,949	1,034
Motor Vehicle and Gasoline Tax	7,188	0
Placement Services Juvenile Court	0	21,420
Public Assistance	147,232	256,449
Real Estate Assessment	3,671	0
Total Special Revenue Funds	<u>8,227,789</u>	<u>506,176</u>
<i>Proprietary Funds:</i>		
Water Works District 1	0	8,724
Water Works District 3	12,075	0
Total Proprietary Funds	<u>12,075</u>	<u>8,724</u>
<i>Agency Funds:</i>		
County Court	0	88,895
50% Township	45	0
Belmont Harrison Juvenile District	36,299	0
Law Library	15,014	0
Sheriff	4,186	0
Undivided General Tax	0	8,297,731
Undivided Personal Tax	0	1,279,455
Undivided Tax	0	64,305
Total Agency Funds	<u>55,544</u>	<u>9,730,386</u>
Total All Funds	<u><u>\$10,247,008</u></u>	<u><u>\$10,247,008</u></u>

NOTE 20 - JOINT VENTURE

Belmont-Harrison Juvenile District (District):

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

District. Belmont County, being the largest county, is the fiscal agent for the District. The Board exercises total control of the budgeting, appropriation, contracting and management.

Each county's contribution is based on its prior year's usage of services and is made from the General Fund. Belmont County's payment for services provided the County from the District amounted to \$331,058 or 30% of the District's total revenues during 2000. Continued existence of the Joint District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The Joint District is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the District is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Belmont-Harrison Juvenile District, St. Clairsville, Ohio.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Belmont, Harrison, and Monroe Counties Cluster

Belmont, Harrison, and Monroe Counties Cluster provides services to multi-need youth in Belmont, Harrison, and Monroe Counties. Members of the Cluster include the Belmont, Harrison, Monroe Counties Alcohol, Drug Addiction, and Mental Health Services Board, the Children Services Board, the Belmont, Harrison, Monroe Drug and Alcohol Councils, student services, Belmont-Harrison Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and mental retardation and developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. The Cluster is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Cluster. In 2000, the County contributed \$529,899 to the Cluster.

B. Bel-O-Mar Regional Council

Bel-O-Mar Regional Council is operated as a non-profit organization formed to provide planning and administrative services to all local governments in a four county region comprised of Belmont County and three counties in West Virginia. The governing board is comprised of 58 officials from the four county service area of which four are appointed by Belmont County. The Council is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Council. The County contributed \$87,727 to the Council during 2000.

C. Mental Health Recovery Board (Board):

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

Contributions of \$898,761 were provided to the Board by Belmont County during 2000. This represents approximately 15 percent of the Board's revenue. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the Board is presented as an agency fund. Continued existence of the Board is not dependent on the County's continued participation, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Board.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

D. Southeast Ohio Juvenile Rehabilitation District (SOJRD):

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

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

E. Area Office on Aging:

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

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

OMEGA is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and the cities within each county. City membership is voluntary. The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. During 2000, OMEGA received \$5,135 from Belmont County. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for OMEGA. OMEGA has no outstanding debt.

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

The Mid Eastern Ohio Regional Council of Governments is a regional council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best possible services to persons with mental retardation and disability in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county MR/DD board and MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

H. Jefferson-Belmont Joint Solid Waste Authority:

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

I. South Eastern Narcotics Team (SENT):

SENT is a multijurisdictional drug task force with the primary goal of combating major narcotic traffickers in Belmont, Carroll, Guernsey, Harrison, Monroe, and Tuscarawas Counties. It is jointly governed among the participating counties and cities. A grant is received from the State of Ohio of which the participating entities must match 25 percent. Of the 32 members, the County appoints two. Each member's control over the operation of SENT is limited to its representation of the Board. In 2000, the County did not contribute to SENT.

J. Belmont County Family and Children First Council:

The Belmont County Family and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Board of Alcohol, Drug Addiction, and Mental Health Services, Director of the Belmont County Community Mental Health Services Board, Health Commissioner of the Belmont County Health Department, Health Commissioner of the City of Bellaire Health Department, Director of the Belmont County Human Services, Director of the Children Services Department, Superintendent of the Belmont County Mental Retardation and Development Disabilities, the Belmont County Juvenile Court Judge, Superintendent of St. Clairsville City Schools, Superintendent of Bridgeport Exempted Village Schools, Mayor of the City of Martins Ferry, two representatives of the City of St. Clairsville, Chair of the Belmont County Commissioners, State Department of Youth Services Regional representative, representative from the County Head Start Agencies, a representative of the County's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986", and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2000, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

K. East Ohio Correctional Facility:

The East Ohio Correction Facility provides services to Belmont, Carroll, Columbiana, Guernsey, Harrison, Jefferson, Monroe and Noble Counties. The facility has a judicial correctional board of eight, each participating County's Common Pleas Judge with Belmont and Jefferson County having two appointed. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Facility is not dependent on Belmont County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Facility. Jefferson County serves as the fiscal agent for the Facility. Complete financial statements can be obtained from the East Ohio Correctional Facility.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 22 - RELATED ORGANIZATIONS

A. Belmont Metropolitan Housing Authority

The Belmont Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority.

B. Belmont Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. During 2000, the Park District received \$25,526 from Belmont County.

NOTE 23 - PUBLIC ENTITY POOLS

A. County Risk Sharing Authority (CORSA)

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member Counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member County's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2000 was \$285,164.

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

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

NOTE 24 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT

The government maintains nine enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services, and nursing home care. The component unit, Belco Crafts, Inc., provides various services for the mentally retarded/developmentally disabled. Financial information as of and for the year ended December 31, 2000, is as follows:

	Sanitary Sewer District 1	Water Works District 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
Operating Revenues	\$266,800	\$197,317	\$938,976	\$34,670
Depreciation Expense	34,640	2,817	186,809	4,484
Operating Income(Loss)	1,332	11,070	387,845	7,222
Net Non-Operating Revenues (Expenses)	91,603	0	(151,966)	0
Operating Transfers In	0	0	150,000	0
Operating Transfers Out	0	0	(1,543)	0
Net Income (Loss)	92,935	11,070	384,336	7,222
Current Capital Contributions	600	410	2,418	550
Additions to Property Plant and Equipment	10,361	0	144,470	0
Net Working Capital	1,066,323	420,944	(2,668,114)	89,236
Total Assets	1,537,881	515,874	6,116,789	204,947
Bonds and Other Long-Term Liabilities Payable from Revenue	0	0	336,567	0
Total Equity	1,400,537	484,797	2,666,270	180,800
Encumbrances Outstanding at December 31, 2000	\$1,761	\$140,000	\$1,457	\$12

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 24 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT (Continued)

	Water Works District 2	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works District 3
Operating Revenues	\$854,593	\$43,883	\$24,426	\$2,794,878
Depreciation Expense	24,416	7,012	9,740	584,430
Operating Income(Loss)	(21,835)	6,745	(119)	967,417
Net Non-Operating Revenues (Expenses)	19,412	0	(2,911)	(316,826)
Operating Transfers In	0	0	1,543	200,000
Operating Transfers Out	0	0	0	0
Net Income (Loss)	(2,423)	6,745	(1,487)	850,591
Current Capital Contributions	8,693	0	0	69,750
Additions to Property Plant and Equipment	32,665	0	0	248,990
Net Working Capital	1,298,754	31,405	5,868	4,059,420
Total Assets	1,685,397	210,363	219,979	21,391,661
Bonds and Other Long-Term Liabilities Payable from Revenue	0	0	48,433	8,490,257
Total Equity	1,630,879	165,002	162,245	11,482,117
Encumbrances Outstanding at December 31, 1999	\$19,797	\$17	\$0	\$49,772

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

Park Health Center	Total Primary Government	Component Unit	Total Reporting Entity
\$4,235,041	\$9,390,584	\$2,828,425	\$12,219,009
142,040	996,388	49,111	1,045,499
215,410	1,575,087	(92,934)	1,482,153
(216,658)	(577,346)	104,234	(473,112)
0	351,543	0	351,543
0	(1,543)	0	(1,543)
(1,248)	1,347,741	11,300	1,359,041
40,000	122,421	61,845	184,266
74,402	510,888	80,000	590,888
520,637	4,824,473	816,584	5,641,057
4,837,710	36,720,601	1,221,942	37,942,543
3,551,883	12,427,140	0	12,427,140
738,454	18,911,101	959,496	19,870,597
\$75,887	\$288,703	\$0	\$288,703

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
(Continued)

NOTE 25 - FOOD STAMPS

The County's Department of Job and Family Services distributes, through a contracting issuance center, federal food stamps to entitled recipients within Belmont County. The receipt and issuance of the stamps have the characteristics of a federal grant. However, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Job and Family Services had on hand for distribution \$18,913 of federal food stamps at December 31, 2000.

NOTE 26 - CONTINGENT LIABILITIES

A. Primary Government

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

The County is party to legal proceedings. The County is of the opinion that ultimate disposition of claims will not have a material effect, if any, on the financial condition of the County.

B. Component Unit

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

NOTE 27 - RELATED PARTY TRANSACTIONS

During 2000, Belmont County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Belco Crafts, Inc. Belco Crafts, Inc., a discretely presented component unit of Belmont County, reported \$351,735 for such contributions. Belco Crafts, Inc., recorded operating revenues and operating expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Belco. Additional habilitative services provided directly to Belco clients by the County amounted to \$1,563,542.

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

GENERAL FUND

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

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Taxes	\$1,578,930	\$1,600,770	\$21,840
Permissive Taxes	9,331,000	9,331,710	710
Charges for Services	1,479,469	1,615,839	136,370
Licenses and Permits	6,500	5,665	(835)
Fines and Forfeitures	292,000	439,120	147,120
Intergovernmental	976,321	1,089,603	113,282
Rent	4,000	7,920	3,920
Interest	1,783,650	1,787,028	3,378
Other	121,585	239,700	118,115
Total Revenues	15,573,455	16,117,355	543,900
<i><u>Expenditures:</u></i>			
Current:			
General Government -			
Legislative and Executive Commissioners			
Personal Services	524,682	503,270	21,412
Materials and Supplies	184,620	182,279	2,341
Contractual Services	1,578,383	1,576,390	1,993
Capital Outlay	364,623	355,359	9,264
Total Commissioners	2,652,308	2,617,298	35,010
Auditor			
Personal Services	649,242	643,726	5,516
Materials and Supplies	33,757	33,524	233
Contractual Services	417,500	417,398	102
Other	166,000	165,928	72
Total Auditor	1,266,499	1,260,576	5,923
Treasurer			
Personal Services	247,086	241,518	5,568
Materials and Supplies	8,569	8,532	37
Contractual Services	14,000	12,858	1,142
Capital Outlay	5,000	1,500	3,500
Other	21,137	21,005	132
Total Treasurer	295,792	285,413	10,379

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney			
Personal Services	\$478,608	\$471,599	\$7,009
Materials and Supplies	5,000	4,998	2
Capital Outlay	1,500	0	1,500
Total Prosecuting Attorney	485,108	476,597	8,511
Budget Commission			
Personal Services	2,550	2,230	320
Bureau of Inspection			
Contractual Services	101,853	101,772	81
Board of Elections			
Personal Services	274,883	251,596	23,287
Materials and Supplies	28,300	26,555	1,745
Contractual Services	155,300	134,603	20,697
Other	37,423	37,167	256
Total Board of Education	495,906	449,921	45,985
Maintenance and Operations			
Personal Services	451,716	445,502	6,214
Materials and Supplies	111,841	109,765	2,076
Contractual Services	578,133	574,701	3,432
Capital Outlay	53,284	53,220	64
Other	37,000	33,748	3,252
Total Maintenance and Operations	1,231,974	1,216,936	15,038
Recorder			
Personal Services	219,417	214,484	4,933
Materials and Supplies	16,300	16,192	108
Contractual Services	66,566	66,271	295
Other	2,500	2,496	4
Total Recorder	304,783	299,443	5,340
Insurance on Property			
Contractual Service	309,542	308,814	728

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000
(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Historical Society Contractual Services	<u>\$1,500</u>	<u>\$1,500</u>	<u>\$0</u>
Other Personal Services	<u>378,670</u>	<u>378,062</u>	<u>608</u>
Total General Government - Legislative and Executive	<u>7,526,485</u>	<u>7,398,562</u>	<u>127,923</u>
General Government - Judicial			
Court of Appeals			
Personal Services	5	5	0
Contractual Services	<u>18,719</u>	<u>13,672</u>	<u>5,047</u>
Total Court of Appeals	<u>18,724</u>	<u>13,677</u>	<u>5,047</u>
Common Pleas			
Personal Services	269,409	236,515	32,894
Materials and Supplies	5,700	5,531	169
Contractual Services	40,500	32,439	8,061
Capital Outlay	<u>4,299</u>	<u>3,950</u>	<u>349</u>
Total Common Pleas	<u>319,908</u>	<u>278,435</u>	<u>41,473</u>
Jury Commission			
Personal Services	<u>983</u>	<u>963</u>	<u>20</u>
Juvenile Court			
Personal Services	8,000	7,327	673
Materials and Supplies	2,360	2,257	103
Contractual Services	1,070	961	109
Capital Outlay	<u>2,159</u>	<u>2,159</u>	<u>0</u>
Total Juvenile Court	<u>13,589</u>	<u>12,704</u>	<u>885</u>
Probate Court			
Personal Services	209,075	205,643	3,432
Materials and Supplies	1,941	1,941	0
Other	<u>5,990</u>	<u>5,955</u>	<u>35</u>
Total Probate Court	<u>217,006</u>	<u>213,539</u>	<u>3,467</u>

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Clerk of Courts			
Personal Services	\$245,415	\$240,806	\$4,609
Materials and Supplies	14,974	14,156	818
Contractual Services	100	66	34
Other	2,470	984	1,486
Total Clerk of Courts	<u>262,959</u>	<u>256,012</u>	<u>6,947</u>
County Courts			
Personal Services	419,435	407,927	11,508
Materials and Supplies	10,500	10,075	425
Contractual Services	22,019	19,572	2,447
Other	8,600	8,294	306
Total County Courts	<u>460,554</u>	<u>445,868</u>	<u>14,686</u>
Public Defender			
Personal Services	132,467	129,855	2,612
Materials and Supplies	6,700	6,625	75
Contractual Services	171,255	169,738	1,517
Capital Outlay	4,700	4,700	0
Other	42,404	41,874	530
Total Public Defender	<u>357,526</u>	<u>352,792</u>	<u>4,734</u>
Law Library			
Personal Services	<u>22,548</u>	<u>22,229</u>	<u>319</u>
Other			
Personal Services	<u>179,370</u>	<u>179,081</u>	<u>289</u>
Total Other	<u>179,370</u>	<u>179,081</u>	<u>289</u>
Total General Government - Judicial	<u>1,853,167</u>	<u>1,775,300</u>	<u>77,867</u>
Public Safety			
Juvenile Probation			
Personal Services	484,750	475,406	9,344
Materials and Supplies	2,544	2,544	0
Other	24,619	23,601	1,018
Total Juvenile Probation	<u>511,913</u>	<u>501,551</u>	<u>10,362</u>

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Coroner			
Personal Services	\$41,355	\$38,603	\$2,752
Other	47,808	45,538	2,270
Total Coroner	89,163	84,141	5,022
Sheriff			
Personal Services	2,331,894	2,314,028	17,866
Materials and Supplies	21,062	21,059	3
Contractual Service	314,659	312,534	2,125
Capital Outlay	66,385	66,375	10
Other	24,989	21,938	3,051
Total Sheriff	2,758,989	2,735,934	23,055
Disaster Services			
Personal Services	61,230	59,640	1,590
Contractual Services	42,469	38,449	4,020
Total Disaster Services	103,699	98,089	5,610
Ambulance Service			
Contractual Service	106,000	106,000	0
Other			
Personal Services	398,600	397,960	640
Total Public Safety	3,968,364	3,923,675	44,689
Public Works			
Engineer			
Personal Services	203,437	199,729	3,708
Materials and Supplies	2,360	1,985	375
Capital Outlay	2,700	2,700	0
Total Engineer	208,497	204,414	4,083
Total Public Works	208,497	204,414	4,083
Health			
Clinics and Care			
Personal Services	34,571	33,300	1,271
Materials and Supplies	3,900	3,895	5
Contractual Services	300	285	15
Other	4,200	4,200	0
Total Clinics and Care	42,971	41,680	1,291

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000
(Continued)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Vital Statistics			
Materials and Supplies	<u>\$1,200</u>	<u>\$1,158</u>	<u>\$42</u>
Other Health			
Personal Services	4,983	4,975	8
Materials and Supplies	<u>64,222</u>	<u>24,356</u>	<u>39,866</u>
Total Other Health	<u>69,205</u>	<u>29,331</u>	<u>39,874</u>
Total Health	<u>113,376</u>	<u>72,169</u>	<u>41,207</u>
Human Services			
Soldier's Relief			
Personal Services	20,168	20,168	0
Contractual Service	97,400	93,274	4,126
Other	<u>6,000</u>	<u>5,905</u>	<u>95</u>
Total Soldier's Relief	<u>123,568</u>	<u>119,347</u>	<u>4,221</u>
Veteran's Services			
Personal Services	105,551	103,862	1,689
Materials and Supplies	6,500	4,159	2,341
Contractual Services	<u>6,600</u>	<u>6,600</u>	<u>0</u>
Total Veteran's Services	<u>118,651</u>	<u>114,621</u>	<u>4,030</u>
Other			
Personal Services	<u>9,964</u>	<u>9,949</u>	<u>15</u>
Total Human Services	<u>252,183</u>	<u>243,917</u>	<u>8,266</u>
Other			
Other Expenditures			
Other	<u>253,433</u>	<u>216,052</u>	<u>37,381</u>
Total Other	<u>253,433</u>	<u>216,052</u>	<u>37,381</u>
Intergovernmental:			
Contractual Services	251,217	250,717	500
Other	<u>353,346</u>	<u>353,346</u>	<u>0</u>
Total Intergovernmental	<u>604,563</u>	<u>604,063</u>	<u>500</u>

(Continued)

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Total Expenditures	\$14,780,068	\$14,438,152	\$341,916
Excess of Revenues Over Expenditures	793,387	1,679,203	885,816
<i>Other Financing Sources (Uses):</i>			
Sale of Fixed Assets	\$44,101	\$44,111	\$10
Advance Out	(48,450)	(17,448)	31,002
Operating Transfers - Out	(3,267,546)	(2,117,546)	1,150,000
Total Other Financing Sources (Uses)	(3,271,895)	(2,090,883)	1,181,012
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,478,508)	(411,680)	2,066,828
Fund Balance at Beginning of Year	846,461	846,461	0
Prior Year Encumbrances Appropriated	1,943,249	1,943,249	0
Fund Balance at End of Year	\$311,202	\$2,378,030	\$2,066,828

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

Public Assistance Fund - To account for various federal and state grants as well as transfers from the General Fund used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain other public social services.

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

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

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

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

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

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

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

(Continued)

SPECIAL REVENUE FUNDS

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

SPECIAL REVENUE FUNDS

(Continued)

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

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

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

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

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

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

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

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

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

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

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

Intake Coordinator Fund - To account for state revenue from the Ohio Department of Human Services expended for a full-time intake coordinator.

Electronic Monitoring Fund - To account for Juvenile Accountability Block Grant for expenses relating to the drug court program.

Emergency Preparedness Fund - To account for grant revenue expended for the emergency operation center.

Logjam Debris Removal Fund - To account for Ohio Department of Natural Resources grant revenue expended for removing logjams and debris.

Cops in School Grant Fund - To account for US Department of Justice Grant revenue to pay expenses of the grant agreement.

