



**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, 2001**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Number</b>	<b>Disbursements</b>	<b>Noncash Disbursements</b>
<b><u>UNITED STATES DEPARTMENT OF AGRICULTURE</u></b>				
<i>Passed Through State Department of Education:</i>				
Nutrition Cluster:				
Food Distribution	10.550	N/A	\$	\$3,607
School Breakfast Program	10.553	068676-05-PU-00	6,421	
National School Lunch Program	10.555	068676-03/04-PU-00	<u>18,220</u>	
Total United States Department of Agriculture/Nutrition Cluster			24,641	3,607
<b><u>UNITED STATES DEPARTMENT OF COMMERCE</u></b>				
<i>Direct Program:</i>				
Economic Development Administration - Grants to Public Works and Infrastructure Development & Appalachian Regional Commission - Appalachian Supplements to Federal Grant-in-Aid	11.300	06-01-03011	<u>738,573</u>	
Total United States Department of Commerce			738,573	
<b><u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>Passed Through State Department of Development:</i>				
Community Development Block Grants:				
Formula Grant	14.228	B-F-99-007-1	157,004	
Formula Grant	14.228	B-F-00-007-1	214,367	
Community Housing Improvement Program Grant	14.228	B-C-99-007-1	33,843	
Community Housing Improvement Program Grant	14.228	B-C-01-007-1	6,334	
Community Housing Improvement Program Grant	14.228	B-C-01-007-2	<u>39,300</u>	
Total Community Development Block Grants			450,848	
<i>Direct Program:</i>				
Economic Development Grant - Community Housing Improvement Program Grant	14.239	B-C-99-007-2	<u>62,690</u>	
Total United States Department of Housing and Urban Development			513,538	
<b><u>UNITED STATES DEPARTMENT OF INTERIOR</u></b>				
<i>Passed Through Ohio Department of Naturalization Resources:</i>				
Abandoned Mine Land Reclamation (AMLR) Program	15.252	N/A	<u>120,000</u>	
Total United States Department of Interior			120,000	

**BELMONT COUNTY**

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

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Number</b>	<b>Disbursements</b>	<b>Noncash Disbursements</b>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
<i>Passed Through Ohio Attorney General's Office:</i>				
Crime Victims Assistance Grant	16.575	2001VAGENE034	30,158	
Crime Victims Assistance Grant	16.575	2002SAGENE034	8,769	
Total Victims of Crime Act			38,927	
<i>Passed Through Office of Criminal Justice Services:</i>				
Juvenile Accountability Incentive Block Grant:				
Belmont County Drug Court	16.523	99-JB-009-A004	25,949	
Belmont County Drug Court	16.523	00-JB-009-A004	39,623	
Aftercare Program	16.523	99-JB-013-A112	26,539	
Aftercare Program	16.523	00-JB-013-A112	17,609	
Total Juvenile Accountability Incentive Block Grants			109,720	
Local Law Enforcement Block Grants	16.592	00-LE-LEB-3411	25,000	
Violence Against Women Formula Grants	16.588	00-WF-VA2-8412	61,335	
<i>Direct Programs:</i>				
Office of Justice Programs:				
Drug Court Discretionary Grant Program	16.585	98-DC-VX-0150	58,357	
Drug Court Enhancement Grant Program	16.585	01-DC-BX-0030	2,894	
Total Office of Justice Programs			61,251	
Office of Community Oriented Policing Services - COPS in School Award	16.710	1999-SH-WX-0457	244,304	
Asset Forfeiture Program	N/A	OH0070000	13,781	
Total United States Department of Justice			554,318	
<b>UNITED STATES DEPARTMENT OF LABOR</b>				
<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>				
Employment and Training Assistance Dislocated Workers				
Title III EDWAA Incentive	17.246	B-00-31-00-00	7,328	
Title III Quarto Clean Air	17.246	F-99-31-00-00	493,238	
Title III Central Ohio Coal	17.246	99-31-00-00	29,574	
Total Employment Training Assistance Dislocated Workers			530,140	
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Workforce Investment Act	17.255	N/A	781,485	
Total United States Department of Labor			1,311,625	
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Program	20.205	N/A	116,920	
Total United States Department of Transportation			116,920	

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

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Number</b>	<b>Disbursements</b>	<b>Noncash Disbursements</b>
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>				
<i>Passed Through Ohio Department of Public Safety/Ohio Emergency Management Agency:</i>				
Federal Emergency Management Agency: Emergency Management Performance Grant Program	83.552	J236	21,328	
Total Federal Emergency Management Agency			21,328	
<b><u>UNITED STATES DEPARTMENT OF EDUCATION</u></b>				
<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-01P	21,521	
	84.027	06584-6B-SF-02P	8,835	
Total Title VI-B			30,356	
Special Education - Preschool Grants (IDEA Preschool)	84.173	065854-PG-S1-2001P	7,067	
Total Special Education Cluster			37,423	
Title VI, Innovative Education Program Strategies	84.298	065854-C2-S1-2001	416	
Title VI, Innovative Education Program Strategies	84.298	065854-C2-S1-2002	703	
Total Title VI, Innovative Education Program Strategies			1,119	
Total United States Department of Education			38,542	
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>Passed Through State Department of Youth Services</i>				
AmeriCorps - Youth and Communities in Partnership	94.006	YCP-028-01	3,123	
AmeriCorps - Youth and Communities in Partnership	94.006	YCP-001-01	7,687	
Total AmeriCorps			10,810	
<i>Passed Through State Department of Mental Retardation and Development Disabilities:</i>				
Social Services Block Grant, Title XX	93.667	N/A	69,753	
Community Alternative Funding System/Targeted Case Management, Title XIX	93.778	0700012	887,835	
Total United States Department of Health and Human Services			968,398	
<b>Total Federal Awards Expenditures</b>			<b>4,407,883</b>	<b>3,607</b>

*The accompanying Notes to the Schedule of Federal Awards Expenditures is an integral part of this Schedule.*

**BELMONT COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2001**

**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, 2001, 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, 2001, the gross amount of loans outstanding under this program was \$565,774. 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  
www.auditor.state.oh.us

**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, 2001, and have issued our report thereon dated June 17, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 audited in accordance with auditing standards generally accepted in the United States of America, but 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-61007-001 and 2001-61007-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 17, 2002.

**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 17, 2002.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

June 17, 2002



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  
www.auditor.state.oh.us

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

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, 2001. 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

**Internal Control over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 17, 2002.

#### **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, 2001, and have issued our report thereon dated June 17, 2002. 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 17, 2002

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

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program (Medicaid: Title XIX), CFDA #93.778, Workforce Investment Act (WIA), CFDA #17.255
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**BELMONT COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2001**  
**(Continued)**

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

**FINDING NUMBER 2001-61007-001**

**Noncompliance Citation**

Ohio Rev. Code § 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 - This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time that the fiscal officer is completing their certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
- B. If the amount involved is less than \$100, the fiscal officer may authorize it to be paid without the affirmation of the Board of County Commissioners.

Thirty percent of 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.

**FINDING NUMBER 2001-61007-002**

**Noncompliance Citation**

Ohio Rev. Code § 135.37 (A) states at the time any institution receives a deposit of public moneys shall pledge to and deposit with the investing authority, as security for the repayment of all public moneys to be deposited, eligible securities of aggregate market value equal to or in excess of the amount of public moneys to be at the time so deposited. Any securities listed in division (B) of Ohio Rev. Code Section 135.18 are eligible for such purpose. The collateral so pledged or deposited may be in an amount that when added to the portion of the deposit insured by the federal deposit insurance corporation (FDIC) or any other agency or instrumentality of the federal government will, in the aggregate, equal or exceed the amount of public moneys so deposited.

At December 31, 2001, the County had monies on deposit with WesBanco in regards to the Revolving Loan Account, a segregated bank account with the Belmont County Department of Development and the Community Improvement Corporation, of which \$877,643 was uninsured and uncollateralized.

We recommend the County Commissioners establish control procedures to ensure the bank has pledged sufficient collateral to cover the Department of Development's balances in excess of the FDIC coverage.

**BELMONT COUNTY**  
**SCHEDULE OF FINDINGS**  
***OMB CIRCULAR A-133 § .505***  
**DECEMBER 31, 2001**  
**(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS**

None

**BELMONT COUNTY**

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

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	<u>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</u>
2000-61007-001	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, 2001**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2001-61007-001	The County Auditor has implemented procedures to ensure purchase orders are issued prior to incurring obligations.	12/31/02	Joseph Pappano, County Auditor
2001-61007-002	The County Commissioners will implement procedures to ensure that the County has sufficient collateral to cover deposits in excess of FDIC coverage regarding the Department of Development Revolving Loan Account.	12/31/02	Darlene Pempek, County Commissioner's Clerk



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2001



**BELMONT  
COUNTY  
BICENTENNIAL**

**1801~2001**



**BELMONT COUNTY, OHIO**



# **BELMONT COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR YEAR ENDED DECEMBER 31, 2001**

**JOSEPH A. PAPPANO**

**BELMONT COUNTY AUDITOR**



# Introductory Section



*"Happy Birthday" Belmont County*



*Bicentennial "Time Capsule" Dedication*





**Belmont County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2001**  
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**Belmont County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2001**  
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# BELMONT COUNTY



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**JOSEPH A. PAPPANO**

Auditor

Secretary of Budget Commission  
Secretary of Board of Revision

## Auditor's Office

101 West Main Street • St. Clairsville, Ohio 43950  
[www.belmontcountyohio.org/auditor](http://www.belmontcountyohio.org/auditor)

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

June 17, 2002

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, 2001. 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 2000 certificate of achievement, a list of elected and principal appointed officials, and the County's organizational chart. The Financial Section contains the Auditor of State's opinion letter, the general purpose financial statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

### THE COUNTY ORGANIZATION AND SERVICES PROVIDED:

Established September 7, 1801, Belmont County was the ninth County formed from the Northwest Territory. The County encompasses sixteen townships, six fire districts, two cities, and fourteen villages, with three of these villages overlapping into other counties. With a 2000 census population of 5,057, St. Clairsville is the County seat. According to the 2000 Census, 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 871 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 comprises the Primary Government, a Component Unit and other organizations that are included to ensure that the financial statements of the County are not misleading. The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. Belmont County, the primary government, includes the Belmont County Water and Sanitary Sewer Districts, Belmont County Board of Mental Retardation and Developmental Disabilities and the Park Health Center.

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

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

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

Financial disclosure of the joint ventures and jointly governed organizations are 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.

Over the past ten years Belmont County has experienced a continued growth cycle and has achieved an \$800 million level of new investment, 5,500 new jobs, broad-ranged business and industrial diversity, and infrastructure enhancements that include more than \$90 million in new highway construction and water and sewer line extensions. In 2001, the stage was set for the debut of another major initiative centered around the Fox Commerce Industrial Park. Potential growth along Interstate 70, from Richland Township to the Morristown corridor and the Ohio River development provides business opportunities at the County's northern and southern borders.

The significance of this concerted, cooperative effort among the Community Improvement Corporation, the Department of Development, the Belmont County Commission as well as state and county agencies has become a "people story." It is the story of people who continue to live, work and call Belmont County home.

The estimates provided by the Ohio Data User Center in 1992 projected the County's population would drop severely. The 2000 population was estimated at 61,005 residents. The state saw the local economy as stagnant, one-dimensional and restricted in resources and workforce competency.

Even after the Belmont County Department of Development (DOD) contested the state's assumptions and projections, and several key markets showed signs of new life, the revised statistics showed only a little more faith from the state. In 1993, the center reissued Belmont County's population projections for 2000 to 66,100 residents.

The DOD believed that the county had turned the corner and was establishing a slow, but sure economic upturn with the early successes of businesses such as Motor Panels, Shadyside; Lesco Corporation, Martins Ferry; the Belmont County Prison, St. Clairsville; and Fox Run Hospital, St. Clairsville. Now, after the first full decade of professional development efforts Belmont County's population is 70,226. And that's the real "people story" for Belmont County.

### **2001 PROJECT HIGHLIGHTS INCLUDE:**

**Belmont County Bicentennial** - Belmont County, established on September 7, 1801, celebrated its 200-year anniversary. Belmont County was the ninth county formed from the Northwest Territory before Ohio became a state in 1803. Festivals and celebrations were held throughout the county commemorating this historic occasion. The celebrations were deemed a great success by the cities, villages and township participants. The Belmont County Tourism Council coordinated the effort.

**Education** - Belmont County does not have a significant private or public sector investment in technology and telecom businesses. The largest opportunity to capture technology development growth for the county and region is spearheaded by Belmont Technical College. An effort to prepare students and educators in computer literacy and opportunities has the potential to be a drawing card for enticing technology firms to consider Belmont County as a place to do business. There are 20 technology preparation programs underway in various school systems in the county. A majority of this effort is focused on information systems, with other segments geared toward engineering and business applications.

Using the outgrowth of these programs to show a capable, computer literate workforce and work-level training capability is essential in attracting technology firms. The Regional Information Technology Initiative (RIT) is a regional hub for technology skills development. It is to serve twelve counties, three state regions with Belmont

as the lead county of five counties in Eastern Ohio. A consortium of Belmont technical College, Jefferson Community College, WV Northern Community College, the Center of Educational Technology at Wheeling Jesuit University and the East Ohio Technology Preparation Consortium have been created. Ohio University Eastern will also be a part of the overall initiative.

Belmont Technical College and the consortium are constructing a governing board and a preliminary proposal for a three-to-five year program. The program is seeking \$2 million in National Science Foundation (NSF) funds to finance a model, urban, regional approach to technology infrastructure capabilities.

**East Ohio Regional Hospital (EORH)** - EORH continues to expand its regional health service. Construction of a state-of-the-art 5,000 square foot \$1 million cardiac catheterization unit is underway and will open in the spring of 2002. The cath lab will provide self-contained, patient beds for pre and post procedure care, as well as the most advanced cardiac monitoring system available.

The cath lab is Phase I of the construction plan for EORH. Phase II of the development will focus on construction of replacement operating room departments which includes the capabilities to provide major surgeries not currently performed at EORH. The projected \$12 - \$15 million project would include five operating rooms, two of which would be open heart surgery capable.

**Barnesville Hospital** - The United States Department of Health and Human Services awarded a \$738,000 grant to Barnesville Hospital for the expansion and renovation of the hospital emergency department. A \$12,000 grant was received from the Ohio Hospital Association Foundation for Healthy Communities. This grant will be used to develop and deliver community outreach and target community-based pulmonary rehabilitation.

A major renovation of the Barnesville Hospital Laboratory was completed with several new laboratory procedures being added. Another full two-year accreditation from the Joint Commission on Accreditation of Healthcare was received through the evaluation and the laboratory's performance in complying with over nearly 300 standards related to quality control, safety, infection control, leadership, management of information as well as other issues.

Fox-Commerce Industrial Park - Service is now in place at this County sponsored \$2.8 million development as all utilities including water, sewer, power, and communications were extended along the south side of Interstate 70. The 125-acre park can accommodate 18 lots in sizes from two to thirty acres. The County is actively marketing the site to attract quality tenants and to promote a friendly business environment. The funding for this project is a combination of grants and loans with Belmont County's share being \$700,000.

New Business - The most recent retail openings in and around the Ohio Valley Mall, Ohio Valley Plaza and State Route 40 include Steak-N-Shake restaurant, Pier One Imports, Pastimes Restaurant, Cracker Barrel and a revitalized Bob Evans.

## **MAJOR INITIATIVES:**

### **Current Year Projects**

**Board of Mental Retardation and Developmental Disabilities (MRDD)** - One of the landmark accomplishments of the Belmont County Board of MRDD was being awarded accreditation status by the Ohio Department of MRDD. This certification is an assurance to the people of Belmont County that its county board and county government are acting responsibly and effectively in caring for people with disabilities while working to ensure that county and state dollars are spent wisely.

The BCBMRDD website, [www.bcbmrdd.org](http://www.bcbmrdd.org) serves as a resource of information on the services and supports provided as well as link to other sites that have the potential to benefit people with disabilities, their families, friends and others.

**Engineer** - The contracts were awarded for the construction of three new maintenance buildings. The Barnesville (Tacoma) and Lloydsville garages were replaced and a new garage was built in Neffs. The County borrowed \$1.6 million for these projects with the payments to come from the county highway funds.

**Probate and Juvenile Court** - The Juvenile Court began the Belmont County Learning Center to provide programs to assist the young people to obtain their GED and to work on proficiency educational issues. Students are referred to this center by the school districts and the Court when educational problems are encountered. The Learning Center served 315 youth.

An Intake and Diversion Program was initiated by the Juvenile Court. The program coordinator meets with first time juvenile offenders who are charged with misdemeanor offenses and attempts to divert their case from formal adjudication. During 2001, 226 cases were diverted from the Juvenile Court; of these cases, only 11% re-offended. During 2001, 370 juvenile traffic offenders were referred to the Car teens Program rather than making a formal court appearance. This program is operated in conjunction with the Ohio State University Extension office.

**Sanitary Sewer District** - The 24,776 foot water line extension to State Route 147, County Road 210, Township Road 666, Lashley Road, Hawthorn Hill and Meek Roads was completed at a cost of \$495,488. The funds for the project are from the county one-half cent piggyback tax, tap-in fees and a portion of the monthly user fees.

**Sheriff** - The Ohio Revised Code requires the sheriff's offices to register adjudicated sexual offenders. A specific officer has been assigned as the E-SORN Registrar (Electronic Sexual Offender Registration Network.) This assignment allows the sheriff's office to monitor the whereabouts of these individuals and provides a means whereby neighborhoods and schools are more quickly and efficiently notified of the presence of a known sexual offender in their communities.

Funding was received through the Ohio Criminal Justice System for the purchase of five laptop computers, software and components to allow officers assigned to active road patrol to prepare reports at the scene in their patrol vehicles. This allows the officer the ability to prepare the reports with more accuracy and time savings.

## **2002 AND THE FUTURE:**

**Court Computer Upgrade** - A major computer upgrade for the courts and all agencies related to and doing business with the courts will be a part of this project. The program will allow all courts and agencies to interact through a computer intranet system. This will allow the transfer of important information on all cases, especially criminal, to be made quickly and efficiently. At present, the following offices are a part of this project: common pleas court, probate and juvenile, clerk of courts, eastern, northern and western county courts.

This is a five-phase project which is in the second phase. In the future the offices will be creating a central criminal history with web based and public access.

**Oakview Juvenile Rehabilitation District** - Construction of the 24 bed youth center is expected to begin in the fall. This project will be rebid for the third time as all bids have exceeded the projected amount. The state provided an additional \$2.25 million to bring the total project up to \$5 million. 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.

**The Blaine Bridge** - This Bridge has been designated as "Ohio's Bicentennial Bridge" and will be a featured part of the joint Belmont County-State of Ohio Bicentennial celebration in 2003. The Blaine Bridge, built in 1828, is the oldest in Ohio. A committee has been formed to secure grants and donations to refurbish the bridge.

**Probate and Juvenile Court** - By order of the Ohio Department of Health the Probate Court will transfer all birth and death records to the Belmont County Health Department.

The Juvenile Court will be working under the new Ohio Revised Code Chapter 2152 which has redefined the mission of the Juvenile Court to focus on victim's' rights and accountability, rather than juvenile rehabilitation. Stronger accountability and blended sentencing (youth can receive an adult sentence as well as a juvenile sentence) are also part of the new statute.



**Sanitary Sewer District** - Bids were let for the State Route 40 and State Route 149 \$2 million force main sewer projects which will connect to the existing Fox-Shannon Sewer System. Installation of the sewer line will be completed in the summer of 2002. Construction of the five lift stations, needed to complete this project, will begin in 2002.

Additional projects planned: The State Route 40 forced main extension to Interstate 70 exit 215 will be bid out in the spring of 2002. The \$734,000 Barnesville water line extension project to County Roads 102 and 182 will begin in the spring of 2002.

Funding for these projects is from the county one-half cent piggyback tax as well as tap-in fees and an allocated amount from the monthly user fees.

**Sheriff** - Through a \$1.00 a year lease agreement with Valley Harley-Davidson of Morristown, Ohio the sheriff's office will receive two Harley Davidson police motorcycles. These motorcycles will be utilized by the patrol division for traffic enforcement, parades, escorts and other special duties.

#### **DEPARTMENT HIGHLIGHT:**

**Geographic Information System (GIS)** - In the fall of 1999 the county auditor called for the formation of a Geographic Information System (GIS) committee. The auditor funded a "need's study," which was performed in late 1999 and delivered in early 2000. Multiple county departments, municipalities, a regional development agency, township and federal officials were interviewed about their perspective on GIS and its potential benefits. Eventually a five member committee was formed with a representative from the offices of the engineer, auditor, Sanitary Sewer Authority, E-911 and Natural Resource Conservation Service selected to serve on a committee to oversee and steer the county toward a full GIS system.

GIS became an official department in February 2001 with Don Pickenpugh, an employee of the county engineer, taking over as director. The county engineer provided office space for GIS in the new Lloydsville county garage. Funding for this department and the GIS project has been a shared venture by the auditor, commissioners, engineer, E-911, the sanitary sewer department and grants.

In 2001, a countywide aerial mapping contract was awarded. The first aerial imagery deliverables are due in early spring of 2002. Recently, a contract was awarded for a pilot project to perform the tax map conversion in the Bethesda area. Section tax maps for the entire county have been digitized in AutoCAD 2000 format. In the future these maps will be data-linked to parcel owner information and maintained.

This department is moving forward toward implementing a full GIS system for the county and interested parties. GIS news can be found on the engineer's web site at <http://users.1st.net/depcoeng> or visit the county web site at [www.belmontcountyohio.org](http://www.belmontcountyohio.org) by clicking on county departments.

#### **COUNTY SERVICES AND RESPONSIBILITIES:**

##### **Welfare and Public Assistance**

The Belmont County Department of Job and Family Service (formerly the Department of Human Services) 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

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 173 full, part-time and intermittent employees as of December 31, 2001.

**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 116 full and part-time employees as of December 31, 2001.

**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, 2001, the Park Health Center employed 105 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-eight 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 enterprise funds. This change to the accrual and modified accrual basis of accounting was accomplished according to generally accepted accounting principles.

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

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

### **Internal Controls**

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

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

### **Budget**

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

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

### **FINANCIAL OVERVIEW:**

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects fund types, totaled \$53,068,440, an increase of \$1,094,564 over 2000. The following schedule presents a summary of revenues for all governmental fund types by source for the year ended December 31, 2001, and the increases (decreases) in relation to prior year amounts.

<u>Revenues:</u>	<u>2000 Amount</u>	<u>2001 Amount</u>	<u>2001% of Total</u>	<u>Change</u>	<u>% of Change</u>
Taxes	\$8,679,961	\$9,176,273	17.29%	\$496,312	5.72%
Permissive Sales Tax	10,439,029	10,869,183	20.48%	430,154	4.12%
Charges for Services	3,586,695	3,648,773	6.88%	62,078	1.73%
Licenses and Permits	136,912	173,455	0.33%	36,543	26.69%
Fines and Forfeitures	1,275,964	1,422,726	2.68%	146,762	11.50%
Intergovernmental	24,059,626	24,087,107	45.39%	27,481	0.11%
Interest	2,020,048	1,886,106	3.55%	(133,942)	(6.63)%
Rent	252,975	289,567	0.55%	36,592	14.46%
Other	1,522,666	1,515,250	2.86%	(7,416)	(0.49)%
Total Revenues	<u>\$51,973,876</u>	<u>\$53,068,440</u>	<u>100.00%</u>	<u>\$1,094,564</u>	2.11%

Overall revenues for the governmental funds increased \$1,094,564 or 2.11 percent.

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

Permissive Sales Tax, charges for services, fines and forfeitures, intergovernmental revenues, and rent

revenue remained relatively stable with only slight increases of 4.12, 1.73, 11.50, 0.11 and 14.46 percent, respectively.

Interest revenue remained relatively stable with only a slight decrease of 6.63 percent.

The 26.69 percent increase in licenses and permits revenue is due to dog licenses and permits.

Expenditures for all governmental fund types totaled \$53,512,394, an increase of \$3,846,280 over 2000. The following schedule presents a summary of expenditures for all governmental fund types by function for the year ended December 31, 2001, and the increases (decreases) in relation to prior year amounts.

<u>Expenditures:</u>	<u>2000 Amount</u>	<u>2001 Amount</u>	<u>2001% of Total</u>	<u>Change</u>	<u>% of Change</u>
Current:					
General Government:					
Legislative and Executive	\$5,983,187	\$6,148,649	11.49%	\$165,462	2.77%
Judicial	2,428,572	3,175,540	5.93%	746,968	30.76%
Public Safety	6,535,237	6,155,662	11.50%	(379,575)	(5.81)%
Public Works	5,154,302	5,347,480	9.99%	193,178	3.75%
Health	8,622,523	8,993,243	16.81%	370,720	4.30%
Human Services	16,930,171	17,411,734	32.54%	481,563	2.84%
Economic Development and Assistance	236,848	185,988	0.35%	(50,860)	(21.84)%
Other	12,877	182,221	0.34%	169,344	1315.09%
Capital Outlay	1,388,064	3,360,123	6.28%	1,972,059	142.07%
Intergovernmental	1,502,824	1,598,577	2.99%	95,753	6.37%
Debt Service:					
Principal Retirement	463,953	483,494	0.90%	19,541	4.21%
Interest and Fiscal Charges	407,556	469,683	0.88%	\$62,127	15.24%
Total Expenditures	<u>49,666,114</u>	<u>53,512,394</u>	<u>100.00%</u>	<u>3,846,280</u>	<u>7.74%</u>

Overall expenditures for the governmental funds increased \$3,846,280 or 7.74 percent.

Legislative and executive, public safety, public works, health and human services comprise the major expenditure classifications for 2001.

Legislative and executive, public works, health, human services, and intergovernmental expenditures remained relatively stable with only slight increases of 2.77, 3.75, 4.30, 2.84, and 6.37, percent, respectively.

The 30.76 percent increase in judicial, and the 142.07 percent increase in capital outlay is due to increased expenditures for the Cops in School grant and construction of new satellite offices.

The economic development and assistance expenditures decreased 21.47 percent from 2000.

### **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 2000 was \$6,743,494. The balance at the end of 2001 was \$5,403,695 which represents a decrease of \$1,339,799 or 19.87 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, 3B, and 3C. The enterprise funds had a net income of \$1,230,090 for the year ended December 31, 2001.

## **Fiduciary Fund**

Fiduciary Funds account for assets held by Belmont County in a trust capacity or as an agent for individuals, private organizations, other governments or other funds. The County maintains one expendable trust fund named County Home Special with a fund balance of \$22,574 at December 31, 2001. 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 \$10,372,798 in general obligation bonds and general obligation notes outstanding as of December 31, 2001. The balance of \$705,000 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 \$3,910,000 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 \$1,465,000 in general obligation bonds issued for the construction of the County jail and the balance of \$2,275,000 in general obligations bonds issued for the construction of the new correctional facility. The balance of \$1,565,000 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 4 percent per annum for years six through fifteen. In addition, during years one through five payments of principal will be due only upon the sale and transfer of parcels of land where the project is located. The amount payable as principal will be 50% of the amount received as payment for the sale of project property.

Computer Improvement bonds were outstanding as of December 31, 2001 in the amount of \$52,798 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 \$7,778,000 and an Ohio Water Development Authority Loan of \$42,497 were outstanding at December 31, 2001. 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, \$11,355,000 in bond anticipation notes exists at December 31, 2001 for the following:

Bond anticipation notes were renewed in 2001 in the amount of \$2,800,000 for the Fox-Shannon area to construct sewer improvements and \$3,500,000 for sewer improvements to the Route 40 Force Main Project. The \$2,800,000 debt will be repaid from sewer revenues collected from users and the \$3,500,000 debt will be repaid from the County's sales and use tax.

Bond anticipation notes were renewed in 2001 the amount of \$1,205,000 for the construction of a waterline extension to the Deep Run area and will be paid from the County's sales and use tax and waterworks revenues collected from users.

Building bond anticipation notes were renewed in 2001 in the amount of \$1,500,000 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 renewed in 2001 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 provide the money that will be reimbursed by the State of Ohio.

County Engineer building bond anticipation notes were renewed in 2001 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.

Bond anticipation notes were issued in the amount of \$250,000 for the purchase of a computer system for the Common Pleas Court and will be paid from court fines and fees.

As of December 31, 2001, the legal debt margin within the overall debt limitation was \$20,457,613.

#### **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 \$78,756,701 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 2001.

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

#### **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, 2001. 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, 2000. 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:**

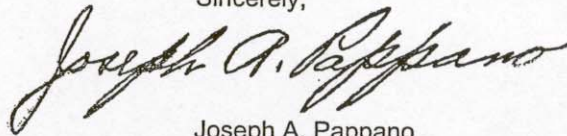
As with the 2000 report, the preparation of this report could not have been accomplished without the cooperation of each elected official, department head, and numerous County employees. I express my appreciation for their assistance and cooperation.

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, Supervisor of Accounting 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,



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, 2000

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



*Imelda Aruwa*  
President

*Jeffrey L. Essler*  
Executive Director

**BELMONT COUNTY, OHIO  
ELECTED OFFICIALS**

Board of Commissioners  
Mark A. Thomas, President  
Ryan Olexo  
Charles R. Probst, Jr.

Auditor  
Joseph A. Pappano

Clerk of Courts  
Randy L. Marple

Coroner  
Luis A. Vazquez, Dr.

