



**PREBLE COUNTY
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2000**



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

PREBLE COUNTY
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PREBLE COUNTY

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

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant	B-F-99-063-1	14.228	\$168,222
	B-C-97-063-1		54,829
	B-F-98-063-1		<u>17,131</u>
Total Community Development Block Grant			240,182
Home Improvement Partnerships Program	B-C-97-063-2	14.239	43,749
<i>Total Passed Through the Ohio Department of Development</i>			<u>283,931</u>
Total U.S. Department of Housing and Urban Development			283,931
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Department of Justice Forfeiture Funds	N/A	N/A	5,415
Local Law Enforcement Block Grants		16.592	24,732
<i>Passed Through Ohio Attorney General's Office:</i>			
Crime Victim Assistance	2001VAGENE199	16.575	8,505
	2001VAGENE504		5,507
	99VAGENE199T		27,181
	98VADSCE199X		<u>18,227</u>
Total Crime Victim Assistance			59,420
<i>Total Passed Through Ohio Attorney General's Office</i>			<u>59,420</u>
Total U.S. Department of Justice			89,567
<u>U.S. DEPARTMENT OF FEDERAL HIGHWAY ADMINISTRATION</u>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction		20.205	396,228
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT ASSISTANCE</u>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Emergency Management State and Local Assistance	N/A	83.552	25,015
<i>Total Passed Through Ohio Department of Public Safety</i>			<u>25,015</u>
Total U.S. Department of Federal Emergency Management Assistance			25,015
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department Of Public Safety</i>			
State and Community Highway Safety	1061.0	20.600	<u>21,028</u>
<i>Total Passed Through Ohio Department of Public Safety</i>			<u>21,028</u>
Total U.S. Department of Transportation			21,028

PREBLE COUNTY

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

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Title XX Social Service Block Grant	N/A	93.667	24,055
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Title XX Social Service Block Grant	N/A	93.667	<u>33,223</u>
Total Title XX Social Service Block Grant			57,278
<i>Passed Through Ohio Department of Mental Health:</i>			
Title XIX Medical Assistance Program	N/A	93.778	243,826
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Title XIX Medical Assistance Program	N/A	93.778	58,919
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Title XIX Medical Assistance Program	N/A	93.778	<u>352,274</u>
* Total Title XIX Medical Assistance Program			655,019
<i>Passed Through Ohio Department of Mental Health:</i>			
Community Mental Service Block Grant	N/A	93.958	58,310
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grant for the Prevention and Treatment of Substance Abuse	N/A	93.959	<u>152,017</u>
Total U.S. Department of Health and Human Services			<u>922,624</u>
Total			<u>\$1,738,393</u>

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

**PREBLE COUNTY
FISCAL YEAR ENDED DECEMBER 31, 2000**

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B— SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE C -- MATCHING REQUIREMENTS

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

NOTE D—The Community Development Block Grant (CFDA # 14.228, Project #B-C-97-063-1) expenditures includes loans to County residents based on income eligibility. These loans were used for the repair of private homes. Interest is not assessed on these loans. As of December 31, 2000, the balance of loans outstanding is \$146,644. The recaptured funds will be placed in a First-Time Home Buyers Revolving Loan Fund to assist additional applicants.

NOTE E—The Home Improvement Partnership Program (CFDA # 14.239, Project B-C-97-063-2) expenditures includes loans to County residents based on income eligibility. These loans were used to assist with the down payment for first-time home buyers and the rehabilitation of private residences. Interest is not assessed on these loans. As of December 31, 2000, the balance of loans outstanding is \$192,041. The County will use recaptured funds to assist additional low income, first-time home buyers obtain affordable housing.

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

Preble County
100 East Main Street
Eaton, Ohio 45320

To the Board of County Commissioners:

We have audited the general-purpose financial statements of Preble County, Ohio (the County), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 25, 2001, which referenced the report of other auditors of the component unit (L & M Products). 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. The financial statements of the component unit (L & M Products), 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 Preble 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter which will be dated July 23, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 Preble County, Ohio, in a separate letter which will be dated July 23, 2001.

This report is intended for the information and use of the audit committee, management, the Board of 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 25, 2001



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

Preble County
100 East Main Street
Eaton, Ohio 45320

To the Board of County Commissioners:

Compliance

We have audited the compliance of Preble County, Ohio with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. Preble 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 Preble County's management. Our responsibility is to express an opinion on Preble 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 Preble 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 Preble County's compliance with those requirements.

In our opinion, Preble County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings as item 2000-60368-001. We also noted other instances of noncompliance that do not require inclusion in this report that we have reported to the management of Preble County in a separate letter which will be dated July 23, 2001.

Internal Control Over Compliance

The management of Preble 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 Preble County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Preble County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings as item 2000-60368-001.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to the management of Preble County in a separate letter dated July 23, 2001.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Preble County, Ohio, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 25, 2001. We did not audit the financial statements of L & M Products, the County's component unit, which were audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, the Board of 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

July 23, 2001 except for the seventh paragraph (Schedule of Federal Awards Expenditures) which is dated June 25, 2001.