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Dog and Kennel	Indigent Drivers Alcohol Treatment	Enforcement and Education	Indigent Guardianship
<i>Assets:</i>				
Cash and Cash Equivalents	\$41,630	\$115,149	\$3,530	\$24,083
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	0	0	0	0
Accounts	41	1,087	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$41,671	\$116,236	\$3,530	\$24,083
<i>Liabilities:</i>				
Accounts Payable	\$13,729	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	3,812	0	0	0
Compensated Absences Payable	467	0	0	0
Interfund Payable	14,000	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	1,533	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	33,541	0	0	0
<i>Fund Equity:</i>				
Fund Balance:				
Reserved for Encumbrances	3,994	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	4,136	116,236	3,530	24,083
Total Fund Equity (Deficit)	8,130	116,236	3,530	24,083
Total Liabilities and Fund Equity	\$41,671	\$116,236	\$3,530	\$24,083

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Continued)

	Road and Bridge	911 Emergency	Real Estate Assessment	Public Assistance
<u>Assets:</u>				
Cash and Cash Equivalents	\$34,426	\$2,090,096	\$61,804	\$873,884
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Receivables:				
Taxes	100,000	0	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	147,232
Due From Agency Funds:				
Property Taxes	0	0	3,671	0
Accounts	0	0	0	0
Due from Other Governments	0	0	7,832	0
Materials and Supplies				
Inventory	0	0	0	16,472
Prepaid Items	0	0	0	2,243
Total Assets	\$134,426	\$2,090,096	\$73,307	\$1,039,831
<u>Liabilities:</u>				
Accounts Payable	\$0	\$200,068	\$0	\$492,938
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	12,434	3,208	160,448
Compensated Absences Payable	0	829	0	54,839
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	256,449
Due to Other Governments	0	5,152	2,064	307,866
Deferred Revenue	0	0	11,503	471,826
Total Liabilities	0	218,483	16,775	1,744,366
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Encumbrances	34,426	804,532	59,920	0
Reserved for Inventory	0	0	0	16,472
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	100,000	1,067,081	(3,388)	(721,007)
Total Fund Equity (Deficit)	134,426	1,871,613	56,532	(704,535)
Total Liabilities and Fund Equity	\$134,426	\$2,090,096	\$73,307	\$1,039,831

Child Support Enforcement Agency	Waste Disposal	Litter Control and Recycling	Motor Vehicle and Gasoline Tax	Mental Health	Mental Retardation	Children Services
\$123,411	\$3,741	\$781	\$1,393,847	\$0	\$1,943,482	\$527,100
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
52,147	0	0	0	0	0	159,710
0	0	0	0	882,634	5,072,949	441,607
0	0	0	7,188	0	0	0
214,416	0	22,640	240,754	0	591,216	557,814
0	0	0	293,361	0	32,904	0
0	0	0	0	0	0	0
<u>\$389,974</u>	<u>\$3,741</u>	<u>\$23,421</u>	<u>\$1,935,150</u>	<u>\$882,634</u>	<u>\$7,640,551</u>	<u>\$1,686,231</u>
\$7,166	\$0	\$0	\$113,713	\$0	\$125,889	\$58,595
0	0	0	10,000	0	15,452	0
0	0	0	58,553	0	117,696	41,535
0	0	0	5,474	0	18,240	8,233
0	0	25,449	0	0	0	0
8,491	0	0	0	0	1,034	215,481
7,792	0	0	23,752	0	57,656	3,150
0	0	0	0	882,634	5,072,949	441,607
<u>23,449</u>	<u>0</u>	<u>25,449</u>	<u>211,492</u>	<u>882,634</u>	<u>5,408,916</u>	<u>768,601</u>
0	0	0	399,554	0	207,320	0
0	0	0	293,361	0	32,904	0
0	0	0	0	0	0	0
<u>366,525</u>	<u>3,741</u>	<u>(2,028)</u>	<u>1,030,743</u>	<u>0</u>	<u>1,991,411</u>	<u>917,630</u>
<u>366,525</u>	<u>3,741</u>	<u>(2,028)</u>	<u>1,723,658</u>	<u>0</u>	<u>2,231,635</u>	<u>917,630</u>
<u>\$389,974</u>	<u>\$3,741</u>	<u>\$23,421</u>	<u>\$1,935,150</u>	<u>\$882,634</u>	<u>\$7,640,551</u>	<u>\$1,686,231</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Continued)

	Youth Service Subsidy Program	In-Home Care Levy	Job Training Partnership Act	Commissioners CDBG
<i>Assets:</i>				
Cash and Cash Equivalents	\$34	\$1,561,629	\$1,008	\$9,383
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	843,751
<i>Receivables:</i>				
Taxes	0	0	0	0
Loans	0	0	0	637,084
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
<i>Due From Agency Funds:</i>				
Property Taxes	0	1,433,672	0	0
Accounts	0	0	0	0
Due from Other Governments	0	0	87,900	78,174
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$34	\$2,995,301	\$88,908	\$1,568,392
<i>Liabilities:</i>				
Accounts Payable	\$0	\$0	\$23,020	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	4,000	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	234,068	6,926	0
Deferred Revenue	0	1,433,672	0	0
Total Liabilities	4,000	1,667,740	29,946	0
<i>Fund Equity:</i>				
<i>Fund Balance:</i>				
Reserved for Encumbrances	0	71,487	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	637,084
<i>Unreserved:</i>				
Undesignated (Deficit)	(3,966)	1,256,074	58,962	931,308
Total Fund Equity (Deficit)	(3,966)	1,327,561	58,962	1,568,392
Total Liabilities and Fund Equity	\$34	\$2,995,301	\$88,908	\$1,568,392

Marriage License	Commissary	Sheriff's Reserve	Delinquent Real Estate Tax and Assessment Collection	Lodging Excise Tax	Oakview Administration Building	Certificate of Title Administration
\$1,059	\$0	\$7,432	\$62,511	\$158,415	\$84,484	\$364,406
0	26,596	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	16,458	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	953	0	0	0
0	0	0	0	0	0	0
0	0	0	39,159	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$1,059</u>	<u>\$26,596</u>	<u>\$7,432</u>	<u>\$102,623</u>	<u>\$174,873</u>	<u>\$84,484</u>	<u>\$364,406</u>
\$0	\$0	\$0	\$8,838	\$0	\$1,708	\$0
0	0	0	0	0	0	0
0	0	0	0	200	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	595	0
0	0	0	0	0	0	3,128
0	0	0	40,112	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>48,950</u>	<u>200</u>	<u>2,303</u>	<u>3,128</u>
0	0	0	0	14,000	65,000	333
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,059</u>	<u>26,596</u>	<u>7,432</u>	<u>53,673</u>	<u>160,673</u>	<u>17,181</u>	<u>360,945</u>
<u>1,059</u>	<u>26,596</u>	<u>7,432</u>	<u>53,673</u>	<u>174,673</u>	<u>82,181</u>	<u>361,278</u>
<u>\$1,059</u>	<u>\$26,596</u>	<u>\$7,432</u>	<u>\$102,623</u>	<u>\$174,873</u>	<u>\$84,484</u>	<u>\$364,406</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Continued)

	Court Computer	Supplement Equipment Recorder	Care and Custody	Concentrated Conduct Adjustment Program	Community Based Corrections Grant
<i>Assets:</i>					
Cash and Cash Equivalents	\$317,457	\$116,687	\$82,202	\$133,999	\$16,210
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0	0
<i>Receivables:</i>					
Taxes	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	5,000	0	1,315	8,734	0
Due from Other Funds	0	0	0	0	0
<i>Due From Agency Funds:</i>					
Property Taxes	0	0	0	0	0
Accounts	16,563	0	0	0	0
Due from Other Governments	0	0	0	0	17,458
Materials and Supplies					
Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	\$339,020	\$116,687	\$83,517	\$142,733	\$33,668
<i>Liabilities:</i>					
Accounts Payable	\$5,566	\$0	\$0	\$600	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	2,870	0	0
Compensated Absences Payable	0	0	288	0	0
Interfund Payable	0	0	0	1,834	0
Due to Other Funds	2,706	0	0	0	0
Due to Other Governments	0	0	1,399	2,278	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	8,272	0	4,557	4,712	0
<i>Fund Equity:</i>					
<i>Fund Balance:</i>					
Reserved for Encumbrances	3,035	11,784	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
<i>Unreserved:</i>					
Undesignated (Deficit)	327,713	104,903	78,960	138,021	33,668
Total Fund Equity (Deficit)	330,748	116,687	78,960	138,021	33,668
Total Liabilities and Fund Equity	\$339,020	\$116,687	\$83,517	\$142,733	\$33,668

Prosecutors Victim Assistance Program	Drug Court Program	Court Special Projects	Federal Emergency Management Agency	Domestic Violence Grant	Placement Services Juvenile Court
\$5,217	\$670	\$215,402	\$34,326	\$20,365	\$39,811
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	11,918
0	0	0	0	0	0
0	0	0	0	0	0
0	0	8,335	0	0	0
6,485	0	0	0	17,250	52,815
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$11,702</u>	<u>\$670</u>	<u>\$223,737</u>	<u>\$34,326</u>	<u>\$37,615</u>	<u>\$104,544</u>
\$0	\$0	\$2,173	\$0	\$0	\$65,803
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	168
3,448	15,372	0	0	0	0
0	0	0	0	0	21,420
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,448</u>	<u>15,372</u>	<u>2,173</u>	<u>0</u>	<u>0</u>	<u>87,391</u>
0	0	2,434	31,172	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,254</u>	<u>(14,702)</u>	<u>219,130</u>	<u>3,154</u>	<u>37,615</u>	<u>17,153</u>
<u>8,254</u>	<u>(14,702)</u>	<u>221,564</u>	<u>34,326</u>	<u>37,615</u>	<u>17,153</u>
<u>\$11,702</u>	<u>\$670</u>	<u>\$223,737</u>	<u>\$34,326</u>	<u>\$37,615</u>	<u>\$104,544</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000
(Continued)

	Intervention Specialist Juvenile Court	Halfway House	Court Security Grant	Court Probation Officer
<u>Assets:</u>				
Cash and Cash Equivalents	\$170	\$17,153	\$33,581	\$22,525
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
<u>Receivables:</u>				
Taxes	0	0	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
<u>Due From Agency Funds:</u>				
Property Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$170	\$17,153	\$33,581	\$22,525
<u>Liabilities:</u>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	4,000	0	5,000
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	0	4,000	0	5,000
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
<u>Unreserved:</u>				
Undesignated (Deficit)	170	13,153	33,581	17,525
Total Fund Equity (Deficit)	170	13,153	33,581	17,525
Total Liabilities and Fund Equity	\$170	\$17,153	\$33,581	\$22,525

Law Enforcement Block Grant	Intake Coordinator	Electronic Monitoring	Emergency Preparedness	Logjam Debris Removal	COPS in School Grant	Totals
\$2,641	\$4,777	\$2,154	\$16,575	\$32,553	\$0	\$10,601,800
0	0	0	0	0	0	26,596
0	0	0	0	0	0	843,751
0	0	0	0	0	0	116,458
0	0	0	0	0	0	637,084
0	7,390	0	0	0	0	34,357
0	0	0	0	0	0	359,089
0	0	0	0	0	0	7,835,486
0	0	0	0	0	0	33,214
0	0	0	0	0	54,892	1,988,805
0	0	0	0	0	0	342,737
0	0	0	0	0	0	2,243
<u>\$2,641</u>	<u>\$12,167</u>	<u>\$2,154</u>	<u>\$16,575</u>	<u>\$32,553</u>	<u>\$54,892</u>	<u>\$22,821,620</u>
\$0	\$0	\$0	\$9,751	\$0	\$0	\$1,129,557
0	0	0	0	0	0	25,452
0	0	0	0	0	0	400,756
0	0	0	0	0	0	88,538
0	10,196	640	0	0	0	83,939
0	0	0	0	0	0	506,176
0	0	0	0	8,128	0	664,892
0	0	0	0	0	0	8,354,303
<u>0</u>	<u>10,196</u>	<u>640</u>	<u>9,751</u>	<u>8,128</u>	<u>0</u>	<u>11,253,613</u>
0	0	0	4,351	75	0	1,713,417
0	0	0	0	0	0	342,737
0	0	0	0	0	0	637,084
<u>2,641</u>	<u>1,971</u>	<u>1,514</u>	<u>2,473</u>	<u>24,350</u>	<u>54,892</u>	<u>8,874,769</u>
<u>2,641</u>	<u>1,971</u>	<u>1,514</u>	<u>6,824</u>	<u>24,425</u>	<u>54,892</u>	<u>11,568,007</u>
<u>\$2,641</u>	<u>\$12,167</u>	<u>\$2,154</u>	<u>\$16,575</u>	<u>\$32,553</u>	<u>\$54,892</u>	<u>\$22,821,620</u>

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	Dog and Kennel	Indigent Drivers Alcohol Treatment	Enforcement and Education
<u>Revenues:</u>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	112,420	0	0
Fines and Forfeitures	3,567	22,827	629
Intergovernmental	0	0	0
Interest	0	0	0
Rent	0	0	0
Other	50,203	0	0
	<hr/>	<hr/>	<hr/>
Total Revenues	166,190	22,827	629
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	197,775	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	197,775	0	0
Excess of Revenues Over (Under) Expenditures	<hr/> (31,585)	<hr/> 22,827	<hr/> 629
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<hr/> (31,585)	<hr/> 22,827	<hr/> 629
Fund Balances (Deficit) at Beginning of Year	39,715	93,409	2,901
Increase in Reserve for Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balances (Deficit) at End of Year	<u>\$8,130</u>	<u>\$116,236</u>	<u>\$3,530</u>

Indigent Guardianship	Road and Bridge	911 Emergency	Real Estate Assessment	Public Assistance
\$0	\$0	\$0	\$0	\$0
0	600,000	545,689	0	0
12,360	0	0	403,694	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	8,550,035
0	0	0	0	0
0	0	0	0	0
0	0	5,445	0	565,328
<u>12,360</u>	<u>600,000</u>	<u>551,134</u>	<u>403,694</u>	<u>9,115,363</u>
0	0	0	510,155	0
23,166	0	0	0	0
0	0	1,352,777	0	0
0	465,574	0	0	0
0	0	0	0	0
0	0	0	0	10,955,555
0	0	0	0	0
0	0	0	0	0
0	0	0	0	19,387
0	0	0	0	3,988
<u>23,166</u>	<u>465,574</u>	<u>1,352,777</u>	<u>510,155</u>	<u>10,978,930</u>
<u>(10,806)</u>	<u>134,426</u>	<u>(801,643)</u>	<u>(106,461)</u>	<u>(1,863,567)</u>
0	0	0	0	365,022
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>365,022</u>
(10,806)	134,426	(801,643)	(106,461)	(1,498,545)
34,889	0	2,673,256	162,993	788,894
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,116</u>
<u>\$24,083</u>	<u>\$134,426</u>	<u>\$1,871,613</u>	<u>\$56,532</u>	<u>(\$704,535)</u>

(Continued)

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Child Support Enforcement Agency	Waste Disposal	Litter Control and Recycling
<u>Revenues:</u>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	183,971	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,120,462	0	54,602
Interest	4,987	0	0
Rent	0	0	0
Other	57,668	0	3,837
Total Revenues	<u>1,367,088</u>	<u>0</u>	<u>58,439</u>
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	81,098
Health	0	0	0
Human Services	1,154,123	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>1,154,123</u>	<u>0</u>	<u>81,098</u>
Excess of Revenues Over (Under) Expenditures	<u>212,965</u>	<u>0</u>	<u>(22,659)</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	0	24,624
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>24,624</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	212,965	0	1,965
Fund Balances (Deficit) at Beginning of Year	153,560	3,741	(3,993)
Increase in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$366,525</u></u>	<u><u>\$3,741</u></u>	<u><u>(\$2,028)</u></u>

Motor Vehicle and Gasoline Tax	Mental Health	Mental Retardation	Children Services	Youth Service Subsidy Program
\$0	\$806,792	\$4,424,765	\$403,911	\$0
0	0	0	0	0
0	0	0	852,337	0
0	0	0	0	0
100,153	0	0	0	0
3,927,362	91,969	3,008,228	1,749,391	0
22,717	0	0	0	0
0	0	0	0	0
61,330	0	56,007	179,653	17
<u>4,111,562</u>	<u>898,761</u>	<u>7,489,000</u>	<u>3,185,292</u>	<u>17</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,571,994	0	0	0	0
0	0	7,020,821	0	0
0	0	0	3,280,549	0
0	0	0	0	0
10,000	0	15,452	0	0
0	898,761	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>3,581,994</u>	<u>898,761</u>	<u>7,036,273</u>	<u>3,280,549</u>	<u>0</u>
<u>529,568</u>	<u>0</u>	<u>452,727</u>	<u>(95,257)</u>	<u>17</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
529,568	0	452,727	(95,257)	17
1,074,751	0	1,769,693	1,012,887	(3,983)
119,339	0	9,215	0	0
<u>\$1,723,658</u>	<u>\$0</u>	<u>\$2,231,635</u>	<u>\$917,630</u>	<u>(\$3,966)</u>

(Continued)

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	In-Home Care Levy	Job Training Partnership Act	Commissioners CDBG
<u>Revenues:</u>			
Taxes	\$1,265,743	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	154,709	1,136,879	595,968
Interest	0	911	61,362
Rent	0	0	0
Other	2,133	981	0
Total Revenues	<u>1,422,585</u>	<u>1,138,771</u>	<u>657,330</u>
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	683,059
Health	1,215,562	0	0
Human Services	0	1,213,919	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	15,000
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>1,215,562</u>	<u>1,213,919</u>	<u>698,059</u>
Excess of Revenues Over (Under) Expenditures	<u>207,023</u>	<u>(75,148)</u>	<u>(40,729)</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	207,023	(75,148)	(40,729)
Fund Balances (Deficit) at Beginning of Year	1,120,538	134,110	1,609,121
Increase in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	<u><u>\$1,327,561</u></u>	<u><u>\$58,962</u></u>	<u><u>\$1,568,392</u></u>

Marriage License	Commissary	Sheriff's Reserve	Delinquent Real Estate Tax and Assessment Collection	Lodging Excise Tax	Oakview Administration Building
\$0	\$0	\$0	\$0	\$227,067	\$0
0	0	0	0	0	0
0	68,566	2,339	72,341	0	0
18,827	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	94,826
0	0	0	0	0	0
<u>18,827</u>	<u>68,566</u>	<u>2,339</u>	<u>72,341</u>	<u>227,067</u>	<u>94,826</u>
0	0	0	80,728	0	0
0	0	0	0	0	0
0	64,236	5,310	0	0	0
0	0	0	0	0	0
18,236	0	0	0	0	0
0	0	0	0	0	82,025
0	0	0	0	236,848	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>18,236</u>	<u>64,236</u>	<u>5,310</u>	<u>80,728</u>	<u>236,848</u>	<u>82,025</u>
<u>591</u>	<u>4,330</u>	<u>(2,971)</u>	<u>(8,387)</u>	<u>(9,781)</u>	<u>12,801</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
591	4,330	(2,971)	(8,387)	(9,781)	12,801
468	22,266	10,403	62,060	184,454	69,380
0	0	0	0	0	0
<u>\$1,059</u>	<u>\$26,596</u>	<u>\$7,432</u>	<u>\$53,673</u>	<u>\$174,673</u>	<u>\$82,181</u>

(Continued)

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Certificate of Title Administration	Court Computer	Supplement Equipment Recorder
<i>Revenues:</i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	50,672
Licenses and Permits	0	0	0
Fines and Forfeitures	300,468	296,661	0
Intergovernmental	0	0	0
Interest	0	0	0
Rent	0	0	0
Other	122	48	0
Total Revenues	<u>300,590</u>	<u>296,709</u>	<u>50,672</u>
<i>Expenditures:</i>			
Current:			
General Government:			
Legislative and Executive	0	0	40,989
Judicial	279,723	206,477	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	19	0
Total Expenditures	<u>279,723</u>	<u>206,496</u>	<u>40,989</u>
Excess of Revenues Over (Under) Expenditures	<u>20,867</u>	<u>90,213</u>	<u>9,683</u>
<i>Other Financing Sources (Uses):</i>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	(40,381)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(40,381)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	20,867	49,832	9,683
Fund Balances (Deficit) at Beginning of Year	340,411	280,916	107,004
Increase in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$361,278</u></u>	<u><u>\$330,748</u></u>	<u><u>\$116,687</u></u>

Care and Custody	Concentrated Conduct Adjustment Program	Community Based Corrections Grant	Prosecutors Victim Assistance Program	Drug Court Program
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	3,589	0
0	0	0	0	0
0	0	0	0	0
141,766	6,996	69,349	42,444	50,000
0	0	0	0	0
0	0	0	0	0
2,157	217,537	26	3,774	0
<u>143,923</u>	<u>224,533</u>	<u>69,375</u>	<u>49,807</u>	<u>50,000</u>
0	0	0	0	0
0	0	0	57,105	0
191,092	109,958	105,340	0	0
0	0	0	0	0
0	0	0	0	79,733
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	3,753	0	0	0
0	74	0	0	0
<u>191,092</u>	<u>113,785</u>	<u>105,340</u>	<u>57,105</u>	<u>79,733</u>
<u>(47,169)</u>	<u>110,748</u>	<u>(35,965)</u>	<u>(7,298)</u>	<u>(29,733)</u>
0	1,636	0	4,000	0
0	0	0	0	0
<u>0</u>	<u>1,636</u>	<u>0</u>	<u>4,000</u>	<u>0</u>
(47,169)	112,384	(35,965)	(3,298)	(29,733)
126,129	25,637	69,633	11,552	15,031
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$78,960</u>	<u>\$138,021</u>	<u>\$33,668</u>	<u>\$8,254</u>	<u>(\$14,702)</u>

(Continued)

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Court Special Projects	Federal Emergency Management Agency	Domestic Violence Grant
<i>Revenues:</i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	107,266	0	0
Intergovernmental	0	44,981	73,242
Interest	0	0	0
Rent	0	0	0
Other	0	0	0
Total Revenues	107,266	44,981	73,242
<i>Expenditures:</i>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	55,511	0	0
Public Safety	0	0	61,543
Public Works	0	13,746	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	55,511	13,746	61,543
Excess of Revenues Over (Under) Expenditures	51,755	31,235	11,699
<i>Other Financing Sources (Uses):</i>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	51,755	31,235	11,699
Fund Balances (Deficit) at Beginning of Year	169,809	3,091	25,916
Increase in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$221,564	\$34,326	\$37,615

Placement Services Juvenile Court	Intervention Specialist Juvenile Court	Halfway House	Court Security Grant	Court Probation Officer
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
372,258	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	18,614	0	22,152
0	0	0	0	0
0	0	0	0	0
0	0	37,872	0	7,496
<u>372,258</u>	<u>0</u>	<u>56,486</u>	<u>0</u>	<u>29,648</u>
0	0	0	0	0
0	0	0	0	0
464,739	7,570	56,315	15,874	25,726
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>464,739</u>	<u>7,570</u>	<u>56,315</u>	<u>15,874</u>	<u>25,726</u>
<u>(92,481)</u>	<u>(7,570)</u>	<u>171</u>	<u>(15,874)</u>	<u>3,922</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(92,481)	(7,570)	171	(15,874)	3,922
109,634	7,740	12,982	49,455	13,603
0	0	0	0	0
<u>\$17,153</u>	<u>\$170</u>	<u>\$13,153</u>	<u>\$33,581</u>	<u>\$17,525</u>