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

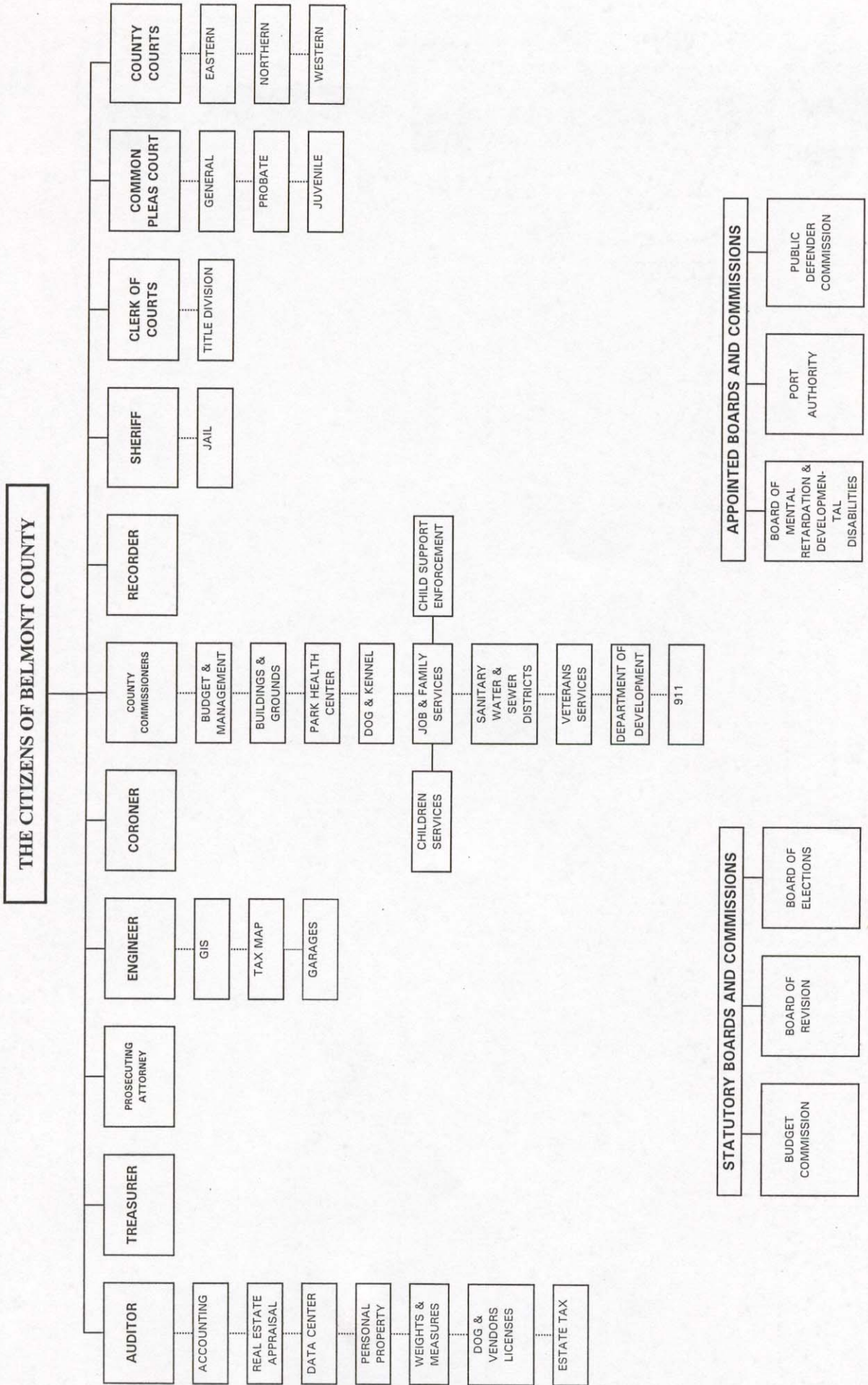
Court of Common Pleas: Probate and Juvenile  
Judge J. Mark Costine

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	William F. Shubat
Building and Grounds, Superintendent	William Eddy
Dog Pound, Director	Maxine Kirk
Department of Human Services, Director	Dwayne Pielech
Department of Development, Director	Vacant
Mental Retardation and Development Disabilities, Superintendent	Monty L. Kerr
Veterans Services, Director	Larry T. Harris
Park Health Center, Administrator	Lynn A. Agostini
Sanitary Sewer and Water Districts, Director	John S. Christopher
Public Defender	James L. Nichelson
9-1-1 Emergency, Director	Cliff Sligar
Port Authority	Donald R. Myers

# BELMONT COUNTY GOVERNMENT ORGANIZATIONAL CHART



# Financial Section



*Barnesville Parade*



*Belmont ~ Window Display*



*Bethesda ~ Bicycle Contest*



*Flushing ~ "Elvis" Performing*



*Bridgeport ~ Historic Marker Dedication*





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  
www.auditor.state.oh.us

**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, 2001. 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, insofar as it relates to the amounts discretely presented for Belco Crafts, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Belco Crafts, Inc., were audited in accordance with auditing standards generally accepted in the United States of America, but were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit 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, 2001, 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 accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2002, 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.

We performed our audit to form 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 additional analysis and are not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, it 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 introductory or statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

June 17, 2002



**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

Belmont County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Unit  
 December 31, 2001

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<i><u>Assets and Other Debits:</u></i>					
<i><u>Assets:</u></i>					
Cash and Cash Equivalents	\$4,212,689	\$11,636,963	\$76,361	\$4,504,165	\$9,866,812
Cash and Cash Equivalents in Segregated Accounts	35,560	34,628	0	0	15,644
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	977,642	0	0	0
Investments	0	0	0	350,000	0
Investments in Segregated Accounts	0	0	0	0	0
Investments with Fiscal and Escrow Agents	0	0	0	0	2,714,674
Receivables:					
Taxes	1,261,397	32,034	0	0	0
Accounts	0	0	0	0	867,395
Special Assessments	0	0	0	0	0
Loans	0	545,550	0	0	0
Interfund	60,582	6,315	0	0	58,000
Accrued Interest	108,360	0	0	10,344	29,440
Due from Other Funds	21,321	397,373	0	0	11,842
Due from Agency Funds:					
Property Taxes	2,049,286	7,853,552	0	0	0
Accounts	69,109	48,268	0	0	0
Intergovernmental	486,877	637,007	0	0	0
Due from Other Governments	56,148	3,182,656	0	0	216,180
Materials and Supplies					
Inventory	76,633	290,757	0	0	144,772
Deferred Charges	0	0	0	0	102,615
Prepaid Items	97,875	350	0	0	0
Restricted Assets:					
Cash and Cash Equivalents	0	0	0	0	70,093
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	6,735
Investments with Fiscal and Escrow Agents	0	0	0	0	709,295
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	27,127,222
<i><u>Other Debits:</u></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>\$8,535,837</u>	<u>\$25,643,095</u>	<u>\$76,361</u>	<u>\$4,864,509</u>	<u>\$41,940,719</u>

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
Trust and Agency					
\$6,245,366	\$0	\$0	\$36,542,356	\$596,665	\$37,139,021
4,627,959	0	0	4,713,791	0	4,713,791
0	0	0	977,642	0	977,642
0	0	0	350,000	0	350,000
20,576	0	0	20,576	0	20,576
0	0	0	2,714,674	0	2,714,674
50,893,428	0	0	52,186,859	0	52,186,859
2,418,122	0	0	3,285,517	323,022	3,608,539
432,569	0	0	432,569	0	432,569
0	0	0	545,550	0	545,550
0	0	0	124,897	0	124,897
0	0	0	148,144	1,360	149,504
0	0	0	430,536	0	430,536
0	0	0	9,902,838	0	9,902,838
25,819	0	0	143,196	0	143,196
0	0	0	1,123,884	0	1,123,884
5,264,985	0	0	8,719,969	0	8,719,969
0	0	0	512,162	87,208	599,370
0	0	0	102,615	0	102,615
0	0	0	98,225	0	98,225
0	0	0	70,093	0	70,093
0	0	0	0	4,982	4,982
0	0	0	6,735	0	6,735
0	0	0	709,295	0	709,295
0	46,442,101	0	73,569,323	203,061	73,772,384
0	0	76,361	76,361	0	76,361
0	0	7,822,450	7,822,450	0	7,822,450
<u>\$69,928,824</u>	<u>\$46,442,101</u>	<u>\$7,898,811</u>	<u>\$205,330,257</u>	<u>\$1,216,298</u>	<u>\$206,546,555</u>

(Continued)

Belmont County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Unit  
 December 31, 2001  
 (Continued)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, Fund					
<u>Equity and Other Credits:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$190,528	\$819,183	\$0	\$1,155	\$97,350
Contracts Payable	0	51,561	0	105,600	401,350
Accrued Wages and Benefits	270,626	441,580	0	0	140,492
Compensated Absences Payable	62,168	117,826	0	0	225,793
Interfund Payable	0	66,897	0	0	58,000
Due to Other Funds	15,089	407,009	0	0	8,438
Due to Other Governments	179,714	521,364	0	0	200,708
Deferred Revenue	2,414,017	11,244,812	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	2,968	0	35,901	176,464
Notes Payable	0	250,000	0	3,600,000	7,505,000
Capital Leases Payable	0	0	0	0	9,626
Payable from Restricted Assets:					
Revenue Bonds Payable	0	0	0	0	464,373
Refundable Deposits	0	0	0	0	70,093
OWDA Loans Payable	0	0	0	0	42,497
General Obligation Bonds Payable (net of accounting gain)	0	0	0	0	5,085,717
Revenue Bonds Payable	0	0	0	0	7,313,627
<b>Total Liabilities</b>	<b>3,132,142</b>	<b>13,923,200</b>	<b>0</b>	<b>3,742,656</b>	<b>21,799,528</b>
<u>Fund Equity and Other Credits:</u>					
Investment in General					
Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	4,461,472
Retained Earnings:					
Reserved:					
Reserved for Replacement	0	0	0	0	78,000
Unreserved	0	0	0	0	15,601,719
Fund Balance:					
Reserved for Encumbrances	1,658,096	1,592,233	0	172,728	0
Reserved for Inventory	76,633	290,757	0	0	0
Reserved for Loans Receivable	0	545,550	0	0	0
Reserved for Claimants	140,862	0	0	0	0
Unreserved:					
Designated	1,000,000	0	0	350,000	0
Undesignated	2,528,104	9,291,355	76,361	599,125	0
<b>Total Fund Equity and Other Credits</b>	<b>5,403,695</b>	<b>11,719,895</b>	<b>76,361</b>	<b>1,121,853</b>	<b>20,141,191</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$8,535,837</b>	<b>\$25,643,095</b>	<b>\$76,361</b>	<b>\$4,864,509</b>	<b>\$41,940,719</b>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
	\$0	\$0	\$1,108,216	\$111,907	\$1,220,123
	0	0	558,511	0	558,511
	0	0	852,698	140,340	993,038
	0	2,078,397	2,484,184	75,970	2,560,154
	0	0	124,897	0	124,897
11,169,918	0	0	11,600,454	0	11,600,454
46,694,435	0	0	47,596,221	0	47,596,221
0	0	0	13,658,829	65,101	13,723,930
7,013,527	0	0	7,013,527	0	7,013,527
5,028,370	0	0	5,028,370	0	5,028,370
0	0	689,993	689,993	0	689,993
0	0	0	215,333	0	215,333
0	0	400,000	11,755,000	17,874	11,772,874
0	0	232,623	242,249	0	242,249
0	0	0	464,373	0	464,373
0	0	0	70,093	0	70,093
0	0	0	42,497	0	42,497
0	0	4,497,798	9,583,515	0	9,583,515
0	0	0	7,313,627	0	7,313,627
<u>69,906,250</u>	<u>0</u>	<u>7,898,811</u>	<u>120,402,587</u>	<u>411,192</u>	<u>120,813,779</u>
0	46,442,101	0	46,442,101	0	46,442,101
0	0	0	4,461,472	0	4,461,472
0	0	0	78,000	0	78,000
0	0	0	15,601,719	805,106	16,406,825
0	0	0	3,423,057	0	3,423,057
0	0	0	367,390	0	367,390
0	0	0	545,550	0	545,550
0	0	0	140,862	0	140,862
0	0	0	1,350,000	0	1,350,000
<u>22,574</u>	<u>0</u>	<u>0</u>	<u>12,517,519</u>	<u>0</u>	<u>12,517,519</u>
<u>22,574</u>	<u>46,442,101</u>	<u>0</u>	<u>84,927,670</u>	<u>805,106</u>	<u>85,732,776</u>
<u>\$69,928,824</u>	<u>\$46,442,101</u>	<u>\$7,898,811</u>	<u>\$205,330,257</u>	<u>\$1,216,298</u>	<u>\$206,546,555</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, 2001

	Governmental Fund Types	
	General	Special Revenue
<b><u>Revenues:</u></b>		
Taxes	\$1,854,135	\$7,322,138
Permissive Sales Tax	10,435,589	433,594
Charges for Services	1,825,604	1,823,169
Licenses and Permits	6,688	166,767
Fines and Forfeitures	506,479	916,247
Intergovernmental	402,011	22,913,973
Interest	1,648,775	85,395
Rental Income	13,014	142,062
Other	321,410	1,193,840
<b>Total Revenues</b>	<b>17,013,705</b>	<b>34,997,185</b>
<b><u>Expenditures:</u></b>		
Current:		
General Government:		
Legislative and Executive	5,857,526	291,123
Judicial	2,188,353	987,187
Public Safety	4,977,151	1,178,511
Public Works	299,159	5,048,321
Health	105,266	8,887,977
Human Services	299,755	17,111,979
Economic Development and Assistance	0	185,988
Other	182,221	0
Capital Outlay	104,119	31,470
Intergovernmental	663,643	934,934
Debt Service:		
Principal Retirement	112,795	23,443
Interest and Fiscal Charges	15,851	6,565
<b>Total Expenditures</b>	<b>14,805,839</b>	<b>34,687,498</b>
Excess of Revenues Over (Under) Expenditures	2,207,866	309,687
<b><u>Other Financing Sources (Uses):</u></b>		
Sale of Fixed Assets	14,871	3,500
Inception of Capital Lease	104,119	31,470
Operating Transfers In	15,700	466,672
Operating Transfers Out	(3,732,672)	(198,422)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,597,982)</b>	<b>303,220</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,390,116)	612,907
Fund Balances at Beginning of Year - Restated (Note 3)	6,743,494	11,158,968
Increase (Decrease) in Reserve for Inventory	50,317	(51,980)
<b>Fund Balances at End of Year</b>	<b>\$5,403,695</b>	<b>\$11,719,895</b>

See accompanying notes to the general purpose financial statements

		Fiduciary Fund Type		
Debt Service	Capital Projects	Expendable Trust	Totals (Memorandum Only)	
\$0	\$0	\$0	\$9,176,273	
0	0	0	10,869,183	
0	0	0	3,648,773	
0	0	0	173,455	
0	0	0	1,422,726	
0	771,123	0	24,087,107	
0	151,936	686	1,886,792	
108,356	26,135	0	289,567	
0	0	0	1,515,250	
<u>108,356</u>	<u>949,194</u>	<u>686</u>	<u>53,069,126</u>	
0	0	0	6,148,649	
0	0	0	3,175,540	
0	0	0	6,155,662	
0	0	0	5,347,480	
0	0	0	8,993,243	
0	0	0	17,411,734	
0	0	0	185,988	
0	0	0	182,221	
0	3,224,534	0	3,360,123	
0	0	0	1,598,577	
347,256	0	0	483,494	
<u>250,819</u>	<u>196,448</u>	<u>0</u>	<u>469,683</u>	
<u>598,075</u>	<u>3,420,982</u>	<u>0</u>	<u>53,512,394</u>	
<u>(489,719)</u>	<u>(2,471,788)</u>	<u>686</u>	<u>(443,268)</u>	
0	0	0	18,371	
0	0	0	135,589	
440,382	2,658,340	0	3,581,094	
0	0	0	(3,931,094)	
<u>440,382</u>	<u>2,658,340</u>	<u>0</u>	<u>(196,040)</u>	
(49,337)	186,552	686	(639,308)	
125,698	935,301	21,888	18,985,349	
0	0	0	(1,663)	
<u>\$76,361</u>	<u>\$1,121,853</u>	<u>\$22,574</u>	<u>\$18,344,378</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, 2001

	General		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b><u>Revenues:</u></b>			
Taxes	\$1,820,877	\$1,854,135	\$33,258
Permissive Sales Tax	10,301,000	10,335,466	34,466
Charges for Services	1,595,287	1,830,253	234,966
Licenses and Permits	4,000	6,688	2,688
Fines and Forfeitures	484,037	490,069	6,032
Intergovernmental	1,183,457	1,219,388	35,931
Interest	1,748,532	1,761,390	12,858
Rental Income	2,100	13,014	10,914
Other	156,930	321,410	164,480
<b>Total Revenues</b>	<b>17,296,220</b>	<b>17,831,813</b>	<b>535,593</b>
<b><u>Expenditures:</u></b>			
Current:			
General Government:			
Legislative and Executive	8,293,189	8,198,085	95,104
Judicial	2,294,976	2,189,486	105,490
Public Safety	5,304,691	5,098,672	206,019
Public Works	298,990	293,552	5,438
Health	91,588	90,551	1,037
Human Services	306,791	292,113	14,678
Economic Development and Assistance	0	0	0
Other	232,563	184,671	47,892
Capital Outlay	0	0	0
Intergovernmental	668,853	667,643	1,210
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>17,491,641</b>	<b>17,014,773</b>	<b>476,868</b>
Excess of Revenues Over (Under) Expenditures	(195,421)	817,040	1,012,461
<b><u>Other Financing Sources (Uses):</u></b>			
Proceeds of Notes	0	0	0
Sale of Fixed Assets	14,871	14,871	0
Advances In	4,000	4,000	0
Advances Out	(15,000)	(15,000)	0
Operating Transfers In	11,048	15,700	4,652
Operating Transfers Out	(4,172,672)	(4,172,672)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(4,157,753)</b>	<b>(4,153,101)</b>	<b>4,652</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,353,174)	(3,336,061)	1,017,113
Fund Balances at Beginning of Year	2,378,030	2,378,030	0
Prior Year Encumbrances Appropriated	2,296,885	2,296,885	0
<b>Fund Balances at End of Year</b>	<b>\$321,741</b>	<b>\$1,338,854</b>	<b>\$1,017,113</b>



Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,592,430	\$7,320,156	\$727,726	\$0	\$0	\$0
500,000	520,000	20,000	0	0	0
1,440,060	1,854,638	414,578	310,000	340,000	30,000
107,800	164,753	56,953	0	0	0
446,951	898,320	451,369	0	0	0
22,331,173	23,418,209	1,087,036	0	0	0
0	28,008	28,008	0	0	0
80,000	142,062	62,062	40,000	108,356	68,356
3,063,989	1,341,072	(1,722,917)	0	690	690
<u>34,562,403</u>	<u>35,687,218</u>	<u>1,124,815</u>	<u>350,000</u>	<u>449,046</u>	<u>99,046</u>
510,542	390,121	120,421	0	0	0
942,167	673,805	268,362	0	0	0
3,408,628	2,762,421	646,207	0	0	0
5,707,445	5,391,246	316,199	0	0	0
11,824,142	9,413,463	2,410,679	0	0	0
20,566,043	17,510,377	3,055,666	0	0	0
189,200	185,988	3,212	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
919,904	919,904	0	0	0	0
0	0	0	3,795,969	3,591,256	204,713
0	0	0	971,320	953,665	17,655
<u>44,068,071</u>	<u>37,247,325</u>	<u>6,820,746</u>	<u>4,767,289</u>	<u>4,544,921</u>	<u>222,368</u>
<u>(9,505,668)</u>	<u>(1,560,107)</u>	<u>7,945,561</u>	<u>(4,417,289)</u>	<u>(4,095,875)</u>	<u>321,414</u>
250,000	250,000	0	2,800,000	2,800,000	0
3,500	3,500	0	0	0	0
15,000	15,000	0	0	0	0
(13,354)	(4,000)	9,354	0	0	0
618,202	466,672	(151,530)	1,173,382	1,218,639	45,257
(323,526)	(198,422)	125,104	(40,338)	0	40,338
<u>549,822</u>	<u>532,750</u>	<u>(17,072)</u>	<u>3,933,044</u>	<u>4,018,639</u>	<u>85,595</u>
(8,955,846)	(1,027,357)	7,928,489	(484,245)	(77,236)	407,009
8,265,698	8,265,698	0	484,866	484,866	0
2,337,908	2,337,908	0	0	0	0
<u>\$1,647,760</u>	<u>\$9,576,249</u>	<u>\$7,928,489</u>	<u>\$621</u>	<u>\$407,630</u>	<u>\$407,009</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, 2001  
 (Continued)

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
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	860,490	935,490	75,000
Interest	128,829	157,580	28,751
Rental Income	20,537	26,135	5,598
Other	0	656	656
<b>Total Revenues</b>	<b>1,009,856</b>	<b>1,119,861</b>	<b>110,005</b>
<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	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	3,984,904	3,566,537	418,367
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	4,235,074	4,235,000	74
Interest and Fiscal Charges	224,867	211,246	13,621
<b>Total Expenditures</b>	<b>8,444,845</b>	<b>8,012,783</b>	<b>432,062</b>
Excess of Revenues Over (Under) Expenditures	(7,434,989)	(6,892,922)	542,067
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	3,600,000	3,600,000	0
Sale of Fixed Assets	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	2,658,340	2,658,340	0
Operating Transfers Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>6,258,340</b>	<b>6,258,340</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,176,649)	(634,582)	542,067
Fund Balances at Beginning of Year	5,203,521	5,203,521	0
Prior Year Encumbrances Appropriated	30,756	30,756	0
<b>Fund Balances at End of Year</b>	<b>\$4,057,628</b>	<b>\$4,599,695</b>	<b>\$542,067</b>

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	\$8,413,307	\$9,174,291	\$760,984
0	0	0	10,801,000	10,855,466	54,466
0	0	0	3,345,347	4,024,891	679,544
0	0	0	111,800	171,441	59,641
0	0	0	930,988	1,388,389	457,401
0	0	0	24,375,120	25,573,087	1,197,967
0	686	686	1,877,361	1,947,664	70,303
0	0	0	142,637	289,567	146,930
0	0	0	3,220,919	1,663,828	(1,557,091)
0	686	686	53,218,479	55,088,624	1,870,145
0	0	0	8,803,731	8,588,206	215,525
0	0	0	3,237,143	2,863,291	373,852
0	0	0	8,713,319	7,861,093	852,226
0	0	0	6,006,435	5,684,798	321,637
0	0	0	11,915,730	9,504,014	2,411,716
1,312	0	1,312	20,874,146	17,802,490	3,071,656
0	0	0	189,200	185,988	3,212
0	0	0	232,563	184,671	47,892
0	0	0	3,984,904	3,566,537	418,367
0	0	0	1,588,757	1,587,547	1,210
0	0	0	8,031,043	7,826,256	204,787
0	0	0	1,196,187	1,164,911	31,276
1,312	0	1,312	74,773,158	66,819,802	7,953,356
(1,312)	686	1,998	(21,554,679)	(11,731,178)	9,823,501
0	0	0	6,650,000	6,650,000	0
0	0	0	18,371	18,371	0
0	0	0	19,000	19,000	0
0	0	0	(28,354)	(19,000)	9,354
0	0	0	4,460,972	4,359,351	(101,621)
0	0	0	(4,536,536)	(4,371,094)	165,442
0	0	0	6,583,453	6,656,628	73,175
(1,312)	686	1,998	(14,971,226)	(5,074,550)	9,896,676
1,312	1,312	0	16,333,427	16,333,427	0
0	0	0	4,665,549	4,665,549	0
\$0	\$1,998	\$1,998	\$6,027,750	\$15,924,426	\$9,896,676

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, 2001

	Proprietary Fund Type	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise		
<i><u>Operating Revenues:</u></i>			
Charges for Services	\$9,745,101	\$3,277,779	\$13,022,880
Contributions: Belmont County Board of Mental Retardation/ Developmental Disabilities	0	374,566	374,566
Other Operating Revenues	32,375	0	32,375
Total Operating Revenues	<u>9,777,476</u>	<u>3,652,345</u>	<u>13,429,821</u>
<i><u>Operating Expenses:</u></i>			
Personal Services	3,730,849	2,939,037	6,669,886
Contractual Services	2,230,742	375	2,231,117
Materials and Supplies	616,119	848,056	1,464,175
Other Operating Expenses	682,226	3,259	685,485
Depreciation	1,001,519	56,910	1,058,429
Total Operating Expenses	<u>8,261,455</u>	<u>3,847,637</u>	<u>12,109,092</u>
Operating Income (Loss)	<u>1,516,021</u>	<u>(195,292)</u>	<u>1,320,729</u>
<i><u>Non-Operating Revenues (Expenses):</u></i>			
Capital Grant	120,000	36,537	156,537
Interest Income	176,352	23,762	200,114
Loss on Disposal of Fixed Asset	(10,788)	0	(10,788)
Interest and Fiscal Charges	(963,104)	0	(963,104)
Tap-In Fees	44,567	0	44,567
Donations	1,500	0	1,500
Other Non-Operating Revenue	1,825	15,910	17,735
Other Non-Operating Expenses	(6,283)	0	(6,283)
Total Non-Operating Revenues (Expenses)	<u>(635,931)</u>	<u>76,209</u>	<u>(559,722)</u>
Income (Loss) Before Operating Transfers	880,090	(119,083)	761,007
Operating Transfers In	389,412	0	389,412
Operating Transfers Out	(39,412)	0	(39,412)
Net Income (Loss)	1,230,090	(119,083)	1,111,007
Depreciation on Fixed Assets Acquired by Contributed Capital	149,288	0	149,288
Retained Earnings at Beginning of Year - Restated (Note 3)	<u>14,300,341</u>	<u>924,189</u>	<u>15,224,530</u>
Retained Earnings at End of Year	<u>15,679,719</u>	<u>805,106</u>	<u>16,484,825</u>
Contributed Capital at Beginning of Year	4,610,760	0	4,610,760
Depreciation on Fixed Assets Acquired by Contributed Capital	(149,288)	0	(149,288)
Contributed Capital at End of Year	<u>4,461,472</u>	<u>0</u>	<u>4,461,472</u>
Total Fund Equity at End of Year	<u>\$20,141,191</u>	<u>\$805,106</u>	<u>\$20,946,297</u>

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, 2001

	Proprietary Fund Type	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise		
<i>Increase (Decrease)</i>			
<u><i>in Cash and Cash Equivalents:</i></u>			
Cash Flows from			
Operating Activities:			
Cash Received from Customers	\$9,470,961	\$3,199,183	\$12,670,144
Cash Payments for Employee Services and Benefits	(3,677,263)	(2,492,857)	(6,170,120)
Cash Payments for Goods and Services	(2,836,070)	(695,277)	(3,531,347)
Utility Deposits Received	17,064	0	17,064
Utility Deposits Paid	(13,674)	0	(13,674)
Other Operating Revenues	32,375	0	32,375
Other Operating Expenses	(682,226)	(48,072)	(730,298)
Other Non-Operating Revenues	1,825	15,910	17,735
Net Cash Provided by (Used for) Operating Activities	<u>2,312,992</u>	<u>(21,113)</u>	<u>2,291,879</u>
Cash Flows from			
<u><i>Cash Flows from Noncapital Financing Activities:</i></u>			
Operating Transfers In	389,412	0	389,412
Operating Transfers Out	<u>(39,412)</u>	<u>0</u>	<u>(39,412)</u>
Net Cash Provided by Noncapital Financing Activities	<u>350,000</u>	<u>0</u>	<u>350,000</u>
<u><i>Cash Flows from Capital and Related Financing Activities:</i></u>			
Proceeds of Notes	7,505,000	17,874	7,522,874
Tap In Fees	44,567	0	44,567
Donations	1,500	0	1,500
Payments for Capital Acquisitions	(1,644,283)	(117,056)	(1,761,339)
Capital Grants	120,000	36,537	156,537
Principal Paid on General Obligation Bonds	(355,000)	0	(355,000)
Principal Paid on Revenue Bonds	(120,000)	0	(120,000)
Principal Paid on Revenue Notes	(3,400,000)	0	(3,400,000)
Principal Paid on OWDA Loan	(2,177)	0	(2,177)
Principal Paid on Capital Lease	(5,482)	0	(5,482)
Interest and Fiscal Charges			
Paid on General Obligation Bonds	(262,279)	0	(262,279)
Interest Paid on Revenue Bonds	(410,092)	0	(410,092)
Interest Paid on Revenue Notes	(165,564)	0	(165,564)
Interest Paid on OWDA Loan	(3,690)	0	(3,690)
Interest Paid on Capital Lease	(1,010)	0	(1,010)
Net Cash Provided by (Used) for Capital and Related Financing Activities	<u>1,301,490</u>	<u>(62,645)</u>	<u>1,238,845</u>
<u><i>Cash Flows from Investing Activities:</i></u>			
Receipts of Interest	344,739	25,084	369,823
Purchase of Investments	(3,423,969)	0	(3,423,969)
Sale of Investments	<u>3,561,522</u>	<u>0</u>	<u>3,561,522</u>
Net Cash Provided by Investing Activities	<u>482,292</u>	<u>25,084</u>	<u>507,376</u>
Net Increase in Cash and Cash Equivalents	4,446,774	(58,674)	4,388,100
Cash and Cash Equivalents at Beginning of Year	<u>5,512,510</u>	<u>660,321</u>	<u>6,172,831</u>
Cash and Cash Equivalents at End of Year	<u>\$9,959,284</u>	<u>\$601,647</u>	<u>\$10,560,931</u>

(Continued)

Belmont County, Ohio  
 Combined Statement of Cash Flows  
 Proprietary Fund Type and Discretely Presented Component Unit  
 For the Year Ended December 31, 2001  
 (Continued)

	Proprietary Fund Type		Totals Reporting Entity (Memorandum Only)
	Enterprise	Component Unit	
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</i>			
Operating Income (Loss)	\$1,516,021	(\$195,292)	\$1,320,729
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:</i>			
Depreciation	1,001,519	56,907	1,058,426
Non-Operating Revenues	1,825	15,910	17,735
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(258,950)	(142,906)	(401,856)
Decrease in Due from Other Funds	233	0	233
Increase in Due from Other Governments	(15,423)	0	(15,423)
Decrease in Inventory	25,628	148,703	174,331
Decrease in Accounts Payable	(12,705)	(14,270)	(26,975)
Increase in Accrued Wages and Benefits	14,209	24,152	38,361
Increase (Decrease) in Compensated Absences	(14,083)	21,374	7,291
Increase in Accrued Revenue	0	64,309	64,309
Decrease in Due to Other Funds	(92,661)	0	(92,661)
Increase in Due to Other Governments	143,989	0	143,989
Increase in Refundable Deposits Payable	3,390	0	3,390
Total Adjustments	796,971	174,179	971,150
Net Cash Provided by Operating Activities	<u>\$2,312,992</u>	<u>(\$21,113)</u>	<u>\$2,291,879</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, 2001

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Charges for Services	\$7,036,825	\$9,134,150	\$2,097,325
Tap-In Fees	44,567	44,567	0
Interest Income	0	114,438	114,438
Grants	120,000	120,000	0
Other Operating Revenues	31,008	34,200	3,192
Other Non-Operating Revenues	0	17,064	17,064
Proceeds of Notes	3,705,000	4,705,000	1,000,000
<b>Total Revenues</b>	<b>10,937,400</b>	<b>14,169,419</b>	<b>3,232,019</b>
<i><u>Expenses:</u></i>			
Personal Services	3,984,782	3,677,263	307,519
Contractual Services	6,520,995	2,487,486	4,033,509
Materials and Supplies	1,015,628	621,684	393,944
Other Non-Operating Expenses	66,703	13,674	53,029
Other Operating Expenses	995,003	682,226	312,777
Capital Outlay	1,846,163	1,650,268	195,895
Debt Service:			
Principal Retirement	587,177	587,177	0
Interest and Fiscal Charges	105,237	105,237	0
<b>Total Expenses</b>	<b>15,121,688</b>	<b>9,825,015</b>	<b>5,296,673</b>
Excess of Revenues Over (Under) Expenses	(4,184,288)	4,344,404	8,528,692
Operating Transfers In	389,412	389,412	0
Operating Transfers Out	(1,226,821)	(817,669)	409,152
Excess of Revenues and Operating Transfers In Over (Under) Expenses and Operating Transfers Out	(5,021,697)	3,916,147	8,937,844
Fund Equity at Beginning of Year	5,120,599	5,120,599	0
Prior Year Encumbrances Appropriated	288,703	288,703	0
<b>Fund Equity at End of Year</b>	<b>\$387,605</b>	<b>\$9,325,449</b>	<b>\$8,937,844</b>

See accompanying notes to the general purpose financial statements

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**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 FINANCIAL STATEMENTS  
(Continued)

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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 FINANCIAL STATEMENTS  
(Continued)

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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*  
*Buckeye Hills Resource Conservation and Development Council (RC&D)*

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 FINANCIAL STATEMENTS  
(Continued)

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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

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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Board Statements and Interpretations issued prior to November 30, 1989 to proprietary activities provided they do not conflict with Governmental Accounting Standards Board Statements and Interpretations. Information in the notes to the General Purpose Financial Statements relates in general to the Primary Government. Information related to the operation of Belco Crafts, Inc. (Belco) is specifically identified.