(Continued)

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Law Enforcement Block Grant	Intake Coordinator	Electronic Monitoring
<i>Revenues:</i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	2,377	0	8,206
Interest	0	0	0
Rent	0	0	0
Other	770	29,147	640
Total Revenues	3,147	29,147	8,846
<i>Expenditures:</i>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	9,770	0	7,332
Public Works	0	0	0
Health	0	27,176	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	9,770	27,176	7,332
Excess of Revenues Over (Under) Expenditures	(6,623)	1,971	1,514
<i>Other Financing Sources (Uses):</i>			
Operating Transfers In	264	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	264	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,359)	1,971	1,514
Fund Balances (Deficit) at Beginning of Year	9,000	0	0
Increase in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$2,641	\$1,971	\$1,514

<u>Emergency Preparedness</u>	<u>Logjam Debris Removal</u>	<u>COPS in School Grant</u>	<u>Totals</u>
\$0	\$0	\$0	\$7,128,278
0	0	0	1,145,689
0	0	0	2,022,127
0	0	0	131,247
0	0	0	831,571
25,000	140,692	116,239	21,151,663
0	0	0	89,977
0	0	0	94,826
0	0	0	1,282,191
<u>25,000</u>	<u>140,692</u>	<u>116,239</u>	<u>33,877,569</u>
0	0	0	631,872
0	0	0	621,982
0	0	61,347	2,538,929
18,176	116,267	0	4,949,914
0	0	0	8,559,303
0	0	0	16,686,171
0	0	0	236,848
0	0	0	40,452
0	0	0	898,761
0	0	0	23,140
0	0	0	4,081
<u>18,176</u>	<u>116,267</u>	<u>61,347</u>	<u>35,191,453</u>
<u>6,824</u>	<u>24,425</u>	<u>54,892</u>	<u>(1,313,884)</u>
0	0	0	395,546
0	0	0	(40,381)
0	0	0	355,165
6,824	24,425	54,892	(958,719)
0	0	0	12,393,056
0	0	0	133,670
<u>\$6,824</u>	<u>\$24,425</u>	<u>\$54,892</u>	<u>\$11,568,007</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Licenses and Permits	\$98,800	\$114,091	\$15,291
Fines and Forfeitures	1,200	3,731	2,531
Other	47,532	50,203	2,671
Total Revenues	147,532	168,025	20,493
<i>Expenditures:</i>			
Current:			
Health Services			
Dog and Kennel			
Personal Services	130,261	128,441	1,820
Materials and Supplies	6,248	6,248	0
Contractual Services	37,276	37,276	0
Other	20,583	20,583	0
Total Health Services	194,368	192,548	1,820
Excess of Revenues Under Expenditures	(46,836)	(24,523)	22,313
<i>Other Financing Sources:</i>			
Advance In	0	14,000	14,000
Excess of Revenues and Other Financing Sources Under Expenditures	(46,836)	(10,523)	36,313
Fund Balance at Beginning of Year	41,856	41,856	0
Prior Year Encumbrances Appropriated	4,980	4,980	0
Fund Balance at End of Year	\$0	\$36,313	\$36,313

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Drivers Alcohol Treatment Fund
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Fines and Forfeitures	\$0	\$22,617	\$22,617
<i>Expenditures:</i>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	22,617	22,617
Fund Balance at Beginning of Year	<u>92,532</u>	<u>92,532</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$92,532</u></u>	<u><u>\$115,149</u></u>	<u><u>\$22,617</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i><u>Revenues:</u></i>			
Fines and Forfeitures	\$0	\$629	\$629
<i><u>Expenditures:</u></i>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	629	629
Fund Balance at Beginning of Year	<u>2,897</u>	<u>2,897</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,897</u></u>	<u><u>\$3,526</u></u>	<u><u>\$629</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$0	\$12,700	\$12,700
<i>Expenditures:</i>			
Current:			
General Government - Judicial Indigent Guardianship Other	35,018	24,668	10,350
Excess of Revenues Under Expenditures	(35,018)	(11,968)	23,050
Fund Balance at Beginning of Year	35,018	35,018	0
Fund Balance at End of Year	\$0	\$23,050	\$23,050

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Road and Bridge Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Permissive Sales Tax	\$500,000	\$500,000	\$0
<i>Expenditures:</i>			
Current:			
Public Works			
Road and Bridge			
Contractual Services	500,000	500,000	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i><u>Revenues:</u></i>			
Permissive Sales Tax	\$1,000,000	\$1,134,935	\$134,935
Other	0	5,445	5,445
	<u>1,000,000</u>	<u>1,140,380</u>	<u>140,380</u>
<i><u>Expenditures:</u></i>			
Current:			
Public Safety			
911 Emergency			
Personal Services	501,100	442,661	58,439
Materials and Supplies	67,000	40,954	26,046
Contractual Services	411,800	400,171	11,629
Capital Outlay	2,152,425	1,827,676	324,749
Other	16,800	3,600	13,200
	<u>3,149,125</u>	<u>2,715,062</u>	<u>434,063</u>
Excess of Revenues Under Expenditures	(2,149,125)	(1,574,682)	574,443
<i><u>Other Financing Uses:</u></i>			
Operating Transfers Out	(38,740)	0	38,740
Excess of Revenues Under Expenditures and Other Financing Uses	(2,187,865)	(1,574,682)	613,183
Fund Balance at Beginning of Year	1,001,976	1,001,976	0
Prior Year Encumbrances Appropriated	<u>1,660,985</u>	<u>1,660,985</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$475,096</u></u>	<u><u>\$1,088,279</u></u>	<u><u>\$613,183</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for Services	<u>\$403,679</u>	<u>\$403,694</u>	<u>\$15</u>
<i>Expenditures:</i>			
Current:			
General Government-			
Legislative and Executive			
Real Estate Assessment			
Personal Services	149,847	149,800	47
Contractual Services	389,677	389,677	0
Other	<u>65,791</u>	<u>63,971</u>	<u>1,820</u>
Total General Government - Legislative and Executive	<u>605,315</u>	<u>603,448</u>	<u>1,867</u>
Excess of Revenues Under Expenditures	(201,636)	(199,754)	1,882
Fund Balance at Beginning of Year	186,752	186,752	0
Prior Year Encumbrances Appropriated	<u>14,886</u>	<u>14,886</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2</u></u>	<u><u>\$1,884</u></u>	<u><u>\$1,882</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$9,347,068	\$10,041,041	\$693,973
Other	321,988	418,096	96,108
Total Revenues	9,669,056	10,459,137	790,081
<i>Expenditures:</i>			
Current:			
Human Services			
Public Assistance			
Personal Services	5,750,307	5,732,858	17,449
Materials and Supplies	190,870	189,168	1,702
Contractual Services	3,948,401	3,892,880	55,521
Capital Outlay	172,000	170,918	1,082
Other	374,558	366,509	8,049
Total Human Services	10,436,136	10,352,333	83,803
Excess of Revenues Over (Under) Expenditures	(767,080)	106,804	873,884
<i>Other Financing Sources :</i>			
Operating Transfers In	365,022	365,022	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(402,058)	471,826	873,884
Fund Balance at Beginning of Year	402,058	402,058	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$873,884</u>	<u>\$873,884</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$125,000	\$148,465	\$23,465
Intergovernmental	921,000	928,385	7,385
Interest	4,000	4,987	987
Other	50,000	57,668	7,668
Total Revenues	1,100,000	1,139,505	39,505
<i>Expenditures:</i>			
Current:			
Human Services			
Child Support Enforcement Agency			
Personal Services	778,300	709,863	68,437
Contractual Services	610,725	599,704	11,021
Capital Outlay	3,487	3,487	0
Other	58,047	53,599	4,448
Total Human Services	1,450,559	1,366,653	83,906
Excess of Revenues Under Expenditures	(350,559)	(227,148)	123,411
Fund Balance at Beginning of Year	350,559	350,559	0
Fund Balance at End of Year	\$0	\$123,411	\$123,411

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Waste Disposal Fund
 For the Year Ended December 31, 2000

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

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$54,602	\$54,602	\$0
Other	3,804	3,837	33
Total Revenues	58,406	58,439	33
<i>Expenditures:</i>			
Current:			
Public Works			
Litter Control and Recycling			
Personal Services	68,080	67,582	498
Materials and Supplies	388	388	0
Contractual Services	5,323	5,072	251
Capital Outlay	9,795	9,795	0
Total Public Works	83,586	82,837	749
Excess of Revenues Under Expenditures	(25,180)	(24,398)	782
<i>Other Financing Sources:</i>			
Operating Transfers In	24,624	24,624	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(556)	226	782
Fund Balance at Beginning of Year	556	556	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$782</u>	<u>\$782</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Fines and Forfeitures	\$0	\$99,563	\$99,563
Intergovernmental	3,711,463	3,989,852	278,389
Interest	0	22,717	22,717
Other	0	61,330	61,330
Total Revenues	3,711,463	4,173,462	461,999
<i>Expenditures:</i>			
Current:			
Public Works			
Motor Vehicle Gasoline Tax			
Personal Services	2,151,187	1,960,915	190,272
Materials and Supplies	992,352	976,437	15,915
Contractual Services	989,157	965,430	23,727
Capital Outlay	313,216	240,442	72,774
Other	75,964	66,802	9,162
Total Public Works	4,521,876	4,210,026	311,850
Excess of Revenues Under Expenditures	(810,413)	(36,564)	773,849
Fund Balance at Beginning of Year	542,873	542,873	0
Prior Year Encumbrances Appropriated	406,827	406,827	0
Fund Balance at End of Year	\$139,287	\$913,136	\$773,849

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Health Fund
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Taxes	\$806,792	\$806,792	\$0
Intergovernmental	91,969	91,969	0
Total Revenues	898,761	898,761	0
<i>Expenditures:</i>			
Intergovernmental			
Contractual Services	898,761	898,761	0
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>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Taxes	\$3,822,278	\$4,424,765	\$602,487
Intergovernmental	2,363,045	2,966,629	603,584
Other	50,000	56,007	6,007
Total Revenues	6,235,323	7,447,401	1,212,078
<i><u>Expenditures:</u></i>			
Current:			
Health			
Mental Retardation			
Personal Services	4,174,579	3,982,122	192,457
Materials and Supplies	326,800	293,651	33,149
Contractual Services	2,506,403	2,414,708	91,695
Capital Outlay	501,600	478,989	22,611
Other	199,960	121,953	78,007
Total Health	7,709,342	7,291,423	417,919
Excess of Revenues Over (Under) Expenditures	(1,474,019)	155,978	1,629,997
Fund Balance at Beginning of Year	1,220,576	1,220,576	0
Prior Year Encumbrances Appropriated	253,443	253,443	0
Fund Balance at End of Year	\$0	\$1,629,997	\$1,629,997

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$312,637	\$403,911	\$91,274
Charges for Services	1,001,550	852,337	(149,213)
Intergovernmental	1,282,350	1,592,338	309,988
Other	210,413	179,653	(30,760)
Total Revenues	2,806,950	3,028,239	221,289
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services			
Personal Services	1,016,468	1,014,517	1,951
Contractual Services	1,706,468	1,683,934	22,534
Other	994,893	713,567	281,326
Total Human Services	3,717,829	3,412,018	305,811
Excess of Revenues Under Expenditures	(910,879)	(383,779)	527,100
Fund Balance at Beginning of Year	878,879	878,879	0
Prior Year Encumbrances Appropriated	32,000	32,000	0
Fund Balance at End of Year	\$0	\$527,100	\$527,100

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Service Subsidy Program Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$0	\$17	\$17
<i>Expenditures:</i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	17	17
<i>Other Financing Uses:</i>			
Operating Transfers Out	(17)	0	17
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(17)	17	34
Fund Balance at Beginning of Year	17	17	0
Fund Balance at End of Year	\$0	\$34	\$34

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
In Home Care Levy Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Taxes	\$1,145,291	\$1,265,743	\$120,452
Intergovernmental	154,709	154,709	0
Other	0	2,133	2,133
Total Revenues	1,300,000	1,422,585	122,585
<i>Expenditures:</i>			
Current:			
Health			
In Home Care Levy			
Contractual Services	2,613,359	1,479,870	1,133,489
Excess of Revenues Under Expenditures	(1,313,359)	(57,285)	1,256,074
Fund Balance at Beginning of Year	1,148,459	1,148,459	0
Prior Year Encumbrances Appropriated	164,900	164,900	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$1,256,074</u>	<u>\$1,256,074</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Job Training Partnership Act Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$1,418,307	\$1,164,359	(253,948)
Interest	911	911	0
Other	961	981	20
Total Revenues	1,420,179	1,166,251	(253,928)
<i>Expenditures:</i>			
Current:			
Human Services			
Job Training Partnership Act			
Personal Services	108,642	50,483	58,159
Contractual Services	1,427,305	1,230,528	196,777
Total Human Services	1,535,947	1,281,011	254,936
Excess of Revenues Under Expenditures	(115,768)	(114,760)	1,008
Fund Balance Beginning of Year	115,768	115,768	0
Fund Balance at End of Year	\$0	\$1,008	\$1,008

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Commissioners CDBG Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$644,906	\$654,283	\$9,377
<i>Expenditures:</i>			
Current:			
Public Works			
Community Development			
Contractual Services	683,065	683,059	6
Excess of Revenues Under Expenditures	(38,159)	(28,776)	9,383
Fund Balance at Beginning of Year	38,159	38,159	0
Fund Balance at End of Year	\$0	\$9,383	\$9,383

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Licenses and Permits	\$19,005	\$19,005	\$0
<i>Expenditures:</i>			
Current:			
Health			
Marriage License			
Contractual Services	25,723	25,723	0
Excess of Revenues Under Expenditures	(6,718)	(6,718)	0
Fund Balance at Beginning of Year	6,718	6,718	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for Services	\$0	\$68,566	\$68,566
<i>Expenditures:</i>			
Current:			
Commissary			
Public Safety			
Materials and Supplies	<u>0</u>	<u>64,236</u>	<u>(64,236)</u>
Excess of Revenues Over Expenditures	0	4,330	4,330
Fund Balance at Beginning of Year	<u>22,266</u>	<u>22,266</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$22,266</u></u>	<u><u>\$26,596</u></u>	<u><u>\$4,330</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Reserve Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for Services	\$2,339	\$2,339	\$0
<i>Expenditures:</i>			
Current:			
Public Safety			
Sheriff's Reserve Account			
Other	<u>14,962</u>	<u>7,530</u>	<u>7,432</u>
Excess of Revenues Under Expenditures	(12,623)	(5,191)	7,432
Fund Balance at Beginning of Year	7,623	7,623	0
Prior Year Encumbrances Appropriated	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$7,432</u></u>	<u><u>\$7,432</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$50,000	\$72,341	\$22,341
<i>Expenditures:</i>			
Current:			
General Government -			
Legislative and Executive			
Treasurer			
Personal Services	2,320	381	1,939
Contractual Services	37,000	35,152	1,848
Total Treasurer	39,320	35,533	3,787
Prosecuting Attorney			
Personal Services	45,000	37,949	7,051
Total General Government Legislative and Executive	84,320	73,482	10,838
Excess of Revenues Under Expenditures	(34,320)	(1,141)	33,179
Fund Balance at Beginning of Year	63,652	63,652	0
Fund Balance at End of Year	\$29,332	\$62,511	\$33,179

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Lodging Excise Tax Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Taxes	\$125,000	\$229,026	\$104,026
<i>Expenditures:</i>			
Current:			
Economic Development and Assistance			
Lodging Excise Tax			
Personal Services	5,200	5,200	0
Contractual Services	286,037	245,648	40,389
Total Economic Development and Assistance	291,237	250,848	40,389
Excess of Revenues Under Expenditures	(166,237)	(21,822)	144,415
Fund Balance at Beginning of Year	166,237	166,237	0
Fund Balance at End of Year	\$0	\$144,415	\$144,415

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Oakview Administration Building Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Rent	\$80,000	\$94,826	\$14,826
<i>Expenditures:</i>			
Current:			
Human Services			
Oakview Administration Building			
Materials and Supplies	73,877	73,497	380
Contractual Services	77,000	72,722	4,278
Total Human Services	150,877	146,219	4,658
Excess of Revenues Under Expenditures	(70,877)	(51,393)	19,484
Fund Balance at Beginning of Year	55,777	55,777	0
Prior Year Encumbrances Appropriated	15,100	15,100	0
Fund Balance at End of Year	\$0	\$19,484	\$19,484

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Fines and Forfeitures	\$200,000	\$303,595	\$103,595
Other	0	122	122
Total Revenues	<u>200,000</u>	<u>303,717</u>	<u>103,717</u>
<i>Expenditures:</i>			
Current:			
General Government - Judicial			
Certificate of Title			
Personal Services	270,290	261,864	8,426
Materials and Supplies	11,737	6,907	4,830
Contractual Services	20,247	8,198	12,049
Other	1,900	1,354	546
Total General Government - Judicial	<u>304,174</u>	<u>278,323</u>	<u>25,851</u>
Excess of Revenues Over (Under) Expenditures	(104,174)	25,394	129,568
<i>Other Financing Uses:</i>			
Operating Transfers Out	<u>(9,590)</u>	<u>0</u>	<u>9,590</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(113,764)	25,394	139,158
Fund Balance at Beginning of Year	316,262	316,262	0
Prior Year Encumbrances Appropriated	<u>2,784</u>	<u>2,784</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$205,282</u></u>	<u><u>\$344,440</u></u>	<u><u>\$139,158</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Fines and Forfeitures	\$171,000	\$296,062	\$125,062
Other	0	48	48
Total Revenues	<u>171,000</u>	<u>296,110</u>	<u>125,110</u>
<i>Expenditures:</i>			
Current:			
General Government - Judicial			
Court Computer			
Personal Services	78,742	73,785	4,957
Contractual Services	32,500	17,237	15,263
Capital Outlay	268,281	116,924	151,357
Other	33,483	25,326	8,157
Debt Service:			
Principal Retirement	8,052	3,597	4,455
Interest and Fiscal Charges	19	19	0
Total General Government - Judicial	<u>421,077</u>	<u>236,888</u>	<u>184,189</u>
Excess of Revenues Over (Under) Expenditures	(250,077)	59,222	309,299
<i>Other Financing Uses:</i>			
Operating Transfers Out	<u>(40,831)</u>	<u>(40,381)</u>	<u>450</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(290,908)	18,841	309,749
Fund Balance at Beginning of Year	272,136	272,136	0
Prior Year Encumbrance Appropriated	<u>18,303</u>	<u>18,303</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$469)</u></u>	<u><u>\$309,280</u></u>	<u><u>\$309,749</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Supplement Equipment Recorder Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for Services	<u>\$30,000</u>	<u>\$50,672</u>	<u>\$20,672</u>
<i>Expenditures:</i>			
Current:			
General Government -			
Legislative and Executive			
Supplement Equipment Recorder			
Personal Services	25,050	24,106	944
Materials and Supplies	6,500	6,500	0
Contractual Services	13,400	13,387	13
Capital Outlay	<u>8,780</u>	<u>8,780</u>	<u>0</u>
Total General Government			
Legislative and Executive	<u>53,730</u>	<u>52,773</u>	<u>957</u>
Excess of Revenues Under Expenditures	(23,730)	(2,101)	21,629
Fund Balance at Beginning of Year	101,724	101,724	0
Prior Year Encumbrances Appropriated	<u>5,280</u>	<u>5,280</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$83,274</u></u>	<u><u>\$104,903</u></u>	<u><u>\$21,629</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Care and Custody Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$148,403	\$148,403	\$0
Other	2,141	2,157	16
Total Revenues	150,544	150,560	16
<i>Expenditures:</i>			
Current:			
Public Safety			
Care and Custody Grant			
Personal Services	151,470	95,480	55,990
Materials and Supplies	4,346	3,221	1,125
Contractual Services	114,555	90,483	24,072
Capital Outlay	3,812	2,813	999
Total Public Safety	274,183	191,997	82,186
Excess of Revenues Under Expenditures	(123,639)	(41,437)	82,202
Fund Balance at Beginning of Year	114,555	114,555	0
Prior Year Encumbrances Appropriated	9,084	9,084	0
Fund Balance at End of Year	\$0	\$82,202	\$82,202

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Concentrated Conduct Adjustment Program (C-CAP) Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$9,402	\$9,402	\$0
Other	229,516	217,537	(11,979)
Total Revenues	238,918	226,939	(11,979)
<i>Expenditures:</i>			
Current:			
Public Safety			
Concentrated Conduct Adjustment Program			
Personal Services	210,844	89,130	121,714
Materials and Supplies	734	204	530
Contractual Services	16,095	11,837	4,258
Capital Outlay	3,876	2,100	1,776
Other	13,506	7,845	5,661
Total Public Safety	245,055	111,116	133,939
Excess of Revenues Over (Under) Expenditures	(6,137)	115,823	121,960
<i>Other Financing Sources (Uses):</i>			
Advance In	1,848	8,209	6,361
Advance Out	(4,765)	(4,734)	31
Operating Transfer In	1,636	1,636	0
Operating Transfer Out	(5,647)	0	5,647
Total Other Financing Sources (Uses)	(6,928)	5,111	12,039
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,065)	120,934	133,999
Fund Balance at Beginning of Year	13,065	13,065	0
Fund Balance at End of Year	\$0	\$133,999	\$133,999

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Based Corrections Grant Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$68,865	\$68,865	\$0
Other	0	26	26
Total Revenues	68,865	68,891	26
<i>Expenditures:</i>			
Current:			
Public Safety			
Community Corrections			
Personal Services	57,481	50,199	7,282
Materials and Supplies	12,858	6,294	6,564
Contractual Services	4,659	2,366	2,293
Capital Outlay	46,664	46,619	45
Total Public Safety	121,662	105,478	16,184
Excess of Revenues Under Expenditures	(52,797)	(36,587)	16,210
Fund Balance at Beginning of Year	52,797	52,797	0
Fund Balance at End of Year	\$0	\$16,210	\$16,210

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prosecutors Victim Assistance Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Charges for Services	\$3,540	\$3,589	\$49
Intergovernmental	41,733	41,733	0
Other	3,774	3,774	0
Total Revenues	<u>49,047</u>	<u>49,096</u>	<u>49</u>
<i><u>Expenditures:</u></i>			
Current:			
General Government - Judicial			
Personal Services	49,999	48,032	1,967
Materials and Supplies	9,039	5,838	3,201
Contractual Services	2,720	2,720	0
Other	650	650	0
Total General Government - Judicial	<u>62,408</u>	<u>57,240</u>	<u>5,168</u>
Excess of Revenues Under Expenditures	<u>(13,361)</u>	<u>(8,144)</u>	<u>5,217</u>
<i><u>Other Financing Sources:</u></i>			
Advance In	3,448	3,448	0
Operating Transfers In	4,000	4,000	0
Total Other Financing Sources	<u>7,448</u>	<u>7,448</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(5,913)	(696)	5,217
Fund Balance at Beginning of Year	<u>5,913</u>	<u>5,913</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$5,217</u></u>	<u><u>\$5,217</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Court Program Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$65,000	\$65,000	\$0
<i>Expenditures:</i>			
Current:			
Health			
Drug Court Program			
Personal Services	64,571	64,042	529
Other	26,648	26,509	139
Total Health	91,219	90,551	668
Excess of Revenues Under Expenditures	(26,219)	(25,551)	668
<i>Other Financing Sources (Uses):</i>			
Advance In	11,372	11,372	0
Advance Out	(6,377)	(6,375)	2
Total Other Financing Sources (Uses)	4,995	4,997	2
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(21,224)	(20,554)	670
Fund Balance at Beginning of Year	21,224	21,224	0
Fund Balance at End of Year	\$0	\$670	\$670

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Special Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Fines and Forfeitures	\$0	\$106,324	\$106,324
<i>Expenditures:</i>			
Current:			
General Government - Judicial			
Personal Services	20,708	6,518	14,190
Materials and Supplies	20,000	10,614	9,386
Capital Outlay	37,600	10,820	26,780
Other	85,806	29,518	56,288
Total General Government - Judicial	164,114	57,470	106,644
Excess of Revenues Over (Under) Expenditures	(164,114)	48,854	212,968
Fund Balance at Beginning of Year	157,594	157,594	0
Prior Year Encumbrances Appropriated	6,520	6,520	0
Fund Balance at End of Year	\$0	\$212,968	\$212,968

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Federal Emergency Management Agency Fund
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Intergovernmental	\$44,918	\$44,981	\$63
<i>Expenditures:</i>			
Current:			
Public Works			
Emergency Management			
Contractual Services	<u>48,009</u>	<u>44,918</u>	<u>3,091</u>
Excess of Revenues Over (Under) Expenditures	(3,091)	63	3,154
Fund Balance at Beginning of Year	<u>3,091</u>	<u>3,091</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$3,154</u></u>	<u><u>\$3,154</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Grant Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$64,574	\$64,574	\$0
<i>Expenditures:</i>			
Current:			
Public Safety			
Domestic Violence			
Personal Services	58,427	58,427	0
Materials and Supplies	738	738	0
Capital Outlay	2,161	2,161	0
Other	217	217	0
Total Public Safety	61,543	61,543	0
Excess of Revenues Over Expenditures	3,031	3,031	0
Fund Balance at Beginning of Year	17,334	17,334	0
Fund Balance at End of Year	\$20,365	\$20,365	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Placement Services Juvenile Court Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Charges for Services	\$383,480	\$383,480	\$0
<i><u>Expenditures:</u></i>			
Current:			
Public Safety			
Placement Services			
Personal Services	38,458	31,978	6,480
Contractual Services	362,078	332,130	29,948
Capital Outlay	12,404	12,304	100
Other	5,819	5,756	63
Total Public Safety	418,759	382,168	36,591
Excess of Revenues Over (Under) Expenditures	(35,279)	1,312	36,591
<i><u>Other Financing Uses:</u></i>			
Advance Out	(11,918)	(11,918)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(47,197)	(10,606)	36,591
Fund Balance at Beginning of Year	50,417	50,417	0
Fund Balance at End of Year	\$3,220	\$39,811	\$36,591

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Intervention Specialist Juvenile Court Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Current:			
Public Safety			
Intervention Specialist			
Personal Services	7,708	7,570	138
Materials and Supplies	32	0	32
Total Public Safety	7,740	7,570	170
Excess of Revenues Under Expenditures	(7,740)	(7,570)	170
Fund Balance at Beginning of Year	7,740	7,740	0
Fund Balance at End of Year	\$0	\$170	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Halfway House Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$18,614	\$18,614	\$0
Other	37,872	37,872	0
Total Revenues	<u>56,486</u>	<u>56,486</u>	<u>0</u>
<i>Expenditures:</i>			
Current:			
Public Safety			
Halfway House			
Personal Services	<u>73,468</u>	<u>56,315</u>	<u>17,153</u>
Excess of Revenues Over (Under) Expenditures	(16,982)	171	17,153
Fund Balance at Beginning of Year	<u>16,982</u>	<u>16,982</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$17,153</u></u>	<u><u>\$17,153</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security Grant Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Current:			
Public Safety			
Court Security			
Capital Outlay	36,500	19,089	17,411
Other	25,434	9,264	16,170
Total Public Safety	61,934	28,353	33,581
Excess of Revenues Under Expenditures	(61,934)	(28,353)	33,581
Fund Balance at Beginning of Year	48,434	48,434	0
Prior Year Encumbrances Appropriated	13,500	13,500	0
Fund Balance at End of Year	\$0	\$33,581	\$33,581

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Probation Officer Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$36,808	\$36,808	\$0
Other	7,496	7,496	0
Total Revenues	<u>44,304</u>	<u>44,304</u>	<u>0</u>
<i>Expenditures:</i>			
Current:			
Public Safety			
Court Probation Officer			
Personal Services	37,580	21,778	15,802
Other	5,671	3,948	1,723
Total Public Safety	<u>43,251</u>	<u>25,726</u>	<u>17,525</u>
Excess of Revenues Over Expenditures	1,053	18,578	17,525
<i>Other Financing Uses:</i>			
Operating Transfers Out	<u>(5,000)</u>	<u>0</u>	<u>5,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(3,947)	18,578	22,525
Fund Balance at Beginning of Year	<u>3,947</u>	<u>3,947</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$22,525</u></u>	<u><u>\$22,525</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$2,377	\$2,377	\$0
Other	770	770	0
Total Revenues	<u>3,147</u>	<u>3,147</u>	<u>0</u>
<i>Expenditures:</i>			
Current:			
Public Safety			
Law Enforcement			
Personal Services	7,697	7,697	0
Other	4,714	2,073	2,641
Total Public Safety	<u>12,411</u>	<u>9,770</u>	<u>2,641</u>
Excess of Revenues Under Expenditures	(9,264)	(6,623)	2,641
<i>Other Financing Sources:</i>			
Operating Transfers In	<u>264</u>	<u>264</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(9,000)	(6,359)	2,641
Fund Balance at Beginning of Year	<u>9,000</u>	<u>9,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$2,641</u></u>	<u><u>\$2,641</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Intake Coordinator Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Other	\$29,147	\$29,147	\$0
<i><u>Expenditures:</u></i>			
Current:			
Health			
Intake Coordinator			
Personal Services	30,914	26,476	4,438
Materials and Supplies	774	700	74
Total Health	31,688	27,176	4,512
Excess of Revenues Over (Under) Expenditures	(2,541)	1,971	4,512
<i><u>Other Financing Sources (Uses):</u></i>			
Advance In	10,196	10,196	0
Advance Out	(7,655)	(7,390)	265
Total Other Financing Sources (Uses)	2,541	2,806	265
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	0	4,777	4,777
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$4,777	\$4,777

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Electronic Monitoring Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$8,206	\$8,206	\$0
Other	640	640	0
Total Revenues	8,846	8,846	0
<i>Expenditures:</i>			
Current:			
Public Safety			
Electronic Monitoring			
Personal Services	7,380	6,857	523
Contractual Services	2,106	475	1,631
Total Public Safety	9,486	7,332	2,154
Excess of Revenues Over (Under) Expenditures	(640)	1,514	2,154
<i>Other Financing Sources:</i>			
Advances In	640	640	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	2,154	2,154
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$2,154	\$2,154

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Emergency Preparedness Fund
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Intergovernmental	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>
<i>Expenditures:</i>			
Current:			
Public Works			
Emergency Preparedness			
Personal Services	10,400	1,136	9,264
Other	<u>14,600</u>	<u>14,053</u>	<u>547</u>
Total Public Works	<u>25,000</u>	<u>15,189</u>	<u>9,811</u>
Excess of Revenues Over Expenditures	0	9,811	9,811
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$9,811</u></u>	<u><u>\$9,811</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Logjam Debris Removal Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$140,692	\$140,692	\$0
<i>Expenditures:</i>			
Current:			
Public Works			
Logjam Debris Removal			
Personal Services	117,396	101,591	15,805
Contractual Services	1,000	404	596
Capital Outlay	14,505	4,752	9,753
Other	7,791	1,467	6,324
Total Public Works	140,692	108,214	32,478
Excess of Revenues Over Expenditures	0	32,478	32,478
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$32,478	\$32,478

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Cops in School Grant Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$61,347	\$61,347	\$0
<i>Expenditures:</i>			
Current:			
Public Safety			
Cops in School Grant			
Personal Services	61,347	61,347	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

DEBT SERVICE FUNDS

Human Services Building Bond Retirement Fund - To account for rental revenue from occupants of the Human Services building. The revenue is used to retire general obligation bonded debt related to the construction of the building.

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

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

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

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

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

Belmont County, Ohio
Combining Balance Sheet
All Debt Service Funds
December 31, 2000

	Human Services Building Bond Retirement	County Jail Bond Retirement	Totals
<i>Assets:</i>			
Cash and Cash Equivalents	\$125,579	\$119	\$125,698
Total Assets	<u>\$125,579</u>	<u>\$119</u>	<u>\$125,698</u>
<i>Fund Equity:</i>			
Fund Balance:			
Unreserved:			
Undesignated	125,579	119	125,698
Total Fund Equity	<u>125,579</u>	<u>119</u>	<u>125,698</u>
Total Liabilities and Fund Equity	<u>\$125,579</u>	<u>\$119</u>	<u>125,698</u>

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2000

	Human Services Building Bond Retirement	County Jail Bond Retirement	Court Computer Retirement	Totals
<i><u>Revenues:</u></i>				
Rent	\$115,344	\$0	\$0	\$115,344
Total Revenues	115,344	0	0	115,344
<i><u>Expenditures:</u></i>				
Debt Service:				
Principal Retirement	120,000	180,000	35,693	335,693
Interest and Fiscal Charges	42,637	216,881	4,688	264,206
Total Expenditures	162,637	396,881	40,381	599,899
Excess of Revenues Under Expenditures	(47,293)	(396,881)	(40,381)	(484,555)
<i><u>Other Financing Sources:</u></i>				
Operating Transfers In	0	397,000	40,381	437,381
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(47,293)	119	0	(47,174)
Fund Balances at Beginning of Year	172,872	0	0	172,872
Fund Balances at End of Year	\$125,579	\$119	\$0	\$125,698

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Human Services Building Bond Retirement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Rent	\$0	\$115,344	\$115,344
<i>Expenditures:</i>			
Debt Service:			
Principal Retirement	120,000	120,000	0
Interest and Fiscal Charges	52,872	42,637	10,235
Total Debt Service	172,872	162,637	10,235
Excess of Revenues Under Expenditures	(172,872)	(47,293)	125,579
Fund Balance at Beginning of Year	172,872	172,872	0
Fund Balance at End of Year	\$0	\$125,579	\$125,579

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Jail Bond Retirement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Debt Service:			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	217,000	216,881	119
Total Debt Service	397,000	396,881	119
Excess of Revenues Under Expenditures	(397,000)	(396,881)	119
<i>Other Financing Sources:</i>			
Operating Transfers In	397,000	397,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	119	119
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$119	\$119

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computer Bond Retirement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Debt Service:			
Principal Retirement	35,693	35,693	0
Interest and Fiscal Charges	4,688	4,688	0
Total Debt Service	40,381	40,381	0
Excess of Revenues Under Expenditures	(40,381)	(40,381)	0
<i>Other Financing Sources:</i>			
Operating Transfers In	40,381	40,381	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Park Health Center Bond Retirement Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i><u>Revenues:</u></i>			
Charges for Services	<u>\$240,000</u>	<u>\$240,000</u>	<u>\$0</u>
<i><u>Expenditures:</u></i>			
Debt Service:			
Principal Retirement	202,023	165,000	37,023
Interest and Fiscal Charges	<u>188,100</u>	<u>185,100</u>	<u>3,000</u>
Total Debt Service	<u>390,123</u>	<u>350,100</u>	<u>40,023</u>
Excess of Revenues Under Expenditures	(150,123)	(110,100)	40,023
Fund Balance at Beginning of Year	<u>150,123</u>	<u>150,123</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$40,023</u></u>	<u><u>\$40,023</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Works 3 Bond Retirement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Total Revenues	\$0	\$0	\$0
<i><u>Expenditures:</u></i>			
Debt Service:			
Principal Retirement	76,580	71,000	5,580
Interest and Fiscal Charges	449,539	380,249	69,290
Total Debt Service	526,119	451,249	74,870
Excess of Revenues Under Expenditures	(526,119)	(451,249)	74,870
<i><u>Other Financing Sources (Uses):</u></i>			
Operating Transfers In	457,445	502,701	45,256
Operating Transfers Out	(40,338)	0	40,338
Total Other Financing Sources (Uses)	417,107	502,701	85,594
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(109,012)	51,452	160,464
Fund Balance at Beginning of Year	267,693	267,693	0
Fund Balance at End of Year	<u>\$158,681</u>	<u>\$319,145</u>	<u>\$160,464</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 2 Bond Retirement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Note Proceeds	\$3,000,000	\$3,000,000	\$0
<i><u>Expenditures:</u></i>			
Debt Service:			
Principal Retirement	3,100,000	3,100,000	0
Interest and Fiscal Charges	129,785	129,785	0
Total Debt Service	3,229,785	3,229,785	0
Excess of Revenues Under Expenditures	(229,785)	(229,785)	0
<i><u>Other Financing Sources:</u></i>			
Operating Transfers In	229,785	229,785	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

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

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

County Engineer Building Construction Fund - To account for the proceeds from bond anticipation notes used for the construction of three new County garages.

Oakview Juvenile Rehab Center Construction Fund - To account for state grants and local revenue used for construction of a rehabilitation center.

Fox Commerce Industrial Park Construction Fund - To account for a loan from the state Rural Industrial Park used to construct the industrial park.

Capital Projects Reserve Fund - To account for transfers from the General fund for the purpose of accumulating resources for the acquisition, construction, or improvement of fixed assets.

Belmont County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2000

	<u>Permanent Improvement</u>	<u>Mental Retardation Construction</u>	<u>Industrial Park</u>
<i><u>Assets:</u></i>			
Cash and Cash			
Equivalents	\$265,072	\$7,858	\$1,063
Accrued Interest	0	0	0
Due from			
Other Governments	0	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$265,072</u>	<u>\$7,858</u>	<u>\$1,063</u>
<i><u>Liabilities:</u></i>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Accrued Interest			
Payable	0	0	0
Notes Payable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<i><u>Fund Equity:</u></i>			
Fund Balance:			
Reserved for			
Encumbrances	8,796	0	0
Unreserved:			
Undesignated	256,276	7,858	1,063
	<hr/>	<hr/>	<hr/>
Total Fund Equity (Deficit)	<u>265,072</u>	<u>7,858</u>	<u>1,063</u>
Total Liabilities and Fund Equity	<u>\$265,072</u>	<u>\$7,858</u>	<u>\$1,063</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2000
(Continued)

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

<u>Satellite Building Construction</u>	<u>Emergency 911 Construction</u>	<u>County Engineer Building Construction</u>	<u>Oakview Juvenile Rehab Center</u>
\$2,119,815 0	\$189,681 0	\$1,633,361 0	\$512,624 5,355
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,119,815</u>	<u>\$189,681</u>	<u>\$1,633,361</u>	<u>\$517,979</u>
\$861 5,225	\$0 0	\$0 69,581	\$0 0
6,136 2,135,000	0 0	28,432 1,600,000	16,131 500,000
<u>2,147,222</u>	<u>0</u>	<u>1,698,013</u>	<u>516,131</u>
18,000	0	3,960	0
<u>(45,407)</u>	<u>189,681</u>	<u>(68,612)</u>	<u>1,848</u>
<u>(27,407)</u>	<u>189,681</u>	<u>(64,652)</u>	<u>1,848</u>
<u>\$2,119,815</u>	<u>\$189,681</u>	<u>\$1,633,361</u>	<u>\$517,979</u>

(Continued)

Belmont County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2000
(Continued)

	Fox Commerce Industrial Park Construction	Capital Projects Reserve	Totals
<i><u>Assets:</u></i>			
Cash and Cash			
Equivalents	\$286,601	\$225,000	\$5,248,862
Accrued Interest	0	0	5,355
Due from			
Other Governments	164,367	0	164,367
Total Assets	\$450,968	\$225,000	\$5,418,584
<i><u>Liabilities:</u></i>			
Accounts Payable	\$0	\$0	\$861
Contracts Payable	121,917	0	196,723
Accrued Interest			
Payable	0	0	50,699
Notes Payable	0	0	4,235,000
Total Liabilities	121,917	0	4,483,283
<i><u>Fund Equity:</u></i>			
Fund Balance:			
Reserved for			
Encumbrances	0	0	30,756
Unreserved:			
Undesignated	329,051	225,000	904,545
Total Fund Equity (Deficit)	329,051	225,000	935,301
Total Liabilities and Fund Equity	\$450,968	\$225,000	\$5,418,584

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000

	<u>Permanent Improvement</u>	<u>Jail Construction</u>	<u>Mental Retardation Construction</u>
<i><u>Revenues:</u></i>			
Intergovernmental	\$0	\$0	\$0
Interest	0	0	0
Rent	0	0	0
Other	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<i><u>Expenditures:</u></i>			
Capital Outlay	21,789	74,682	0
Debt Service: Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>21,789</u>	<u>74,682</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(21,789)</u>	<u>(74,682)</u>	<u>0</u>
<i><u>Other Financing Sources (Uses):</u></i>			
Proceeds of Notes	0	0	0
Operating Transfers In	250,000	0	0
Total Other Financing Sources (Uses)	<u>250,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	228,211	(74,682)	0
Fund Balances (Deficit) at Beginning of Year	<u>36,861</u>	<u>74,682</u>	<u>7,858</u>
Fund Balances (Deficit) at End of Year	<u>\$265,072</u>	<u>\$0</u>	<u>\$7,858</u>

(Continued)

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000
(Continued)

	Industrial Park	Children Services Building	Human Resources Construction	Department of Development
<i>Revenues:</i>				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	0	0
Rent	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Expenditures:</i>				
Capital Outlay	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Other Financing Sources (Uses):</i>				
Proceeds of Notes	0	0	0	0
Operating Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	<u>1,063</u>	<u>4,598</u>	<u>3,046</u>	<u>143</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,063</u></u>	<u><u>\$4,598</u></u>	<u><u>\$3,046</u></u>	<u><u>\$143</u></u>

Satellite Building Construction	Emergency 911 Construction	Issue Two	County Engineer Building Construction	Oakview Juvenile Rehab Center
\$0	\$0	\$388,374	\$0	\$0
77,175	0	0	37,731	21,273
34,885	0	0	0	0
775	0	0	0	0
<u>112,835</u>	<u>0</u>	<u>388,374</u>	<u>37,731</u>	<u>21,273</u>
48,994	0	443,243	73,951	3,294
77,016	0	0	28,432	16,131
<u>126,010</u>	<u>0</u>	<u>443,243</u>	<u>102,383</u>	<u>19,425</u>
<u>(13,175)</u>	<u>0</u>	<u>(54,869)</u>	<u>(64,652)</u>	<u>1,848</u>
0	0	0	0	0
500,000	0	0	0	0
<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
486,825	0	(54,869)	(64,652)	1,848
<u>(514,232)</u>	<u>189,681</u>	<u>54,869</u>	<u>0</u>	<u>0</u>
<u>(\$27,407)</u>	<u>\$189,681</u>	<u>\$0</u>	<u>(\$64,652)</u>	<u>\$1,848</u>

(Continued)

Belmont County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000
(Continued)