A. Measurement Focus and Basis of Accounting:

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, permissive sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7.) Revenue from sales tax is recognized in the year in which the sale takes place. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: earnings on investments, sales taxes (see Note 8), hotel/motel lodge tax, federal and state grants and subventions, and charges for current services. Using this criteria, the County has elected to not record child support arrearages within the special revenue and agency fund types.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance 2002 operations, have been recorded as deferred revenue. Grants and

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses are recognized on a full accrual basis at the time they are incurred.

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

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. The County encumbered transfers out of \$440,000 in the General Fund prior to year end and this caused the transfers in and out on the budgetary basis not to equal. Budgetary modifications may only be made by resolution of the County Commissioners. Budgetary information for Belco Crafts, Inc. (component unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted, and does not itself maintain budgetary financial records.

Tax Budget:

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

Estimated Resources:

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The 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 2001.

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object levels. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances:

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and expendable trust funds, and are reported in the notes to the financial statements for proprietary funds. 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 2001, investments were limited to STAR Ohio, treasury notes, repurchase agreements, and certificates of deposit. Nonparticipating investment contracts such as repurchase agreements, treasury notes 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 2001. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2001. 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 2001 totaled \$2,063,144 for the primary government. Interest revenue credited to the general fund during fiscal year 2001 amounted to \$1,648,775, which includes \$820,598 assigned from other funds. Interest income received directly by Belco Crafts, Inc. during 2001 was \$23,762.

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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*D. Restricted Assets:*

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

*E. Inventory of Supplies:*

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

*F. Prepaid Items:*

Payments made to vendors for services that will benefit periods beyond December 31, 2001, 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.

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

2. Enterprise Fund Fixed Assets

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

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

3. Valuation

The primary government's fixed asset values initially were determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated. The County has established a capitalization threshold for fixed assets at \$1,000 with the exception of land, as all land was listed regardless of cost. 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. Long-term Obligations:*

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



NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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

**K. 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 2001, interest costs incurred on construction projects in proprietary funds were not material.

**L. Contributed Capital:**

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds prior to 2001 that is not subject to repayment. Capital contributions received in 2001 have been recorded as revenues and are reported as increases in retained earnings. These assets are recorded at their fair market value on the date contributed. Tap-in fees were recorded as contributed capital to the extent they exceeded the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources was 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.

**M. 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 of assets to the extent necessary to satisfy bond indentures.

**N. 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.

**O. 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 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

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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 columns on statements which do not include a component unit have no additional caption.

*P. Designation of Fund Balance:*

The County has fund balance designations on the balance sheet in the General fund that represents money set-aside by the County Commissioners for budget stabilization and in the Satellite Building Construction Capital Projects fund to purchase the Thoburn United Methodist Church to be used for a satellite office.

**NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE**

*A. Primary Government*

For 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and GASB Statement No. 36, "Reporting for Certain Shared Nonexchange Revenues." GASB Statements 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. For revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. The provisions of Statement No.33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001. Due to incorrect recognition of receivables within the Children Services and Juvenile Court Funds the beginning balance was restated. The changes in accounting principles and the correction of error had the following effects on fund balance at December 31, 2001.

	<u>Special Revenue</u>
Fund Balance at December 31, 2000	\$11,568,007
Correction of Error	(610,629)
Implementation of GASB 33	201,590
Restated Fund Balance at December 31, 2000	\$11,158,968

The effect of such changes noted above on the Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses previously reported and net income for the year ended December 31, 2000 is as follows:

	<u>Special Revenue</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses at December 31, 2000	(\$958,719)
Net Revenue Restatements	(409,039)
Restated Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses at December 31, 2000	(\$13,687,758)

*B. Component Unit*

An error resulting in an understatement of previously reported accounts payable as of December 31, 2000, was restated by \$35,307, from \$959,496 to \$924,189.

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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**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).
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 and operating statements (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:

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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	(\$1,390,116)	\$612,907	(\$49,337)	\$186,552	\$686
Net Adjustments for					
Revenue Accruals	800,283	546,100	690	173,963	0
Net Adjustments for					
Expenditure Accruals	522,349	(440,077)	0	(90,829)	0
Prepaid Items	2,820	(1,893)	0	0	0
Materials and Supplies					
Inventory	50,317	(51,980)	0	0	0
Note Proceeds	0	250,000	2,800,000	3,600,000	0
Unrecorded Cash	(89,415)	(29,465)	0	(3,296)	0
Cash in Segregated					
Accounts	3,121	141,928	0	0	0
Allocation of Revenue					
to Pay Debt	0	0	340,000	0	0
Debt Principal Retirement	0	0	(3,244,000)	(4,235,000)	0
Interest and Fiscal Charges	0	0	(702,846)	(14,798)	0
Transfers	(451,000)	0	778,257	0	0
Advances	0	11,000	0	0	0
Encumbrances	(2,784,420)	(2,065,877)	0	(251,174)	0
Budget Basis	<u>(\$3,336,061)</u>	<u>(\$1,027,357)</u>	<u>(\$77,236)</u>	<u>(\$634,582)</u>	<u>\$686</u>

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

	Enterprise	Component Unit
GAAP Basis	\$1,230,090	(\$119,083)
Net Adjustments for Revenue Accruals	(450,503)	0
Net Adjustments for Expenditure Accruals	82,497	0
Materials and Supplies Inventory	(25,628)	0
Prepaid Items	(1,893)	0
Note Proceeds	4,705,000	0
Cash in Segregated Accounts	140,786	0
Unrecorded Cash	(7,584)	0
Allocation of Revenue to pay Debt	(340,000)	0
Debt Principal Retirement	370,445	0
Interest and Fiscal Charges	(104,227)	0
Depreciation	1,001,519	0
Loss on Disposal of Fixed Assets	10,788	0
Transfers	(778,257)	0
Capital Outlay	(1,644,283)	0
Encumbrances	(272,603)	0
Excess of Net for		
Non Budgeted Component Unit	0	119,083
Budget Basis	<u>\$3,916,147</u>	<u>\$0</u>

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

**NOTE 5 - ACCOUNTABILITY AND COMPLIANCE**

A. Fund Deficits:

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

	Deficit Fund Balance	Deficit Retained Earnings
<u>Special Revenue Funds:</u>		
Litter Control and Recycling	\$22,348	
Youth Services Subsidy	3,966	
<u>Capital Projects Funds:</u>		
Satellite Building Construction	417,150	
County Engineer Building Construction	1,447,202	
Oakview Juvenile Rehab Center Construction	243,024	
<u>Enterprise Fund:</u>		
Sanitary Sewer District 3B		\$78,318

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 accumulated operating losses. 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:

<u>Special Revenue Fund:</u>	
Commissary Fund	
Public Safety	
Materials and Supplies	\$64,263

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

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

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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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.

Monies 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);
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

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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 \$401,721 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 \$26,179,512, and the bank balance was \$31,965,281. Of the bank balance, \$1,393,755 was covered by federal depository insurance, and \$29,693,883 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 \$877,643 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	\$7,512,525	\$7,512,525
Repurchase Agreement	8,587,435	0	8,587,435
U.S. Treasury Notes	3,423,969	0	3,423,969
Total	\$12,011,404	\$7,512,525	\$19,523,929

The treasury notes have maturities ranging from January 2002 to November 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". 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	\$42,310,617	\$3,794,545
Undeposited Cash	(401,721)	0
Investments:		
Repurchase Agreement	(8,587,435)	8,587,435
Certificates of Deposits with a maturity of more than 90 days	370,576	(370,576)
STAR Ohio	(7,512,525)	7,512,525
GASB Statement 3	\$26,179,512	\$19,523,929

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

*B. Component Unit*

At year end, the carrying amount of Belco's deposits was \$601,647, and the bank balance was \$611,719. Of the bank balance \$100,000 was covered by federal depository insurance, and \$511,719 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 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) is for 2001 taxes.

2001 taxes collected on real property (other than public utility) are levied after October 1, 2001 on the assessed value as of January 1, 2001, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2001 real property taxes are intended to finance 2002. 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.

2001 taxes collected on tangible personal property (other than public utility) are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. 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.

2001 public utility real and tangible personal property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes. Public utility tangible personal property currently is at varying percentages of true value; public utility real property taxes is assessed at 35 percent of true value.

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2001 and for which there is an enforceable legal claim. 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 2001 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, 2001, was 13.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$704,474,270
Public Utility Personal Property	95,346,660
Tangible Personal Property	118,483,570
Total Assessed Value	<u><u>\$918,304,500</u></u>



NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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**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 \$520,000 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 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 2001 amounted to \$10,869,183.

**NOTE 9 RECEIVABLES**

A. Primary Government

Receivables at December 31, 2001, 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.

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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A summary of the principal items of intergovernmental receivables follows

	Amount
<u>General Fund:</u>	
Local Government	\$323,794
Homestead and Rollback	109,853
Indigent Fee Reimbursement	56,148
Real Estate Tax Deregulation	53,230
Total General Fund	543,025
 <u>Special Revenue Funds:</u>	
Motor Vehicle License Tax	1,182,514
Gasoline Tax	663,767
Small Cities CDBG	562,066
Real Estate Tax Deregulation	266,143
Homestead and Rollback	370,864
MR/DD Title XIX	260,245
MR/DD Operating Subsidy	163,204
Supported Living	67,015
COPS	64,251
Delinquent Real Estate Tax Assessment Collection	45,714
MR/DD Case Management	35,958
Community Based Correction Act Grant	33,520
Prosecutor Victim Assistance	27,213
Domestic Violence	18,494
MR/DD Targeted Case Management	14,163
Litter Control and Recycling	11,296
Drug Court	9,830
Real Estate Assessment	9,143
OBRA	3,600
MR/DD Food Subsidy	3,545
MR/DD VI	\$3,118
Clean Air Central Ohio	2,000
Clean Air	1,200
Title III	800
Total Special Revenue Funds	3,819,663
 <u>Proprietary Funds</u>	
Resident Fees	216,180
Total Proprietary Funds	216,180
 <u>Agency Funds:</u>	
Local Government	1,936,281
Libraries and Local Government Support	1,624,838
Homestead and Rollback	480,717
Real Estate Tax Deregulation	456,602
Gasoline Tax	384,244
Motor Vehicle License Tax	371,491
Permissive Motor Vehicle License Tax	10,812
Total Agency Funds	5,264,985
Grand Total	\$9,843,853

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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, 2001; therefore, no allowance for doubtful accounts has been recorded.

**NOTE 10- FIXED ASSETS**

A summary of the enterprise funds' and Belco's fixed assets at December 31, 2001, follows:

	County Enterprise Funds	Belco
Land	\$117,251	\$0
Buildings	16,912,785	0
Improvements Other Than Buildings	54,443	0
Furniture, Fixtures, Machinery and Equipment	1,107,456	262,948
Vehicles	381,983	280,020
Lines	21,835,762	0
Construction In Progress	2,010,284	0
Total	42,419,964	542,968
Less: Accumulated Depreciation	(15,292,742)	(339,907)
Net Fixed Assets	\$27,127,222	\$203,061

	Restated Balance January 1, 2001	Additions	Deletions	Balance December 31, 2001
Land	\$764,674	\$0	\$0	\$764,674
Buildings	24,972,874	263,668	11,382	25,225,160
Improvements Other Than Buildings	559,086	71,101	6,225	623,962
Furniture, Fixtures, Machinery and Equipment	11,264,247	743,418	454,272	11,553,393
Vehicles	4,115,367	644,304	120,311	4,639,360
Construction In Progress	1,192,500	2,589,859	146,807	3,635,552
Total	\$42,868,748	\$4,312,350	\$738,997	\$46,442,101

**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 enforcement liability, the County has \$1,000,000 of total liability coverage for each occurrence and

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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\$1,000,000 aggregate, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$78,756,701 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 2001, 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 12.4 percent. For plan members, other than those engaged in law enforcement, the

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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County was required to contribute 9.25 percent of covered salary for 2001, an increase from 6.54 percent for 2000. The PERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000 for both the law enforcement and public safety divisions. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$1,480,806, \$1,232,080, and \$1,613,827, respectively; 73 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability 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 9.5 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, 2001, 2000, and 1999 were \$39,793, \$32,294 and \$22,470, respectively; 90 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 2001. The unpaid contribution for 2001 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, 2001, one has 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 2001 employer contribution rate was 13.55 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 2001 was 16.7 percent; 4.3 percent was used to fund health care for both the law enforcement and public safety divisions

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, 2000, 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

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually. All investments are carried at market. 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 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$950,054. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

For 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs and township police with an employee contribution rate of 10.1 percent. All other members of the PERS law enforcement program were placed in a newly named public safety division and continue to contribute 9.0 percent. The employer contribution rate for both the law enforcement and public safety divisions is 16.70 percent.

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 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$20,892 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3.256 billion. For the fiscal year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 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, 2001, the liability for compensated absences was \$2,484,184 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 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 2001, the County entered into nine 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 \$443,943, 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 \$13,290 in the Park Health Center Fund. Principal payments towards all capital leases during 2001 totalled \$136,238, a reduction to principal outstanding of \$5,807 for governmental funds prior to the end of the lease agreement for assets traded and \$5,482 for proprietary funds. Future minimum lease payments through 2006 are as follows:

Year	General Long-Term Obligations	Enterprise Fund
2002	\$98,781	\$6,493
2003	74,394	3,787
2004	49,641	
2005	27,909	
2006	8,474	
Total	<u>259,199</u>	<u>10,280</u>
Less: Amount Representing Interest	<u>(26,576)</u>	<u>(654)</u>
Present Value of Net Minimum Lease Payments	<u><u>\$232,623</u></u>	<u><u>\$9,626</u></u>

**NOTE 16 - CONSTRUCTION COMMITMENTS**

As of December 31, 2001 the County had the following contractual purchase commitments.

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/01	Amounts Remaining on Contracts
Belco Restroom	Mental Retardation Construction	\$179,076	\$127,258	\$51,818
Tacoma Garage	County Engineer Building Construction	442,723	316,836	125,887
Neffs Garage	County Engineer Building Construction	412,923	360,033	52,890
Lloydsville Garage	County Engineer Building Construction	603,674	550,464	53,210
Sanitary Sewer 2 Force Main	Sanitary Sewer 2 Construction	891,183	823,076	68,107
Fox Commerce Industrial Park	Fox Commerce Industrial Park Construction County Engineer	1,806,475	1,580,988	225,487

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

**NOTE 17 - LONG-TERM DEBT**

A. Primary Government

Changes in the County's general long-term obligations during 2001 consist of the following:

General Long-Term Obligations:

	<u>Outstanding 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/01</u>
County Building 1993 2.75% General Obligation Bonds	\$825,000	\$0	\$120,000	\$705,000
County Jail 1993 2.75% General Obligation Bonds	1,555,000	0	90,000	1,465,000
County Jail 1996 4.00-5.85% General Obligation Bonds	2,375,000	0	100,000	2,275,000
Computer Improvement 1998 4.30% General Obligation Bonds				
Northern Court	55,877	0	18,948	36,929
Eastern Court	34,177	0	18,308	15,869
Total General Obligation Bonds Payable	<u>4,845,054</u>	<u>0</u>	<u>347,256</u>	<u>4,497,798</u>
Fox Commerce Industrial Park 2000 4.00% Note	400,000	0	0	400,000
Pension Obligation	409,687	689,993	409,687	689,993
Compensated Absences	1,983,827	1,413,072	1,318,502	2,078,397
Capital Leases	<u>233,272</u>	<u>135,589</u>	<u>136,238</u>	<u>232,623</u>
Total General Long-Term Obligations	<u>7,871,840</u>	<u>2,238,654</u>	<u>2,211,683</u>	<u>7,898,811</u>

Enterprise Fund Obligations:

Park Health Center Refunding 1999 3.15% - 4.80% General Obligation Bonds	4,080,000	0	170,000	3,910,000
Sanitary Sewer 1993 2.75% General Obligation Bonds				
Sanitary Sewer 2	393,390	0	56,823	336,567
Sanitary Sewer 3B	56,610	0	8,177	48,433
Waterworks 3 1993 2.75% General Obligation Bonds	<u>1,300,000</u>	<u>0</u>	<u>120,000</u>	<u>1,180,000</u>
Total Enterprise General Obligation Bonds Payable	<u>5,830,000</u>	<u>0</u>	<u>355,000</u>	<u>5,475,000</u>



NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

	Outstanding 12/31/00	Additions	Reductions	Outstanding 12/31/01
Sanitary Sewer 1 1964 3.25% - 4.25% Mortgage Revenue Bonds	112,000	0	32,000	80,000
Waterworks 3 Extension 1968 5.75% Mortgage Revenue Bonds	385,000	0	5,000	380,000
Waterworks 3 1964 4.25% Mortgage Revenue Bonds	161,000	0	9,000	152,000
Waterworks 3 Phase I 1992 6.125% Mortgage Revenue Bonds	1,888,000	0	20,000	1,868,000
Waterworks 3 Phase II 1997 4.875% Mortgage Revenue Bonds	<u>5,352,000</u>	<u>0</u>	<u>54,000</u>	<u>5,298,000</u>
Total Mortgage Revenue Bonds Payable	<u>7,898,000</u>	<u>0</u>	<u>120,000</u>	<u>7,778,000</u>
Waterworks 3 1989 8.25% OWDA Loan	44,674	0	2,177	42,497
Capital Leases	<u>15,108</u>	<u>0</u>	<u>5,482</u>	<u>9,626</u>
Total Enterprise Funds Long-Term Obligations	<u>13,787,782</u>	<u>0</u>	<u>482,659</u>	<u>13,305,123</u>
Total All Long-Term Obligations	<u>\$21,659,622</u>	<u>\$2,238,654</u>	<u>\$2,694,342</u>	<u>\$21,203,934</u>

The County has \$9,972,798 in general obligation bonds and general obligation notes outstanding as of December 31, 2001. The \$705,000 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 \$52,798 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 \$3,910,000 of Park Health Center Improvement general obligation bonds will be

repaid from operating revenues from the Park Health Center Fund. The \$3,740,000 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 \$1,565,000 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 are as follows:

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

Year Ending December 31	<b>General Long-Term Obligations</b>		<b>Enterprise Funds</b>		Grand Total
	<b>Account Group</b>		Principal	Interest	
	Principal	Interest			
2002	\$360,653	\$234,503	\$370,000	\$247,767	\$1,212,923
2003	352,145	218,802	390,000	232,907	1,193,854
2004	355,000	203,197	400,000	216,857	1,175,054
2005	378,177	190,141	425,000	199,673	1,192,991
2006	423,535	183,110	440,000	180,872	1,227,517
2007-11	1,574,316	656,186	1,660,000	633,820	4,524,322
2012-16	1,453,972	214,673	1,455,000	294,878	3,418,523
2017-21	0	0	335,000	16,080	351,080
Total	<u>\$4,897,798</u>	<u>\$1,900,612</u>	<u>\$5,475,000</u>	<u>\$2,022,854</u>	<u>\$14,296,264</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 are as follows:

Year Ending December 31	<b>Sanitary Sewer</b>		<b>Water Works</b>		Grand Total
	Principal	Interest	Principal	Interest	
2002	\$35,000	\$2,657	\$78,000	\$400,215	\$515,872
2003	35,000	1,169	83,000	396,150	515,319
2004	10,000	213	238,000	391,816	640,029
2005	0	0	91,000	381,076	472,076
2006	0	0	96,000	376,315	472,315
2007-11	0	0	942,000	1,736,820	2,678,820
2012-16	0	0	724,000	1,530,704	2,254,704
2017-21	0	0	936,000	1,319,289	2,255,289
2022-26	0	0	1,210,000	1,044,605	2,254,605
2027-31	0	0	1,566,000	688,574	2,254,574
2032-36	0	0	1,433,000	278,013	1,711,013
2037-41	0	0	301,000	14,674	315,674
Total	<u>\$80,000</u>	<u>\$4,039</u>	<u>\$7,698,000</u>	<u>\$8,558,251</u>	<u>\$16,340,290</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 of interest, is as follows:

Year Ending December 31	<b>OWDA LOAN</b>		
	Principal	Interest	Grand Total
2002	\$2,357	\$3,510	\$5,867
2003	2,551	3,315	5,866
2004	2,763	3,105	5,868
2005	2,991	2,877	5,868
2006	3,238	2,630	5,868
2007-11	20,673	8,667	29,340
2012-16	7,924	877	8,801
Total	<u>\$42,497</u>	<u>\$24,981</u>	<u>\$67,478</u>

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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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, 2001 are a margin on unvoted debt of \$9,183,045, and an overall debt margin of \$20,457,613.

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, 2001, there is \$28,875,000 in industrial revenue bond issues that have not been completely repaid of which \$24,087,270 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, 2001, \$1,455,000 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, 2001, \$3,480,000 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:

	<u>Water</u>	<u>Sewer</u>	<u>Park Health Center</u>	<u>Total</u>
Outstanding Balance of General Obligation Bonds	\$1,180,000	\$385,000	\$3,910,000	\$5,475,000
Unamortized Accounting Gain	0	0	(389,283)	(389,283)
Net Bonds Payable	<u>\$1,180,000</u>	<u>\$385,000</u>	<u>\$3,520,717</u>	<u>\$5,085,717</u>

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

**B. Component Unit**

Long-term debt as of December 31, 2001 consists of a \$17,874 note payable to Ford Credit with interest at 2.9%, due May 2006, secured by 2001 Ford Windstar.

Year Ending December 31	Amount
2002	\$3,849
2003	3,962
2004	4,079
2005	4,199
2006	1,785
Total	<u>\$17,874</u>

**NOTE 18 - NOTES PAYABLE**

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

		Outstanding 12/31/00	Issued	Retired	Outstanding 12/31/01
<i><u>Special Revenue Funds:</u></i>					
Common Pleas					
Court Computer	3.19%	\$0	\$250,000	\$0	\$250,000
Total Special Revenue Funds		<u>0</u>	<u>250,000</u>	<u>0</u>	<u>250,000</u>
<i><u>Capital Projects Funds:</u></i>					
Satellite Building	2.22%	0	1,500,000	0	1,500,000
County Engineer Buildings	3.19%	0	1,600,000	0	1,600,000
Oakview Juvenile Detention Center	3.88%	0	500,000	0	500,000
Satellite Building	4.71%	635,000	0	635,000	0
County Buildings	4.68%	1,500,000	0	1,500,000	0
County Engineer Buildings	4.81%	1,600,000	0	1,600,000	0
Oakview Juvenile Detention Center	4.76%	500,000	0	500,000	0
Total Capital Projects Funds		<u>4,235,000</u>	<u>3,600,000</u>	<u>4,235,000</u>	<u>3,600,000</u>
<i><u>Enterprise Funds:</u></i>					
Sanitary Sewer System	3.66%	0	3,500,000	0	3,500,000
Sanitary Sewer System	2.22%	0	2,800,000	0	2,800,000
Water Works System	2.22%	0	205,000	0	205,000
Water Works System	2.62%	0	1,000,000	0	1,000,000
Sanitary Sewer System	4.71%	3,000,000	0	3,000,000	0
Water Works System	4.71%	400,000	0	400,000	0
Total Enterprise Funds		<u>3,400,000</u>	<u>7,505,000</u>	<u>3,400,000</u>	<u>7,505,000</u>
Total All Funds		<u>\$7,635,000</u>	<u>\$11,355,000</u>	<u>\$7,635,000</u>	<u>\$11,355,000</u>

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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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 the water works and the sanitary sewer enterprise funds will be paid from revenues derived by the County from the operation of the sewer system with the exception of the \$3,500,000 Sanitary Sewer 3.66% Note, the Water Works System 2.22% Note, and the Water Works System 2.62% Note that 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, 2001, consist of the following individual interfund receivables and payables:

	Receivable	Payable
<i><u>General Fund:</u></i>	\$60,582	\$0
 <i><u>Special Revenue Funds:</u></i>		
County Court Probation	0	5,000
Court Computer	5,000	0
Dog and Kennel	0	29,000
Juvenile Court Grant	1,315	0
Litter Control And Recycling	0	25,449
Victim Assistance	0	3,448
Youth Services Subsidy	0	4,000
Total Special Revenue Funds	6,315	66,897
 <i><u>Proprietary Funds:</u></i>		
Sanitary Sewer District 3A	0	36,000
Sanitary Sewer District 2B	0	22,000
Water Works District 2	58,000	0
Total Proprietary Funds	58,000	58,000
Total All Funds	\$124,897	\$124,897

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

Due from other funds and due to other funds at December 31, 2001, consist of the following individual balances:

	Due From	Due To
<u>General Fund:</u>	\$2,626,593	\$15,089
<u>Special Revenue Funds:</u>		
Child Support Enforcement Agency	15,618	36,819
Children Services	518,773	328,583
Court Computer	25,132	2,987
Court Special Projects	11,772	0
Dog and Kennel	85	0
DRETAC	1,188	0
In Home Care Levy	1,553,033	0
Indigent Drivers Alcohol Treatment	998	0
Mental Health	959,610	0
Mental Retardation	5,491,353	946
Motor Vehicle License Tax	10,281	0
Public Assistance	344,081	37,674
Real Estate Assessment	4,276	0
Total Special Revenue Funds	8,936,200	407,009
<u>Proprietary Funds:</u>		
Water Works District 1	0	8,438
Water Works District 3	11,842	0
Total Proprietary Funds	11,842	8,438
<u>Agency Funds:</u>		
County Court	0	125,775
50% Township Fines	3	0
Law Library	20,740	0
Sheriff Agency	5,076	0
Undivided General Tax	0	8,518,805
Undivided Local Government	0	323,794
Undivided Personal Tax	0	1,352,651
Undivided Tax	0	848,893
Total Agency Funds	25,819	11,169,918
Total All Funds	\$11,600,454	\$11,600,454

**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 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.

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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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 \$567,132 or 40% of the District's total revenues during 2001. 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 2001, the County contributed \$926,590 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 \$72,122 to the Council during 2001.

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 \$919,904 were provided to the Board by Belmont County during 2001. This represents approximately 10 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 FINANCIAL STATEMENTS  
(Continued)

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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 2001, 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 FINANCIAL STATEMENTS  
(Continued)

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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 2001, 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, 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 2001, 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.