	Fox Commerce Industrial Park Construction	Capital Projects Reserve	Totals
<i>Revenues:</i>			
Intergovernmental	\$569,583	\$0	\$957,957
Interest	0	0	136,179
Rent	0	0	34,885
Other	0	0	775
Total Revenues	<u>569,583</u>	<u>0</u>	<u>1,129,796</u>
<i>Expenditures:</i>			
Capital Outlay	640,532	0	1,306,485
Debt Service:			
Interest and Fiscal Charges	0	0	121,579
Total Expenditures	<u>640,532</u>	<u>0</u>	<u>1,428,064</u>
Excess of Revenues Over (Under) Expenditures	<u>(70,949)</u>	<u>0</u>	<u>(298,268)</u>
<i>Other Financing Sources (Uses):</i>			
Proceeds of Notes	400,000	0	400,000
Operating Transfers In	0	225,000	975,000
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>225,000</u>	<u>1,375,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	329,051	225,000	1,076,732
Fund Balances (Deficit) at Beginning of Year	<u>0</u>	<u>0</u>	<u>(141,431)</u>
Fund Balances (Deficit) at End of Year	<u>\$329,051</u>	<u>\$225,000</u>	<u>\$935,301</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Capital Outlay			
Permanent Improvement			
Contractual Services	36,863	30,585	6,278
Excess of Revenues Under Expenditures	(36,863)	(30,585)	6,278
<i>Other Financing Sources:</i>			
Operating Transfers In	0	250,000	250,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(36,863)	219,415	256,278
Fund Balance at Beginning of Year	6,278	6,278	0
Prior Year Encumbrances Appropriated	30,585	30,585	0
Fund Balance at End of Year	\$0	\$256,278	\$256,278

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Capital Outlay			
Jail Construction			
Contractual Services	74,682	74,682	0
Excess of Revenues Under Expenditures	(74,682)	(74,682)	0
Fund Balance at Beginning of Year	8,904	8,904	0
Prior Year Encumbrances Appropriated	65,778	65,778	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Retardation Construction Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Capital Outlay			
Mental Retardation Construction			
Contractual Services	7,858	0	7,858
Excess of Revenues Over (Under) Expenditures	(7,858)	0	7,858
Fund Balance at Beginning of Year	7,858	7,858	0
Fund Balance at End of Year	\$0	\$7,858	\$7,858

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Industrial Park Fund
 For the Year Ended December 31, 2000

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

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Children Services Building Fund
 For the Year Ended December 31, 2000

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

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Human Resources Construction Fund
For the Year Ended December 31, 2000

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

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Department of Development Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Capital Outlay			
Department of Development			
Contractual Services	143	0	143
Excess of Revenues Over (Under) Expenditures	(143)	0	143
Fund Balance at Beginning of Year	143	143	0
Fund Balance at End of Year	\$0	\$143	\$143

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Satellite Building Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Rent	\$0	\$34,885	\$34,885
Interest	70,059	78,202	8,143
Other	775	775	0
Total Revenues	70,834	113,862	43,028
<i><u>Expenditures:</u></i>			
Capital Outlay			
Satellite Building Construction			
Contractual Services	124,828	77,390	47,438
Debt Service:			
Principal Retirement	1,900,000	1,900,000	0
Interest and Fiscal Charges	79,546	79,546	0
Total Debt Service	1,979,546	1,979,546	0
Total Expenditures	2,104,374	2,056,936	47,438
Excess of Revenues Under Expenditures	(2,033,540)	(1,943,074)	90,466
<i><u>Other Financing Sources:</u></i>			
Proceeds of Notes	635,000	2,135,000	1,500,000
Operating Transfers In	0	500,000	500,000
Total Other Financing Sources	635,000	2,635,000	2,000,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,398,540)	691,926	2,090,466
Fund Balance at Beginning of Year	1,377,858	1,377,858	0
Prior Year Encumbrances Appropriated	26,280	26,280	0
Fund Balance at End of Year	\$5,598	\$2,096,064	\$2,090,466

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Capital Outlay			
Emergency 911 Construction			
Contractual Services	189,681	0	189,681
Excess of Revenues Over (Under) Expenditures	(189,681)	0	189,681
Fund Balance at Beginning of Year	189,681	189,681	0
Fund Balance at End of Year	\$0	\$189,681	\$189,681

Belmont County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Issue Two Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$443,243	\$443,243	\$0
<i>Expenditures:</i>			
Capital Outlay			
Issue Two Monies			
Contractual Services	443,243	443,243	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Engineer Building Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Interest	\$0	\$28,895	\$28,895
<i><u>Expenditures:</u></i>			
Capital Outlay			
County Engineer Building Construction			
Contractual Services	1,600,000	8,330	1,591,670
Excess of Revenues Over (Under) Expenditures	(1,600,000)	20,565	1,620,565
<i><u>Other Financing Sources:</u></i>			
Proceeds of Notes	1,600,000	1,600,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	1,620,565	1,620,565
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$1,620,565	\$1,620,565

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Oakview Juvenile Rehab Center Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Interest	\$0	\$15,918	\$15,918
<i>Expenditures:</i>			
Capital Outlay			
Oakview Juvenile Rehab Center Construction			
Contractual Services	10,000	3,294	6,706
Excess of Revenues Over (Under) Expenditures	(10,000)	12,624	22,624
<i>Other Financing Sources:</i>			
Proceeds of Notes	500,000	500,000	0
Excess of Revenues and Other Financing Sources Sources Over Expenditures	490,000	512,624	22,624
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$490,000	\$512,624	\$22,624

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fox Commerce Industrial Park Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Intergovernmental	\$405,216	\$405,216	\$0
<i><u>Expenditures:</u></i>			
Capital Outlay			
Fox Commerce Industrial Park Construction			
Contractual Services	805,216	518,615	286,601
Excess of Revenues Under Expenditures	(400,000)	(113,399)	286,601
<i><u>Other Financing Sources:</u></i>			
Proceeds of Notes	400,000	400,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	286,601	286,601
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$286,601</u>	<u>\$286,601</u>

Belmont County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Reserve Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Total Revenues	\$0	\$0	\$0
<i><u>Expenditures:</u></i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<i><u>Other Financing Sources:</u></i>			
Operating Transfers In	0	225,000	225,000
Excess of Revenues and Other Financing Sources Over Expenditures	0	225,000	225,000
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$225,000	\$225,000

ENTERPRISE FUNDS

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

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

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

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

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

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

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

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

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

Belmont County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2000

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
<u>Assets</u>				
Current Assets:				
Cash and Cash Equivalents	\$151,383	\$417,620	\$437,133	\$112,199
Cash and Cash Equivalents in Segregated Accounts	0	17,823	0	0
Investments	0	0	0	0
Investments with Fiscal and Escrow Agents	850,617	0	0	0
Receivables:				
Accounts	7,319	16,578	0	853
Interfund	0	0	0	0
Accrued Interest	72,273	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory	3,469	0	1,381	0
Deferred Charges	0	0	0	0
Total Current Assets	1,085,061	452,021	438,514	113,052
<u>Restricted Assets:</u>				
Cash and Cash Equivalents	6,606	0	7,324	331
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Investments with Fiscal and Escrow Agents	326,178	0	0	0
Total Restricted Assets	332,784	0	7,324	331
Fixed Assets (Net of Accumulated Depreciation)	120,036	63,853	5,670,951	91,564
Total Assets	\$1,537,881	\$515,874	\$6,116,789	\$204,947

Water Works 2	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Park Health Center	Totals
\$947,453	\$67,140	\$11,308	\$2,971,657	\$305,874	\$5,421,767
0	0	0	200	0	18,023
280,000	0	0	0	0	280,000
0	0	0	1,702,948	0	2,553,565
10,615	2,647	3,640	157,502	409,291	608,445
58,000	0	0	0	0	58,000
3,150	0	0	122,404	0	197,827
0	0	0	12,075	0	12,075
0	0	0	0	200,757	200,757
39,477	0	0	82,883	43,190	170,400
0	0	0	0	108,898	108,898
<u>1,338,695</u>	<u>69,787</u>	<u>14,948</u>	<u>5,049,669</u>	<u>1,068,010</u>	<u>9,629,757</u>
14,577	6,979	221	30,665	0	66,703
0	0	0	6,017	0	6,017
0	0	0	401,779	0	727,957
<u>14,577</u>	<u>6,979</u>	<u>221</u>	<u>438,461</u>	<u>0</u>	<u>800,677</u>
<u>332,125</u>	<u>133,597</u>	<u>204,810</u>	<u>15,903,531</u>	<u>3,769,700</u>	<u>26,290,167</u>
<u>\$1,685,397</u>	<u>\$210,363</u>	<u>\$219,979</u>	<u>\$21,391,661</u>	<u>\$4,837,710</u>	<u>\$36,720,601</u>

Belmont County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2000
(Continued)

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
<u>Liabilities</u>				
Current Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	13,833	0
Accrued Wages and Benefits	6,570	0	4,011	711
Compensated Absences Payable	8,917	0	11,860	715
Interfund Payable	0	0	0	22,000
Due to Other Funds	0	8,724	0	0
Due to Other Governments	1,664	22,353	4,008	390
Accrued Interest Payable	1,587	0	16,093	0
Notes Payable	0	0	3,000,000	0
Capital Lease Payable	0	0	0	0
Current Portion of of OWDA Loans Payable	0	0	0	0
Current Portion of General Obligation Bonds Payable	0	0	56,823	0
Current Portion of Revenue Bonds Payable	0	0	0	0
Total Current Liabilities	<u>18,738</u>	<u>31,077</u>	<u>3,106,628</u>	<u>23,816</u>
<u>Liabilities Payable from Restricted Assets:</u>				
Revenue Bonds Payable	112,000	0	0	0
Refundable Deposits	6,606	0	7,324	331
Total Liabilities Payable from Restricted Assets	<u>118,606</u>	<u>0</u>	<u>7,324</u>	<u>331</u>
<u>Long-Term Liabilities:</u>				
OWDA Loans Payable (Net of Current Portion)	0	0	0	0
General Obligation Bonds Payable (Net of Current Portion and accounting gain)	0	0	336,567	0
Revenue Bonds Payable (Net Current Portion)	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>336,567</u>	<u>0</u>
Total Liabilities	<u>137,344</u>	<u>31,077</u>	<u>3,450,519</u>	<u>24,147</u>
<u>Fund Equity:</u>				
Contributed Capital	438,806	16,022	1,105,579	62,741
Retained Earnings:				
Reserved:				
Reserved for Replacement	38,000	0	0	0
Unreserved (Deficit)	923,731	468,775	1,560,691	118,059
Total Retained Earnings (Deficit)	<u>961,731</u>	<u>468,775</u>	<u>1,560,691</u>	<u>118,059</u>
Total Fund Equity	<u>1,400,537</u>	<u>484,797</u>	<u>2,666,270</u>	<u>180,800</u>
Total Liabilities and Fund Equity	<u>\$1,537,881</u>	<u>\$515,874</u>	<u>\$6,116,789</u>	<u>\$204,947</u>

<u>Water Works 2</u>	<u>Sanitary Sewer District 3A</u>	<u>Sanitary Sewer District 3B</u>	<u>Water Works 3</u>	<u>Park Health Center</u>	<u>Totals</u>
\$0	\$0	\$0	\$4,099	\$105,956	\$110,055
0	0	0	182,438	0	196,271
14,148	957	396	9,545	89,945	126,283
17,642	963	398	70,392	128,989	239,876
0	36,000	0	0	0	58,000
0	0	0	0	0	8,724
8,151	462	109	19,582	92,375	149,094
0	0	0	62,149	0	79,829
0	0	0	400,000	0	3,400,000
0	0	0	0	15,108	15,108
0	0	0	1,044	0	1,044
0	0	8,177	219,000	115,000	399,000
0	0	0	22,000	0	22,000
<u>39,941</u>	<u>38,382</u>	<u>9,080</u>	<u>990,249</u>	<u>547,373</u>	<u>4,805,284</u>
0	0	0	398,373	0	510,373
<u>14,577</u>	<u>6,979</u>	<u>221</u>	<u>30,665</u>	<u>0</u>	<u>66,703</u>
<u>14,577</u>	<u>6,979</u>	<u>221</u>	<u>429,038</u>	<u>0</u>	<u>577,076</u>
0	0	0	43,630	0	43,630
0	0	48,433	1,081,000	3,551,883	5,017,883
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,365,627</u>	<u>0</u>	<u>7,365,627</u>
<u>0</u>	<u>0</u>	<u>48,433</u>	<u>8,490,257</u>	<u>3,551,883</u>	<u>12,427,140</u>
<u>54,518</u>	<u>45,361</u>	<u>57,734</u>	<u>9,909,544</u>	<u>4,099,256</u>	<u>17,809,500</u>
<u>176,907</u>	<u>95,477</u>	<u>248,697</u>	<u>2,390,061</u>	<u>76,470</u>	<u>4,610,760</u>
0	0	0	40,000	0	78,000
<u>1,453,972</u>	<u>69,525</u>	<u>(86,452)</u>	<u>9,052,056</u>	<u>661,984</u>	<u>14,222,341</u>
<u>1,453,972</u>	<u>69,525</u>	<u>(86,452)</u>	<u>9,092,056</u>	<u>661,984</u>	<u>14,300,341</u>
<u>1,630,879</u>	<u>165,002</u>	<u>162,245</u>	<u>11,482,117</u>	<u>738,454</u>	<u>18,911,101</u>
<u>\$1,685,397</u>	<u>\$210,363</u>	<u>\$219,979</u>	<u>\$21,391,661</u>	<u>\$4,837,710</u>	<u>\$36,720,601</u>

Belmont County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2000

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
<i><u>Operating Revenues:</u></i>				
Charges for Services	\$266,800	\$197,317	\$938,976	\$34,670
Other Operating Revenues	0	0	0	0
Total Operating Revenues	<u>266,800</u>	<u>197,317</u>	<u>938,976</u>	<u>34,670</u>
<i><u>Operating Expenses:</u></i>				
Personal Services	67,950	0	120,166	17,547
Contractual Services	147,835	183,430	219,324	3,330
Materials and Supplies	13,854	0	14,580	1,324
Other Operating Expenses	1,189	0	10,252	763
Depreciation	34,640	2,817	186,809	4,484
Total Operating Expenses	<u>265,468</u>	<u>186,247</u>	<u>551,131</u>	<u>27,448</u>
Operating Income (Loss)	<u>1,332</u>	<u>11,070</u>	<u>387,845</u>	<u>7,222</u>
<i><u>Non-Operating Revenues (Expenses):</u></i>				
Interest Income	102,862	0	0	0
Loss on Disposal of Fixed Assets	0	0	0	0
Interest and Fiscal Charges	(11,259)	0	(151,966)	0
Other Non-Operating Expenses	0	0	0	0
Total Non-Operating Revenues (Expenses)	<u>91,603</u>	<u>0</u>	<u>(151,966)</u>	<u>0</u>
Income (Loss) Before Operating Transfers	92,935	11,070	235,879	7,222
Operating Transfers In	0	0	150,000	0
Operating Transfers Out	0	0	(1,543)	0
Net Income (Loss)	92,935	11,070	384,336	7,222
Depreciation on Fixed Assets Acquired by Contributed Capital	13,918	0	16,463	3,475
Retained Earnings (Deficit) at Beginning of Year	<u>854,878</u>	<u>457,705</u>	<u>1,159,892</u>	<u>107,362</u>
Retained Earnings (Deficit) at End of Year	<u>961,731</u>	<u>468,775</u>	<u>1,560,691</u>	<u>118,059</u>
Contributed Capital at Beginning of Year	452,124	15,612	1,119,624	65,666
Contributions During the Year:				
Customers	600	410	2,418	550
Intergovernmental	0	0	0	0
Depreciation on Fixed Assets Acquired by Contributed Capital	<u>(13,918)</u>	<u>0</u>	<u>(16,463)</u>	<u>(3,475)</u>
Contributed Capital at End of Year	<u>438,806</u>	<u>16,022</u>	<u>1,105,579</u>	<u>62,741</u>
Total Fund Equity at End of Year	<u><u>\$1,400,537</u></u>	<u><u>\$484,797</u></u>	<u><u>\$2,666,270</u></u>	<u><u>\$180,800</u></u>

Water Works 2	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Park Health Center	Totals
\$854,593	\$43,883	\$24,426	\$2,794,878	\$4,219,031	\$9,374,574
0	0	0	0	16,010	16,010
<u>854,593</u>	<u>43,883</u>	<u>24,426</u>	<u>2,794,878</u>	<u>4,235,041</u>	<u>9,390,584</u>
226,523	19,373	8,995	618,543	2,407,613	3,486,710
543,277	8,028	5,600	443,383	453,233	2,007,440
71,800	1,873	210	158,682	503,942	766,265
10,412	852	0	22,423	512,803	558,694
24,416	7,012	9,740	584,430	142,040	996,388
<u>876,428</u>	<u>37,138</u>	<u>24,545</u>	<u>1,827,461</u>	<u>4,019,631</u>	<u>7,815,497</u>
(21,835)	6,745	(119)	967,417	215,410	1,575,087
19,709	0	0	182,858	0	305,429
(297)	0	0	(895)	0	(1,192)
0	0	(2,911)	(498,789)	(210,375)	(875,300)
0	0	0	0	(6,283)	(6,283)
<u>19,412</u>	<u>0</u>	<u>(2,911)</u>	<u>(316,826)</u>	<u>(216,658)</u>	<u>(577,346)</u>
(2,423)	6,745	(3,030)	650,591	(1,248)	997,741
0	0	1,543	200,000	0	351,543
0	0	0	0	0	(1,543)
(2,423)	6,745	(1,487)	850,591	(1,248)	1,347,741
1,271	5,646	9,740	96,365	2,410	149,288
<u>1,455,124</u>	<u>57,134</u>	<u>(94,705)</u>	<u>8,145,100</u>	<u>660,822</u>	<u>12,803,312</u>
<u>1,453,972</u>	<u>69,525</u>	<u>(86,452)</u>	<u>9,092,056</u>	<u>661,984</u>	<u>14,300,341</u>
169,485	101,123	258,437	2,416,676	38,880	4,637,627
8,693	0	0	69,750	0	82,421
0	0	0	0	40,000	40,000
<u>(1,271)</u>	<u>(5,646)</u>	<u>(9,740)</u>	<u>(96,365)</u>	<u>(2,410)</u>	<u>(149,288)</u>
<u>176,907</u>	<u>95,477</u>	<u>248,697</u>	<u>2,390,061</u>	<u>76,470</u>	<u>4,610,760</u>
<u>\$1,630,879</u>	<u>\$165,002</u>	<u>\$162,245</u>	<u>\$11,482,117</u>	<u>\$738,454</u>	<u>\$18,911,101</u>

Belmont County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
<i>Increase (Decrease)</i>				
<u><i>in Cash and Cash Equivalents:</i></u>				
<i>Cash Flows from</i>				
<u><i>Operating Activities:</i></u>				
Cash Received from Customers	\$282,679	\$199,145	\$985,764	\$34,992
Cash Payments for Employee Services and Benefits	(63,604)	(181,156)	(117,354)	(17,076)
Cash Payments for Goods and Services	(175,449)	0	(252,383)	(4,654)
Utility Deposits Received	1,518	0	1,485	0
Utility Deposits Paid	(1,592)	0	(1,051)	0
Other Operating Revenues	0	0	0	0
Other Operating Expenses	(1,189)	0	(10,252)	(763)
Net Cash Provided by (Used for) Operating Activities:	<u>42,363</u>	<u>17,989</u>	<u>606,209</u>	<u>12,499</u>
<u><i>Cash Flows from Noncapital Financing Activities:</i></u>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
<u><i>Cash Flows from Capital and Related Financing Activities:</i></u>				
Proceeds of Notes	0	0	3,000,000	0
Contributed Capital-Tap In Fees	600	410	2,418	550
Payments for Capital				
Acquisitions	(10,361)	0	(144,470)	0
Capital Grant	0	0	0	0
Principal Paid on General Obligation Bonds	0	0	(58,366)	0
Principal Paid on Revenue Bonds	(31,000)	0	0	0
Principal Paid on Revenue Notes	0	0	(3,100,000)	0
Principal Paid on OWDA Loan	0	0	0	0
Principal Paid on Capital Lease	0	0	0	0
Interest Paid on General Obligation Bonds	0	0	(20,227)	0
Interest Paid on Revenue Bonds	(11,698)	0	0	0
Interest Paid on Revenue Notes	0	0	(129,785)	0
Interest Paid on OWDA Loan	0	0	0	0
Interest Paid on Capital Lease	0	0	0	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(52,459)</u>	<u>410</u>	<u>(450,430)</u>	<u>550</u>
<u><i>Cash Flows from Investing Activities:</i></u>				
Receipts of Interest	50,454	0	0	0
Purchase of Investments	(1,176,795)	0	0	0
Sale of Investments	1,169,039	0	0	0
Net Cash Provided by Investing Activities	<u>42,698</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	32,602	18,399	305,779	13,049
Cash and Cash Equivalents at Beginning of Year	<u>125,387</u>	<u>417,044</u>	<u>138,678</u>	<u>99,481</u>
Cash and Cash Equivalents at End of Year	<u><u>\$157,989</u></u>	<u><u>\$435,443</u></u>	<u><u>\$444,457</u></u>	<u><u>\$112,530</u></u>

<u>Water Works 2</u>	<u>Sanitary Sewer District 3A</u>	<u>Sanitary Sewer District 3B</u>	<u>Water Works 3</u>	<u>Park Health Center</u>	<u>Totals</u>
\$868,339	\$43,273	\$23,727	\$2,776,446	\$4,234,877	\$9,449,242
(215,065)	(18,669)	(8,670)	(620,621)	(2,383,854)	(3,626,069)
(657,980)	(10,624)	(5,810)	(648,611)	(971,875)	(2,727,386)
1,788	2,789	0	6,910	0	14,490
(1,970)	(2,339)	(116)	(6,809)	0	(13,877)
0	0	0	0	16,010	16,010
(10,412)	(852)	0	(22,423)	(512,803)	(558,694)
<u>(15,300)</u>	<u>13,578</u>	<u>9,131</u>	<u>1,484,892</u>	<u>382,355</u>	<u>2,553,716</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>350,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>350,000</u>
0	0	0	400,000	0	3,400,000
8,693	0	0	69,750	0	82,421
(18,611)	0	0	(232,411)	(74,402)	(480,255)
0	0	0	0	40,000	40,000
0	0	(6,634)	(115,000)	(165,000)	(345,000)
0	0	0	(213,000)	0	(244,000)
0	0	0	0	0	(3,100,000)
0	0	0	(2,011)	0	(2,011)
0	0	0	0	(5,603)	(5,603)
0	0	(2,911)	(66,823)	(185,100)	(275,061)
0	0	0	(428,544)	0	(440,242)
0	0	0	0	0	(129,785)
0	0	0	(3,856)	0	(3,856)
0	0	0	0	(1,441)	(1,441)
<u>(9,918)</u>	<u>0</u>	<u>(9,545)</u>	<u>(591,895)</u>	<u>(391,546)</u>	<u>(1,504,833)</u>
16,559	0	0	91,917	0	158,930
0	0	0	(2,104,727)	0	(3,281,522)
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,201,622</u>	<u>0</u>	<u>3,370,661</u>
<u>16,559</u>	<u>0</u>	<u>0</u>	<u>188,812</u>	<u>0</u>	<u>248,069</u>
(8,659)	13,578	(414)	1,281,809	(9,191)	1,646,952
<u>970,689</u>	<u>60,541</u>	<u>11,943</u>	<u>1,726,730</u>	<u>315,065</u>	<u>3,865,558</u>
<u>\$962,030</u>	<u>\$74,119</u>	<u>\$11,529</u>	<u>\$3,008,539</u>	<u>\$305,874</u>	<u>\$5,512,510</u>

(Continued)

Belmont County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000
(Continued)

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
<i>Reconciliation of Operating Income</i>				
<i>(Loss) to Net Cash Provided by</i>				
<i>(Used for) Operating Activities:</i>				
<i>Operating Income (Loss)</i>	<u>\$1,332</u>	<u>\$11,070</u>	<u>\$387,845</u>	<u>\$7,222</u>
<i>Adjustments to Reconcile</i>				
<i>Operating Income (Loss) to</i>				
<i>Net Cash Provided by (Used for)</i>				
<i>Operating Activities:</i>				
Depreciation	34,640	2,817	186,809	4,484
<i>Changes in Assets</i>				
<i>and Liabilities:</i>				
(Increase)/Decrease in Accounts Receivable	15,879	1,828	46,788	322
Increase in Due from Other Funds	0	0	0	0
Increase in Due from Other Governments	0	0	0	0
(Increase)/Decrease in Inventory	503	0	179	0
Decrease in Prepays	0	0	0	0
Increase/(Decrease) in Accounts Payable	(14,263)	0	(18,658)	0
Increase/(Decrease) in Accrued Wages and Benefits	3,347	0	1,271	430
Increase in Compensated Absences	1,159	0	1,027	115
Increase in Due to Other Funds	0	5,281	0	0
Increase (Decrease) in Due to Other Governments	(160)	(3,007)	514	(74)
Increase/(Decrease) in Refundable Deposits Payable	(74)	0	434	0
Total Adjustments	<u>41,031</u>	<u>6,919</u>	<u>218,364</u>	<u>5,277</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$42,363</u>	<u>\$17,989</u>	<u>\$606,209</u>	<u>\$12,499</u>

<u>Water Works 2</u>	<u>Sanitary Sewer District 3A</u>	<u>Sanitary Sewer District 3B</u>	<u>Water Works 3</u>	<u>Park Health Center</u>	<u>Totals</u>
<u>(\$21,835)</u>	<u>\$6,745</u>	<u>(\$119)</u>	<u>\$967,417</u>	<u>\$215,410</u>	<u>\$1,575,087</u>
24,416	7,012	9,740	584,430	142,040	996,388
13,746	(610)	(699)	(14,246)	25,552	88,560
0	0	0	(4,186)	0	(4,186)
0	0	0	0	(9,706)	(9,706)
7,219	0	0	12,488	(15,997)	4,392
92	0	0	168	0	260
(50,214)	(723)	0	(58,602)	7,958	(134,502)
7,925	579	240	(9,273)	6,983	11,502
1,789	155	64	6,554	6,306	17,169
0	0	0	0	0	5,281
1,744	(30)	21	41	3,809	2,858
<u>(182)</u>	<u>450</u>	<u>(116)</u>	<u>101</u>	<u>0</u>	<u>613</u>
<u>6,535</u>	<u>6,833</u>	<u>9,250</u>	<u>517,475</u>	<u>166,945</u>	<u>978,629</u>
<u>(\$15,300)</u>	<u>\$13,578</u>	<u>\$9,131</u>	<u>\$1,484,892</u>	<u>\$382,355</u>	<u>\$2,553,716</u>

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 1 Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$199,400	\$282,679	\$83,279
Tap-In Fees	600	600	0
Other Non-Operating Revenues	0	1,518	1,518
Total Revenues	200,000	284,797	84,797
<i>Expenses:</i>			
Personal Services	79,711	63,604	16,107
Contractual Services	204,294	163,563	40,731
Materials and Supplies	15,947	13,647	2,300
Other Non-Operating Expenses	6,680	1,592	5,088
Other	2,237	1,189	1,048
Capital Outlay	14,757	10,361	4,396
Total Expenses	323,626	253,956	69,670
Excess of Revenues Over (Under) Expenses	(123,626)	30,841	154,467
Fund Equity at Beginning of Year	125,387	125,387	0
Fund Equity at End of Year	\$1,761	\$156,228	\$154,467

Belmont County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Water Works 1 Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$149,590	\$195,387	\$45,797
Tap-In Fees	410	410	0
Total Revenues	150,000	195,797	45,797
<i>Expenses:</i>			
Contractual Services	552,979	321,156	231,823
Excess of Revenues Under Expenses	(402,979)	(125,359)	277,620
Fund Equity at Beginning of Year	272,979	272,979	0
Prior Year Encumbrances Appropriated	130,000	130,000	0
Fund Equity at End of Year	<u>\$0</u>	<u>\$277,620</u>	<u>\$277,620</u>

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 2 Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$647,582	\$985,764	\$338,182
Tap-In Fees	2,418	2,418	0
Other Non-Operating Revenues	0	1,485	1,485
Total Revenues	650,000	989,667	339,667
<i>Expenses:</i>			
Personal Services	119,494	117,354	2,140
Contractual Services	274,540	239,323	35,217
Materials and Supplies	18,772	14,517	4,255
Other Non-Operating Expenses	6,890	1,051	5,839
Other	64,260	10,252	54,008
Capital Outlay	144,886	144,470	416
Debt Service:			
Principal Retirement	58,366	58,366	0
Interest and Fiscal Charges	20,227	20,227	0
Total Expenses	707,435	605,560	101,875
Excess of Revenues Over (Under) Expenses	(57,435)	384,107	441,542
Operating Transfers In	150,000	150,000	0
Operating Transfers Out	(229,785)	(229,785)	0
Excess of Revenues and Operating Transfers In Over (Under) Expenses and Operating Transfers Out	(137,220)	304,322	441,542
Fund Equity at Beginning of Year	137,828	137,828	0
Prior Year Encumbrances Appropriated	850	850	0
Fund Equity at End of Year	\$1,458	\$443,000	\$441,542

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 2B Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$24,450	\$34,992	\$10,542
Tap-In Fees	550	550	0
Total Revenues	25,000	35,542	10,542
<i>Expenses:</i>			
Personal Services	29,274	17,076	12,198
Contractual Services	11,510	3,330	8,180
Materials and Supplies	13,488	1,336	12,152
Other Non-Operating Expenses	331	0	331
Other	54,866	763	54,103
Total Expenses	109,469	22,505	86,964
Excess of Revenues Over (Under) Expenses	(84,469)	13,037	97,506
Operating Transfers Out	(15,000)	0	15,000
Excess of Revenues Over (Under) Expenses and Operating Transfers Out	(99,469)	13,037	112,506
Fund Equity at Beginning of Year	99,481	99,481	0
Fund Equity at End of Year	\$12	\$112,518	\$112,506

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Works 2 Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$591,307	\$868,339	\$277,032
Tap-In Fees	8,693	8,693	0
Interest Income	0	16,559	16,559
Other Non-Operating Revenues	0	1,788	1,788
Total Revenues	600,000	895,379	295,379
<i>Expenses:</i>			
Personal Services	251,285	215,065	36,220
Contractual Services	1,107,974	596,758	511,216
Materials and Supplies	145,940	66,965	78,975
Other Non-Operating Expenses	14,759	1,970	12,789
Other	105,645	10,412	95,233
Capital Outlay	87,189	32,665	54,524
Total Expenses	1,712,792	923,835	788,957
Excess of Revenues Under Expenses	(1,112,792)	(28,456)	1,084,336
Operating Transfers In	6,213	0	(6,213)
Operating Transfers Out	(109,394)	0	109,394
Excess of Revenues and Operating Transfers In Under Expenses and Operating Transfers Out	(1,215,973)	(28,456)	1,187,517
Fund Equity at Beginning of Year	1,247,922	1,247,922	0
Prior Year Encumbrances Appropriated	2,767	2,767	0
Fund Equity at End of Year	\$34,716	\$1,222,233	\$1,187,517

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 3A Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$30,000	\$43,273	\$13,273
Other Non-Operating Revenues	0	2,789	2,789
Total Revenues	<u>30,000</u>	<u>46,062</u>	<u>16,062</u>
<i>Expenses:</i>			
Personal Services	26,051	18,669	7,382
Contractual Services	25,150	8,751	16,399
Materials and Supplies	9,983	1,890	8,093
Other Non-Operating Expenses	6,529	2,339	4,190
Other	14,811	852	13,959
Total Expenses	<u>82,524</u>	<u>32,501</u>	<u>50,023</u>
Excess of Revenues Over (Under) Expenses	(52,524)	13,561	66,085
Operating Transfers Out	<u>(8,000)</u>	<u>0</u>	<u>8,000</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers Out	(60,524)	13,561	74,085
Fund Equity at Beginning of Year	60,401	60,401	0
Prior Year Encumbrances Appropriated	<u>140</u>	<u>140</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$17</u></u>	<u><u>\$74,102</u></u>	<u><u>\$74,085</u></u>

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District 3B Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$15,000	\$23,727	\$8,727
<i>Expenses:</i>			
Personal Services	10,030	8,670	1,360
Contractual Services	6,655	5,600	1,055
Materials and Supplies	375	210	165
Other Non-Operating Expenses	338	116	222
Debt Service:			
Principal Retirement	6,634	6,634	0
Interest and Fiscal Charges	2,911	2,911	0
Total Expenses	26,943	24,141	2,802
Excess of Revenues Under Expenses	(11,943)	(414)	11,529
Fund Equity at Beginning of Year	11,943	11,943	0
Fund Equity at End of Year	\$0	\$11,529	\$11,529

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Works 3 Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$1,430,250	\$2,776,446	\$1,346,196
Tap-In Fees	69,750	69,750	0
Interest Income	0	0	0
Proceeds of Notes	0	400,000	400,000
Other Non-Operating Revenues	0	6,910	6,910
Total Revenues	1,500,000	3,253,106	1,753,106
<i>Expenses:</i>			
Personal Services	728,103	620,621	107,482
Contractual Services	1,034,222	488,754	545,468
Materials and Supplies	284,187	193,050	91,137
Other Non-Operating Expenses	30,564	6,809	23,755
Other	65,907	22,423	43,484
Capital Outlay	248,990	248,990	0
Debt Service:			
Principal Retirement	117,011	117,011	0
Interest and Fiscal Charges	70,679	70,679	0
Total Expenses	2,579,663	1,768,337	811,326
Excess of Revenues Over (Under) Expenses	(1,079,663)	1,484,769	2,564,432
Operating Transfers In	184,685	200,000	15,315
Operating Transfers Out	(510,985)	(502,701)	8,284
Excess of Revenues and Operating Transfers In Over (Under) Expenses and Operating Transfers Out	(1,405,963)	1,182,068	2,588,031
Fund Equity at Beginning of Year	1,392,096	1,392,096	0
Prior Year Encumbrances Appropriated	59,241	59,241	0
Fund Equity at End of Year	\$45,374	\$2,633,405	\$2,588,031

Belmont County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Park Health Center Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$3,838,660	\$3,994,877	\$156,217
Intergovernmental	40,000	40,000	0
Other Non-Operating Revenues	15,340	16,010	670
Total Revenues	<u>3,894,000</u>	<u>4,050,887</u>	<u>156,887</u>
<i>Expenses:</i>			
Personal Services	2,385,649	2,383,854	1,795
Contractual Services	537,727	508,677	29,050
Materials and Supplies	542,548	542,529	19
Other	518,616	516,403	2,213
Capital Outlay	74,402	74,402	0
Total Expenses	<u>4,058,942</u>	<u>4,025,865</u>	<u>33,077</u>
Excess of Revenues Over (Under) Expenses	(164,942)	25,022	189,964
Fund Equity at Beginning of Year	78,107	78,107	0
Prior Year Encumbrances Appropriated	86,835	86,835	0
Fund Equity at End of Year	<u><u>\$0</u></u>	<u><u>\$189,964</u></u>	<u><u>\$189,964</u></u>

EXPENDABLE TRUST FUND

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

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

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

AGENCY FUNDS

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Belmont County, Ohio
Combining Balance Sheet
All Trust and Agency Funds
December 31, 2000

	Expendable Trust	All Agency Funds	Totals
	County Home Special		
<i>Assets:</i>			
Cash and Cash Equivalents	\$1,312	\$5,740,576	\$5,741,888
Cash and Cash Equivalents in Segregated Accounts	0	1,299,152	1,299,152
Investments in Segregated Accounts	20,576	0	20,576
<i>Receivables:</i>			
Taxes	0	52,321,781	52,321,781
Accounts	0	1,390,105	1,390,105
Special Assessments	0	417,867	417,867
Due from Other Funds	0	36,299	36,299
Due from Agency Funds:			
Accounts	0	19,245	19,245
Due from Other Governments	0	1,536,324	1,536,324
 Total Assets	 <u>\$21,888</u>	 <u>\$62,761,349</u>	 <u>\$62,783,237</u>
<i>Liabilities:</i>			
Due to Other Funds	\$0	\$9,730,386	\$9,730,386
Due to Other Governments	0	45,499,278	45,499,278
Undistributed Monies	0	5,833,667	5,833,667
Deposits Held and Due to Others	0	1,698,018	1,698,018
 Total Liabilities	 <u>0</u>	 <u>62,761,349</u>	 <u>62,761,349</u>
<i>Fund Equity:</i>			
Unreserved:			
Undesignated	21,888	0	21,888
 Total Fund Equity	 <u>21,888</u>	 <u>0</u>	 <u>21,888</u>
 Total Liabilities and Fund Equity	 <u>\$21,888</u>	 <u>\$62,761,349</u>	 <u>\$62,783,237</u>

Belmont County, Ohio
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2000

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Health:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$177,648	\$842,365	\$826,644	\$193,369
Total Assets	\$177,648	\$842,365	\$826,644	\$193,369
<i>Liabilities:</i>				
Undistributed Monies	\$177,648	\$842,365	\$826,644	\$193,369
Total Liabilities	\$177,648	\$842,365	\$826,644	\$193,369
<i>Belmont-Harrison Juvenile District:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$259,613	\$1,595,295	\$1,640,214	\$214,694
Receivables:				
Due From Other Funds	510	36,299	510	36,299
Total Assets	\$260,123	\$1,631,594	\$1,640,724	\$250,993
<i>Liabilities:</i>				
Undistributed Monies	\$260,123	\$1,631,594	\$1,640,724	\$250,993
Total Liabilities	\$260,123	\$1,631,594	\$1,640,724	\$250,993

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Undivided</i>				
<i>Bankruptcy Claims:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$673	\$0	\$0	\$673
Total Assets	<u>\$673</u>	<u>\$0</u>	<u>\$0</u>	<u>\$673</u>
<u>Liabilities:</u>				
Undistributed Monies	\$673	\$0	\$0	\$673
Total Liabilities	<u>\$673</u>	<u>\$0</u>	<u>\$0</u>	<u>\$673</u>
<i>50% Township Fines:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$70	\$1,538	\$1,196	\$412
Due from Agency Funds:				
Accounts	48	45	48	45
Total Assets	<u>\$118</u>	<u>\$1,583</u>	<u>\$1,244</u>	<u>\$457</u>
<u>Liabilities:</u>				
Due to Other				
Governments	\$48	\$45	\$48	\$45
Undistributed Monies	70	1,538	1,196	412
Total Liabilities	<u>\$118</u>	<u>\$1,583</u>	<u>\$1,244</u>	<u>\$457</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Cigarette Tax Enforcement:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$1,278	\$1,278	\$0
Total Assets	<u>\$0</u>	<u>\$1,278</u>	<u>\$1,278</u>	<u>\$0</u>
<u>Liabilities:</u>				
Due to Other				
Governments	\$0	\$1,278	\$1,278	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,278</u>	<u>\$1,278</u>	<u>\$0</u>
<i>Real Estate Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$73,623	\$36,242	\$32,484	\$77,381
Total Assets	<u>\$73,623</u>	<u>\$36,242</u>	<u>\$32,484</u>	<u>\$77,381</u>
<u>Liabilities:</u>				
Undistributed Monies	\$73,623	\$36,242	\$32,484	\$77,381
Total Liabilities	<u>\$73,623</u>	<u>\$36,242</u>	<u>\$32,484</u>	<u>\$77,381</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Subdivision and Utility Agency:</i>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$14,816	\$28,749,842	\$28,749,842	\$14,816
Total Assets	<u>\$14,816</u>	<u>\$28,749,842</u>	<u>\$28,749,842</u>	<u>\$14,816</u>
<u>Liabilities:</u>				
Undistributed Monies	\$14,816	\$28,749,842	\$28,749,842	\$14,816
Total Liabilities	<u>\$14,816</u>	<u>\$28,749,842</u>	<u>\$28,749,842</u>	<u>\$14,816</u>
<i>Township Gas:</i>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$24,112	\$797,609	\$799,235	\$22,486
Due from Other Governments	65,437	67,943	65,437	67,943
Total Assets	<u>\$89,549</u>	<u>\$865,552</u>	<u>\$864,672</u>	<u>\$90,429</u>
<u>Liabilities:</u>				
Due to Other Governments	\$65,437	\$67,943	\$65,437	\$67,943
Undistributed Monies	24,112	797,609	799,235	22,486
Total Liabilities	<u>\$89,549</u>	<u>\$865,552</u>	<u>\$864,672</u>	<u>\$90,429</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Undivided Tax:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$649,288	\$4,343,834	\$3,090,235	\$1,902,887
Receivables:				
Taxes	98,427	122,900	98,427	122,900
Total Assets	<u>\$747,715</u>	<u>\$4,466,734</u>	<u>\$3,188,662</u>	<u>\$2,025,787</u>
<i>Liabilities:</i>				
Due to Other Funds	\$34,641	\$64,305	\$34,641	\$64,305
Due to Other				
Governments	63,786	58,595	63,786	58,595
Undistributed Monies	649,288	4,343,834	3,090,235	1,902,887
Total Liabilities	<u>\$747,715</u>	<u>\$4,466,734</u>	<u>\$3,188,662</u>	<u>\$2,025,787</u>
<i>Undivided General Tax:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$920,252	\$29,899,780	\$29,992,328	\$827,704
Receivables:				
Taxes	40,399,386	47,143,351	40,399,386	47,143,351
Special Assessments	447,691	417,867	447,691	417,867
Total Assets	<u>\$41,767,329</u>	<u>\$77,460,998</u>	<u>\$70,839,405</u>	<u>\$48,388,922</u>
<i>Liabilities:</i>				
Due to Other Funds	\$7,832,466	\$8,297,731	\$7,832,466	\$8,297,731
Due to Other				
Governments	33,014,611	39,263,487	33,014,611	39,263,487
Undistributed Monies	920,252	29,899,780	29,992,328	827,704
Total Liabilities	<u>\$41,767,329</u>	<u>\$77,460,998</u>	<u>\$70,839,405</u>	<u>\$48,388,922</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Undivided</i>				
<i>Personal Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$136,459	\$5,854,430	\$5,833,269	\$157,620
Receivables:				
Taxes	5,055,518	5,055,530	5,055,518	5,055,530
Total Assets	<u>\$5,191,977</u>	<u>\$10,909,960</u>	<u>\$10,888,787</u>	<u>\$5,213,150</u>
<u>Liabilities:</u>				
Due to Other Funds	\$1,277,618	\$1,279,455	\$1,277,618	\$1,279,455
Due to Other				
Governments	3,777,900	3,776,075	3,777,900	3,776,075
Undistributed Monies	136,459	5,854,430	5,833,269	157,620
Total Liabilities	<u>\$5,191,977</u>	<u>\$10,909,960</u>	<u>\$10,888,787</u>	<u>\$5,213,150</u>
<i>Auto License:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$259,544	\$2,769,250	\$2,735,855	\$292,939
Due from Other				
Governments	40,172	37,835	40,172	37,835
Total Assets	<u>\$299,716</u>	<u>\$2,807,085</u>	<u>\$2,776,027</u>	<u>\$330,774</u>
<u>Liabilities:</u>				
Due to Other				
Governments	\$40,172	\$37,835	\$40,172	\$37,835
Undistributed Monies	259,544	2,769,250	2,735,855	292,939
Total Liabilities	<u>\$299,716</u>	<u>\$2,807,085</u>	<u>\$2,776,027</u>	<u>\$330,774</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Libraries Local</i>				
<i>Government Support:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$2,888,874	\$2,888,874	\$0
Due from Other Governments	652,888	789,871	652,888	789,871
Total Assets	<u>\$652,888</u>	<u>\$3,678,745</u>	<u>\$3,541,762</u>	<u>\$789,871</u>
<u>Liabilities:</u>				
Due to Other Governments	652,888	\$3,678,745	\$3,541,762	\$789,871
Total Liabilities	<u>\$652,888</u>	<u>\$3,678,745</u>	<u>\$3,541,762</u>	<u>\$789,871</u>
<i>Law Library:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$208,644	\$208,644	\$0
Due from Agency Funds: Accounts	14,142	15,014	14,142	15,014
Total Assets	<u>\$14,142</u>	<u>\$223,658</u>	<u>\$222,786</u>	<u>\$15,014</u>
<u>Liabilities:</u>				
Undistributed Monies	\$14,142	\$223,658	\$222,786	\$15,014
Total Liabilities	<u>\$14,142</u>	<u>\$223,658</u>	<u>\$222,786</u>	<u>\$15,014</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Soil Conservation</i>				
<i>Special:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$38,293	\$148,677	\$139,327	\$47,643
Total Assets	\$38,293	\$148,677	\$139,327	\$47,643
<u>Liabilities:</u>				
Undistributed Monies	\$38,293	\$148,677	\$139,327	\$47,643
Total Liabilities	\$38,293	\$148,677	\$139,327	\$47,643
<i>Payroll:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$460,497	\$33,274,195	\$33,168,827	\$565,865
Total Assets	\$460,497	\$33,274,195	\$33,168,827	\$565,865
<u>Liabilities:</u>				
Due to Others	\$460,497	\$33,274,195	\$33,168,827	\$565,865
Total Liabilities	\$460,497	\$33,274,195	\$33,168,827	\$565,865