L. Buckeye Hills Resource Conservation and Development Council (RC&D):

RC&D is a 501 (c ) (3) non-profit entity, serving a ten county region in southeastern Ohio including Athens, Belmont, Fairfield, Hocking, Meigs, Monroe, Morgan, Noble, Perry, and Washington Counties. The Council was created to identify and solve problems in rural communities including human, economic, natural resources and environmental issues. The RC&D is sponsored by the Boards of County Commissioners and the Soil and Water Conservation Districts in the ten counties, along with the Muskingum Watershed Conservancy District and the Rush Creek

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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Conservancy District. The governing body of RC&D is the Executive Council, made up of 32 members which include three representatives from each county and one representative from each conservancy district. The Council has total control over budgeting, personnel, and all other financial matters. The continued existence of the Project 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 RC&D.

**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 2001, the Park District received \$29,797 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 2001 was \$293,626.

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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

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

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee 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, 2001, is as follows:

	Sanitary Sewer District 1	Water Works District 1	Sanitary Sewer District 2	Sanitary Sewer District 2B
Operating Revenue	\$269,681	\$182,579	\$905,159	\$30,158
Depreciation Expense	33,407	2,817	187,027	4,469
Operating Income (Loss)	(23,657)	(10,025)	310,556	(1,125)
Net Non-Operating Revenue (Expenses)	13,175	410	(164,066)	0
Operating Transfers In	0	0	350,000	0
Operating Transfers Out	0	0	(1,137)	0
Net Income (Loss)	(10,482)	(9,615)	495,353	(1,125)
Additions to Property Plant and Equipment	1,474	0	972,868	0
Deletions to Property Plant and Equipment	0	0	5,000	0
Net Working Capital	1,053,513	414,146	(3,002,203)	92,580
Total Assets	1,491,057	504,127	9,957,218	203,434
Bonds and Other Long-Term Liabilities Payable from Revenue	0	0	275,373	0
Total Equity	1,390,055	475,182	3,161,623	179,675

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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**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 Revenue	\$835,617	\$47,365	\$21,642	\$2,856,949
Depreciation Expense	24,366	6,995	9,740	588,296
Operating Income (Loss)	(141,671)	8,171	(339)	1,015,585
Net Non-Operating Revenue (Expenses)	22,249	0	(2,404)	(289,445)
Operating Transfers In	0	0	1,137	0
Operating Transfers Out	0	0	0	(38,275)
Net Income (Loss)	(119,422)	8,171	(1,606)	687,865
Additions to Property Plant and Equipment	54,296	0	0	958,286
Deletions to Property Plant and Equipment	0	0	0	0
Net Working Capital	1,149,402	46,571	5,196	4,360,674
Total Assets	1,555,010	218,780	210,115	22,899,378
Bonds and Other Long-Term Liabilities Payable from Revenue	0	0	39,627	956,000
Total Equity	1,511,457	173,173	160,639	12,169,982

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)



Sanitary Sewer District 3C	Park Health Center	Total Primary Government	Component Unit	Total Reporting Entity
\$315	\$4,628,011	\$9,777,476	\$3,652,345	\$13,429,821
0	144,402	1,001,519	56,910	1,058,429
(2,289)	360,815	1,516,021	(195,292)	1,320,729
0	(215,850)	(635,931)	76,209	(559,722)
38,275	0	389,412	0	389,412
0	0	(39,412)	0	(39,412)
35,986	144,965	1,230,090	(119,083)	1,111,007
35,671	23,038	2,045,633	129,961	2,175,594
0	35,813	40,183	51,853	92,036
315	642,828	4,763,022	616,070	5,379,092
35,986	4,865,614	41,940,719	1,216,298	43,157,017
0	3,400,717	4,671,717	0	4,671,717
35,986	883,419	20,141,191	805,106	20,946,297

NOTES TO THE GENERAL FINANCIAL STATEMENTS  
(Continued)

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**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 \$2,117 of federal food stamps at December 31, 2001.

**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 2001, 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 \$374,566 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

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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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,820,877	\$1,854,135	\$33,258
Permissive Taxes	10,301,000	10,335,466	34,466
Charges for Services	1,595,287	1,830,253	234,966
Licenses and Permits	4,000	6,688	2,688
Fines and Forfeitures	484,037	490,069	6,032
Intergovernmental	1,183,457	1,219,388	35,931
Rent	2,100	13,014	10,914
Interest	1,748,532	1,761,390	12,858
Other	156,930	321,410	164,480
<b>Total Revenues</b>	<b>17,296,220</b>	<b>17,831,813</b>	<b>535,593</b>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Personal Services	567,760	558,291	9,469
Materials and Supplies	217,900	217,800	100
Contractual Services	1,168,545	1,162,234	6,311
Capital Outlay	468,784	468,646	138
Other	614,981	614,928	53
<b>Total Commissioners</b>	<b>3,037,970</b>	<b>3,021,899</b>	<b>16,071</b>
Auditor			
Personal Services	737,732	737,376	356
Materials and Supplies	33,794	33,128	666
Contractual Services	16,300	16,216	84
Capital Outlay	445,850	444,840	1,010
Other	221,832	221,795	37
<b>Total Auditor</b>	<b>1,455,508</b>	<b>1,453,355</b>	<b>2,153</b>
Treasurer			
Personal Services	264,952	251,778	13,174
Materials and Supplies	9,000	8,758	242
Contractual Services	2,000	2,000	0
Capital Outlay	5,000	3,560	1,440
Other	21,837	21,037	800
<b>Total Treasurer</b>	<b>302,789</b>	<b>287,133</b>	<b>15,656</b>

(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, 2001  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney			
Personal Services	\$515,374	\$507,712	\$7,662
Materials and Supplies	6,850	6,694	156
Other	17,400	15,491	1,909
<b>Total Prosecuting Attorney</b>	<b>539,624</b>	<b>529,897</b>	<b>9,727</b>
Budget Commission			
Personal Services	3,144	3,101	43
Bureau of Inspection			
Contractual Services	109,597	109,597	0
Board of Elections			
Personal Services	241,906	227,443	14,463
Materials and Supplies	23,000	19,661	3,339
Contractual Services	98,828	88,105	10,723
Other	43,829	42,860	969
<b>Total Board of Education</b>	<b>407,563</b>	<b>378,069</b>	<b>29,494</b>
Maintenance and Operations			
Personal Services	479,695	472,974	6,721
Materials and Supplies	121,000	120,581	419
Contractual Services	704,521	701,818	2,703
Capital Outlay	53,881	53,839	42
Other	22,671	22,403	268
<b>Total Maintenance and Operations</b>	<b>1,381,768</b>	<b>1,371,615</b>	<b>10,153</b>
Recorder			
Personal Services	238,694	233,623	5,071
Materials and Supplies	12,500	12,323	177
Contractual Services	81,200	75,707	5,493
Other	3,500	3,286	214
<b>Total Recorder</b>	<b>335,894</b>	<b>324,939</b>	<b>10,955</b>
Insurance on Property			
Contractual Service	310,000	309,850	150

(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, 2001  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Historical Society Contractual Services	\$3,000	\$3,000	\$0
Other Personal Services	406,332	405,630	702
Total General Government - Legislative and Executive	8,293,189	8,198,085	95,104
General Government - Judicial			
Court of Appeals			
Contractual Services	38,858	36,896	1,962
Common Pleas			
Personal Services	422,842	392,097	30,745
Materials and Supplies	10,325	9,531	794
Contractual Services	40,420	34,713	5,707
Capital Outlay	13,660	13,009	651
Other	31,161	22,857	8,304
Total Common Pleas	518,408	472,207	46,201
Jury Commission			
Personal Services	1,560	1,054	506
Juvenile Court			
Personal Services	11,000	10,955	45
Materials and Supplies	300	243	57
Contractual Services	1,200	1,022	178
Total Juvenile Court	12,500	12,220	280
Probate Court			
Personal Services	222,070	220,712	1,358
Materials and Supplies	2,335	2,335	0
Other	7,598	7,598	0
Total Probate Court	232,003	230,645	1,358

(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, 2001  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Clerk of Courts			
Personal Services	\$271,243	\$264,168	\$7,075
Materials and Supplies	13,664	13,304	360
Contractual Services	100	70	30
<b>Total Clerk of Courts</b>	<b>285,007</b>	<b>277,542</b>	<b>7,465</b>
County Courts			
Personal Services	441,288	398,076	43,212
Materials and Supplies	10,725	9,120	1,605
Contractual Services	24,075	23,616	459
Other	8,800	8,117	683
<b>Total County Courts</b>	<b>484,888</b>	<b>438,929</b>	<b>45,959</b>
Public Defender			
Personal Services	146,488	145,955	533
Materials and Supplies	2,950	2,934	16
Contractual Services	205,719	205,274	445
Other	67,479	67,479	0
<b>Total Public Defender</b>	<b>422,636</b>	<b>421,642</b>	<b>994</b>
Law Library			
Personal Services	28,228	27,931	297
Other			
Personal Services	270,888	270,420	468
<b>Total Other</b>	<b>270,888</b>	<b>270,420</b>	<b>468</b>
<b>Total General Government - Judicial</b>	<b>2,294,976</b>	<b>2,189,486</b>	<b>105,490</b>
Public Safety			
Juvenile Probation			
Personal Services	563,078	559,019	4,059
Materials and Supplies	3,500	3,441	59
Capital Outlay	17,819	17,819	0
Other	32,027	19,351	12,676
<b>Total Juvenile Probation</b>	<b>616,424</b>	<b>599,630</b>	<b>16,794</b>

(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, 2001  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Coroner			
Personal Services	\$52,372	\$50,038	\$2,334
Other	43,158	43,142	16
<b>Total Coroner</b>	<b>95,530</b>	<b>93,180</b>	<b>2,350</b>
Sheriff			
Personal Services	2,505,658	2,409,433	96,225
Materials and Supplies	24,700	24,698	2
Contractual Services	316,717	316,406	311
Capital Outlay	62,255	62,235	20
Other	22,057	21,970	87
<b>Total Sheriff</b>	<b>2,931,387</b>	<b>2,834,742</b>	<b>96,645</b>
Disaster Services			
Personal Services	73,121	69,545	3,576
Contractual Services	41,365	41,266	99
<b>Total Disaster Services</b>	<b>114,486</b>	<b>110,811</b>	<b>3,675</b>
911 Services			
Personal Services	478,032	471,209	6,823
Materials and Supplies	60,000	16,370	43,630
Contractual Services	410,000	399,625	10,375
Capital Outlay	12,000	0	12,000
Other	20,000	6,975	13,025
<b>Total 911 Services</b>	<b>980,032</b>	<b>894,179</b>	<b>85,853</b>
Ambulance Service			
Contractual Services	160,500	160,500	0
Other			
Personal Services	406,332	405,630	702
<b>Total Public Safety</b>	<b>5,304,691</b>	<b>5,098,672</b>	<b>206,019</b>
Public Works			
Engineer			
Personal Services	237,450	232,322	5,128
Materials and Supplies	4,540	4,232	308
Contractual Services	52,000	51,998	2
Capital Outlay	5,000	5,000	0
<b>Total Engineer</b>	<b>298,990</b>	<b>293,552</b>	<b>5,438</b>
<b>Total Public Works</b>	<b>298,990</b>	<b>293,552</b>	<b>5,438</b>

(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, 2001  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Health</b>			
Clinics and Care			
Personal Services	\$36,309	\$35,366	\$943
Materials and Supplies	4,000	4,000	0
Contractual Services	300	291	9
Other	4,200	4,192	8
<b>Total Clinics and Care</b>	<b>44,809</b>	<b>43,849</b>	<b>960</b>
Vital Statistics			
Materials and Supplies	1,200	1,133	67
Other Health			
Personal Services	5,644	5,634	10
Materials and Supplies	39,935	39,935	0
<b>Total Other Health</b>	<b>45,579</b>	<b>45,569</b>	<b>10</b>
<b>Total Health</b>	<b>91,588</b>	<b>90,551</b>	<b>1,037</b>
<b>Human Services</b>			
Soldier's Relief			
Personal Services	21,322	20,422	900
Contractual Services	121,000	115,802	5,198
Other	12,500	11,836	664
<b>Total Soldier's Relief</b>	<b>154,822</b>	<b>148,060</b>	<b>6,762</b>
Veteran's Services			
Personal Services	129,208	121,360	7,848
Materials and Supplies	4,775	4,775	0
Contractual Services	5,700	5,700	0
Other	1,000	950	50
<b>Total Veteran's Services</b>	<b>140,683</b>	<b>132,785</b>	<b>7,898</b>
Other			
Personal Services	11,286	11,268	18
<b>Total Human Services</b>	<b>306,791</b>	<b>292,113</b>	<b>14,678</b>
<b>Other</b>			
Other Expenditures			
Contractual Services	173,387	173,387	0
Other	59,176	11,284	47,892
<b>Total Other</b>	<b>232,563</b>	<b>184,671</b>	<b>47,892</b>

(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, 2001  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental:			
Contractual Services	\$290,550	\$289,340	\$1,210
Other	378,303	378,303	0
Total Intergovernmental	668,853	667,643	1,210
Total Expenditures	17,491,641	17,014,773	476,868
Excess of Revenues Over (Under) Expenditures	(195,421)	817,040	1,012,461
<u>Other Financing Sources (Uses):</u>			
Sale of Fixed Assets	\$14,871	\$14,871	\$0
Advance In	4,000	4,000	0
Advance Out	(15,000)	(15,000)	0
Operating Transfers - In	11,048	15,700	4,652
Operating Transfers - Out	(4,172,672)	(4,172,672)	0
Total Other Financing Sources (Uses)	(4,157,753)	(4,153,101)	4,652
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(4,353,174)	(3,336,061)	1,017,113
Fund Balance at Beginning of Year	2,378,030	2,378,030	0
Prior Year Encumbrances Appropriated	2,296,885	2,296,885	0
Fund Balance at End of Year	\$321,741	\$1,338,854	\$1,017,113

## 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)

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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.

Juvenile Court Grant Fund - To account for state grants and donations to provide services and community treatment to juvenile offenders.

(Continued)

**SPECIAL REVENUE FUNDS**  
(Continued)

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

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

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.

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.

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, 2001

	Dog and Kennel	Indigent Drivers Alcohol Treatment	Enforcement and Education	Indigent Guardianship
<u>Assets:</u>				
Cash and Cash Equivalents	\$87,316	\$141,646	\$3,744	\$28,405
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 Intergovernmental	85	998	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
	<u>\$87,401</u>	<u>\$142,644</u>	<u>\$3,744</u>	<u>\$28,405</u>
<b>Total Assets</b>	<b>\$87,401</b>	<b>\$142,644</b>	<b>\$3,744</b>	<b>\$28,405</b>
<u>Liabilities:</u>				
Accounts Payable	\$1,709	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	3,729	0	0	0
Compensated Absences Payable	467	0	0	0
Interfund Payable	29,000	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	2,967	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
	<u>37,872</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities</b>	<b>37,872</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Encumbrances	14,041	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	35,488	142,644	3,744	28,405
	<u>49,529</u>	<u>142,644</u>	<u>3,744</u>	<u>28,405</u>
<b>Total Fund Equity (Deficit)</b>	<b>49,529</b>	<b>142,644</b>	<b>3,744</b>	<b>28,405</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$87,401</b>	<b>\$142,644</b>	<b>\$3,744</b>	<b>\$28,405</b>

(Continued)

Belmont County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Continued)

	Road and Bridge	911 Emergency	Real Estate Assessment	Public Assistance	Child Support Enforcement Agency
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$41,051	\$1,634,057	\$299,997	\$975,342	\$264,508
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
<b>Receivables:</b>					
Taxes	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	344,081	15,618
<b>Due From Agency Funds:</b>					
Property Taxes	0	0	4,276	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Due from Other Governments	0	0	9,143	0	0
<b>Materials and Supplies</b>					
Inventory	0	0	0	21,675	0
Prepaid Items	0	0	0	350	0
<b>Total Assets</b>	<b>\$41,051</b>	<b>\$1,634,057</b>	<b>\$313,416</b>	<b>\$1,341,448</b>	<b>\$280,126</b>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$17,278	\$0	\$412,468	\$27,657
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	13,817	4,298	162,796	0
Compensated Absences Payable	0	485	0	62,033	4,748
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	37,674	36,819
Due to Other Governments	0	5,152	2,064	174,160	7,792
Deferred Revenue	0	0	13,419	101,458	152,775
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>36,732</b>	<b>19,781</b>	<b>950,589</b>	<b>229,791</b>
<b><u>Fund Equity:</u></b>					
<b>Fund Balance:</b>					
Reserved for Encumbrances	0	1,006,862	93,336	0	0
Reserved for Inventory	0	0	0	21,675	0
Reserved for Loans Receivable	0	0	0	0	0
<b>Unreserved:</b>					
Undesignated (Deficit)	41,051	590,463	200,299	369,184	50,335
<b>Total Fund Equity (Deficit)</b>	<b>41,051</b>	<b>1,597,325</b>	<b>293,635</b>	<b>390,859</b>	<b>50,335</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$41,051</b>	<b>\$1,634,057</b>	<b>\$313,416</b>	<b>\$1,341,448</b>	<b>\$280,126</b>

Waste Disposal	Litter Control and Recycling	Motor Vehicle and Gasoline Tax	Mental Health	Mental Retardation
\$3,741	\$5,555	\$1,190,882	\$0	\$2,196,075
0	0	0	0	0
0	0	0	0	0
0	0	13,594	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	884,529	5,084,173
0	0	10,281	0	0
0	0	0	75,081	407,180
0	11,296	1,846,281	0	550,848
0	0	239,456	0	29,626
0	0	0	0	0
<u>\$3,741</u>	<u>\$16,851</u>	<u>\$3,300,494</u>	<u>\$959,610</u>	<u>\$8,267,902</u>
\$0	\$510	\$37,627	\$0	\$145,069
0	0	0	0	4,189
0	1,944	63,180	0	137,674
0	0	9,727	0	33,183
0	25,449	0	0	0
0	0	0	0	946
0	0	23,752	0	64,613
0	11,296	1,418,171	959,610	5,868,879
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>39,199</u>	<u>1,552,457</u>	<u>959,610</u>	<u>6,254,553</u>
0	0	182,386	0	131,305
0	0	239,456	0	29,626
0	0	0	0	0
<u>3,741</u>	<u>(22,348)</u>	<u>1,326,195</u>	<u>0</u>	<u>1,852,418</u>
<u>3,741</u>	<u>(22,348)</u>	<u>1,748,037</u>	<u>0</u>	<u>2,013,349</u>
<u>\$3,741</u>	<u>\$16,851</u>	<u>\$3,300,494</u>	<u>\$959,610</u>	<u>\$8,267,902</u>

(Continued)

Belmont County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Continued)

	Children Services	Youth Service Subsidy Program	In-Home Care Levy	Job Training Partnership Act
<b><u>Assets:</u></b>				
Cash and Cash Equivalents	\$659,472	\$34	\$1,943,832	\$5,219
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
<b>Receivables:</b>				
Taxes	0	0	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	37,674	0	0	0
<b>Due From Agency Funds:</b>				
Property Taxes	442,528	0	1,436,858	0
Accounts	0	0	0	0
Intergovernmental	38,571	0	116,175	0
Due from Other Governments	0	0	0	4,000
<b>Materials and Supplies</b>				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$1,178,245</b>	<b>\$34</b>	<b>\$3,496,865</b>	<b>\$9,219</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$127,433	\$0	\$0	\$3,756
Contracts Payable	0	0	47,372	0
Accrued Wages and Benefits	41,710	0	0	0
Compensated Absences Payable	6,664	0	0	0
Interfund Payable	0	4,000	0	0
Due to Other Funds	328,583	0	0	0
Due to Other Governments	0	0	233,642	0
Deferred Revenue	481,099	0	1,553,033	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>985,489</b>	<b>4,000</b>	<b>1,834,047</b>	<b>3,756</b>
<b><u>Fund Equity:</u></b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	0	0	66,358	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
<b>Unreserved:</b>				
Undesignated (Deficit)	192,756	(3,966)	1,596,460	5,463
<b>Total Fund Equity (Deficit)</b>	<b>192,756</b>	<b>(3,966)</b>	<b>1,662,818</b>	<b>5,463</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$1,178,245</b>	<b>\$34</b>	<b>\$3,496,865</b>	<b>\$9,219</b>

<u>Commissioners CDBG</u>	<u>Marriage License</u>	<u>Commissary</u>	<u>Sheriff's Reserve</u>	<u>Delinquent Real Estate Tax and Assessment Collection</u>	<u>Lodging Excise Tax</u>
\$41,103	\$15,118	\$0	\$9,396	\$72,183	\$207,976
0	0	34,628	0	0	0
977,642	0	0	0	0	0
0	0	0	0	0	18,440
545,550	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,188	0
0	0	0	0	0	0
0	0	0	0	0	0
562,066	0	0	0	45,714	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$2,126,361</u>	<u>\$15,118</u>	<u>\$34,628</u>	<u>\$9,396</u>	<u>\$119,085</u>	<u>\$226,416</u>
\$0	\$14,045	\$0	\$1,291	\$2,814	\$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	0	0	0
514,694	0	0	0	46,902	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>514,694</u>	<u>14,045</u>	<u>0</u>	<u>1,291</u>	<u>49,716</u>	<u>200</u>
0	0	0	0	0	0
0	0	0	0	0	0
545,550	0	0	0	0	0
<u>1,066,117</u>	<u>1,073</u>	<u>34,628</u>	<u>8,105</u>	<u>69,369</u>	<u>226,216</u>
<u>1,611,667</u>	<u>1,073</u>	<u>34,628</u>	<u>8,105</u>	<u>69,369</u>	<u>226,216</u>
<u>\$2,126,361</u>	<u>\$15,118</u>	<u>\$34,628</u>	<u>\$9,396</u>	<u>\$119,085</u>	<u>\$226,416</u>

(Continued)

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

	Oakview Administration Building	Certificate of Title Administration	Court Computer	Supplement Equipment Recorder
<b><u>Assets:</u></b>				
Cash and Cash Equivalents	\$153,675	\$386,991	\$684,103	\$134,462
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
<b>Receivables:</b>				
Taxes	0	0	0	0
Loans	0	0	0	0
Interfund	0	0	5,000	0
Due from Other Funds	0	0	0	0
<b>Due From Agency Funds:</b>				
Property Taxes	0	0	0	0
Accounts Intergovernmental	0	0	25,132	0
Due from Other Governments	0	0	0	0
<b>Materials and Supplies</b>				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$153,675</b>	<b>\$386,991</b>	<b>\$714,235</b>	<b>\$134,462</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$1,423	\$0	\$10,009	\$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	0	0	0
Due to Other Funds	0	0	2,987	0
Due to Other Governments	0	3,128	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	2,968	0
Notes Payable	0	0	250,000	0
<b>Total Liabilities</b>	<b>1,423</b>	<b>3,128</b>	<b>265,964</b>	<b>0</b>
<b><u>Fund Equity:</u></b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	58,577	1,494	147	6,000
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
<b>Unreserved:</b>				
Undesignated (Deficit)	93,675	382,369	448,124	128,462
<b>Total Fund Equity (Deficit)</b>	<b>152,252</b>	<b>383,863</b>	<b>448,271</b>	<b>134,462</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$153,675</b>	<b>\$386,991</b>	<b>\$714,235</b>	<b>\$134,462</b>



Juvenile Court Grant	Community Based Corrections Grant	Prosecutors Victim Assistance Program	Court Special Projects	Federal Emergency Management Agency	Domestic Violence Grant
\$138,198	\$16,371	\$5,439	\$205,285	\$34,326	\$22,363
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,315	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	11,772	0	0
0	0	0	0	0	0
9,830	33,520	27,213	0	0	18,494
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$149,343</u>	<u>\$49,891</u>	<u>\$32,652</u>	<u>\$217,057</u>	<u>\$34,326</u>	<u>\$40,857</u>
\$16,094	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
12,232	0	0	0	0	0
519	0	0	0	0	0
0	0	3,448	0	0	0
0	0	0	0	0	0
2,648	0	0	0	0	0
0	16,760	23,971	0	0	18,494
0	0	0	0	0	0
0	0	0	0	0	0
<u>31,493</u>	<u>16,760</u>	<u>27,419</u>	<u>0</u>	<u>0</u>	<u>18,494</u>
0	0	0	0	31,172	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>117,850</u>	<u>33,131</u>	<u>5,233</u>	<u>217,057</u>	<u>3,154</u>	<u>22,363</u>
<u>117,850</u>	<u>33,131</u>	<u>5,233</u>	<u>217,057</u>	<u>34,326</u>	<u>22,363</u>
<u>\$149,343</u>	<u>\$49,891</u>	<u>\$32,652</u>	<u>\$217,057</u>	<u>\$34,326</u>	<u>\$40,857</u>

(Continued)

Belmont County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Continued)

	Halfway House	Court Security Grant	Court Probation Officer	Law Enforcement Block Grant
<b><u>Assets:</u></b>				
Cash and Cash Equivalents	\$9,645	\$1,958	\$6,395	\$2,641
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
Due From Agency Funds:				
Property Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	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
<b>Total Assets</b>	<b><u>9,645</u></b>	<b><u>1,958</u></b>	<b><u>6,395</u></b>	<b><u>2,641</u></b>
<b><u>Liabilities:</u></b>				
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	0	5,000	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>5,000</u></b>	<b><u>0</u></b>
<b><u>Fund Equity:</u></b>				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Undesignated (Deficit)	9,645	1,958	1,395	2,641
<b>Total Fund Equity (Deficit)</b>	<b><u>9,645</u></b>	<b><u>1,958</u></b>	<b><u>1,395</u></b>	<b><u>2,641</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>9,645</u></b>	<b><u>1,958</u></b>	<b><u>6,395</u></b>	<b><u>2,641</u></b>

<u>Emergency Preparedness</u>	<u>Logjam Debris Removal</u>	<u>COPS in School Grant</u>	<u>Totals</u>
\$777	\$7,584	\$98	\$11,636,963
0	0	0	34,628
0	0	0	977,642
0	0	0	32,034
0	0	0	545,550
0	0	0	6,315
0	0	0	397,373
0	0	0	7,853,552
0	0	0	48,268
0	0	0	637,007
0	0	64,251	3,182,656
0	0	0	290,757
0	0	0	350
<u>\$777</u>	<u>\$7,584</u>	<u>\$64,349</u>	<u>\$25,643,095</u>
\$0	\$0	\$0	\$819,183
0	0	0	51,561
0	0	0	441,580
0	0	0	117,826
0	0	0	66,897
0	0	0	407,009
0	1,446	0	521,364
0	0	64,251	11,244,812
0	0	0	2,968
0	0	0	250,000
0	1,446	64,251	13,923,200
555	0	0	1,592,233
0	0	0	290,757
0	0	0	545,550
222	6,138	98	9,291,355
777	6,138	98	11,719,895
<u>\$777</u>	<u>\$7,584</u>	<u>\$64,349</u>	<u>\$25,643,095</u>

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

	Dog and Kennel	Indigent Drivers Alcohol Treatment	Enforcement and Education
<i><u>Revenues:</u></i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	147,258	0	0
Fines and Forfeitures	2,497	26,408	214
Intergovernmental	0	0	0
Interest	0	0	0
Rent	0	0	0
Other	84,239	0	0
	233,994	26,408	214
<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	192,595	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
	192,595	0	0
Total Expenditures	192,595	0	0
Excess of Revenues Over (Under) Expenditures	41,399	26,408	214
<i><u>Other Financing Sources (Uses):</u></i>			
Sale of Fixed Assets	0	0	0
Inception of Capital Lease	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	41,399	26,408	214
Fund Balances (Deficit) at Beginning of Year	8,130	116,236	3,530
Increase (Decrease) in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$49,529	\$142,644	\$3,744

<u>Indigent Guardianship</u>	<u>Road and Bridge</u>	<u>911 Emergency</u>	<u>Real Estate Assessment</u>	<u>Public Assistance</u>
\$0	\$0	\$0	\$0	\$0
0	420,000	0	0	0
13,805	0	0	427,845	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	12,565,141
0	0	0	0	0
0	0	0	0	0
0	0	3,244	0	724,978
<u>13,805</u>	<u>420,000</u>	<u>3,244</u>	<u>427,845</u>	<u>13,290,119</u>
0	0	0	190,742	0
9,483	0	0	0	0
0	0	255,532	0	0
0	513,375	0	0	0
0	0	0	0	0
0	0	0	0	12,534,325
0	0	0	0	0
0	0	0	0	31,470
0	0	0	0	0
0	0	0	0	23,443
0	0	0	0	3,597
<u>9,483</u>	<u>513,375</u>	<u>255,532</u>	<u>190,742</u>	<u>12,592,835</u>
<u>4,322</u>	<u>(93,375)</u>	<u>(252,288)</u>	<u>237,103</u>	<u>697,284</u>
0	0	0	0	0
0	0	0	0	31,470
0	0	0	0	361,437
0	0	(22,000)	0	0
<u>0</u>	<u>0</u>	<u>(22,000)</u>	<u>0</u>	<u>392,907</u>
4,322	(93,375)	(274,288)	237,103	1,090,191
24,083	134,426	1,871,613	56,532	(704,535)
0	0	0	0	5,203
<u>\$28,405</u>	<u>\$41,051</u>	<u>\$1,597,325</u>	<u>\$293,635</u>	<u>\$390,859</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, 2001  
(Continued)