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Alimony and Child Support:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in Segregated Accounts	\$292,730	\$5,244,987	\$5,373,516	\$164,201
Receivables:				
Accounts	2,312,939	0	2,312,939	0
Total Assets	\$2,605,669	\$5,244,987	\$7,686,455	\$164,201
<u>Liabilities:</u>				
Due to Other Funds	\$46,259	\$0	\$46,259	\$0
Due to Others	2,559,410	5,244,987	7,640,196	164,201
Total Liabilities	\$2,605,669	\$5,244,987	\$7,686,455	\$164,201
<i>Inmate:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in Segregated Accounts	\$2,896	\$112,270	\$112,464	\$2,702
Total Assets	\$2,896	\$112,270	\$112,464	\$2,702
<u>Liabilities:</u>				
Due to Others	\$2,896	\$112,270	\$112,464	\$2,702
Total Liabilities	\$2,896	\$112,270	\$112,464	\$2,702

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Sheriff Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$7,519	\$135,462	\$134,122	\$8,859
Due from Agency Funds:				
Accounts	3,969	4,186	3,969	4,186
Total Assets	<u>\$11,488</u>	<u>\$139,648</u>	<u>\$138,091</u>	<u>\$13,045</u>
<u>Liabilities:</u>				
Undistributed Monies	\$11,488	\$139,648	\$138,091	\$13,045
Total Liabilities	<u>\$11,488</u>	<u>\$139,648</u>	<u>\$138,091</u>	<u>\$13,045</u>
<i>County Home Residents:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$12,726	\$186,543	\$186,836	\$12,433
Total Assets	<u>\$12,726</u>	<u>\$186,543</u>	<u>\$186,836</u>	<u>\$12,433</u>
<u>Liabilities:</u>				
Due to Others	\$12,726	\$186,543	\$186,836	\$12,433
Total Liabilities	<u>\$12,726</u>	<u>\$186,543</u>	<u>\$186,836</u>	<u>\$12,433</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Undivided</i>				
<i>Local Government:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$0	\$3,514,270	\$3,514,270	\$0
Due from Other Governments	589,108	640,675	589,108	640,675
Total Assets	<u>\$589,108</u>	<u>\$4,154,945</u>	<u>\$4,103,378</u>	<u>\$640,675</u>
<u>Liabilities:</u>				
Due to Other Governments	589,108	\$4,154,945	\$4,103,378	\$640,675
Total Liabilities	<u>\$589,108</u>	<u>\$4,154,945</u>	<u>\$4,103,378</u>	<u>\$640,675</u>
<i>ADAMH Services Board:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$1,730,518	\$5,240,813	\$5,669,069	\$1,302,262
Total Assets	<u>\$1,730,518</u>	<u>\$5,240,813</u>	<u>\$5,669,069</u>	<u>\$1,302,262</u>
<u>Liabilities:</u>				
Undistributed Monies	\$1,730,518	\$5,240,813	\$5,669,069	\$1,302,262
Total Liabilities	<u>\$1,730,518</u>	<u>\$5,240,813</u>	<u>\$5,669,069</u>	<u>\$1,302,262</u>

(Continued)

Belmont County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>County Court Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$358,444	\$12,131,931	\$11,382,567	\$1,107,808
Receivables:				
Accounts	2,084,440	1,390,105	2,084,440	1,390,105
Total Assets	<u>\$2,442,884</u>	<u>\$13,522,036</u>	<u>\$13,467,007</u>	<u>\$2,497,913</u>
<u>Liabilities:</u>				
Due to Other Funds	\$77,098	\$88,895	\$77,098	\$88,895
Due to Other				
Governments	714,245	864,752	714,245	864,752
Undistributed Monies	1,431,898	12,709,357	13,546,657	594,598
Due to Others	219,643	949,668	219,643	949,668
Total Liabilities	<u>\$2,442,884</u>	<u>\$14,612,672</u>	<u>\$14,557,643</u>	<u>\$2,497,913</u>
<i>Issue Two Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$35,865	\$362,988	\$377,543	\$21,310
Total Assets	<u>\$35,865</u>	<u>\$362,988</u>	<u>\$377,543</u>	<u>\$21,310</u>
<u>Liabilities:</u>				
Undistributed Monies	\$35,865	\$362,988	\$377,543	\$21,310
Total Liabilities	<u>\$35,865</u>	<u>\$362,988</u>	<u>\$377,543</u>	<u>\$21,310</u>

(Continued)

Belmont County, Ohio
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2000
 (Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Undivided</i>				
<i>Public Housing:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$52,519	\$52,519	\$0
Total Assets	<u>\$0</u>	<u>\$52,519</u>	<u>\$52,519</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$52,519	\$52,519	\$0
Total Liabilities	<u>\$0</u>	<u>\$52,519</u>	<u>\$52,519</u>	<u>\$0</u>
<i>Oakview Juvenile</i>				
<i>Rehabilitation:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$64,833	\$584,798	\$561,982	\$87,649
Total Assets	<u>\$64,833</u>	<u>\$584,798</u>	<u>\$561,982</u>	<u>\$87,649</u>
<u>Liabilities:</u>				
Undistributed Monies	\$64,833	\$584,798	\$561,982	\$87,649
Total Liabilities	<u>\$64,833</u>	<u>\$584,798</u>	<u>\$561,982</u>	<u>\$87,649</u>

(Continued)

Belmont County, Ohio
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2000
 (Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Local</i>				
<i>Emergency Planning:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$15,413	\$12,485	\$17,032	\$10,866
Total Assets	\$15,413	\$12,485	\$17,032	\$10,866
<u>Liabilities:</u>				
Undistributed Monies	\$15,413	\$12,485	\$17,032	\$10,866
Total Liabilities	\$15,413	\$12,485	\$17,032	\$10,866
<i>Ohio Elections</i>				
<i>Commission:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$3,105	\$510	\$3,615	\$0
Total Assets	\$3,105	\$510	\$3,615	\$0
<u>Liabilities:</u>				
Undistributed Monies	\$3,105	\$510	\$3,615	\$0
Total Liabilities	\$3,105	\$510	\$3,615	\$0

(Continued)

Belmont County, Ohio
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2000
 (Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>In House</i>				
<i>Arrest:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$1,382	\$2,780	\$1,013	\$3,149
Total Assets	<u>\$1,382</u>	<u>\$2,780</u>	<u>\$1,013</u>	<u>\$3,149</u>
<u>Liabilities:</u>				
Due to Others	\$1,382	\$2,780	\$1,013	\$3,149
Total Liabilities	<u>\$1,382</u>	<u>\$2,780</u>	<u>\$1,013</u>	<u>\$3,149</u>
<i>Family and</i>				
<i>Children First:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$20,000	\$20,000	\$0
Total Assets	<u>\$0</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$20,000	\$20,000	\$0
Total Liabilities	<u>\$0</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$0</u>

(Continued)

Belmont County, Ohio
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<i>Total - All</i>				
<i>Agency Funds:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$4,864,622	\$121,200,236	\$120,324,282	\$5,740,576
Cash and				
Cash Equivalents in				
Segregated Accounts	675,697	17,813,973	17,190,518	1,299,152
Receivables:				
Taxes	45,553,331	52,321,781	45,553,331	52,321,781
Accounts	4,397,379	1,390,105	4,397,379	1,390,105
Special Assessments	447,691	417,867	447,691	417,867
Due from Other Funds	510	36,299	510	36,299
Due from Agency Funds:				
Accounts	18,159	19,245	18,159	19,245
Due from Other				
Governments	1,347,605	1,536,324	1,347,605	1,536,324
Total Assets	\$57,304,994	\$194,735,830	\$189,279,475	\$62,761,349
<u>Liabilities:</u>				
Due to Other Funds	\$9,268,082	\$9,730,386	\$9,268,082	\$9,730,386
Due to Other				
Governments	38,918,195	51,903,700	45,322,617	45,499,278
Undistributed Monies	5,862,163	94,421,937	94,450,433	5,833,667
Due to Others	3,256,554	39,770,443	41,328,979	1,698,018
Total Liabilities	\$57,304,994	\$195,826,466	\$190,370,111	\$62,761,349

GENERAL FIXED ASSETS ACCOUNT GROUP

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

Belmont County, Ohio
Schedule of General Fixed Assets by Function
December 31, 2000

	Total	Land	Buildings	Improvements Other Than Buildings	Furniture Fixtures Machinery and Equipment	Vehicles	Construction in Progress
General Government:							
Legislative and Executive	\$8,582,545	\$717,094	\$5,366,041	\$186,243	\$934,464	\$328,375	\$1,050,328
Judicial	\$721,092	0	0	2,500	626,664	91,928	0
Public Safety	\$17,767,258	2,000	10,206,307	2,700	7,184,062	372,189	0
Public Works	\$3,095,117	45,580	28,312	269,123	1,234,112	1,517,990	0
Health	\$8,634,146	0	6,500,586	93,679	513,793	1,383,916	142,172
Human Services	\$3,980,055	0	2,814,086	4,842	774,379	386,748	0
Total General Fixed Assets	<u>\$42,780,213</u>	<u>\$764,674</u>	<u>\$24,915,332</u>	<u>\$559,087</u>	<u>\$11,267,474</u>	<u>\$4,081,146</u>	<u>\$1,192,500</u>

Belmont County, Ohio
 Schedule of Changes in General Fixed Assets
 by Function
 For the Year Ended December 31, 2000

	General Fixed Assets 1/1/00	Additions	Reductions	General Fixed Assets 12/31/00
General Government:				
Legislative and Executive	\$7,844,448	\$897,703	\$159,606	\$8,582,545
Judicial	674,386	68,576	21,870	721,092
Public Safety	17,508,248	426,150	167,140	17,767,258
Public Works	3,073,744	59,787	38,414	3,095,117
Health	8,228,474	488,905	83,233	8,634,146
Human Services	3,923,566	179,033	122,544	3,980,055
Total General Fixed Assets	<u>\$41,252,866</u>	<u>\$2,120,154</u>	<u>\$592,807</u>	<u>\$42,780,213</u>

Belmont County, Ohio
Schedule of General Fixed Assets by Source
December 31, 2000

General Fixed Assets:

Land	\$764,674
Buildings	24,915,332
Improvements Other than Buildings	559,087
Furniture, Fixture, Machinery and Equipment	11,267,474
Vehicles	4,081,146
Construction in Progress	<u>1,192,500</u>
Total	<u><u>\$42,780,213</u></u>

Investments in General Fixed Assets from:

Donations	\$529,904
State Grants	2,584,985
Federal Grants	329,279
General Fund Revenues	3,027,011
Note or Bonded Debt	9,227,412
Special Revenue Fund Revenues	14,319,720
Enterprise Fund Revenues	89,936
Acquisitions Prior to December 31, 1990	<u>12,671,966</u>
Total	<u><u>\$42,780,213</u></u>

Statistical Section



Bridgeport Intersection

Bridgeport, Ohio

This intersection in 1958 provided the gateway to the West via State Route 40. The monument is a memorial to the WWI Veterans.

Table 1

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

S-1

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government:										
Legislative and Executive	\$5,983,187	\$5,670,302	\$5,331,289	\$5,318,874	\$4,233,017	\$3,921,441	\$3,971,919	\$3,043,273	\$3,655,245	\$3,415,774
Judicial	2,428,572	2,505,053	2,111,035	1,805,575	1,775,612	1,815,486	1,654,904	1,461,362	1,432,280	1,179,991
Public Safety	6,535,237	8,063,661	7,652,682	4,394,773	3,040,812	2,398,103	2,112,562	1,948,148	1,831,212	1,723,403
Public Works	5,154,302	5,306,216	4,707,255	3,986,521	5,591,739	4,167,109	4,696,274	4,613,544	3,378,972	4,152,097
Health	8,622,523	6,895,673	6,277,363	6,172,397	5,957,070	6,242,388	6,169,986	5,844,161	5,197,785	4,424,047
Human Services	16,930,171	14,649,887	13,303,681	11,453,123	10,744,011	9,652,707	8,895,322	8,633,297	9,839,762	9,710,114
Economic Development and Assistance	236,848	250,420	135,190	133,314	164,728	133,645	108,451	125,337	102,011	122,658
Other	12,877	10,005	8,887	3,577	20	9,618	0	1,293	1,482	0
Capital Outlay	1,388,064	3,159,859	2,317,852	1,505,552	4,061,488	4,927,466	1,254,128	1,355,106	888,429	798,952
Intergovernmental	1,502,824	1,445,760	1,355,458	1,675,489	1,621,641	1,397,634	1,184,052	1,173,874	1,186,716	1,222,739
Debt Service	871,509	842,626	799,499	663,858	596,900	551,244	481,256	455,637	294,019	228,067
Total Expenditures	<u>\$49,666,114</u>	<u>\$48,799,462</u>	<u>\$44,000,191</u>	<u>\$37,113,053</u>	<u>\$37,787,038</u>	<u>\$35,216,841</u>	<u>\$30,528,854</u>	<u>\$28,655,032</u>	<u>\$27,807,913</u>	<u>\$26,977,842</u>

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

Source: Belmont County Auditor's Office

Table 2

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

S-2

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes	\$8,679,961	\$6,995,841	\$6,689,018	\$5,692,443	\$5,766,745	\$5,401,744	\$5,199,041	\$5,216,191	\$5,106,904	\$4,967,634
Permissive Sales Tax	10,439,029	10,292,926	9,766,722	9,204,245	8,302,678	7,395,112	4,900,376	4,618,781	4,454,004	3,957,378
Charges for Services	3,586,695	3,663,224	3,078,449	2,840,054	2,152,391	2,147,543	2,027,993	2,003,684	1,987,614	1,932,876
Licenses and Permits	136,912	142,019	152,337	145,325	139,813	127,137	119,770	127,577	96,217	95,820
Fines and Forfeitures	1,275,964	1,224,914	1,154,692	976,711	911,911	888,204	876,202	623,353	390,622	487,513
Intergovernmental	24,059,626	21,881,140	20,386,557	18,691,589	20,264,428	16,450,977	14,897,482	14,699,105	15,050,474	14,995,947
Special Assessments	0	0	0	0	0	0	0	0	0	95,953
Interest	2,020,048	1,561,873	1,751,121	1,286,800	1,188,495	1,145,396	782,411	493,880	466,155	904,543
Rent	252,975	257,121	245,020	247,046	263,838	262,990	271,400	261,645	194,151	191,629
Other	<u>1,522,666</u>	<u>990,546</u>	<u>1,970,078</u>	<u>911,018</u>	<u>362,601</u>	<u>383,968</u>	<u>498,563</u>	<u>535,420</u>	<u>892,073</u>	<u>472,484</u>
Total Revenues	<u>\$51,973,876</u>	<u>\$47,009,604</u>	<u>\$45,193,994</u>	<u>\$39,995,231</u>	<u>\$39,352,900</u>	<u>\$34,203,071</u>	<u>\$29,573,238</u>	<u>\$28,579,636</u>	<u>\$28,638,214</u>	<u>\$28,101,777</u>

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

Source: Belmont County Auditor's Office

Table 3

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

Year	Total Tax Levy (1)	Current Collections (1)	Percent of Levy Collected	Delinquent Collections (2)	Total Collections	Percent of Total Collections to Tax Levy	Outstanding Delinquent Taxes (3)	Percent of Delinquent Taxes to Tax Levy
1991	\$26,180,978	\$25,313,302	96.69%	\$891,740	\$26,205,042	100.09%	\$1,310,408	5.01%
1992	27,794,433	26,859,321	96.64%	1,162,623	28,021,944	100.82%	1,242,445	4.47%
1993	29,422,943	28,487,518	96.82%	1,122,378	29,609,896	100.64%	1,113,453	3.78%
1994	30,222,255	29,288,216	96.91%	824,654	30,112,870	99.64%	1,252,575	4.14%
1995	33,874,709	32,813,519	96.87%	1,046,106	33,859,625	99.96%	2,498,536	7.38%
1996	34,041,204	33,087,175	97.20%	1,060,402	34,147,577	100.31%	1,505,402	4.42%
1997	34,068,776	33,078,044	97.09%	1,070,874	34,148,918	100.24%	1,487,328	4.37%
1998	38,448,779	37,330,400	97.09%	1,190,046	38,520,446	100.19%	1,546,811	4.02%
1999	39,384,547	38,294,932	97.23%	1,051,179	39,346,111	99.90%	1,697,148	4.31%
2000	42,286,772	40,587,605	95.98%	1,158,495	41,746,100	98.72%	1,940,512	4.59%

(1) Includes rollback and homestead

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

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

Source: Belmont County Auditor's Office

Table 4

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

<u>Year</u>	<u>Total Tax Levy</u>	<u>Current Collections</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Collections (1)</u>	<u>Total Collections</u>	<u>Percent of Total Collections to Tax Levy (1)</u>	<u>Outstanding Delinquent Taxes (1)</u>	<u>Percent of Delinquent Taxes to Tax Levy</u>
1991	\$3,128,907	\$3,199,306	102.25%	\$223,981	\$3,423,287	109.41%	\$415,006	13.26%
1992	3,226,196	3,166,087	98.14%	237,035	3,403,122	105.48%	325,311	10.08%
1993	3,083,887	2,996,329	97.16%	357,536	3,353,865	108.75%	309,521	10.04%
1994	3,106,920	3,080,015	99.13%	180,361	3,260,376	104.94%	442,219	14.23%
1995	3,199,171	3,172,309	99.16%	89,983	3,262,292	101.97%	755,309	23.61%
1996	3,487,688	3,252,554	93.26%	606,567	3,859,121	110.65%	743,562	21.32%
1997	3,566,358	3,510,297	98.43%	110,708	3,621,005	101.53%	677,161	18.99%
1998	4,096,218	4,329,467	105.69%	169,885	4,499,352	109.84%	301,018	7.35%
1999	4,719,682	4,656,202	98.65%	250,429	4,906,631	103.96%	383,744	8.13%
2000	5,229,654	5,034,395	96.27%	143,993	5,178,388	99.02%	457,116	8.74%

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

Source: Belmont County Auditor's Office

Table 5

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

Year	Real Property (1)		Tangible Personal Property		Public Utility Tangible Personal		Total		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1991	\$409,019,440	\$1,168,626,971	\$64,165,585	\$237,650,315	\$113,141,050	\$113,141,050	\$586,326,075	\$1,519,418,336	38.59%
1992	416,134,580	1,188,955,943	68,653,684	264,052,631	122,334,360	122,334,360	607,122,624	1,575,342,934	38.54%
1993	419,616,380	1,198,903,943	69,505,314	278,021,256	128,178,190	128,178,190	617,299,884	1,605,103,389	38.46%
1994	426,193,880	1,217,696,800	63,951,654	255,806,616	134,798,600	134,798,600	624,944,134	1,608,302,016	38.86%
1995	484,018,360	1,382,909,600	63,809,135	255,236,540	139,686,840	139,686,840	687,514,335	1,777,832,980	38.67%
1996	486,543,620	1,390,124,629	65,564,600	262,258,400	130,929,170	130,929,170	683,037,390	1,783,312,199	38.30%
1997	493,371,210	1,409,632,028	70,189,570	280,758,280	121,078,420	137,589,113	684,639,200	1,827,979,421	37.45%
1998	555,310,820	1,586,602,343	71,480,220	285,920,880	119,186,700	135,439,432	745,977,740	2,007,962,655	37.15%
1999	568,328,790	1,623,797,057	79,367,420	317,468,680	120,635,400	137,085,682	768,331,610	2,078,351,419	36.97%
2000	583,110,030	1,666,028,658	90,798,660	363,194,640	116,235,780	126,227,932	790,144,470	2,155,451,230	36.66%