	Child Support Enforcement Agency	Waste Disposal	Litter Control and Recycling
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i><u>Revenues:</u></i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	103,269	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	522,744	0	45,280
Interest	1,139	0	0
Rent	0	0	0
Other	69,502	0	15,884
	<u>696,654</u>	<u>0</u>	<u>61,164</u>
Total Revenues			
<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	89,490
Health	0	0	0
Human Services	1,040,079	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
	<u>1,040,079</u>	<u>0</u>	<u>89,490</u>
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	<u>(343,425)</u>	<u>0</u>	<u>(28,326)</u>
<i><u>Other Financing Sources (Uses):</u></i>			
Sale of Fixed Assets	0	0	0
Inception of Capital Lease	0	0	0
Operating Transfers In	27,235	0	20,000
Operating Transfers Out	0	0	0
	<u>27,235</u>	<u>0</u>	<u>20,000</u>
Total Other Financing Sources (Uses)			
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(316,190)	0	(8,326)
Fund Balances (Deficit) at Beginning of Year	366,525	3,741	(14,022)
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$50,335</u>	<u>\$3,741</u>	<u>(\$22,348)</u>

<u>Motor Vehicle and Gasoline Tax</u>	<u>Mental Health</u>	<u>Mental Retardation</u>	<u>Children Services</u>	<u>Youth Service Subsidy Program</u>
\$0	\$828,732	\$4,541,100	\$415,694	\$0
13,594	0	0	0	0
0	0	0	1,067,591	0
0	0	0	0	0
110,870	0	0	0	0
3,679,955	91,172	2,698,403	1,305,433	0
26,869	0	0	0	0
0	0	0	0	0
23,782	0	99,187	5,857	0
<u>3,855,070</u>	<u>919,904</u>	<u>7,338,690</u>	<u>2,794,575</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,907,530	0	0	0	0
0	0	7,553,698	0	0
0	0	0	2,961,635	0
0	0	0	0	0
0	0	0	0	0
0	919,904	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>3,907,530</u>	<u>919,904</u>	<u>7,553,698</u>	<u>2,961,635</u>	<u>0</u>
<u>(52,460)</u>	<u>0</u>	<u>(215,008)</u>	<u>(167,060)</u>	<u>0</u>
3,500	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>(86,340)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(82,840)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(135,300)	0	(215,008)	(167,060)	0
1,937,242	0	2,231,635	359,816	(3,966)
<u>(53,905)</u>	<u>0</u>	<u>(3,278)</u>	<u>0</u>	<u>0</u>
<u>\$1,748,037</u>	<u>\$0</u>	<u>\$2,013,349</u>	<u>\$192,756</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, 2001  
(Continued)

	In-Home Care Levy	Job Training Partnership Act	Commissioners CDBG
	<hr/>	<hr/>	<hr/>
<b><u>Revenues:</u></b>			
Taxes	\$1,299,081	\$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	153,428	450,450	514,456
Interest	0	0	57,387
Rent	0	0	0
Other	4,937	0	0
	<hr/>	<hr/>	<hr/>
Total Revenues	1,457,446	450,450	571,843
<b><u>Expenditures:</u></b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	513,538
Health	1,122,189	0	0
Human Services	0	503,949	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	15,030
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,122,189	503,949	528,568
Excess of Revenues Over (Under) Expenditures	<hr/> 335,257	<hr/> (53,499)	<hr/> 43,275
<b><u>Other Financing Sources (Uses):</u></b>			
Sale of Fixed Assets	0	0	0
Inception of Capital Lease	0	0	0
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	335,257	(53,499)	43,275
Fund Balances (Deficit) at Beginning of Year	1,327,561	58,962	1,568,392
Increase (Decrease) in Reserve for Inventory	<hr/> 0	<hr/> 0	<hr/> 0
Fund Balances (Deficit) at End of Year	<hr/> <hr/> \$1,662,818	<hr/> <hr/> \$5,463	<hr/> <hr/> \$1,611,667



<u>Marriage License</u>	<u>Commissary</u>	<u>Sheriff's Reserve</u>	<u>Delinquent Real Estate Tax and Assessment Collection</u>	<u>Lodging Excise Tax</u>	<u>Oakview Administration Building</u>
\$0	\$0	\$0	\$0	\$237,531	\$0
0	0	0	0	0	0
0	72,295	5,060	83,600	0	0
19,509	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	142,062
0	0	0	343	0	0
<u>19,509</u>	<u>72,295</u>	<u>5,060</u>	<u>83,943</u>	<u>237,531</u>	<u>142,062</u>
0	0	0	68,247	0	0
0	0	0	0	0	0
0	64,263	4,387	0	0	0
0	0	0	0	0	0
19,495	0	0	0	0	0
0	0	0	0	0	71,991
0	0	0	0	185,988	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>19,495</u>	<u>64,263</u>	<u>4,387</u>	<u>68,247</u>	<u>185,988</u>	<u>71,991</u>
<u>14</u>	<u>8,032</u>	<u>673</u>	<u>15,696</u>	<u>51,543</u>	<u>70,071</u>
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14	8,032	673	15,696	51,543	70,071
1,059	26,596	7,432	53,673	174,673	82,181
0	0	0	0	0	0
<u>\$1,073</u>	<u>\$34,628</u>	<u>\$8,105</u>	<u>\$69,369</u>	<u>\$226,216</u>	<u>\$152,252</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, 2001  
(Continued)

	Certificate of Title Administration	Court Computer	Supplement Equipment Recorder
<i><u>Revenues:</u></i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	49,704
Licenses and Permits	0	0	0
Fines and Forfeitures	328,401	329,426	0
Intergovernmental	0	0	0
Interest	0	0	0
Rent	0	0	0
Other	1,986	635	205
	330,387	330,061	49,909
<i><u>Expenditures:</u></i>			
Current:			
General Government:			
Legislative and Executive	0	0	32,134
Judicial	297,002	237,333	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	2,968	0
	297,002	240,301	32,134
Total Expenditures	297,002	240,301	32,134
	0		
Excess of Revenues Over (Under) Expenditures	33,385	89,760	17,775
	0		
<i><u>Other Financing Sources (Uses):</u></i>			
Sale of Fixed Assets	0	0	0
Inception of Capital Lease	0	0	0
Operating Transfers In	0	54,000	0
Operating Transfers Out	(10,800)	(26,237)	0
	(10,800)	27,763	0
Total Other Financing Sources (Uses)	(10,800)	27,763	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	22,585	117,523	17,775
Fund Balances (Deficit) at Beginning of Year	361,278	330,748	116,687
Increase (Decrease) in Reserve for Inventory	0	0	0
Fund Balances (Deficit) at End of Year	\$383,863	\$448,271	\$134,462

Juvenile Court Grant	Community Based Corrections Grant	Prosecutors Victim Assistance Program	Court Special Projects	Federal Emergency Management Agency	Domestic Violence Grant
\$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	118,431	0	0
471,109	67,739	43,424	0	0	64,587
0	0	0	0	0	0
0	0	0	0	0	0
154,818	434	3,445	0	0	0
<u>625,927</u>	<u>68,173</u>	<u>46,869</u>	<u>118,431</u>	<u>0</u>	<u>64,587</u>
0	0	0	0	0	0
0	0	53,890	74,793	0	79,839
678,349	63,810	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>678,349</u>	<u>63,810</u>	<u>53,890</u>	<u>74,793</u>	<u>0</u>	<u>79,839</u>
<u>(52,422)</u>	<u>4,363</u>	<u>(7,021)</u>	<u>43,638</u>	<u>0</u>	<u>(15,252)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	4,000	0	0	0
0	(4,900)	0	(48,145)	0	0
<u>0</u>	<u>(4,900)</u>	<u>4,000</u>	<u>(48,145)</u>	<u>0</u>	<u>0</u>
(52,422)	(537)	(3,021)	(4,507)	0	(15,252)
170,272	33,668	8,254	221,564	34,326	37,615
0	0	0	0	0	0
<u>\$117,850</u>	<u>\$33,131</u>	<u>\$5,233</u>	<u>\$217,057</u>	<u>\$34,326</u>	<u>\$22,363</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, 2001  
(Continued)

	Halfway House	Court Security Grant	Court Probation Officer
<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	32,821	0	0
Interest	0	0	0
Rent	0	0	0
Other	291	0	19
	<hr/>	<hr/>	<hr/>
Total Revenues	33,112	0	19
<i><u>Expenditures:</u></i>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	36,620	31,623	16,149
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	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	36,620	31,623	16,149
Excess of Revenues Over (Under) Expenditures	<hr/> (3,508)	<hr/> (31,623)	<hr/> (16,130)
<i><u>Other Financing Sources (Uses):</u></i>			
Sale of Fixed Assets	0	0	0
Inception of Capital Lease	0	0	0
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	(3,508)	(31,623)	(16,130)
Fund Balances (Deficit) at Beginning of Year	13,153	33,581	17,525
Increase (Decrease) in Reserve for Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balances (Deficit) at End of Year	<u>\$9,645</u>	<u>\$1,958</u>	<u>\$1,395</u>

Law Enforcement Block Grant	Emergency Preparedness	Logjam Debris Removal	COPS in School Grant	Totals
\$0	\$0	\$0	\$0	\$7,322,138
0	0	0	0	433,594
0	0	0	0	1,823,169
0	0	0	0	166,767
0	0	0	0	916,247
27,778	0	0	180,053	22,913,973
0	0	0	0	85,395
0	0	0	0	142,062
0	0	54	0	1,193,840
<u>27,778</u>	<u>0</u>	<u>54</u>	<u>180,053</u>	<u>34,997,185</u>
0	0	0	0	291,123
0	0	0	234,847	987,187
27,778	0	0	0	1,178,511
0	6,047	18,341	0	5,048,321
0	0	0	0	8,887,977
0	0	0	0	17,111,979
0	0	0	0	185,988
0	0	0	0	31,470
0	0	0	0	934,934
0	0	0	0	23,443
0	0	0	0	6,565
<u>27,778</u>	<u>6,047</u>	<u>18,341</u>	<u>234,847</u>	<u>34,687,498</u>
<u>0</u>	<u>(6,047)</u>	<u>(18,287)</u>	<u>(54,794)</u>	<u>309,687</u>
0	0	0	0	3,500
0	0	0	0	31,470
0	0	0	0	466,672
0	0	0	0	(198,422)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>303,220</u>
0	(6,047)	(18,287)	(54,794)	612,907
2,641	6,824	24,425	54,892	11,158,968
0	0	0	0	(51,980)
<u>\$2,641</u>	<u>\$777</u>	<u>\$6,138</u>	<u>\$98</u>	<u>\$11,719,895</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$98,800	\$145,258	\$46,458
Fines and Forfeitures	1,200	2,453	1,253
Other	<u>81,192</u>	<u>84,239</u>	<u>3,047</u>
Total Revenues	<u>181,192</u>	<u>231,950</u>	<u>50,758</u>
<u>Expenditures:</u>			
Current:			
Health Services			
Dog and Kennel			
Personal Services	146,244	137,363	8,881
Materials and Supplies	8,348	6,643	1,705
Contractual Services	55,249	50,883	4,366
Other	<u>25,986</u>	<u>24,125</u>	<u>1,861</u>
Total Health Services	<u>235,827</u>	<u>219,014</u>	<u>16,813</u>
Excess of Revenues Over (Under) Expenditures	(54,635)	12,936	67,571
<u>Other Financing Sources:</u>			
Advances In	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(39,635)	27,936	67,571
Fund Balance at Beginning of Year	36,313	36,313	0
Prior Year Encumbrances Appropriated	<u>5,317</u>	<u>5,317</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$1,995</u></u>	<u><u>\$69,566</u></u>	<u><u>\$67,571</u></u>

Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Fines and Forfeitures	\$0	\$26,497	\$26,497
<i><u>Expenditures:</u></i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	26,497	26,497
Fund Balance at Beginning of Year	115,149	115,149	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance at End of Yea	\$115,149	\$141,646	\$26,497

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Fines and Forfeitures	\$0	\$214	\$214
<i><u>Expenditures:</u></i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	214	214
Fund Balance at Beginning of Year	3,526	3,526	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance at End of Yea	\$3,526	\$3,740	\$214



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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$0	\$14,017	\$14,017
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Personal Services	23,050	9,483	13,567
Excess of Revenues Under Expenditures	(23,050)	4,534	27,584
Fund Balance at Beginning of Year	23,050	23,050	0
Fund Balance at End of Yea	\$0	\$27,584	\$27,584

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Permissive Taxes	\$500,000	\$520,000	\$20,000
<u>Expenditures:</u>			
Current:			
Public Works			
Road and Bridge			
Contractual Services	<u>534,426</u>	<u>513,375</u>	<u>21,051</u>
Excess of Revenues Under Expenditures	(34,426)	6,625	41,051
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>34,426</u>	<u>34,426</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$0</u></u>	<u><u>\$41,051</u></u>	<u><u>\$41,051</u></u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$0	\$3,244	\$3,244
<u>Expenditures:</u>			
Current:			
Public Safety			
911 Emergency			
Personal Services	15,696	11,695	4,001
Materials and Supplies	8,000	0	8,000
Contractual Services	952,589	678,088	274,501
Capital Outlay	1,023,732	771,640	252,092
Other	1,800	0	1,800
Total Public Safety	2,001,817	1,461,423	540,394
Excess of Revenues Under Expenditures	(2,001,817)	(1,458,179)	543,638
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(22,000)	(22,000)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(2,023,817)	(1,480,179)	543,638
Fund Balance at Beginning of Year	1,088,279	1,088,279	0
Prior Year Encumbrances Appropriated	1,001,817	1,001,817	0
Fund Balance at End of Yea	\$66,279	\$609,917	\$543,638

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	<u>\$370,000</u>	<u>\$422,573</u>	<u>\$52,573</u>
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	112,400	92,341	20,059
Materials and Supplies	5,000	0	5,000
Contractual Services	206,920	170,920	36,000
Other	<u>18,000</u>	<u>14,455</u>	<u>3,545</u>
 Total General Government - Legislative and Executive	 <u>342,320</u>	 <u>277,716</u>	 <u>64,604</u>
 Excess of Revenues Over Expenditures	 27,680	 144,857	 117,177
 Fund Balance at Beginning of Year	 1,884	 1,884	 0
 Prior Year Encumbrances Appropriated	 <u>59,920</u>	 <u>59,920</u>	 <u>0</u>
 Fund Balance at End of Yea	 <u><u>\$89,484</u></u>	 <u><u>\$206,661</u></u>	 <u><u>\$117,177</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$11,555,688	\$11,944,427	\$388,739
Other	<u>2,680,755</u>	<u>872,210</u>	<u>(1,808,545)</u>
Total Revenues	<u>14,236,443</u>	<u>12,816,637</u>	<u>(1,419,806)</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Public Assistance			
Personal Services	7,542,582	7,319,676	222,906
Materials and Supplies	220,555	212,802	7,753
Contractual Services	7,303,505	5,114,969	2,188,536
Capital Outlay	43,000	41,245	1,755
Other	<u>392,242</u>	<u>387,924</u>	<u>4,318</u>
Total Human Services	<u>15,501,884</u>	<u>13,076,616</u>	<u>2,425,268</u>
Excess of Revenues Under Expenditures	(1,265,441)	(259,979)	1,005,462
<u>Other Financing Sources:</u>			
Operating Transfers In	<u>391,557</u>	<u>361,437</u>	<u>(30,120)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(873,884)	101,458	975,342
Fund Balance at Beginning of Year	<u>873,884</u>	<u>873,884</u>	<u>0</u>
Fund Balance at End of Yea	<u>\$0</u>	<u>\$975,342</u>	<u>\$975,342</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$125,000	\$139,798	\$14,798
Intergovernmental	926,532	889,935	(36,597)
Interest	0	1,139	1,139
Other	6,214	69,502	63,288
<b>Total Revenues</b>	<b>1,057,746</b>	<b>1,100,374</b>	<b>42,628</b>
<u>Expenditures:</u>			
Current:			
Human Services			
Child Support Enforcement Agency			
Personal Services	758,001	715,039	42,962
Contractual Services	275,981	260,395	15,586
Other	174,410	11,078	163,332
<b>Total Human Services</b>	<b>1,208,392</b>	<b>986,512</b>	<b>221,880</b>
Excess of Revenues Over (Under) Expenditures	(150,646)	113,862	264,508
<u>Other Financing Sources:</u>			
Operating Transfers In	27,235	27,235	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(123,411)	141,097	264,508
Fund Balance at Beginning of Year	123,411	123,411	0
Fund Balance at End of Yea	<u>\$0</u>	<u>\$264,508</u>	<u>\$264,508</u>

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, 2001

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

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$55,926	\$55,926	\$0
Other	15,875	15,884	9
Total Revenues	71,801	71,810	9
<u>Expenditures:</u>			
Current:			
Public Works			
Litter Control and Recycling			
Personal Services	79,640	77,753	1,887
Materials and Supplies	1,998	1,998	0
Contractual Services	9,121	6,243	2,878
Capital Outlay	1,042	1,042	0
Total Public Works	91,801	87,036	4,765
Excess of Revenues Under Expenditures	(20,000)	(15,226)	4,774
<u>Other Financing Sources:</u>			
Operating Transfers In	20,000	20,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	4,774	4,774
Fund Balance at Beginning of Year	782	782	0
Fund Balance at End of Yea	\$782	\$5,556	\$4,774



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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$50,000	\$107,761	\$57,761
Intergovernmental	3,592,355	3,706,183	113,828
Interest	0	26,869	26,869
Other	50,110	23,782	(26,328)
<b>Total Revenues</b>	<b>3,692,465</b>	<b>3,864,595</b>	<b>172,130</b>
<u>Expenditures:</u>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,295,233	2,101,561	193,672
Materials and Supplies	1,080,635	1,080,541	94
Contractual Services	663,546	614,743	48,803
Capital Outlay	329,706	307,561	22,145
Other	114,519	100,343	14,176
<b>Total Public Works</b>	<b>4,483,639</b>	<b>4,204,749</b>	<b>278,890</b>
Excess of Revenues Under Expenditures	(791,174)	(340,154)	451,020
<u>Other Financing Sources (Uses):</u>			
Sale of Fixed Assets	3,500	3,500	0
Operating Transfers Out	(86,340)	(86,340)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(82,840)</b>	<b>(82,840)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(874,014)	(422,994)	451,020
Fund Balance at Beginning of Year	913,136	913,136	0
Prior Year Encumbrances Appropriated	480,665	480,665	0
<b>Fund Balance at End of Yea</b>	<b>\$519,787</b>	<b>\$970,807</b>	<b>\$451,020</b>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$828,732	\$828,732	\$0
Intergovernmental	91,172	91,172	0
Total Revenues	919,904	919,904	0
<u>Expenditures:</u>			
Current:			
Intergovernmental			
Contractual Services	919,904	919,904	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Yea	\$0	\$0	\$0

Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$4,186,837	\$4,541,100	\$354,263
Intergovernmental	2,511,614	3,116,297	604,683
Other	75,753	99,187	23,434
Total Revenues	<u>6,774,204</u>	<u>7,756,584</u>	<u>982,380</u>
<u>Expenditures:</u>			
Current:			
Health Services			
Mental Retardation			
Personal Services	4,432,608	4,391,869	40,739
Materials and Supplies	393,378	367,801	25,577
Contractual Services	2,743,048	2,623,209	119,839
Capital Outlay	398,800	268,561	130,239
Other	749,852	114,944	634,908
Total Health Services	<u>8,717,686</u>	<u>7,766,384</u>	<u>951,302</u>
Excess of Revenues Under Expenditures	(1,943,482)	(9,800)	1,933,682
Fund Balance at Beginning of Year	1,629,997	1,629,997	0
Prior Year Encumbrances Appropriated	313,485	313,485	0
Fund Balance at End of Yea	<u>\$0</u>	<u>\$1,933,682</u>	<u>\$1,933,682</u>

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Taxes	\$305,289	\$415,694	\$110,405
Charges for Services	850,000	1,067,591	217,591
Intergovernmental	1,211,376	1,427,469	216,093
Other	<u>0</u>	<u>5,857</u>	<u>5,857</u>
 Total Revenues	 <u>2,366,665</u>	 <u>2,916,611</u>	 <u>549,946</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services			
Personal Services	696,800	691,428	5,372
Contractual Services	1,656,800	1,564,139	92,661
Other	<u>537,214</u>	<u>528,672</u>	<u>8,542</u>
 Total Human Services	 <u>2,890,814</u>	 <u>2,784,239</u>	 <u>106,575</u>
 Excess of Revenues Over (Under) Expenditures	 (524,149)	 132,372	 656,521
 Fund Balance at Beginning of Year	 <u>527,100</u>	 <u>527,100</u>	 <u>0</u>
 Fund Balance at End of Yea	 <u><u>\$2,951</u></u>	 <u><u>\$659,472</u></u>	 <u><u>\$656,521</u></u>

Belmont County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Youth Services Subsidy Program Fund  
 For the Year Ended December 31, 2001

	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
Fund Balance at Beginning of Year	34	34	0
Fund Balance at End of Yea	\$34	\$34	\$0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,146,572	\$1,299,081	\$152,509
Intergovernmental	153,428	153,428	0
Other	0	4,937	4,937
Total Revenues	<u>1,300,000</u>	<u>1,457,446</u>	<u>157,446</u>
<u>Expenditures:</u>			
Current:			
Health Services			
In Home Care Levy			
Contractual Services	<u>2,861,629</u>	<u>1,422,615</u>	<u>1,439,014</u>
Excess of Revenues Over (Under) Expenditures	(1,561,629)	34,831	1,596,460
Fund Balance at Beginning of Year	1,256,074	1,256,074	0
Prior Year Encumbrances Appropriated	<u>305,555</u>	<u>305,555</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$0</u></u>	<u><u>\$1,596,460</u></u>	<u><u>\$1,596,460</u></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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	<u>\$799,461</u>	<u>\$534,350</u>	<u>(\$265,111)</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Job Training Partnership Act			
Personal Services	16,077	8,305	7,772
Contractual Services	<u>784,392</u>	<u>521,834</u>	<u>262,558</u>
Total Human Services	<u>800,469</u>	<u>530,139</u>	<u>270,330</u>
Excess of Revenues Over (Under) Expenditures	(1,008)	4,211	5,219
Fund Balance at Beginning of Year	<u>1,008</u>	<u>1,008</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$0</u></u>	<u><u>\$5,219</u></u>	<u><u>\$5,219</u></u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$504,161	\$545,258	\$41,097
<u>Expenditures:</u>			
Current:			
Public Works			
Commissioners CDBG			
Contractual Services	513,538	513,538	0
Excess of Revenues Over (Under) Expenditures	(9,377)	31,720	41,097
Fund Balance at Beginning of Year	9,383	9,383	0
Fund Balance at End of Yea	\$6	\$41,103	\$41,097



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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Licenses and Permits	\$9,000	\$19,495	\$10,495
<i><u>Expenditures:</u></i>			
Current:			
Health Services			
Marriage License			
Contractual Services	9,000	5,450	3,550
Excess of Revenues Over Expenditures	0	14,045	14,045
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Yea	\$0	\$14,045	\$14,045

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$0	\$72,295	\$72,295
<u>Expenditures:</u>			
Current:			
Public Safety			
Commissary			
Materials and Supplies	0	64,263	(64,263)
Excess of Revenues Over Expenditures	0	8,032	8,032
Fund Balance at Beginning of Year	26,596	26,596	0
Fund Balance at End of Yea	\$26,596	\$34,628	\$8,032

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i><u>Revenues:</u></i>			
Charges for Services	\$5,060	\$5,060	\$0
<i><u>Expenditures:</u></i>			
Current:			
Public Safety			
Sheriff's Reserve			
Other	<u>12,492</u>	<u>4,387</u>	<u>8,105</u>
Excess of Revenues Over (Under) Expenditures	(7,432)	673	8,105
Fund Balance at Beginning of Year	<u>7,432</u>	<u>7,432</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$0</u></u>	<u><u>\$8,105</u></u>	<u><u>\$8,105</u></u>

Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Assessment Collection Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$60,000	\$83,600	\$23,600
Other	0	343	343
Total Revenues	60,000	83,943	23,943
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Treasurer			
Personal Services	7,320	5,680	1,640
Materials and Supplies	3,500	0	3,500
Contractual Services	34,500	29,255	5,245
Other	1,000	0	1,000
Total Treasurer	46,320	34,935	11,385
Prosecuting Attorney			
Personal Services	75,438	39,336	36,102
Total General Government Legislative and Executive	121,758	74,271	47,487
Excess of Revenues Over (Under) Expenditures	(61,758)	9,672	71,430
Fund Balance at Beginning of Year	62,511	62,511	0
Fund Balance at End of Yea	\$753	\$72,183	\$71,430

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Taxes	<u>\$125,000</u>	<u>\$235,549</u>	<u>\$110,549</u>
<u>Expenditures:</u>			
Current:			
Economic Development and Assistance			
Lodging Excise Tax			
Personal Services	5,200	5,200	0
Contractual Services	<u>184,000</u>	<u>180,788</u>	<u>3,212</u>
Total Economic Development and Assistance	<u>189,200</u>	<u>185,988</u>	<u>3,212</u>
Excess of Revenues Over (Under) Expenditures	(64,200)	49,561	113,761
Fund Balance at Beginning of Year	144,415	144,415	0
Prior Year Encumbrances Appropriated	<u>14,000</u>	<u>14,000</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$94,215</u></u>	<u><u>\$207,976</u></u>	<u><u>\$113,761</u></u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Rental Income	\$80,000	\$142,062	\$62,062
<u>Expenditures:</u>			
Current:			
Human Services			
Oakview Administration Building			
Materials and Supplies	69,484	59,353	10,131
Contractual Services	95,000	73,518	21,482
Total Human Services	164,484	132,871	31,613
Excess of Revenues Over (Under) Expenditures	(84,484)	9,191	93,675
Fund Balance at Beginning of Year	19,484	19,484	0
Prior Year Encumbrances Appropriated	65,000	65,000	0
Fund Balance at End of Yea	<u>\$0</u>	<u>\$93,675</u>	<u>\$93,675</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$200,000	\$325,730	\$125,730
Other	0	1,986	1,986
Total Revenues	<u>200,000</u>	<u>327,716</u>	<u>127,716</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	296,565	284,599	11,966
Materials and Supplies	9,400	6,707	2,693
Contractual Services	20,898	5,740	15,158
Other	1,825	1,450	375
Total General Government - Judicial	<u>328,688</u>	<u>298,496</u>	<u>30,192</u>
Excess of Revenues Over (Under) Expenditures	(128,688)	29,220	157,908
<u>Other Financing Uses:</u>			
Operating Transfers Out	(13,310)	(10,800)	2,510
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(141,998)	18,420	160,418
Fund Balance at Beginning of Year	344,440	344,440	0
Prior Year Encumbrances Appropriated	333	333	0
Fund Balance at End of Yea	<u>\$202,775</u>	<u>\$363,193</u>	<u>\$160,418</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$170,751	\$320,671	\$149,920
Other	0	635	635
Total Revenues	<u>170,751</u>	<u>321,306</u>	<u>150,555</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Court Computer			
Personal Services	88,858	71,359	17,499
Contractual Services	33,341	15,019	18,322
Capital Outlay	200,470	126,904	73,566
Other	36,650	21,688	14,962
Total General Government - Judicial	<u>359,319</u>	<u>234,970</u>	<u>124,349</u>
Excess of Revenues Over (Under) Expenditures	(188,568)	86,336	274,904
<u>Other Financing Uses:</u>			
Proceeds of Notes	250,000	250,000	0
Operating Transfers In	174,000	54,000	(120,000)
Operating Transfers Out	(146,237)	(26,237)	120,000
Total Other Financing Sources (Uses)	<u>277,763</u>	<u>277,763</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	89,195	364,099	274,904
Fund Balance at Beginning of Year	309,280	309,280	0
Prior Year Encumbrances Appropriated	5,161	5,161	0
Fund Balance at End of Yea	<u><u>\$403,636</u></u>	<u><u>\$678,540</u></u>	<u><u>\$274,904</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$30,000	\$49,704	\$19,704
Other	<u>0</u>	<u>205</u>	<u>205</u>
Total Revenues	<u>30,000</u>	<u>49,909</u>	<u>19,909</u>
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Supplement Equipment Recorder			
Personal Services	32,489	32,134	355
Materials and Supplies	5,000	0	5,000
Contractual Services	6,000	6,000	0
Capital Outlay	<u>2,975</u>	<u>0</u>	<u>2,975</u>
Total General Government - Legislative and Executive	<u>46,464</u>	<u>38,134</u>	<u>8,330</u>
Excess of Revenues Over (Under) Expenditures	(16,464)	11,775	28,239
Fund Balance at Beginning of Year	104,903	104,903	0
Prior Year Encumbrances Appropriated	<u>11,784</u>	<u>11,784</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$100,223</u></u>	<u><u>\$128,462</u></u>	<u><u>\$28,239</u></u>

Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court Grant Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$461,309	\$461,279	(\$30)
Other	151,795	154,818	3,023
Total Revenues	<u>613,104</u>	<u>616,097</u>	<u>2,993</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Juvenile Court Grant			
Personal Services	527,114	420,659	106,455
Materials and Supplies	2,338	1,303	1,035
Contractual Services	287,467	269,642	17,825
Capital Outlay	55,649	46,194	9,455
Other	4,173	3,884	289
Total Public Safety	<u>876,741</u>	<u>741,682</u>	<u>135,059</u>
Excess of Revenues Under Expenditures	(263,637)	(125,585)	138,052
Fund Balance at Beginning of Year	<u>263,783</u>	<u>263,783</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$146</u></u>	<u><u>\$138,198</u></u>	<u><u>\$138,052</u></u>

Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Based Corrections Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$68,437	\$68,437	\$0
Other	0	434	434
Total Revenues	<u>68,437</u>	<u>68,871</u>	<u>434</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Community Based Corrections			
Personal Services	59,863	52,947	6,916
Materials and Supplies	7,295	5,546	1,749
Contractual Services	7,292	5,317	1,975
Capital Outlay	5,297	0	5,297
Other	0	0	0
Total Public Safety	<u>79,747</u>	<u>63,810</u>	<u>15,937</u>
Excess of Revenues Over (Under) Expenditures	(11,310)	5,061	16,371
<u>Other Financing Uses:</u>			
Operating Transfers Out	<u>(4,900)</u>	<u>(4,900)</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(16,210)	161	16,371
Fund Balance at Beginning of Year	<u>16,210</u>	<u>16,210</u>	<u>0</u>
Fund Balance at End of Yea	<u>\$0</u>	<u>\$16,371</u>	<u>\$16,371</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$42,527	\$46,667	\$4,140
Other	2,295	3,445	1,150
Total Revenues	<u>44,822</u>	<u>50,112</u>	<u>5,290</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Prosecutors Victim Assistance			
Personal Services	53,927	52,729	1,198
Materials and Supplies	200	190	10
Contractual Services	1,322	971	351
Total General Government - Judicial	<u>55,449</u>	<u>53,890</u>	<u>1,559</u>
Excess of Revenues Under Expenditures	(10,627)	(3,778)	6,849
<u>Other Financing Sources:</u>			
Operating Transfers In	5,410	4,000	(1,410)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(5,217)	222	5,439
Fund Balance at Beginning of Year	<u>5,217</u>	<u>5,217</u>	<u>0</u>
Fund Balance at End of Yea	<u>\$0</u>	<u>\$5,439</u>	<u>\$5,439</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$25,000	\$114,994	\$89,994
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Court Special Projects			
Personal Services	24,900	9,993	14,907
Materials and Supplies	17,499	8,864	8,635
Contractual Services	30,129	30,129	0
Capital Outlay	56,696	12,073	44,623
Other	46,437	15,907	30,530
Total General Government - Judicial	175,661	76,966	98,695
Excess of Revenues Over (Under) Expenditures	(150,661)	38,028	188,689
<u>Other Financing Uses:</u>			
Operating Transfers Out	(50,739)	(48,145)	2,594
Excess of Revenues Under Expenditures and Other Financing Uses	(201,400)	(10,117)	191,283
Fund Balance at Beginning of Year	212,968	212,968	0
Prior Year Encumbrances Appropriated	2,434	2,434	0
Fund Balance at End of Yea	\$14,002	\$205,285	\$191,283

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Public Works			
Emergency Management			
Contractual Services	31,172	31,172	0
Excess of Revenues Under Expenditures	(31,172)	(31,172)	0
Fund Balance at Beginning of Year	3,154	3,154	0
Prior Year Encumbrances Appropriated	31,172	31,172	0
Fund Balance at End of Yea	\$3,154	\$3,154	\$0

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	<u>\$61,741</u>	<u>\$81,837</u>	<u>\$20,096</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Domestic Violence Grant			
Personal Services	73,679	73,679	0
Materials and Supplies	833	833	0
Capital Outlay	3,968	3,968	0
Other	<u>1,359</u>	<u>1,359</u>	<u>0</u>
Total Public Safety	<u>79,839</u>	<u>79,839</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(18,098)	1,998	20,096
Fund Balance at Beginning of Year	<u>20,365</u>	<u>20,365</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$2,267</u></u>	<u><u>\$22,363</u></u>	<u><u>\$20,096</u></u>

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$32,821	\$32,821	\$0
Other	<u>0</u>	<u>291</u>	<u>291</u>
Total Revenues	<u>32,821</u>	<u>33,112</u>	<u>291</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Halfway House			
Personal Services	<u>36,620</u>	<u>36,620</u>	<u>0</u>
Excess of Revenues Under Expenditures	(3,799)	(3,508)	291
<u>Other Financing Uses:</u>			
Advances Out	<u>(13,354)</u>	<u>(4,000)</u>	<u>9,354</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(17,153)	(7,508)	9,645
Fund Balance at Beginning of Year	<u>17,153</u>	<u>17,153</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$0</u></u>	<u><u>\$9,645</u></u>	<u><u>\$9,645</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Current:			
Public Safety			
Court Security			
Capital Outlay	22,146	21,145	1,001
Other	11,435	10,478	957
Total Public Safety	33,581	31,623	1,958
Excess of Revenues Under Expenditures	(33,581)	(31,623)	1,958
Fund Balance at Beginning of Year	33,581	33,581	0
Fund Balance at End of Year	\$0	\$1,958	\$1,958

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Other	<u>\$0</u>	<u>\$19</u>	<u>\$19</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Court Probation Officer			
Personal Services	17,621	13,123	4,498
Other	<u>4,904</u>	<u>3,026</u>	<u>1,878</u>
Total Public Safety	<u>22,525</u>	<u>16,149</u>	<u>6,376</u>
Excess of Revenues Under Expenditures	(22,525)	(16,130)	6,395
Fund Balance at Beginning of Year	<u>22,525</u>	<u>22,525</u>	<u>0</u>
Fund Balance at End of Yea	<u><u>\$0</u></u>	<u><u>\$6,395</u></u>	<u><u>\$6,395</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$27,778	\$27,778	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Law Enforcement			
Other	<u>30,419</u>	<u>27,778</u>	<u>2,641</u>
Excess of Revenues Over (Under) Expenditures	(2,641)	0	2,641
Fund Balance at Beginning of Year	<u>2,641</u>	<u>2,641</u>	<u>0</u>
Fund Balance at End of Yea	<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  
 Emergency Preparedness Fund  
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Total Revenues	\$0	\$0	\$0
<i><u>Expenditures:</u></i>			
Current:			
Public Works			
Emergency Preparedness			
Personal Services	5,627	5,405	222
Other	10,948	10,948	0
Total Public Works	16,575	16,353	222
Excess of Revenues Under Expenditures	(16,575)	(16,353)	222
Fund Balance at Beginning of Year	9,811	9,811	0
Prior Year Encumbrances Appropriated	6,764	6,764	0
Fund Balance at End of Yea	\$0	\$222	\$222

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$0	\$54	\$54
<u>Expenditures:</u>			
Current:			
Public Works			
Logjam Debris Removal			
Personal Services	32,553	25,023	7,530
Total Public Works	32,553	25,023	7,530
Excess of Revenues Under Expenditures	(32,553)	(24,969)	7,584
Fund Balance at Beginning of Year	32,478	32,478	0
Prior Year Encumbrances Appropriated	75	75	0
Fund Balance at End of Yea	\$0	\$7,584	\$7,584

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$234,847	\$234,945	\$98
<u>Expenditures:</u>			
Current:			
Public Safety			
Cops in School Grant			
Personal Services	234,847	234,847	0
Excess of Revenues Over Expenditures	0	98	98
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Yea	\$0	\$98	\$98

## 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, 2001

	Human Services Building Bond Retirement	County Jail Bond Retirement	Totals
<i><u>Assets:</u></i>			
Cash and Cash Equivalents	\$76,098	\$263	\$76,361
Total Assets	\$76,098	\$263	\$76,361
<i><u>Fund Equity:</u></i>			
Fund Balance:			
Unreserved:			
Undesignated	76,098	263	76,361
Total Fund Equity	76,098	263	76,361
Total Liabilities and Fund Equity	\$76,098	\$263	\$76,361



Belmont County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 2001

	Human Services Building Bond Retirement	County Jail Bond Retirement	Court Computer Retirement	Totals
<u>Revenues:</u>				
Rent	\$108,356	\$0	\$0	\$108,356
Total Revenues	108,356	0	0	108,356
<u>Expenditures:</u>				
Debt Service:				
Principal Retirement	120,000	190,000	37,256	347,256
Interest and Fiscal Charges	37,837	209,856	3,126	250,819
Total Expenditures	157,837	399,856	40,382	598,075
Excess of Revenues Under Expenditures	(49,481)	(399,856)	(40,382)	(489,719)
<u>Other Financing Sources:</u>				
Operating Transfers In	0	400,000	40,382	440,382
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(49,481)	144	0	(49,337)
Fund Balances at Beginning of Year	125,579	119	0	125,698
Fund Balances at End of Year	<u>\$76,098</u>	<u>\$263</u>	<u>\$0</u>	<u>\$76,361</u>

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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i><u>Revenues:</u></i>			
Rent	<u>\$40,000</u>	<u>\$108,356</u>	<u>\$68,356</u>
<i><u>Expenditures:</u></i>			
Debt Service			
Principal Retirement	120,000	120,000	0
Interest and Fiscal Charges	<u>45,579</u>	<u>37,837</u>	<u>7,742</u>
Total Debt Service	<u>165,579</u>	<u>157,837</u>	<u>7,742</u>
Excess of Revenues Under Expenditures	(125,579)	(49,481)	76,098
Fund Balance at Beginning of Year	<u>125,579</u>	<u>125,579</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$76,098</u></u>	<u><u>\$76,098</u></u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Debt Service			
Principal Retirement	190,000	190,000	0
Interest and Fiscal Charges	210,000	209,856	144
Total Debt Service	400,000	399,856	144
Excess of Revenues Under Expenditures	(400,000)	(399,856)	(144)
<i>Other Financing Sources:</i>			
Operating Transfers In	400,000	400,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	\$0	\$144	\$144
Fund Balance at Beginning of Year	\$119	\$119	\$0
Fund Balance at End of Year	\$119	\$263	\$144

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Debt Service			
Principal Retirement	37,256	37,256	0
Interest and Fiscal Charges	3,126	3,126	0
Total Debt Service	40,382	40,382	0
Excess of Revenues Under Expenditures	(40,382)	(40,382)	0
<i>Other Financing Sources:</i>			
Operating Transfers In	40,382	40,382	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Park Health Center Bond Retirement Fund  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	<u>\$310,000</u>	<u>\$340,000</u>	<u>\$30,000</u>
<u>Expenditures:</u>			
Debt Service			
Principal Retirement	170,000	170,000	0
Interest and Fiscal Charges	<u>179,521</u>	<u>179,520</u>	<u>1</u>
Total Debt Service	<u>349,521</u>	<u>349,520</u>	<u>1</u>
Excess of Revenues Under Expenditures	(39,521)	(9,520)	30,001
Fund Balance at Beginning of Year	<u>40,023</u>	<u>40,023</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$502</u></u>	<u><u>\$30,503</u></u>	<u><u>\$30,001</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, 2001

	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	278,713	74,000	204,713
Interest and Fiscal Charges	381,094	376,550	4,544
Total Debt Service	659,807	450,550	209,257
Excess of Revenues Under Expenditures	(659,807)	(450,550)	(209,257)
<i><u>Other Financing Sources (Uses):</u></i>			
Operating Transfers In	381,000	426,257	(45,257)
Operating Transfers Out	(40,338)	0	(40,338)
Total Other Financing Sources (Uses)	340,662	426,257	(85,595)
Excess of Revenues and Other Financing Sources Under Expenditures	(319,145)	(24,293)	294,852
Fund Balance at Beginning of Year	319,145	319,145	0
Fund Balance at End of Year	\$0	\$294,852	\$294,852

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other Operating Revenues	\$0	\$690	\$690
Note Proceeds	<u>2,800,000</u>	<u>2,800,000</u>	<u>0</u>
Total Revenues	<u>2,800,000</u>	<u>2,800,690</u>	<u>690</u>
<u>Expenditures:</u>			
Debt Service			
Principal Retirement	3,000,000	3,000,000	0
Interest and Fiscal Charges	<u>152,000</u>	<u>146,776</u>	<u>5,224</u>
Total Debt Service	<u>3,152,000</u>	<u>3,146,776</u>	<u>5,224</u>
Excess of Revenues Under Expenditures	(352,000)	(346,086)	(5,914)
<u>Other Financing Sources:</u>			
Operating Transfers In	<u>352,000</u>	<u>352,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	5,914	5,914
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>\$5,914</u></u>	<u><u>\$5,914</u></u>

## CAPITAL PROJECTS FUNDS

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

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.

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.

Infrastructure Fund – To account for transfers from the General fund to be used for acquisition, construction, or improvement of fixed assets.



Belmont County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2001

	Permanent Improvement	Mental Retardation Construction	Industrial Park
<i><u>Assets:</u></i>			
Cash and Cash Equivalents	\$265,072	\$82,858	\$1,063
Investments	0	0	0
Accrued Interest	0	0	0
<b>Total Assets</b>	<b>\$265,072</b>	<b>\$82,858</b>	<b>\$1,063</b>
<i><u>Liabilities:</u></i>			
Accounts Payable	0	0	0
Contracts Payable	0	27,685	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>27,685</b>	<b>0</b>
<i><u>Fund Equity:</u></i>			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Designated	0	0	0
Undesignated	265,072	55,173	1,063
<b>Total Fund Equity (Deficit)</b>	<b>265,072</b>	<b>55,173</b>	<b>1,063</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$265,072</b>	<b>\$82,858</b>	<b>\$1,063</b>

(Continued)

Belmont County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2001  
(Continued)

	Children Services Building	Human Resources Construction	Department of Development
<u>Assets:</u>			
Cash and Cash			
Equivalents	\$4,598	\$3,046	\$143
Investments	0	0	0
Accrued Interest	0	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$4,598</u>	<u>\$3,046</u>	<u>\$143</u>
<u>Liabilities:</u>			
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>
<u>Fund Equity:</u>			
Fund Balance:			
Reserved for			
Encumbrances	0	0	0
Unreserved:			
Designated	0	0	0
Undesignated	4,598	3,046	143
	<hr/>	<hr/>	<hr/>
Total Fund Equity (Deficit)	<u>4,598</u>	<u>3,046</u>	<u>143</u>
Total Liabilities and Fund Equity	<u>\$4,598</u>	<u>\$3,046</u>	<u>\$143</u>

Satellite Building Construction	Emergency 911 Construction	County Engineer Building Construction	Oakview Juvenile Rehab Center Construction
\$726,737	\$124,478	\$249,711	\$270,803
350,000	0	0	0
10,344	0	0	0
<u>\$1,087,081</u>	<u>\$124,478</u>	<u>\$249,711</u>	<u>\$270,803</u>
531	0	0	624
0	0	77,915	0
3,700	0	18,998	13,203
1,500,000	0	1,600,000	500,000
<u>1,504,231</u>	<u>0</u>	<u>1,696,913</u>	<u>513,827</u>
24,469	0	148,259	0
350,000	0	0	0
<u>(791,619)</u>	<u>124,478</u>	<u>(1,595,461)</u>	<u>(243,024)</u>
<u>(417,150)</u>	<u>124,478</u>	<u>(1,447,202)</u>	<u>(243,024)</u>
<u>\$1,087,081</u>	<u>\$124,478</u>	<u>\$249,711</u>	<u>\$270,803</u>

(Continued)

Belmont County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2001  
(Continued)

	Fox Commerce Industrial Park Construction	Capital Projects Reserve	Infrastructure	Totals
<u>Assets:</u>				
Cash and Cash				
Equivalents	\$656	\$225,000	\$2,550,000	\$4,504,165
Investments	0	0	0	350,000
Accrued Interest	0	0	0	10,344
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$656</u>	<u>\$225,000</u>	<u>\$2,550,000</u>	<u>\$4,864,509</u>
<u>Liabilities:</u>				
Accounts Payable	0	0	0	1,155
Contracts Payable	0	0	0	105,600
Accrued Interest				
Payable	0	0	0	35,901
Notes Payable	0	0	0	3,600,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,742,656</u>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for				
Encumbrances	0	0	0	172,728
Unreserved:				
Designated	0	0	0	350,000
Undesignated	656	225,000	2,550,000	599,125
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Equity (Deficit)	<u>656</u>	<u>225,000</u>	<u>2,550,000</u>	<u>1,121,853</u>
Total Liabilities and Fund Equity	<u>\$656</u>	<u>\$225,000</u>	<u>\$2,550,000</u>	<u>\$4,864,509</u>

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

	Permanent Improvement	Mental Retardation Construction	Industrial Park	Children Services Building
<i><u>Revenues:</u></i>				
Intergovernmental	\$0	\$75,000	\$0	\$0
Interest	0	0	0	0
Rent	0	0	0	0
Total Revenues	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>
<i><u>Expenditures:</u></i>				
Capital Outlay	0	27,685	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>27,685</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>47,315</u>	<u>0</u>	<u>0</u>
<i><u>Other Financing Sources (Uses):</u></i>				
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	<u>0</u>	<u>47,315</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	265,072	7,858	1,063	4,598
Fund Balances (Deficit) at End of Year	<u>\$265,072</u>	<u>\$55,173</u>	<u>\$1,063</u>	<u>\$4,598</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, 2001  
(Continued)

	Human Resources Construction	Department of Development	Satellite Building Construction	Emergency 911 Construction
<i><u>Revenues:</u></i>				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	76,855	0
Rent	0	0	26,135	0
Total Revenues	<u>0</u>	<u>0</u>	<u>102,990</u>	<u>0</u>
<i><u>Expenditures:</u></i>				
Capital Outlay	0	0	386,201	87,203
Debt Service:				
Interest and Fiscal Charges	0	0	106,532	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>492,733</u>	<u>87,203</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(389,743)</u>	<u>(87,203)</u>
<i><u>Other Financing Sources (Uses):</u></i>				
Operating Transfers In	0	0	0	22,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>0</u>	<u>0</u>	<u>(389,743)</u>	<u>(65,203)</u>
Fund Balances (Deficit) at Beginning of Year	<u>3,046</u>	<u>143</u>	<u>(27,407)</u>	<u>189,681</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,046</u></u>	<u><u>\$143</u></u>	<u><u>(\$417,150)</u></u>	<u><u>\$124,478</u></u>

County Engineer Building Construction	Oakview Juvenile Rehab Center Construction	Fox Commerce Industrial Park Construction	Capital Projects Reserve	Infrastructure	Totals
\$0	\$0	\$696,123	\$0	\$0	\$771,123
58,928	15,497	656	0	0	151,936
0	0	0	0	0	26,135
58,928	15,497	696,779	0	0	949,194
1,459,181	239,090	1,025,174	0	0	3,224,534
68,637	21,279	0	0	0	196,448
1,527,818	260,369	1,025,174	0	0	3,420,982
(1,468,890)	(244,872)	(328,395)	0	0	(2,471,788)
86,340	0	0	0	2,550,000	2,658,340
86,340	0	0	0	2,550,000	2,658,340
(1,382,550)	(244,872)	(328,395)	0	2,550,000	186,552
(64,652)	1,848	329,051	225,000	0	935,301
(\$1,447,202)	(\$243,024)	\$656	\$225,000	\$2,550,000	\$1,121,853

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	256,278	256,278	0
Prior Year Encumbrances Appropriated	8,796	8,796	0
Fund Balance at End of Year	<u>\$265,074</u>	<u>\$265,074</u>	<u>\$0</u>



Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation Construction Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$0	\$75,000	\$75,000
<i>Expenditures:</i>			
Capital Outlay			
Mental Retardation Construction			
Contractual Services	7,858	0	7,858
Excess of Revenues Over (Under) Expenditures	(7,858)	75,000	82,858
Fund Balance at Beginning of Year	7,858	7,858	0
Fund Balance at End of Year	\$0	\$82,858	\$82,858

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	1,063	1,063	0
Fund Balance at End of Year	\$1,063	\$1,063	\$0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	4,598	4,598	0
Fund Balance at End of Year	\$4,598	\$4,598	\$0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	3,046	3,046	0
Fund Balance at End of Year	\$3,046	\$3,046	\$0

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, 2001

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

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Rent	\$20,537	\$26,135	\$5,598
Interest	<u>\$65,616</u>	<u>\$70,201</u>	<u>4,585</u>
Total Revenues	<u>86,153</u>	<u>96,336</u>	<u>10,183</u>
<i><u>Expenditures:</u></i>			
Capital Outlay			
Satellite Building Construction			
Contractual Services	<u>441,487</u>	<u>416,756</u>	<u>24,731</u>
Debt Service			
Principal Retirement	2,135,074	2,135,000	74
Interest and Fiscal Charges	<u>114,952</u>	<u>108,968</u>	<u>5,984</u>
Total Debt Service	<u>2,250,026</u>	<u>2,243,968</u>	<u>6,058</u>
Total Expenditures	<u>2,691,513</u>	<u>2,660,724</u>	<u>30,789</u>
Excess of Revenues Under Expenditures	(2,605,360)	(2,564,388)	40,972
<i><u>Other Financing Sources:</u></i>			
Proceeds of Notes	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(1,105,360)	(1,064,388)	40,972
Fund Balance at Beginning of Year	2,096,064	2,096,064	0
Prior Year Encumbrances Appropriated	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,008,704</u></u>	<u><u>\$1,049,676</u></u>	<u><u>\$40,972</u></u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
<i>Capital Outlay</i>			
Emergency 911 Construction			
Contractual Services	211,681	87,203	124,478
Excess of Revenues Under Expenditures	(211,681)	(87,203)	124,478
<i>Other Financing Sources:</i>			
Operating Transfers In	22,000	22,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(189,681)	(65,203)	124,478
Fund Balance at Beginning of Year	189,681	189,681	0
Fund Balance at End of Year	\$0	\$124,478	\$124,478

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Interest	\$48,365	\$66,527	\$18,162
<i><u>Expenditures:</u></i>			
Capital Outlay			
County Engineer Building Construction			
Contractual Services	<u>1,679,755</u>	<u>1,677,021</u>	<u>2,734</u>
Debt Service			
Principal Retirement	1,600,000	1,600,000	0
Interest and Fiscal Charges	<u>79,475</u>	<u>78,071</u>	<u>1,404</u>
Total Debt Service	<u>1,679,475</u>	<u>1,678,071</u>	<u>1,404</u>
Total Expenditures	<u>3,359,230</u>	<u>3,355,092</u>	<u>4,138</u>
Excess of Revenues Under Expenditures	(3,310,865)	(3,288,565)	22,300
<i><u>Other Financing Sources:</u></i>			
Proceeds of Notes	1,600,000	1,600,000	0
Operating Transfers In	<u>86,340</u>	<u>86,340</u>	<u>0</u>
Total Other Financing Sources	<u>1,686,340</u>	<u>1,686,340</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(1,624,525)	(1,602,225)	22,300
Fund Balance at Beginning of Year	1,620,565	1,620,565	0
Prior Year Encumbrances Appropriated	<u>3,960</u>	<u>3,960</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$22,300</u></u>	<u><u>\$22,300</u></u>



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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Interest	\$14,848	\$20,852	\$6,004
<i><u>Expenditures:</u></i>			
<i>Capital Outlay</i>			
Oakview Juvenile Rehab Center Construction			
Contractual Services	<u>497,032</u>	<u>238,466</u>	<u>258,566</u>
<i>Debt Service</i>			
Principal Retirement	500,000	500,000	0
Interest and Fiscal Charges	<u>30,440</u>	<u>24,207</u>	<u>6,233</u>
Total Debt Services	<u>530,440</u>	<u>524,207</u>	<u>6,233</u>
Total Expenditures	<u>1,027,472</u>	<u>762,673</u>	<u>264,799</u>
Excess of Revenues Under Expenditures	(1,012,624)	(741,821)	270,803
<i><u>Other Financing Sources:</u></i>			
Proceeds of Notes	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(512,624)	(241,821)	270,803
Fund Balance at Beginning of Year	<u>512,624</u>	<u>512,624</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$270,803</u></u>	<u><u>\$270,803</u></u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Intergovernmental	\$860,490	\$860,490	\$0
Interest	<u>0</u>	<u>656</u>	<u>656</u>
Total Revenues	<u>860,490</u>	<u>861,146</u>	<u>656</u>
<i>Expenditures:</i>			
Capital Outlay			
Fox Commerce Industrial Park Construction			
Contractual Services	<u>1,147,091</u>	<u>1,147,091</u>	<u>0</u>
Excess of Revenues Under Expenditures	(286,601)	(285,945)	656
Fund Balance at Beginning of Year	<u>286,601</u>	<u>286,601</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$656</u></u>	<u><u>\$656</u></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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Total Revenues	\$0	\$0	\$0
<i>Expenditures:</i>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	225,000	225,000	0
Fund Balance at End of Year	\$225,000	\$225,000	\$0

Belmont County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Infrastructure Fund  
For the Year Ended December 31, 2001

	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	2,550,000	(2,550,000)
Excess of Revenues and Other Financing Sources Over Expenditures	0	2,550,000	2,550,000
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$2,550,000	\$2,550,000

## ENTERPRISE FUNDS

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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.

Sanitary Sewer District 3C Fund - To account for user charges from sanitary sewer service in the Hunters Run area. The district has its own rate structure. Revenue is used for operating expenses.

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, 2001

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B	Water Works 2
<u>Assets</u>					
Current Assets:					
Cash and Cash Equivalents	\$153,992	\$410,343	\$3,448,122	\$116,008	\$1,072,329
Cash and Cash Equivalents in Segregated Accounts	0	15,444	0	0	0
Investments with Fiscal and Escrow Agents	888,890	0	0	0	0
Receivables:					
Accounts	9,381	17,304	60,959	0	8,342
Interfund	0	0	0	0	58,000
Accrued Interest	12,460	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and					
Supplies Inventory	3,251	0	1,295	0	39,535
Deferred Charges	0	0	0	0	0
<b>Total Current Assets</b>	<b>1,067,974</b>	<b>443,091</b>	<b>3,510,376</b>	<b>116,008</b>	<b>1,178,206</b>
<u>Restricted Assets:</u>					
Cash and Cash Equivalents	6,541	0	7,643	331	14,749
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0	0
Investments with Fiscal and Escrow Agents	328,439	0	0	0	0
<b>Total Restricted Assets</b>	<b>334,980</b>	<b>0</b>	<b>7,643</b>	<b>331</b>	<b>14,749</b>
Fixed Assets (Net of Accumulated Depreciation)	88,103	61,036	6,439,199	87,095	362,055
<b>Total Assets</b>	<b>\$1,491,057</b>	<b>\$504,127</b>	<b>\$9,957,218</b>	<b>\$203,434</b>	<b>\$1,555,010</b>

Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Sanitary Sewer District 3C	Park Health Center	Totals
\$80,194	\$10,981	\$4,249,522	\$315	\$325,006	\$9,866,812
0	0	200	0	0	15,644
0	0	1,825,784	0	0	2,714,674
4,271	3,619	204,606	0	558,913	867,395
0	0	0	0	0	58,000
0	0	16,980	0	0	29,440
0	0	11,842	0	0	11,842
0	0	0	0	216,180	216,180
0	0	79,099	0	21,592	144,772
0	0	0	0	102,615	102,615
<u>84,465</u>	<u>14,600</u>	<u>6,388,033</u>	<u>315</u>	<u>1,224,306</u>	<u>14,027,374</u>
7,713	445	32,671	0	0	70,093
0	0	6,735	0	0	6,735
0	0	380,856	0	0	709,295
<u>7,713</u>	<u>445</u>	<u>420,262</u>	<u>0</u>	<u>0</u>	<u>786,123</u>
<u>126,602</u>	<u>195,070</u>	<u>16,091,083</u>	<u>35,671</u>	<u>3,641,308</u>	<u>27,127,222</u>
<u>\$218,780</u>	<u>\$210,115</u>	<u>\$22,899,378</u>	<u>\$35,986</u>	<u>\$4,865,614</u>	<u>\$41,940,719</u>

(Continued)

Belmont County, Ohio  
Combining Balance Sheet  
All Enterprise Funds  
December 31, 2001  
(Continued)

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B	Water Works 2
<i><u>Liabilities</u></i>					
Current Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	18,154	0	0
Accrued Wages and Benefits	4,307	0	4,573	401	6,878
Compensated Absences Payable	6,586	0	12,113	445	11,792
Interfund Payable	0	0	0	22,000	0
Due to Other Funds	0	8,438	0	0	0
Due to Other Governments	2,435	20,507	7,169	582	10,134
Accrued Interest Payable	1,133	0	109,376	0	0
Notes Payable	0	0	6,300,000	0	0
Capital Lease Payable	0	0	0	0	0
Current Portion of of OWDA Loans Payable	0	0	0	0	0
Current Portion of General Obligation Bonds Payable	0	0	61,194	0	0
Current Portion of Revenue Bonds Payable	0	0	0	0	0
<b>Total Current Liabilities</b>	<b>14,461</b>	<b>28,945</b>	<b>6,512,579</b>	<b>23,428</b>	<b>28,804</b>
<i><u>Liabilities Payable from Restricted Assets:</u></i>					
Revenue Bonds Payable	80,000	0	0	0	0
Refundable Deposits	6,541	0	7,643	331	14,749
<b>Total Liabilities Payable from Restricted Assets</b>	<b>86,541</b>	<b>0</b>	<b>7,643</b>	<b>331</b>	<b>14,749</b>
<i><u>Long-Term Liabilities:</u></i>					
OWDA Loans Payable (Net of Current Portion)	0	0	0	0	0
General Obligation Bonds Payable (Net of Current Portion and accounting gain)	0	0	275,373	0	0
Revenue Bonds Payable (Net Current Portion)	0	0	0	0	0
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>0</b>	<b>275,373</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities</b>	<b>101,002</b>	<b>28,945</b>	<b>6,795,595</b>	<b>23,759</b>	<b>43,553</b>
<i><u>Fund Equity:</u></i>					
Contributed Capital	424,888	16,022	1,089,116	59,266	175,636
Retained Earnings:					
Reserved:					
Reserved for Replacement	38,000	0	0	0	0
Unreserved (Deficit)	927,167	459,160	2,072,507	120,409	1,335,821
<b>Total Retained Earnings (Deficit)</b>	<b>965,167</b>	<b>459,160</b>	<b>2,072,507</b>	<b>120,409</b>	<b>1,335,821</b>
<b>Total Fund Equity</b>	<b>1,390,055</b>	<b>475,182</b>	<b>3,161,623</b>	<b>179,675</b>	<b>1,511,457</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$1,491,057</b>	<b>\$504,127</b>	<b>\$9,957,218</b>	<b>\$203,434</b>	<b>\$1,555,010</b>



Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Sanitary Sewer District 3C	Park Health Center	Totals
\$0	\$0	\$0	\$0	\$97,350	\$97,350
0	0	383,196	0	0	401,350
559	224	23,080	0	100,470	140,492
621	249	69,127	0	124,860	225,793
36,000	0	0	0	0	58,000
0	0	0	0	0	8,438
714	125	29,870	0	129,172	200,708
0	0	65,955	0	0	176,464
0	0	1,205,000	0	0	7,505,000
0	0	0	0	9,626	9,626
0	0	1,131	0	0	1,131
0	8,806	224,000	0	120,000	414,000
0	0	26,000	0	0	26,000
<u>37,894</u>	<u>9,404</u>	<u>2,027,359</u>	<u>0</u>	<u>581,478</u>	<u>9,264,352</u>
0	0	384,373	0	0	464,373
7,713	445	32,671	0	0	70,093
<u>7,713</u>	<u>445</u>	<u>417,044</u>	<u>0</u>	<u>0</u>	<u>534,466</u>
0	0	41,366	0	0	41,366
0	39,627	956,000	0	3,400,717	4,671,717
0	0	7,287,627	0	0	7,287,627
0	39,627	8,284,993	0	3,400,717	12,000,710
45,607	49,476	10,729,396	0	3,982,195	21,799,528
<u>89,831</u>	<u>238,957</u>	<u>2,293,696</u>	<u>0</u>	<u>74,060</u>	<u>4,461,472</u>
0	0	40,000	0	0	78,000
83,342	(78,318)	9,836,286	35,986	809,359	15,601,719
83,342	(78,318)	9,876,286	35,986	809,359	15,679,719
173,173	160,639	12,169,982	35,986	883,419	20,141,191
<u>\$218,780</u>	<u>\$210,115</u>	<u>\$22,899,378</u>	<u>\$35,986</u>	<u>\$4,865,614</u>	<u>\$41,940,719</u>

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

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B	Water Works 2
<i><u>Operating Revenues:</u></i>					
Charges for Services	\$269,681	\$182,579	\$905,159	\$30,158	\$835,617
Other Operating Revenues	0	0	0	0	0
Total Operating Revenues	<u>269,681</u>	<u>182,579</u>	<u>905,159</u>	<u>30,158</u>	<u>835,617</u>
<i><u>Operating Expenses:</u></i>					
Personal Services	67,280	0	142,799	17,513	222,945
Contractual Services	154,147	189,787	244,740	6,336	653,104
Materials and Supplies	16,208	0	12,140	1,837	61,223
Other Operating Expenses	22,296	0	7,897	1,128	15,650
Depreciation	33,407	2,817	187,027	4,469	24,366
Total Operating Expenses	<u>293,338</u>	<u>192,604</u>	<u>594,603</u>	<u>31,283</u>	<u>977,288</u>
Operating Income (Loss)	<u>(23,657)</u>	<u>(10,025)</u>	<u>310,556</u>	<u>(1,125)</u>	<u>(141,671)</u>
<i><u>Non-Operating Revenues (Expenses):</u></i>					
Capital Grant	0	0	0	0	0
Interest Income	17,729	0	92,449	0	16,713
Loss on Disposal of Fixed Assets	0	0	(3,760)	0	0
Tap-In Fees	0	410	3,937	0	5,536
Donations	0	0	1,500	0	0
Other Non-Operating Revenue	0	0	0	0	0
Interest and Fiscal Charges	(4,554)	0	(258,192)	0	0
Other Non-Operating Expenses	0	0	0	0	0
Total Non-Operating Revenues (Expenses)	<u>13,175</u>	<u>410</u>	<u>(164,066)</u>	<u>0</u>	<u>22,249</u>
Income (Loss) Before Operating Transfers	(10,482)	(9,615)	146,490	(1,125)	(119,422)
Operating Transfers In	0	0	350,000	0	0
Operating Transfers Out	0	0	(1,137)	0	0
Net Income (Loss)	(10,482)	(9,615)	495,353	(1,125)	(119,422)
Depreciation on Fixed Assets Acquired by Contributed Capital	13,918	0	16,463	3,475	1,271
Retained Earnings (Deficit) at Beginning of Year	<u>961,731</u>	<u>468,775</u>	<u>1,560,691</u>	<u>118,059</u>	<u>1,453,972</u>
Retained Earnings (Deficit) at End of Year	<u>965,167</u>	<u>459,160</u>	<u>2,072,507</u>	<u>120,409</u>	<u>1,335,821</u>
Contributed Capital at Beginning of Year	438,806	16,022	1,105,579	62,741	176,907
Depreciation on Fixed Assets Acquired by Contributed Capital	(13,918)	0	(16,463)	(3,475)	(1,271)
Contributed Capital at End of Year	<u>424,888</u>	<u>16,022</u>	<u>1,089,116</u>	<u>59,266</u>	<u>175,636</u>
Total Fund Equity at End of Year	<u>\$1,390,055</u>	<u>\$475,182</u>	<u>\$3,161,623</u>	<u>\$179,675</u>	<u>\$1,511,457</u>

Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Sanitary Sewer District 3C	Park Health Center	Totals
\$47,365	\$21,642	\$2,856,949	\$315	\$4,595,636	\$9,745,101
0	0	0	0	32,375	32,375
47,365	21,642	2,856,949	315	4,628,011	9,777,476
20,553	3,616	688,705	0	2,567,438	3,730,849
7,711	4,011	304,272	0	666,634	2,230,742
2,087	300	203,338	2,604	316,382	616,119
1,848	4,314	56,753	0	572,340	682,226
6,995	9,740	588,296	0	144,402	1,001,519
39,194	21,981	1,841,364	2,604	4,267,196	8,261,455
8,171	(339)	1,015,585	(2,289)	360,815	1,516,021
0	0	120,000	0	0	120,000
0	0	49,461	0	0	176,352
0	0	0	0	(7,028)	(10,788)
0	0	34,684	0	0	44,567
0	0	0	0	0	1,500
0	0	0	0	1,825	1,825
0	(2,404)	(493,590)	0	(204,364)	(963,104)
0	0	0	0	(6,283)	(6,283)
0	(2,404)	(289,445)	0	(215,850)	(635,931)
8,171	(2,743)	726,140	(2,289)	144,965	880,090
0	1,137	0	38,275	0	389,412
0	0	(38,275)	0	0	(39,412)
8,171	(1,606)	687,865	35,986	144,965	1,230,090
5,646	9,740	96,365	0	2,410	149,288
69,525	(86,452)	9,092,056	0	661,984	14,300,341
83,342	(78,318)	9,876,286	35,986	809,359	15,679,719
95,477	248,697	2,390,061	0	76,470	4,610,760
(5,646)	(9,740)	(96,365)	0	(2,410)	(149,288)
89,831	238,957	2,293,696	0	74,060	4,461,472
<u>\$173,173</u>	<u>\$160,639</u>	<u>\$12,169,982</u>	<u>\$35,986</u>	<u>\$883,419</u>	<u>\$20,141,191</u>

Belmont County, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 2001

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B	Water Works 2
<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	\$267,619	\$181,853	\$844,200	\$31,011	\$837,890
Cash Payments for Employee Services and Benefits	(71,103)	0	(138,823)	(17,901)	(234,082)
Cash Payments for Goods and Services	(170,137)	(191,919)	(256,794)	(8,173)	(714,385)
Utility Deposits Received	1,782	0	1,016	0	2,599
Utility Deposits Paid	(1,847)	0	(697)	0	(2,427)
Other Operating Revenues	0	0	0	0	0
Other Non-Operating Revenues	0	0	0	0	0
Other Operating Expenses	(22,296)	0	(7,897)	(1,128)	(15,650)
Net Cash Provided by (Used for) Operating Activities:	<u>4,018</u>	<u>(10,066)</u>	<u>441,005</u>	<u>3,809</u>	<u>(126,055)</u>
<u><i>Cash Flows from Noncapital Financing Activities:</i></u>					
Operating Transfers In	0	0	350,000	0	0
Operating Transfers Out	0	0	(1,137)	0	0
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>348,863</u>	<u>0</u>	<u>0</u>
<u><i>Cash Flows from Capital and Related Financing Activities:</i></u>					
Proceeds of Notes	0	0	6,300,000	0	0
Tap In Fees	0	410	3,937	0	5,536
Donations	0	0	1,500	0	0
Payments for Capital					
Acquisitions	(1,474)	0	(954,714)	0	(54,296)
Capital Grants	0	0	0	0	0
Principal Paid on General Obligation Bonds	0	0	(56,823)	0	0
Principal Paid on Revenue Bonds	(32,000)	0	0	0	0
Principal Paid on Revenue Notes	0	0	(3,000,000)	0	0
Principal Paid on OWDA Loan	0	0	0	0	0
Principal Paid on Capital Lease	0	0	0	0	0
Interest and Fiscal Charges					
Paid on General Obligation Bonds	0	0	(18,133)	0	0
Interest Paid on Revenue Bonds	(5,008)	0	0	0	0
Interest Paid on Revenue Notes	0	0	(146,776)	0	0
Interest Paid on OWDA Loan	0	0	0	0	0
Interest Paid on Capital Lease	0	0	0	0	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(38,482)</u>	<u>410</u>	<u>2,128,991</u>	<u>0</u>	<u>(48,760)</u>
<u><i>Cash Flows from Investing Activities:</i></u>					
Receipts of Interest	77,542	0	92,449	0	19,863
Purchase of Investments	(1,217,329)	0	0	0	0
Sale of Investments	1,176,795	0	0	0	280,000
Net Cash Provided by Investing Activities	<u>37,008</u>	<u>0</u>	<u>92,449</u>	<u>0</u>	<u>299,863</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,544	(9,656)	3,011,308	3,809	125,048
Cash and Cash Equivalents at Beginning of Year	157,989	435,443	444,457	112,530	962,030
Cash and Cash Equivalents at End of Year	<u>\$160,533</u>	<u>\$425,787</u>	<u>\$3,455,765</u>	<u>\$116,339</u>	<u>\$1,087,078</u>

Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Sanitary Sewer District 3C	Park Health Center	Totals
\$45,741	\$21,663	\$2,810,078	\$315	\$4,430,591	\$9,470,961
(21,041)	(3,921)	(666,147)	0	(2,524,245)	(3,677,263)
(9,798)	(4,311)	(507,925)	(2,604)	(970,024)	(2,836,070)
3,432	423	7,812	0	0	17,064
(2,698)	(199)	(5,806)	0	0	(13,674)
0	0	0	0	1,825	1,825
0	0	0	0	32,375	32,375
(1,848)	(4,314)	(56,753)	0	(572,340)	(682,226)
<u>13,788</u>	<u>9,341</u>	<u>1,581,259</u>	<u>(2,289)</u>	<u>398,182</u>	<u>2,312,992</u>
0	1,137	0	38,275	0	389,412
0	0	(38,275)	0	0	(39,412)
<u>0</u>	<u>1,137</u>	<u>(38,275)</u>	<u>38,275</u>	<u>0</u>	<u>350,000</u>
0	0	1,205,000	0	0	7,505,000
0	0	34,684	0	0	44,567
0	0	0	0	0	1,500
0	0	(575,090)	(35,671)	(23,038)	(1,644,283)
0	0	120,000	0	0	120,000
0	(8,177)	(120,000)	0	(170,000)	(355,000)
0	0	(88,000)	0	0	(120,000)
0	0	(400,000)	0	0	(3,400,000)
0	0	(2,177)	0	0	(2,177)
0	0	0	0	(5,482)	(5,482)
0	(2,404)	(62,222)	0	(179,520)	(262,279)
0	0	(405,084)	0	0	(410,092)
0	0	(18,788)	0	0	(165,564)
0	0	(3,690)	0	0	(3,690)
0	0	0	0	(1,010)	(1,010)
<u>0</u>	<u>(10,581)</u>	<u>(315,367)</u>	<u>(35,671)</u>	<u>(379,050)</u>	<u>1,301,490</u>
0	0	154,885	0	0	344,739
0	0	(2,206,640)	0	0	(3,423,969)
0	0	2,104,727	0	0	3,561,522
<u>0</u>	<u>0</u>	<u>52,972</u>	<u>0</u>	<u>0</u>	<u>482,292</u>
13,788	(103)	1,280,589	315	19,132	4,446,774
<u>74,119</u>	<u>11,529</u>	<u>3,008,539</u>	<u>0</u>	<u>305,874</u>	<u>5,512,510</u>
<u>\$87,907</u>	<u>\$11,426</u>	<u>\$4,289,128</u>	<u>\$315</u>	<u>\$325,006</u>	<u>\$9,959,284</u>

(Continued)

Belmont County, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 2001  
(Continued)

	Sanitary Sewer District 1	Water Works 1	Sanitary Sewer District 2	Sanitary Sewer District 2B	Water Works 2
<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>	(\$23,657)	(\$10,025)	\$310,556	(\$1,125)	(\$141,671)
<i>Adjustments to Reconcile</i>					
<i>Operating Income (Loss) to</i>					
<i>Net Cash Provided by (Used for)</i>					
<i>Operating Activities:</i>					
Depreciation	33,407	2,817	187,027	4,469	24,366
Other Non-Operating Revenue	0	0	0	0	0
<i>Changes in Assets</i>					
<i>and Liabilities:</i>					
(Increase)/Decrease in Accounts Receivable	(2,062)	(726)	(60,959)	853	2,273
Increase in Due from Other Funds	0	0	0	0	0
Decrease in Due from Other Governments	0	0	0	0	0
(Increase)/Decrease in Inventory	218	0	86	0	(58)
Decrease in Accounts Payable	0	0	0	0	0
Increase/(Decrease) in Accrued					
Wages and Benefits	(2,263)	0	562	(310)	(7,270)
Increase/(Decrease) in Compensated Absences	(2,331)	0	253	(270)	(5,850)
Decrease in Due to Other Funds	0	(286)	0	0	0
Increase (Decrease) in Due					
to Other Governments	771	(1,846)	3,161	192	1,983
Increase/(Decrease) in					
Refundable Deposits Payable	(65)	0	319	0	172
Total Adjustments	27,675	(41)	130,449	4,934	15,616
Net Cash Provided by (Used for)					
Operating Activities	\$4,018	(\$10,066)	\$441,005	\$3,809	(\$126,055)

Sanitary Sewer District 3A	Sanitary Sewer District 3B	Water Works 3	Sanitary Sewer District 3C	Park Health Center	Totals
<u>\$8,171</u>	<u>(\$339)</u>	<u>\$1,015,585</u>	<u>(\$2,289)</u>	<u>\$360,815</u>	<u>\$1,516,021</u>
6,995 0	9,740 0	588,296 0	0 0	144,402 1,825	1,001,519 1,825
(1,624) 0 0 0 0	21 0 0 0 0	(47,104) 233 0 3,784 (4,099)	0 0 0 0 0	(149,622) 0 (15,423) 21,598 (8,606)	(258,950) 233 (15,423) 25,628 (12,705)
(398) (342) 0	(172) (149) 0	13,535 (1,265) 0	0 0 0	10,525 (4,129) (92,375)	14,209 (14,083) (92,661)
252	16	10,288	0	129,172	143,989
<u>734</u>	<u>224</u>	<u>2,006</u>	<u>0</u>	<u>0</u>	<u>3,390</u>
<u>5,617</u>	<u>9,680</u>	<u>565,674</u>	<u>0</u>	<u>37,367</u>	<u>796,971</u>
<u>\$13,788</u>	<u>\$9,341</u>	<u>\$1,581,259</u>	<u>(\$2,289)</u>	<u>\$398,182</u>	<u>\$2,312,992</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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$200,000	\$267,619	\$67,619
Other Non-Operating Revenue	<u>0</u>	<u>1,782</u>	<u>1,782</u>
Total Revenues	<u>200,000</u>	<u>269,401</u>	<u>69,401</u>
<i>Expenses:</i>			
Personal Services	86,264	71,103	15,161
Contractual Services	210,826	154,222	56,604
Materials and Supplies	27,987	15,990	11,997
Other	24,422	22,296	2,126
Other Non-Operating Expenses	6,606	1,847	4,759
Capital Outlay	<u>1,809</u>	<u>1,474</u>	<u>335</u>
Total Expenses	<u>357,914</u>	<u>266,932</u>	<u>90,982</u>
Excess of Revenues Over (Under) Expenses	(157,914)	2,469	160,383
Fund Equity at Beginning of Year	156,228	156,228	0
Prior Year Encumbrances Appropriated	<u>1,761</u>	<u>1,761</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$75</u></u>	<u><u>\$160,458</u></u>	<u><u>\$160,383</u></u>



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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Charges for Services	\$149,590	\$184,232	\$34,642
Tap-In Fees	410	410	0
Total Revenues	150,000	184,642	34,642
<i><u>Expenses:</u></i>			
Contractual Services	567,620	326,919	240,701
Excess of Revenues Under Expenses	(417,620)	(142,277)	(275,343)
Fund Equity at Beginning of Year	277,620	277,620	0
Prior Year Encumbrances Appropriated	140,000	140,000	0
Fund Equity at End of Year	<u>\$0</u>	<u>\$275,343</u>	<u>(\$275,343)</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$496,063	\$845,010	\$348,947
Tap-In Fees	3,937	3,937	0
Interest Income	0	87,287	87,287
Other Non-Operating Revenue	0	1,016	1,016
Proceeds of Notes	3,500,000	3,500,000	0
<b>Total Revenues</b>	<b>4,000,000</b>	<b>4,437,250</b>	<b>437,250</b>
<i>Expenses:</i>			
Personal Services	144,823	138,823	6,000
Contractual Services	2,972,593	244,769	2,727,824
Materials and Supplies	21,116	12,054	9,062
Other Non-Operating Expenses	7,324	697	6,627
Other Operating Expenses	8,287	7,897	390
Capital Outlay	957,400	954,714	2,686
Debt Service:			
Principal Retirement	56,823	56,823	0
Interest and Fiscal Charges	18,133	18,133	0
<b>Total Expenses</b>	<b>4,186,499</b>	<b>1,433,910</b>	<b>2,752,589</b>
Excess of Revenues Over (Under) Expenses	(186,499)	3,003,340	3,189,839
Operating Transfers In	350,000	350,000	0
Operating Transfers Out	(357,928)	(353,137)	4,791
Excess of Revenues and Operating Transfers In Over (Under) Expenses and Operating Transfers Out	(194,427)	3,000,203	3,194,630
Fund Equity at Beginning of Year	443,000	443,000	0
Prior Year Encumbrances Appropriated	1,457	1,457	0
<b>Fund Equity at End of Year</b>	<b>\$250,030</b>	<b>\$3,444,660</b>	<b>\$3,194,630</b>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$25,000	\$31,011	\$6,011
<i>Expenses:</i>			
Personal Services	35,043	17,901	17,142
Contractual Services	15,510	6,336	9,174
Materials and Supplies	15,126	1,837	13,289
Other Non-Operating Expenses	331	0	331
Other Operating Expenses	56,507	1,128	55,379
Total Expenses	122,517	27,202	95,315
Excess of Revenues Over (Under) Expenses	(97,517)	3,809	101,326
Operating Transfers Out	(15,000)	0	(15,000)
Excess of Revenues Over (Under) Expenses and Operating Transfers Out	(112,517)	3,809	116,326
Fund Equity at Beginning of Year	112,518	112,518	0
Prior Year Encumbrances Appropriated	12	12	0
Fund Equity at End of Year	\$13	\$116,339	\$116,326

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$582,779	\$837,890	\$255,111
Tap-In Fees	5,536	5,536	0
Interest Income	0	19,324	19,324
Other Non-Operating Revenue	0	2,599	2,599
Total Revenues	<u>588,315</u>	<u>865,349</u>	<u>277,034</u>
<i>Expenses:</i>			
Personal Services	262,758	234,082	28,676
Contractual Services	1,142,639	653,278	489,361
Materials and Supplies	115,101	67,373	47,728
Other Non-Operating Expenses	14,577	2,427	12,150
Other Operating Expenses	113,947	15,650	98,297
Capital Outlay	106,745	54,296	52,449
Total Expenses	<u>1,755,767</u>	<u>1,027,106</u>	<u>728,661</u>
Excess of Revenues Under Expenses	(1,167,452)	(161,757)	1,005,695
Operating Transfers Out	<u>(68,315)</u>	<u>0</u>	<u>68,315</u>
Excess of Revenues Under Expenses and Operating Transfers Out	(1,235,767)	(161,757)	1,074,010
Fund Equity at Beginning of Year	1,222,233	1,222,233	0
Prior Year Encumbrances Appropriated	<u>19,797</u>	<u>19,797</u>	<u>0</u>
Fund Equity at End of Year	<u>\$6,263</u>	<u>\$1,080,273</u>	<u>\$1,074,010</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$30,000	\$45,741	\$15,741
Other Non-Operating Revenue	0	3,432	3,432
Total Revenues	<u>30,000</u>	<u>49,173</u>	<u>19,173</u>
<i>Expenses:</i>			
Personal Services	33,706	21,041	12,665
Contractual Services	27,010	7,711	19,299
Materials and Supplies	12,480	2,087	10,393
Other Non-Operating Expenses	6,979	2,698	4,281
Other Operating Expenses	15,944	1,848	14,096
Total Expenses	<u>96,119</u>	<u>35,385</u>	<u>60,734</u>
Excess of Revenues Over (Under) Expenses	(66,119)	13,788	79,907
Operating Transfers Out	<u>(8,000)</u>	<u>0</u>	<u>8,000</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers Out	(74,119)	13,788	87,907
Fund Equity at Beginning of Year	74,102	74,102	0
Prior Year Encumbrances Appropriated	<u>17</u>	<u>17</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$0</u></u>	<u><u>\$87,907</u></u>	<u><u>\$87,907</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$15,000	\$21,663	\$6,663
Other Non-Operating Revenue	<u>0</u>	<u>423</u>	<u>423</u>
Total Revenues	<u>15,000</u>	<u>22,086</u>	<u>7,086</u>
<i>Expenses:</i>			
Personal Services	6,632	3,921	2,711
Contractual Services	5,505	4,011	1,494
Materials and Supplies	385	300	85
Other Non-Operating Expenses	221	199	22
Other Operating Expenses	4,342	4,314	28
Debt Service:			
Principal Retirement	8,177	8,177	0
Interest and Fiscal Charges	<u>2,404</u>	<u>2,404</u>	<u>0</u>
Total Expenses	<u>27,666</u>	<u>23,326</u>	<u>4,340</u>
Excess of Revenues Under Expenses	(12,666)	(1,240)	11,426
Operating Transfers In	<u>1,137</u>	<u>1,137</u>	<u>0</u>
Excess of Revenues and Operating Transfers In (Under) Expenses	(11,529)	(103)	11,426
Fund Equity at Beginning of Year	<u>11,529</u>	<u>11,529</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$0</u></u>	<u><u>\$11,426</u></u>	<u><u>\$11,426</u></u>

Belmont County, Ohio  
Schedule of Revenues, Expenses and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Water Works 3 Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Charges for Services	\$1,469,401	\$2,810,078	\$1,340,677
Tap-In Fees	34,684	34,684	0
Interest Income	0	7,827	7,827
Grants	120,000	120,000	0
Other Non-Operating Revenue	0	7,812	7,812
Proceeds of Notes	205,000	1,205,000	1,000,000
<b>Total Revenues</b>	<b>1,829,085</b>	<b>4,185,401</b>	<b>2,356,316</b>
<i><u>Expenses:</u></i>			
Personal Services	829,910	666,147	163,763
Contractual Services	768,330	422,343	345,987
Materials and Supplies	454,480	210,820	243,660
Other Non-Operating Expenses	30,665	5,806	24,859
Other Operating Expenses	191,698	56,753	134,945
Capital Outlay	721,500	581,075	140,425
Debt Service:			
Principal Retirement	522,177	522,177	0
Interest and Fiscal Charges	84,700	84,700	0
<b>Total Expenses</b>	<b>3,603,460</b>	<b>2,549,821</b>	<b>1,053,639</b>
Excess of Revenues Over (Under) Expenses	(1,774,375)	1,635,580	(3,409,955)
Operating Transfers Out	(777,578)	(464,532)	313,046
Excess of Revenues Over (Under) Expenses and Operating Transfers Out	(2,551,953)	1,171,048	3,723,001
Fund Equity at Beginning of Year	2,633,405	2,633,405	0
Prior Year Encumbrances Appropriated	49,772	49,772	0
<b>Fund Equity at End of Year</b>	<b>\$131,224</b>	<b>\$3,854,225</b>	<b>\$3,723,001</b>

Belmont County, Ohio  
Schedule of Revenues, Expenses and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sanitary Sewer District 3C Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$0	\$315	\$315
<i>Expenses:</i>			
Materials and Supplies	2,604	2,604	0
Capital Outlay	35,671	35,671	0
Total Expenses	38,275	38,275	0
Excess of Revenues Under Expenses	(38,275)	(37,960)	315
Operating Transfers In	38,275	38,275	0
Excess of Revenues and Operating Transfers In Over Expenses and Operating Transfers Out	0	315	315
Fund Equity at Beginning of Year	0	0	0
Fund Equity at End of Year	\$0	\$315	\$315



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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i><u>Revenues:</u></i>			
Charges for Services	\$4,068,992	\$4,090,591	\$21,599
Other Non-Operating Revenue	1,825	1,825	0
Other Operating Revenue	29,183	32,375	3,192
Total Revenues	<u>4,100,000</u>	<u>4,124,791</u>	<u>24,791</u>
<i><u>Expenses:</u></i>			
Personal Services	2,585,646	2,524,245	61,401
Contractual Services	810,962	667,897	143,065
Materials and Supplies	366,349	308,619	57,730
Other	579,856	572,340	7,516
Capital Outlay	23,038	23,038	0
Total Expenses	<u>4,365,851</u>	<u>4,096,139</u>	<u>269,712</u>
Excess of Revenues Over (Under) Expenses	(265,851)	28,652	294,503
Fund Equity at Beginning of Year	189,964	189,964	0
Prior Year Encumbrances Appropriated	75,887	75,887	0
Fund Equity at End of Year	<u><u>\$0</u></u>	<u><u>\$294,503</u></u>	<u><u>\$294,503</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

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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)

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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, 2001

	Expendable Trust	All Agency Funds	Totals
	County Home Special		
<u>Assets:</u>			
Cash and Cash Equivalents	\$1,998	\$6,243,368	\$6,245,366
Cash and Cash Equivalents in Segregated Accounts	0	4,627,959	4,627,959
Investments in Segregated Accounts	20,576	0	20,576
Receivables:			
Taxes	0	50,893,428	50,893,428
Accounts	0	2,418,122	2,418,122
Special Assessments	0	432,569	432,569
Due from Agency Funds:			
Accounts	0	25,819	25,819
Due from Other Governments	0	5,264,985	5,264,985
 Total Assets	 <u>\$22,574</u>	 <u>\$69,906,250</u>	 <u>\$69,928,824</u>
<u>Liabilities:</u>			
Due to Other Funds	\$0	\$11,169,918	\$11,169,918
Due to Other Governments	0	46,694,435	46,694,435
Undistributed Monies	0	7,013,527	7,013,527
Deposits Held and Due to Others	0	5,028,370	5,028,370
 Total Liabilities	 <u>0</u>	 <u>69,906,250</u>	 <u>69,906,250</u>
<u>Fund Equity:</u>			
Unreserved:			
Undesignated	22,574	0	22,574
 Total Fund Equity	 <u>22,574</u>	 <u>0</u>	 <u>22,574</u>
 Total Liabilities and Fund Equity	 <u>\$22,574</u>	 <u>\$69,906,250</u>	 <u>\$69,928,824</u>

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Health:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$193,369	\$994,860	\$861,310	\$326,919
Total Assets	\$193,369	\$994,860	\$861,310	\$326,919
 <i>Liabilities:</i>				
Undistributed Monies	\$193,369	\$994,860	\$861,310	\$326,919
Total Liabilities	\$193,369	\$994,860	\$861,310	\$326,919
 <i>Belmont-Harrison Juvenile District:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$214,694	\$1,383,482	\$1,486,474	\$111,702
Receivables:				
Due From Other Funds	36,299	0	36,299	0
Total Assets	\$250,993	\$1,383,482	\$1,522,773	\$111,702
 <i>Liabilities:</i>				
Undistributed Monies	\$250,993	\$1,383,482	\$1,522,773	\$111,702
Total Liabilities	\$250,993	\$1,383,482	\$1,522,773	\$111,702

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Undivided</i>				
<i>Bankruptcy Claims:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$673	\$0	\$0	\$673
Total Assets	\$673	\$0	\$0	\$673
<u>Liabilities:</u>				
Undistributed Monies	\$673	\$0	\$0	\$673
Total Liabilities	\$673	\$0	\$0	\$673
<i>50% Township Fines:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$412	\$570	\$525	\$457
<i>Due from Agency Funds:</i>				
Accounts	45	3	45	3
Total Assets	\$457	\$573	\$570	\$460
<u>Liabilities:</u>				
<i>Due to Other</i>				
Governments	\$45	\$3	\$45	\$3
Undistributed Monies	412	570	525	457
Total Liabilities	\$457	\$573	\$570	\$460

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Cigarette</i>				
<i>Tax Enforcement:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$0	\$1,296	\$1,296	\$0
Total Assets	<u>\$0</u>	<u>\$1,296</u>	<u>\$1,296</u>	<u>\$0</u>
<u>Liabilities:</u>				
<i>Due to Other</i>				
Governments	\$0	\$1,296	\$1,296	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,296</u>	<u>\$1,296</u>	<u>\$0</u>
<i>Real Estate Tax:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$77,381	\$31,193	\$31,107	\$77,467
Total Assets	<u>\$77,381</u>	<u>\$31,193</u>	<u>\$31,107</u>	<u>\$77,467</u>
<u>Liabilities:</u>				
<i>Undistributed Monies</i>				
	\$77,381	\$31,193	\$31,107	\$77,467
Total Liabilities	<u>\$77,381</u>	<u>\$31,193</u>	<u>\$31,107</u>	<u>\$77,467</u>

(Continued)



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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Subdivision and Utility Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$14,816	\$31,742,037	\$31,739,198	\$17,655
Total Assets	<u>\$14,816</u>	<u>\$31,742,037</u>	<u>\$31,739,198</u>	<u>\$17,655</u>
<u>Liabilities:</u>				
Undistributed Monies	\$14,816	\$31,742,037	\$31,739,198	\$17,655
Total Liabilities	<u>\$14,816</u>	<u>\$31,742,037</u>	<u>\$31,739,198</u>	<u>\$17,655</u>
<i>Township Gas:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$22,486	\$802,065	\$800,715	\$23,836
Due from Other Governments	390,800	384,244	390,800	384,244
Total Assets	<u>\$413,286</u>	<u>\$1,186,309</u>	<u>\$1,191,515</u>	<u>\$408,080</u>
<u>Liabilities:</u>				
Due to Other				
Governments	\$390,800	\$384,244	\$390,800	\$384,244
Undistributed Monies	22,486	802,065	800,715	23,836
Total Liabilities	<u>\$413,286</u>	<u>\$1,186,309</u>	<u>\$1,191,515</u>	<u>\$408,080</u>

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Undivided Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,902,887	\$3,106,875	\$4,094,219	\$915,543
Receivables:				
Taxes	122,900	115,754	122,900	115,754
Due From Other Governments	477,688	937,319	477,688	937,319
<b>Total Assets</b>	<b><u>\$2,503,475</u></b>	<b><u>\$4,159,948</u></b>	<b><u>\$4,694,807</u></b>	<b><u>\$1,968,616</u></b>
<u>Liabilities:</u>				
Due to Other Funds	\$541,993	\$848,893	\$541,993	\$848,893
Due to Other				
Governments	58,595	204,180	58,595	204,180
Undistributed Monies	1,902,887	3,106,875	4,094,219	915,543
<b>Total Liabilities</b>	<b><u>\$2,503,475</u></b>	<b><u>\$4,159,948</u></b>	<b><u>\$4,694,807</u></b>	<b><u>\$1,968,616</u></b>
<i>Undivided General Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$827,704	\$32,298,632	\$32,167,536	\$958,800
Receivables:				
Taxes	47,143,351	45,144,151	47,143,351	45,144,151
Special Assessments	417,867	432,569	417,867	432,569
<b>Total Assets</b>	<b><u>\$48,388,922</u></b>	<b><u>\$77,875,352</u></b>	<b><u>\$79,728,754</u></b>	<b><u>\$46,535,520</u></b>
<u>Liabilities:</u>				
Due to Other Funds	\$8,297,731	\$8,518,805	\$8,297,731	\$8,518,805
Due to Other				
Governments	39,263,487	37,057,915	39,263,487	37,057,915
Undistributed Monies	827,704	32,298,632	32,167,536	958,800
<b>Total Liabilities</b>	<b><u>\$48,388,922</u></b>	<b><u>\$77,875,352</u></b>	<b><u>\$79,728,754</u></b>	<b><u>\$46,535,520</u></b>

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Undivided</i>				
<i>Personal Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$157,620	\$6,131,810	\$6,143,255	\$146,175
Receivables:				
Taxes	<u>5,055,530</u>	<u>5,633,523</u>	<u>5,055,530</u>	<u>5,633,523</u>
Total Assets	<u><u>\$5,213,150</u></u>	<u><u>\$11,765,333</u></u>	<u><u>\$11,198,785</u></u>	<u><u>\$5,779,698</u></u>
<u>Liabilities:</u>				
Due to Other Funds	\$1,279,455	\$1,352,651	\$1,279,455	\$1,352,651
Due to Other				
Governments	3,776,075	4,280,872	3,776,075	4,280,872
Undistributed Monies	<u>157,620</u>	<u>6,131,810</u>	<u>6,143,255</u>	<u>146,175</u>
Total Liabilities	<u><u>\$5,213,150</u></u>	<u><u>\$11,765,333</u></u>	<u><u>\$11,198,785</u></u>	<u><u>\$5,779,698</u></u>
<i>Auto License:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$292,939	\$2,768,735	\$2,770,778	\$290,896
Due from Other				
Governments	<u>359,692</u>	<u>382,303</u>	<u>359,692</u>	<u>382,303</u>
Total Assets	<u><u>\$652,631</u></u>	<u><u>\$3,151,038</u></u>	<u><u>\$3,130,470</u></u>	<u><u>\$673,199</u></u>
<u>Liabilities:</u>				
Due to Other				
Governments	\$359,692	\$382,303	\$359,692	\$382,303
Undistributed Monies	<u>292,939</u>	<u>2,768,735</u>	<u>2,770,778</u>	<u>290,896</u>
Total Liabilities	<u><u>\$652,631</u></u>	<u><u>\$3,151,038</u></u>	<u><u>\$3,130,470</u></u>	<u><u>\$673,199</u></u>

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Libraries Local</i>				
<i>Government Support:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$2,929,830	\$2,929,830	\$0
Due from				
Other Governments	1,669,622	1,624,838	1,669,622	1,624,838
<b>Total Assets</b>	<b>\$1,669,622</b>	<b>\$4,554,668</b>	<b>\$4,599,452</b>	<b>\$1,624,838</b>
 <u>Liabilities:</u>				
Due to Other				
Governments	\$1,669,622	\$4,554,668	\$4,599,452	\$1,624,838
<b>Total Liabilities</b>	<b>\$1,669,622</b>	<b>\$4,554,668</b>	<b>\$4,599,452</b>	<b>\$1,624,838</b>
 <i>Law Library:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$211,517	\$211,517	\$0
Due from Agency Funds:				
Accounts	15,014	20,740	15,014	20,740
<b>Total Assets</b>	<b>\$15,014</b>	<b>\$232,257</b>	<b>\$226,531</b>	<b>\$20,740</b>
 <u>Liabilities:</u>				
Undistributed Monies	\$15,014	\$232,257	\$226,531	\$20,740
<b>Total Liabilities</b>	<b>\$15,014</b>	<b>\$232,257</b>	<b>\$226,531</b>	<b>\$20,740</b>

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Soil Conservation</i>				
<i>Special:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$47,643	\$175,852	\$170,166	\$53,329
Total Assets	\$47,643	\$175,852	\$170,166	\$53,329
<u>Liabilities:</u>				
Undistributed Monies	\$47,643	\$175,852	\$170,166	\$53,329
Total Liabilities	\$47,643	\$175,852	\$170,166	\$53,329
<i>Payroll:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$565,865	\$35,745,670	\$35,675,746	\$635,789
Total Assets	\$565,865	\$35,745,670	\$35,675,746	\$635,789
<u>Liabilities:</u>				
Due to Others	\$565,865	\$35,745,670	\$35,675,746	\$635,789
Total Liabilities	\$565,865	\$35,745,670	\$35,675,746	\$635,789

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Alimony and Child Support:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts				
	\$164,201	\$86,946	\$245,785	\$5,362
Total Assets	\$164,201	\$86,946	\$245,785	\$5,362
 <u>Liabilities:</u>				
Due to Others				
	\$164,201	\$86,946	\$245,785	\$5,362
Total Liabilities	\$164,201	\$86,946	\$245,785	\$5,362
  <u>Inmate:</u>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts				
	\$2,702	\$103,179	\$102,064	\$3,817
Total Assets	\$2,702	\$103,179	\$102,064	\$3,817
 <u>Liabilities:</u>				
Due to Others				
	\$2,702	\$103,179	\$102,064	\$3,817
Total Liabilities	\$2,702	\$103,179	\$102,064	\$3,817

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Sheriff Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$8,859	\$165,675	\$164,169	\$10,365
Due from Agency Funds:				
Accounts	4,186	5,076	4,186	5,076
Total Assets	\$13,045	\$170,751	\$168,355	\$15,441
 <u>Liabilities:</u>				
Undistributed Monies	\$13,045	\$170,751	\$168,355	\$15,441
Total Liabilities	\$13,045	\$170,751	\$168,355	\$15,441
 <i>County Home Residents:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$12,433	\$191,368	\$192,217	\$11,584
Total Assets	\$12,433	\$191,368	\$192,217	\$11,584
 <u>Liabilities:</u>				
Due to Others	\$12,433	\$191,368	\$192,217	\$11,584
Total Liabilities	\$12,433	\$191,368	\$192,217	\$11,584

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Undivided</i>				
<i>Local Government:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$0	\$3,533,855	\$3,533,855	\$0
Due from Other Governments	1,599,961	1,936,281	1,599,961	1,936,281
Total Assets	<u>\$1,599,961</u>	<u>\$5,470,136</u>	<u>\$5,133,816</u>	<u>\$1,936,281</u>
<u>Liabilities:</u>				
Due to Other Funds	\$0	\$323,794	\$0	\$323,794
Due to Other Governments	1,599,961	5,146,342	5,133,816	1,612,487
Total Liabilities	<u>\$1,599,961</u>	<u>\$5,470,136</u>	<u>\$5,133,816</u>	<u>\$1,936,281</u>
<i>ADAMH Services Board:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$1,302,262	\$8,337,248	\$7,123,945	\$2,515,565
Total Assets	<u>\$1,302,262</u>	<u>\$8,337,248</u>	<u>\$7,123,945</u>	<u>\$2,515,565</u>
<u>Liabilities:</u>				
Undistributed Monies	\$1,302,262	\$8,337,248	\$7,123,945	\$2,515,565
Total Liabilities	<u>\$1,302,262</u>	<u>\$8,337,248</u>	<u>\$7,123,945</u>	<u>\$2,515,565</u>

(Continued)



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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>County Court Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$1,107,808	\$16,759,884	\$13,275,055	\$4,592,637
Receivables:				
Accounts	1,390,105	2,418,122	1,390,105	2,418,122
Total Assets	<u>\$2,497,913</u>	<u>\$19,178,006</u>	<u>\$14,665,160</u>	<u>\$7,010,759</u>
 <u>Liabilities:</u>				
Due to Other Funds	\$88,895	\$125,775	\$88,895	\$125,775
Due to Other				
Governments	864,752	1,147,593	864,752	1,147,593
Undistributed Monies	594,598	19,201,131	18,425,962	1,369,767
Due to Others	949,668	4,367,624	949,668	4,367,624
Total Liabilities	<u>\$2,497,913</u>	<u>\$24,842,123</u>	<u>\$20,329,277</u>	<u>\$7,010,759</u>
 <i>Issue Two Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$21,310	\$186,519	\$189,997	\$17,832
Total Assets	<u>\$21,310</u>	<u>\$186,519</u>	<u>\$189,997</u>	<u>\$17,832</u>
 <u>Liabilities:</u>				
Undistributed Monies	\$21,310	\$186,519	\$189,997	\$17,832
Total Liabilities	<u>\$21,310</u>	<u>\$186,519</u>	<u>\$189,997</u>	<u>\$17,832</u>

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Undivided</i>				
<i>Public Housing:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$0	\$44,628	\$44,628	\$0
Total Assets	<u>\$0</u>	<u>\$44,628</u>	<u>\$44,628</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$44,628	\$44,628	\$0
Total Liabilities	<u>\$0</u>	<u>\$44,628</u>	<u>\$44,628</u>	<u>\$0</u>
<i>Oakview Juvenile</i>				
<i>Rehabilitation:</i>				
<u>Assets:</u>				
<i>Cash and</i>				
Cash Equivalents	\$87,649	\$602,533	\$550,444	\$139,738
Total Assets	<u>\$87,649</u>	<u>\$602,533</u>	<u>\$550,444</u>	<u>\$139,738</u>
<u>Liabilities:</u>				
Undistributed Monies	\$87,649	\$602,533	\$550,444	\$139,738
Total Liabilities	<u>\$87,649</u>	<u>\$602,533</u>	<u>\$550,444</u>	<u>\$139,738</u>

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Local</i>				
<i>Emergency Planning:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$10,866	\$13,757	\$13,631	\$10,992
Total Assets	\$10,866	\$13,757	\$13,631	\$10,992
<u>Liabilities:</u>				
Undistributed Monies	\$10,866	\$13,757	\$13,631	\$10,992
Total Liabilities	\$10,866	\$13,757	\$13,631	\$10,992
<i>Ohio Elections</i>				
<i>Commission:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$3,935	\$3,935	\$0
Total Assets	\$0	\$3,935	\$3,935	\$0
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$3,935	\$3,935	\$0
Total Liabilities	\$0	\$3,935	\$3,935	\$0

(Continued)

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

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>In House</i>				
<i>Arrest:</i>				
<u><i>Assets:</i></u>				
Cash and				
Cash Equivalents in				
Segregated Accounts	\$3,149	\$1,380	\$335	\$4,194
Total Assets	\$3,149	\$1,380	\$335	\$4,194
 <u><i>Liabilities:</i></u>				
Due to Others	\$3,149	\$1,380	\$335	\$4,194
Total Liabilities	\$3,149	\$1,380	\$335	\$4,194
  <i>Family and</i>				
<i>Children First:</i>				
<u><i>Assets:</i></u>				
Cash and				
Cash Equivalents	\$0	\$93,735	\$93,735	\$0
Total Assets	\$0	\$93,735	\$93,735	\$0
 <u><i>Liabilities:</i></u>				
Undistributed Monies	\$0	\$93,735	\$93,735	\$0
Total Liabilities	\$0	\$93,735	\$93,735	\$0

(Continued)

Belmont County, Ohio  
All Agency Funds  
For the Year Ended December 31, 2001  
(Continued)

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$5,740,576	\$131,140,634	\$130,637,842	\$6,243,368
Cash and Cash Equivalents in Segregated Accounts	1,299,152	17,308,432	13,979,625	4,627,959
Receivables:				
Taxes	52,321,781	50,893,428	52,321,781	50,893,428
Accounts	1,390,105	2,418,122	1,390,105	2,418,122
Special Assessments	417,867	432,569	417,867	432,569
Due from Other Funds	36,299	0	36,299	0
Due from Agency Funds:				
Accounts	19,245	25,819	19,245	25,819
Due from Other Governments	4,497,763	5,264,985	4,497,763	5,264,985
<b>Total Assets</b>	<u><u>\$65,722,788</u></u>	<u><u>\$207,483,989</u></u>	<u><u>\$203,300,527</u></u>	<u><u>\$69,906,250</u></u>
 <u>Liabilities:</u>				
Due to Other Funds	\$10,208,074	\$11,169,918	\$10,208,074	\$11,169,918
Due to Other Governments	47,983,029	53,159,416	54,448,010	46,694,435
Undistributed Monies	5,833,667	108,322,605	107,142,745	7,013,527
Due to Others	1,698,018	40,496,167	37,165,815	5,028,370
<b>Total Liabilities</b>	<u><u>\$65,722,788</u></u>	<u><u>\$213,148,106</u></u>	<u><u>\$208,964,644</u></u>	<u><u>\$69,906,250</u></u>

## GENERAL FIXED ASSETS ACCOUNT GROUP

=====

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

Belmont County, Ohio  
Schedule of General Fixed Assets by Function  
December 31, 2001

	Total	Land	Buildings	Improvements Other Than Buildings	Furniture Fixtures Machinery and Equipment	Vehicles	Construction in Progress
General Government:							
Legislative and Executive	\$9,761,785	\$717,094	\$5,428,836	\$180,018	\$991,756	\$340,965	\$2,103,116
Judicial	\$830,286	0	0	5,065	701,517	123,704	0
Public Safety	\$17,960,147	2,000	10,206,307	29,392	7,122,942	599,506	0
Public Works	\$4,881,500	45,580	22,070	269,123	1,419,128	1,734,868	1,390,731
Health	\$8,995,328	0	6,753,861	106,098	536,447	1,457,217	141,705
Human Services	\$4,013,055	0	2,814,086	34,266	781,603	383,100	0
Total General Fixed Assets	<u>\$46,442,101</u>	<u>\$764,674</u>	<u>\$25,225,160</u>	<u>\$623,962</u>	<u>\$11,553,393</u>	<u>\$4,639,360</u>	<u>\$3,635,552</u>

Belmont County, Ohio  
 Schedule of Changes in General Fixed Assets  
 by Function  
 For the Year Ended December 31, 2001

	General Fixed Assets 1/1/2001	Additions	Reductions	General Fixed Assets 12/31/2001
General Government:				
Legislative and Executive	\$8,642,864	\$1,260,499	\$141,578	\$9,761,785
Judicial	721,092	174,063	64,869	830,286
Public Safety	17,767,258	411,075	218,186	17,960,147
Public Works	3,104,618	1,826,418	49,536	4,881,500
Health	8,658,866	547,891	211,429	8,995,328
Human Services	3,974,050	92,404	53,399	4,013,055
Total General Fixed Assets	<u>\$42,868,748</u>	<u>\$4,312,350</u>	<u>\$738,997</u>	<u>\$46,442,101</u>



Belmont County, Ohio  
 Schedule of General Fixed Assets by Source  
 December 31, 2001

## General Fixed Assets:

Land	\$764,674
Buildings	25,225,160
Improvements Other than Buildings	623,962
Furniture, Fixture, Machinery and Equipment	11,553,393
Vehicles	4,639,360
Construction in Progress	<u>3,635,552</u>
 Total	 <u><u>\$46,442,101</u></u>

## Investments in General Fixed Assets from:

Donations	\$505,949
State Grants	2,591,198
Federal Grants	1,442,422
General Fund Revenues	3,439,888
Note or Bonded Debt	10,693,855
Special Revenue Fund Revenues	15,062,880
Enterprise Fund Revenues	119,362
 Acquisitions Prior to December 31, 1990	 <u>12,586,547</u>
 Total	 <u><u>\$46,442,101</u></u>

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# Statistical Section



*Powhatan ~ Pie Baking Contest*



*Shadyside ~ Honor Guard Leading Parade*



*Smith Township ~ The "School Room"*



*St. Clairsville ~ Honor Guard Leading Parade*



Table 1

S-1

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General Government:										
Legislative and Executive	\$6,148,649	\$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
Judicial	3,175,540	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
Public Safety	6,155,662	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
Public Works	5,347,480	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
Health	8,993,243	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
Human Services	17,411,734	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
Economic Development and Assistance	185,988	236,848	250,420	135,190	133,314	164,728	133,645	108,451	125,337	102,011
Other	182,221	12,877	10,005	8,887	3,577	20	9,618	0	1,293	1,482
Capital Outlay	3,360,123	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
Intergovernmental	1,598,577	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
Debt Service	953,177	871,509	842,626	799,499	663,858	596,900	551,244	481,256	455,637	294,019
Total Expenditures	<u>\$53,512,394</u>	<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>

(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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Taxes	\$9,176,273	\$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
Permissive Sales Tax	10,869,183	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
Charges for Services	3,648,773	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
Licenses and Permits	173,455	136,912	142,019	152,337	145,325	139,813	127,137	119,770	127,577	96,217
Fines and Forfeitures	1,422,726	1,275,964	1,224,914	1,154,692	976,711	911,911	888,204	876,202	623,353	390,622
Intergovernmental	24,087,107	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
Interest	1,886,106	2,020,048	1,561,873	1,751,121	1,286,800	1,188,495	1,145,396	782,411	493,880	466,155
Rent	289,567	252,975	257,121	245,020	247,046	263,838	262,990	271,400	261,645	194,151
Other	1,515,250	1,522,666	990,546	1,970,078	911,018	362,601	383,968	498,563	535,420	892,073
<b>Total Revenues</b>	<b>\$53,068,440</b>	<b>\$51,973,876</b>	<b>\$47,009,604</b>	<b>\$45,193,994</b>	<b>\$39,995,231</b>	<b>\$39,352,900</b>	<b>\$34,203,071</b>	<b>\$29,573,238</b>	<b>\$28,579,636</b>	<b>\$28,638,214</b>

(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 (4)  
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
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%
2001	48,931,767	7,410,042	15.14%	332,100	7,742,142	15.82%	2,057,646	4.21%

(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

(4) 1992-2000 include all subdivisions of the County. 2001 includes the County's share only.

Source: Belmont County Auditor's Office

Table 4

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

Year	Total Tax Levy	Current Collections	Percent of Levy Collected	Delinquent Collections (1)	Total Collections	Percent of Total Collections to Tax Levy (1)	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
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%
2001	5,642,211	5,531,000	98.03%	152,386	5,683,386	100.73%	349,590	6.20%

(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	
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%
2001	704,474,270	2,012,783,600	95,346,660	381,386,640	118,483,570	134,640,400	918,304,500	2,528,810,640	36.31%

(1) Real Property Values Include Public Utility Real Property

Source: Belmont County Auditor's Office

Table 6

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

County Units	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
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	7.00	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	1.00	1.00	1.00	2.00	2.00	2.00	2.00
<b>Total County Units</b>	<b>\$9.80</b>	<b>\$9.80</b>	<b>\$9.80</b>	<b>\$10.30</b>	<b>\$10.30</b>	<b>\$10.30</b>	<b>\$11.30</b>	<b>\$13.80</b>	<b>\$13.80</b>	<b>\$13.80</b>
<b>School Districts Wholly within County</b>										
Barnesville	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$43.90	\$42.80	\$46.60	\$46.10
Bellaire	35.45	35.45	35.45	35.45	35.45	35.45	35.45	36.78	36.78	36.28
Bridgeport	31.60	35.60	35.60	35.60	41.35	41.35	41.35	41.35	41.35	40.85
Martins Ferry	40.15	39.85	39.85	39.60	39.70	39.45	39.45	39.45	39.45	38.95
Shadyside	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	38.90	38.40
St. Clairsville-Richland	28.15	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	33.70
Union Local	35.45	35.45	35.45	35.45	40.08	40.08	40.05	40.05	35.05	33.95
<b>School Districts Partially within County</b>										
Buckeye Local (1)	32.35	32.35	32.35	32.85	32.85	32.85	32.85	32.85	32.85	32.00
Harrison Hills	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.20
Switzerland of Ohio	35.40	35.10	35.20	35.00	35.40	37.90	37.90	37.90	37.90	37.90
<b>Joint Vocational School Districts</b>										
Belmont Career Center	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.45	1.45
Buckeye Local	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50

(Continued)

Table 6

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<u>Corporations</u>										
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	5.60	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	11.55	10.55	10.55	14.05	14.05	14.05	13.55
Bridgeport	13.25	13.25	13.75	14.25	15.75	15.75	15.75	15.75	14.25	14.25
Brookside	7.25	7.25	7.75	8.75	8.75	8.75	8.75	8.75	11.75	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	11.85	11.85	11.85	11.85	11.85	11.85	11.85	11.85	16.85
Holloway	15.25	15.25	15.25	15.25	15.25	15.25	15.25	15.25	20.75	20.75
Martins Ferry	6.10	7.10	7.60	7.60	7.60	7.60	7.60	7.60	8.60	8.60
Morristown	4.05	4.05	4.05	4.05	4.05	6.05	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	18.85	16.35	16.35	18.35	18.35	18.35	20.85	20.85
St. Clairsville	9.85	12.35	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	6.40	6.40	6.40	6.40	6.40	6.40
Yorkville	11.30	11.20	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.20
<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	4.70	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	4.40	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	8.65	8.65	7.20	7.20
Smith	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	7.60	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	7.20	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	5.30	5.30	5.30	5.30	5.30	5.30	5.30

(Continued)

Table 6

S-8

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

Special Districts	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Bellaire CSD FD #1	\$3.00	\$3.00	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.00	\$3.00
Bridgeport EVSD FD #1 (Colerain)	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50	3.00	3.00
Bridgeport EVSD FD #1 (Pease)	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50	3.00	3.00
Bridgeport EVSD FD #2	3.00	4.50	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	4.50	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	4.50	4.50	4.50	4.50	4.25	4.50	4.50	4.50	4.50
Martins Ferry CSD HV FD #3 (Colerain)	3.00	3.00	3.00	3.00	3.00	2.75	3.00	3.00	3.00	3.00
Martins Ferry CSD HV FD #2 (Pease)	3.00	3.00	3.00	3.00	3.00	2.75	3.00	3.00	3.00	3.00
Bridgeport EVSD Barton Crescent FD #5	4.00	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	4.00	4.00	4.00	4.00	4.00	3.75	4.00	4.00	4.00	4.00
St. Clairsville-Richland										
CSD Crescent FD #5	4.00	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	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

(1) Includes Bond Rates

Source: Belmont County Auditor's Office

Table 7

S-9

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

Year	Billed	Amount Collected	Percent Collected
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%
2001	29,677	6,007	20.24%

(1) 1992-1999 include all special assessments billed and collected for the subdivisions and the County.  
2000-2001 include 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, 2001

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assessed Property Value for 2001 Collections	\$918,304,500	\$918,304,500
Debt Limitation of Assessed Value	20,457,613	9,183,045
Outstanding Debt at December 31, 2001:		
General Obligation Bonds Payable	9,972,798	9,972,798
General Obligation Notes Payable	400,000	400,000
Mortgage Revenue Bonds Payable	7,778,000	7,778,000
OWDA Loans	42,497	42,497
Notes Payable	11,355,000	11,355,000
Total Outstanding Debt at December 31, 2001	29,548,295	29,548,295
Less:		
General Obligation Bonds for Jail Construction	3,740,000	3,740,000
General Obligation Bonds Payable from Rental Revenues	705,000	705,000
General Obligation Bonds Payable from Enterprise Revenues	5,475,000	5,475,000
General Obligation Bonds Payable from Court Fines and Fees	52,798	52,798
General Obligation Notes Payable from Sale of Land	400,000	400,000
Mortgage Revenue Bonds Payable from Enterprise Revenues	7,778,000	7,778,000
OWDA Loans Payable from Enterprise Fund Revenues	42,497	42,497
County Engineer Building Improvement Notes Payable	1,600,000	1,600,000
Satellite Building Improvement Notes Payable	1,500,000	1,500,000
Common Pleas Court Computer Notes Payable from Fines and Fees	250,000	250,000
Juvenile Detention Facility Notes Payable	500,000	500,000
Notes Payable from County Sales and Use Tax	4,705,000	4,705,000
Notes Payable from Enterprise Fund Revenues	2,800,000	2,800,000
Total Self-Supporting Debt	29,548,295	29,548,295
Net Debt Applicable to Debt Limitation	0	0
Total Legal Debt Margin	\$20,457,613	\$9,183,045

(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
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
2001	70,226	918,304,500	4,497,798	76,361	4,421,437	0.48%	62.96

(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, 2001

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Belmont County	Amount Applicable to Belmont County
Belmont County	\$4,497,798	100%	\$4,497,798
School Districts wholly within the County	10,410,000	100%	<u>10,410,000</u>
Total			<u><u>\$14,907,798</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.

Source: Belmont County Auditor's Office



Belmont County, Ohio  
 Ratio of Annual Debt Service Expenditures for General Obligation  
 Debt to Total General Governmental Expenditures  
 Last Ten Years

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
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%
2001	347,256	250,819	598,075	53,512,394	1.12%

(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

S-14

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	
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
2001	287,410	259,931	27,479	32,000	5,008	37,008	0.74

(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

S-15

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	
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
2001	182,579	189,787	(7,208)	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

S-16

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	
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
2001	852,330	952,922	(100,592)	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

S-17

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	
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
2001	2,906,410	1,253,068	1,653,342	88,000	405,084	493,084	3.35

(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
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
2001	70,226	37.90	18,343	2.48	4.30%	4.50%	5.40%	9,309

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
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
2001	11,204,300	3,981,400	15,185,700	1,106,567	514,416,710	188,994,000	1,063,560	704,474,270

(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, 2001

S-20

Taxpayer	Type of Business	Real Estate Assessed Valuation	Tangible Personal and Public Utility Property Assessed Valuation	Total Assessed Valuation	Percent of Assessed Valuation
Ohio Edison	Public Utility	\$11,308,550	\$12,568,030	\$23,876,580	2.60%
Ohio Power	Public Utility	76,550	27,056,400	27,132,950	2.95%
Ohio Valley Mall	Business	24,666,940	10,210,630	34,877,570	3.80%
THF St. Clairsville Development	Business	16,685,310	6,208,100	22,893,410	2.49%
Wheeling Pittsburgh Steel	Business	1,433,510	10,352,000	11,785,510	1.28%
Ohio Bell	Public Utility	139,130	7,432,690	7,571,820	0.82%
East Ohio Gas Company	Public Utility	104,170	4,088,680	4,192,850	0.46%
Ohio Coatings Company	Business	3,030,270	4,511,980	7,542,250	0.82%
South Central Power	Public Utility	0	3,297,150	3,297,150	0.36%
Telespectrum Inc.	Business	0	3,043,820	3,043,820	0.33%
Total		<u>\$57,444,430</u>	<u>\$88,769,480</u>	<u>\$146,213,910</u>	<u>15.92%</u>

Source: Belmont County Auditor's Office



Belmont County, Ohio  
Miscellaneous Statistics  
December 31, 2001

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	535 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, Belmont Community, and Barnesville Hospitals
Beds	432
Nursing Homes	13
Nursing Home Beds	1,075
Public Education Statistics:	
Attendance Centers	32
Students	9,309
Teacher/Student Ratio	1:17
School Districts	8, Includes Belmont JVS
Institutions of Higher Education	2, Ohio University - Eastern, 1,205 Students Belmont Technical College, 1,600 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	15-792 rooms
Number of Radio Stations	
Daily Newspapers	2, WOMP AM and FM and WBNV
Weekly Newspapers	1, Martins Ferry Times Leader - Circulation: 18,500 1, Barnesville Enterprise - Circulation: 4,825
Voter Statistics (1998 General Election):	
Registered Voters	42,006
Voters at Last Election	17,971
Percentage of Registered Population Voting	42.78%

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

## 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 23, 2002