(1) Real Property Values Include Public Utility Real Property

Source: Belmont County Auditor's Office

Table 6

S-6

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

<u>County Units</u>	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General Fund	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30
Mental Health	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	7.00	7.00
Child Welfare	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Citizens Services	0.50	0.50	0.50	0.50	1.00	1.00	1.00	2.00	2.00	2.00
Total County Units	\$9.80	\$9.80	\$9.80	\$9.80	\$10.30	\$10.30	\$10.30	\$11.30	\$13.80	\$13.80
<u>School Districts Wholly within County</u>										
Barnesville	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$42.80	\$46.60
Bellaire	35.45	35.45	35.45	35.45	35.45	35.45	35.45	35.45	36.78	36.78
Bridgeport	31.60	31.60	35.60	35.60	35.60	41.35	41.35	41.35	41.35	41.35
Martins Ferry	40.15	40.15	39.85	39.85	39.60	39.70	39.45	39.45	39.45	39.45
Shadyside	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	38.90
St. Clairsville-Richland	28.15	28.15	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
Union Local	35.45	35.45	35.45	35.45	35.45	40.08	40.08	40.05	40.05	35.05
<u>School Districts Partially within County</u>										
Buckeye Local (1)	32.35	32.35	32.35	32.35	32.85	32.85	32.85	32.85	32.85	32.85
Harrison Hills	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70
Switzerland of Ohio	35.40	35.40	35.10	35.20	35.00	35.40	37.90	37.90	37.90	37.90
<u>Joint Vocational School Districts</u>										
Belmont Career Center	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.45
Buckeye Local	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50

(Continued)

Table 6

S-7

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

Corporations	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Barnesville	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
Bellaire	5.10	5.10	5.10	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Belmont	12.55	12.55	12.55	12.55	12.55	12.55	12.55	12.55	12.55	12.55
Bethesda	13.55	13.55	13.55	13.55	11.55	10.55	10.55	14.05	14.05	14.05
Bridgeport	13.25	13.25	13.25	13.75	14.25	15.75	15.75	15.75	15.75	14.25
Brookside	7.25	7.25	7.25	7.75	8.75	8.75	8.75	8.75	8.75	11.75
Fairview	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Flushing	9.85	9.85	11.85	11.85	11.85	11.85	11.85	11.85	11.85	11.85
Holloway	15.25	15.25	15.25	15.25	15.25	15.25	15.25	15.25	15.25	20.75
Martins Ferry	6.10	6.10	7.10	7.60	7.60	7.60	7.60	7.60	7.60	8.60
Morristown	4.05	4.05	4.05	4.05	4.05	4.05	6.05	6.05	6.05	6.05
Powhatan	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Shadyside	18.35	18.35	18.35	18.85	16.35	16.35	18.35	18.35	18.35	20.85
St. Clairsville	9.85	9.85	12.35	12.35	12.35	12.35	12.35	12.35	12.35	12.35
Wilson	6.10	6.10	6.10	6.10	6.10	6.40	6.40	6.40	6.40	6.40
Yorkville	11.30	11.30	11.20	11.70	11.70	11.70	11.70	11.70	11.70	11.70
<u>Townships</u>										
Colerain	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Flushing	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	4.70
Goshen	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Kirkwood	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25
Mead	4.90	4.90	4.90	4.90	4.90	4.40	4.40	4.40	4.40	4.40
Pease	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Pultney	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55	7.55
Richland	6.65	6.65	6.65	6.65	6.65	6.65	6.65	8.65	8.65	7.20
Smith	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	7.60
Somerset	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Union	5.20	5.20	5.20	5.20	5.20	5.20	7.20	7.20	7.20	7.20
Warren	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Washington	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Wayne	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Wheeling	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
York	3.80	3.80	3.80	3.80	5.30	5.30	5.30	5.30	5.30	5.30

(Continued)

Table 6

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

Special Districts	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Bellaire CSD FD #1	\$3.00	\$3.00	\$3.00	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.00
Bridgeport EVSD FD #1 (Colerain)	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50	3.00
Bridgeport EVSD FD #1 (Pease)	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50	3.00
Bridgeport EVSD FD #2	3.00	3.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bridgeport EVSD HV FD #3 (Colerain)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Bridgeport EVSD HV FD #3 (Pease)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Buckeye LSD FR #2	3.00	3.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Buckeye LSD Hill Valley FD #3	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Martins Ferry CSD FD #2	3.00	3.00	4.50	4.50	4.50	4.50	4.25	4.50	4.50	4.50
Martins Ferry CSD HV FD #3 (Colerain)	3.00	3.00	3.00	3.00	3.00	3.00	2.75	3.00	3.00	3.00
Martins Ferry CSD HV FD #2 (Pease)	3.00	3.00	3.00	3.00	3.00	3.00	2.75	3.00	3.00	3.00
Bridgeport EVSD Barton Crescent FD #5	N/A	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Martins Ferry CSD Barton Crescent FD #5	N/A	4.00	4.00	4.00	4.00	4.00	3.75	4.00	4.00	4.00
St. Clairsville-Richland CSD Crescent FD #5	N/A	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Bridgeport EVSD Brookside FD #6	N/A	N/A	N/A	4.00	4.00	4.00	4.00	4.00	4.00	4.00

(1) Includes Bond Rates

Source: Belmont County Auditor's Office

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

Year	Billed	Amount Collected	Percent Collected
1991	\$242,953	\$78,162	32.17%
1992	252,303	77,514	30.72%
1993	263,770	88,580	33.58%
1994	219,673	69,237	31.52%
1995	223,239	75,658	33.89%
1996	233,417	70,081	30.02%
1997	246,551	60,526	24.55%
1998	268,575	57,315	21.34%
1999	292,930	77,197	26.35%
2000	26,980	9,208	34.13%

(1) 1991-1999 include all special assessments billed and collected for the subdivisions and the County. 2000 includes special assessments billed and collected for the County only. Collections for the County represent delinquent sewer and water charges which are recorded in the enterprise funds as charges for services.

Source: Belmont County Auditor's Office

Belmont County
Computation of Legal Debt Margin
December 31, 2000

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assessed Property Value for 2000 Collections	\$790,144,470	\$790,144,470
Debt Limitation of Assessed Value	18,253,612	7,901,445
Outstanding Debt at December 31, 2000:		
General Obligation Bonds Payable	10,675,054	10,675,054
General Obligation Notes Payable	400,000	400,000
Mortgage Revenue Bonds Payable	7,898,000	7,898,000
OWDA Loans	44,674	44,674
Notes Payable	7,635,000	7,635,000
Total Outstanding Debt at December 31, 2000	26,652,728	26,652,728
Less:		
General Obligation Bonds for Jail Construction	3,930,000	3,930,000
General Obligation Bonds Payable from Rental Revenues	825,000	825,000
General Obligation Bonds Payable from Enterprise Revenues	5,830,000	5,830,000
General Obligation Bonds Payable from Court Fines and Fees	90,054	90,054
General Obligation Notes Payable from Sale of Land	400,000	400,000
Mortgage Revenue Bonds Payable from Enterprise Revenues	7,898,000	7,898,000
OWDA Loans Payable from Enterprise Fund Revenues	44,674	44,674
County Engineer Building Improvement Notes Payable	1,600,000	1,600,000
Satellite Building Improvement Notes Payable	635,000	635,000
County Building Improvement Notes Payable	1,500,000	1,500,000
Juvenile Detention Facility Notes Payable	500,000	500,000
Notes Payable from County Sales and Use Tax	400,000	400,000
Notes Payable from Enterprise Fund Revenues	3,000,000	3,000,000
Total Self-Supporting Debt	26,652,728	26,652,728
Net Debt Applicable to Debt Limitation	0	0
Total Legal Debt Margin	\$18,253,612	\$7,901,445

- (1) Debt Limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one half percent of such valuation in excess of \$300,000,000.
- (2) Debt limit is one percent of total assessed valuation.

Source: Belmont County Auditor's Office

Table 9

S-11

Belmont County, Ohio
 Ratio of Net General Obligation Bonded Debt to Assessed Value and
 Net General Obligation Bonded Debt Per Capita
 Last Ten Years

Year	Population	Assessed Value of County	Gross General Obligation Bonded Debt (1)	Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1991	71,100	\$586,326,075	\$1,465,000	\$219,812	\$1,245,188	0.21%	\$17.52
1992	70,900	607,122,624	1,410,000	237,158	1,172,842	0.19%	16.54
1993	70,700	617,299,884	3,655,000	248,606	3,406,394	0.55%	48.18
1994	70,570	624,944,134	3,505,000	256,030	3,248,970	0.52%	46.04
1995	70,380	687,514,335	3,330,000	259,308	3,070,692	0.45%	43.63
1996	70,022	683,037,390	5,880,000	256,516	5,623,484	0.82%	80.32
1997	69,595	684,639,200	5,620,000	235,418	5,384,582	0.79%	77.37
1998	69,175	745,977,740	5,504,940	229,788	5,275,152	0.71%	76.26
1999	71,259	768,331,610	5,180,747	172,872	5,007,875	0.65%	70.28
2000	70,226	790,144,470	4,845,054	125,698	4,719,356	0.60%	67.20

(1) Includes all general obligation bonds payable from property taxes, rental income, court fines and fees and 1.5% sales and use tax.

Source: Belmont County Auditor's Office

Belmont County, Ohio
 Computation of Direct and Overlapping Debt
 December 31, 2000

<u>Jurisdiction</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to Belmont County</u>	<u>Amount Applicable to Belmont County</u>
Belmont County	\$4,845,054	100%	\$4,845,054
School Districts wholly within the County	10,410,000	100%	<u>10,410,000</u>
Total			<u><u>\$15,255,054</u></u>

(1) Amount includes County general obligation bonds payable from property taxes, rental income, court fines and fees, and 1.5% sales and use tax.

Belmont County, Ohio
 Ratio of Annual Debt Service Expenditures for General Obligation
 Debt to Total General Governmental Expenditures
 Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Interest and Principal (1)	Total General Governmental Expenditures (From Table 1)	Ratio of General Long-Term Debt Expenditures to Total General Governmental Expenditures
1991	\$55,000	\$112,100	\$167,100	\$26,977,842	0.62%
1992	55,000	108,820	163,820	27,808,913	0.59%
1993	60,000	104,837	164,837	28,655,032	0.58%
1994	150,000	178,990	328,990	30,528,854	1.08%
1995	175,000	154,585	329,585	35,216,841	0.94%
1996	175,000	149,335	324,335	37,787,038	0.86%
1997	260,000	143,472	403,472	37,113,053	1.09%
1998	280,558	283,891	564,449	44,000,191	1.28%
1999	324,193	277,101	601,294	48,799,462	1.23%
2000	335,693	264,206	599,899	49,666,114	1.21%

(1) Includes only general obligation bonds payable from property taxes, rental income, court fines and fees, and 1.5% sales and use tax.

Source: Belmont County Auditor's Office

Table 12

Belmont County, Ohio
Revenue Bond Coverage - Sanitary Sewer District 1
Last Ten Years

Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest and Fiscal Charges	Total	
1991	\$321,906	\$267,100	\$54,806	\$22,000	\$8,755	\$30,755	1.78
1992	294,918	242,359	52,559	22,000	7,820	29,820	1.76
1993	303,129	269,936	33,193	0	0	0	0.00
1994	293,566	288,416	5,150	0	0	0	0.00
1995	289,595	260,840	28,755	0	0	0	0.00
1996	301,476	313,199	(11,723)	0	0	0	0.00
1997	328,940	271,953	56,987	0	8,686	8,686	6.56
1998	358,452	242,251	116,201	0	8,019	8,019	14.49
1999	344,552	239,665	104,887	30,000	11,434	41,434	2.53
2000	369,662	230,828	138,834	31,000	11,698	42,698	3.25

(1) Total revenues (including interest) exclusive of tap fees.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Table 13

Belmont County, Ohio
Revenue Bond Coverage - Water Works 1
Last Ten Years

Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest and Fiscal Charges	Total	
1991	\$233,499	\$170,048	\$63,451	\$30,000	\$7,650	\$37,650	1.69
1992	215,757	160,475	55,282	30,000	6,375	36,375	1.52
1993	223,494	161,025	62,469	30,000	5,100	35,100	1.78
1994	220,562	173,939	46,623	30,000	6,113	36,113	1.29
1995	230,090	164,500	65,590	30,000	14,102	44,102	1.49
1996	216,229	162,998	53,231	30,000	2,713	32,713	1.63
1997	218,914	192,204	26,710	0	104	104	256.83
1998	190,001	336,420	(146,419)	0	0	0	0.00
1999	315,319	199,012	116,307	0	0	0	0.00
2000	197,317	183,430	13,887	0	0	0	0.00

(1) Total revenues exclusive of tap fees.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Table 14

Belmont County, Ohio
Revenue Bond Coverage - Water Works 2
Last Ten Years

Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest and Fiscal Charges	Total	
1991	\$859,933	\$558,799	\$301,134	\$65,000	\$42,919	\$107,919	2.79
1992	922,259	546,816	375,443	70,000	39,113	109,113	3.44
1993	879,943	572,823	307,120	75,000	35,307	110,307	2.78
1994	841,467	656,400	185,067	80,000	35,390	115,390	1.60
1995	841,330	714,607	126,723	555,000	25,843	580,843	0.22
1996	861,328	744,027	117,301	0	0	0	0
1997	959,735	822,196	137,539	0	0	0	0
1998	885,862	783,867	101,995	0	0	0	0
1999	814,777	976,440	(161,663)	0	0	0	0
2000	874,302	852,309	21,993	0	0	0	0

(1) Total revenues (including interest) exclusive of tap fees.

(2) Total operating expenses (including loss on sale of fixed assets) exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Table 15

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Belmont County, Ohio
Revenue Bond Coverage - Water Works 3
Last Ten Years

Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest and Fiscal Charges	Total	
1991	\$1,997,935	\$1,101,906	\$896,029	\$60,000	\$148,183	\$208,183	4.30
1992	1,996,556	772,696	1,223,860	0	181,275	181,275	6.75
1993	1,997,418	927,922	1,069,496	20,000	179,264	199,264	5.37
1994	1,957,165	946,597	1,010,568	143,000	172,545	315,545	3.20
1995	2,188,414	1,082,997	1,105,417	33,000	261,228	294,228	3.76
1996	2,502,699	1,711,353	791,346	65,000	81,860	146,860	5.39
1997	2,735,679	1,475,516	1,260,163	16,000	167,691	183,691	6.86
1998	2,587,543	1,376,996	1,210,547	228,000	418,889	646,889	1.87
1999	2,671,283	1,314,061	1,357,222	99,000	426,017	525,017	2.59
2000	2,977,736	1,243,926	1,733,810	213,000	428,544	641,544	2.70

(1) Total revenues (including interest) exclusive of tap fees.

(2) Total operating expenses (including loss on sale of fixed assets) exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

Source: Belmont County Auditor's Office

Table 16

Belmont County, Ohio
Demographic Statistics
Last Ten Years

Year	Population	Median Age	Per Capita Income	Household Size	County Unemployment	State Unemployment	United States Unemployment	Average K-12 School Enrollment
1991	71,100	37.90	N/A	2.90	6.50%	6.40%	6.70%	10,530
1992	70,900	37.90	\$10,329	2.70	8.20%	7.20%	7.40%	10,542
1993	70,700	37.90	15,463	2.70	8.90%	6.50%	6.80%	10,855
1994	70,570	37.90	15,769	2.70	8.40%	5.70%	6.70%	10,831
1995	70,380	37.90	16,510	2.70	6.80%	4.80%	5.60%	10,372
1996	70,022	37.90	16,510	2.70	6.40%	5.40%	4.90%	10,117
1997	69,595	37.90	16,510	2.49	7.30%	4.60%	4.90%	10,134
1998	69,175	37.90	17,703	2.48	5.40%	4.30%	4.50%	9,951
1999	71,259	37.90	18,343	2.48	5.50%	4.20%	4.20%	9,744
2000	70,226	37.90	18,343	2.48	4.80%	3.70%	3.70%	9,645

Sources: Ohio Bureau of Employment Services
Belmont County Board of Education
Strategic Research
U.S. Census
Labor Market Information
Regional Economic Information System

Table 17

Belmont County, Ohio
New Construction, Bank Deposits, and Real Property Values
Last Ten Years

Year	New Construction (1)			(2) Bank Deposits in Thousands	Real Property Values (1)			
	Agricultural/ Residential	Commercial/ Industrial	Total		Agricultural/ Residential	Commercial/ Industrial	Public Utility	Total
1991	\$2,300,940	\$1,267,820	\$3,568,760	\$926,683	\$304,882,910	\$102,269,500	\$1,867,030	\$409,019,440
1992	2,982,480	1,764,070	4,746,550	953,287	310,344,570	103,917,700	1,872,310	416,134,580
1993	3,796,120	1,542,390	5,338,510	957,246	313,992,200	104,250,710	1,373,470	419,616,380
1994	5,378,830	820,720	6,199,550	946,321	320,177,660	104,619,370	1,396,850	426,193,880
1995	5,196,340	4,164,940	9,361,280	959,762	360,166,220	122,519,030	1,333,110	484,018,360
1996	5,513,500	2,405,220	7,918,720	965,226	362,417,170	122,958,170	1,168,280	486,543,620
1997	4,903,000	3,549,160	8,452,160	993,590	366,509,630	125,737,840	1,123,740	493,371,210
1998	5,733,900	8,825,390	14,559,290	1,023,809	414,261,520	140,103,910	945,390	555,310,820
1999	7,640,740	5,892,480	13,533,220	1,036,622	421,326,410	146,132,980	869,400	568,328,790
2000	9,938,440	4,055,260	13,993,700	1,062,758	432,036,030	150,189,170	884,830	583,110,030

(1) New construction and real property values are listed in the above table at assessed values.

(2) Bank deposit data available includes banks headquartered in Belmont County as well as savings and loans and credit unions.

Source: Belmont County Auditor's Office
Federal Reserve Bank in Cleveland

Table 18

Belmont County, Ohio
Principal Taxpayers
December 31, 2000

Taxpayer	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Assessed Valuation
Ohio Edison	Public Utility	\$1,452,140	\$43,952,820	\$45,404,960	5.75%
Ohio Power	Public Utility	71,090	37,081,180	37,152,270	4.70%
Ohio Valley Mall	Business	24,902,250	8,274,320	33,176,570	4.20%
THF St. Clairsville Development	Business	16,560,100	6,140,650	22,700,750	2.87%
East Ohio Gas	Public Utility	104,170	13,702,100	13,806,270	1.75%
Ohio Bell	Public Utility	1,580,730	9,756,320	11,337,050	1.43%
Columbia Gas of Ohio	Public Utility	1,190	7,961,370	7,962,560	1.01%
Ohio Coatings Company	Business	3,030,270	4,731,680	7,761,950	0.98%
South Central Power	Public Utility	0	3,227,590	3,227,590	0.41%
Columbia Gas Transmission Corporation	Public Utility	2,190	2,252,270	2,254,460	0.29%
Total		<u><u>\$47,704,130</u></u>	<u><u>\$137,080,300</u></u>	<u><u>\$184,784,430</u></u>	<u><u>23.39%</u></u>

Source: Belmont County Auditor's Office

Date Created	September 7, 1801
County Seat	St. Clairsville, Ohio
2000 Census Population	70,226 - ranked 34th of the 88 Ohio Counties
Number of Municipalities	16
Number of Townships	16
Area	534 square miles, ranked 19th of the 88 Ohio Counties
Water Lines	530 miles - 8,705 customer accounts
Sewer Lines	86.5 miles - 2,047 customer accounts
County Roads	308 miles
Township Roads	717 miles
State Routes	685 miles
Number of Sheriff's Deputies	58
Number of Individuals Employed by the County	887
Health Care Statistics:	
Hospitals	3, East Ohio Regional, Bellaire, and Barnesville Hospitals
Beds	428
Nursing Homes	13
Nursing Home Beds	1,069
Public Education Statistics:	
Attendance Centers	32
Students	9,645
Teacher/Student Ratio	1:17
School Districts	8, Includes Belmont JVS
Institutions of Higher Education	2, Ohio University - Eastern, 1,118 Students Belmont Technical College, 1,525 Students
Recreation and Travel Statistics:	
Municipal Parks	11-546 acres
Public Tennis Courts	15
Health Club/Fitness Centers	4
Day and Night Baseball Diamonds	54/7
Golf Courses	4
Public Libraries	10
County Fairgrounds	1-24 acres
Hotels/Motels	14-720 rooms
Number of Radio Stations	2, WOMP AM and FM and WBNV
Daily Newspapers	1, Martins Ferry Times Leader - Circulation: 19,182
Weekly Newspapers	1, Barnesville Enterprise - Circulation: 4,825
Voter Statistics (1998 General Election):	
Registered Voters	51,504
Voters at Last Election	30,578
Percentage of Registered Population Voting	59.40%
Sources:	Bel-O-Mar Regional Council Ohio Department of Highway Safety Various offices of Belmont County

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

BELMONT COUNTY FINANCIAL CONDITION

BELMONT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 10, 2001**