**PREBLE COUNTY
DECEMBER 31, 2000**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant, CFDA# 14.228, Title XIX: Medical Assistance Program, CFDA# 93.778; Highway Planning & Construction, CFDA# 20.205
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: \$300,000 Type B: all other programs
(d)(1)(ix)	Low Risk Auditee?	No

PREBLE COUNTY
DECEMBER 31, 2000

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
(Continued)

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

None.

3. FINDINGS FOR FEDERAL AWARDS

<i>Finding Number</i>	2000-60368-001
<i>CFDA Title and Number</i>	Community Development Block Grant, CFDA #14.228
<i>Federal Award Number / Year</i>	B-C-97-063-1, B-F-98-063-1
<i>Federal Agency</i>	United States Department of Housing and Urban Development
<i>Pass-Through Agency</i>	Ohio Department of Development

NONCOMPLIANCE AND REPORTABLE CONDITION

The Ohio Department of Development's Office of Housing and Community Partnership Financial Management Rules and Regulations Handbook, Section (A)(3)(f), states that grantees must develop a cash management system to ensure compliance with the Fifteen-Day Rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds. Lump sum drawdowns are not permitted.

The County has not developed a cash management system which ensures compliance with the Fifteen-Day Rule and did not consistently comply with the Fifteen-Day Rule.

We recommend the County review the cash management requirements within the OHCP Financial Management Rules and Regulations Handbook and establish policies and procedures to ensure that drawdowns are made in compliance with the Fifteen-Day Rule.

**PREBLE COUNTY
DECEMBER 31, 2000**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> :
1999-60368-001	The CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS.	Yes	Corrected
1999-60368-002	Noncompliance with federal cash management regulations for CDBG grant.	No	The County was in noncompliance with the Fifteen-Day Rule during the audit period. Reissued as finding number 2000-60368-001.
1999-60368-003	Noncompliance with matching requirements for Medical Assistance Program	Yes	Corrected.

Preble County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2000

Issued by:
County Auditor's Office

Harold E. Yoder
Preble County Auditor

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

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Preble County Auditor
HAROLD E. "HAL" YODER

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June 25, 2001

The Citizens of Preble County
and
Preble County Board of Commissioners
100 East Main Street
Eaton, Ohio 45320

As Auditor of Preble County, I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Preble County for the year ended December 31, 2000. The CAFR was prepared in accordance with generally accepted accounting principles (GAAP) as applicable to governmental entities, and represents a significant achievement brought about by the combined efforts of many County departments.

Responsibility for both the accuracy of the data, and the completeness of the presentation, including all disclosures, rests with the management of the County, and in particular the office of the County Auditor. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and operation of the various funds and account groups of the County.

This CAFR is divided into three sections as follows:

1. The Introductory Section contains the table of contents, this letter of transmittal, GFOA Certificate of Achievement, a list of elected officials and the County's organizational chart.
2. The Financial Section begins with the Report of Independent Accountants and includes the general purpose financial statements and notes and the combining, individual fund and account group statements and schedules, which provide detailed information relative to the general purpose financial statements.
3. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY

The County was formed by an Act of the Ohio General Assembly on February 15, 1808, and was named for Revolutionary War Naval Commander, Edward Preble.

The elected three-member Board of County Commissioners function as both the legislative and the executive branch of the County. Each Commissioner serves a four-year term. In addition to the County Auditor, who serves as chief fiscal officer, there are seven elected administrative officials, each of whom operate independently as set forth by Ohio law. These officials are: Treasurer, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, and Sheriff. These elected officials serve four-year terms. The Common Pleas Court - Domestic Relations Court Judge and the Juvenile Court - Probate Court Judge are elected on a County-wide basis to oversee the County's judicial system. Judges are elected to six-year terms.

Reporting Entity and Services

A reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Preble County, this includes the Preble County Board of Mental Retardation and Developmental Disabilities, Preble County Community Development, Children Services Board, and the departments and activities that are directly operated by the elected County officials. The County also operates and maintains a wastewater treatment system and landfill.

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 that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. L & M Products is a discretely presented component unit of the County.

The Preble County Library Board and the Preble Metropolitan Housing Authority were determined to be related organizations of the County. The Preble County Emergency Management Agency was determined to be a joint venture and the County Commissioner's Association of Ohio Workers' Compensation Group Rating Program provided by The County Commissioner's Association of Ohio Service Corporation (CCAOSC) was determined to be a group purchasing pool.

ECONOMIC CONDITIONS AND OUTLOOK

The County is an agriculturally rich County, with approximately 75 percent or 208,000 acres of County land used for agriculture. The County currently produces primarily corn and soybeans. Ohio Agriculture Statistics for 1999, (the latest information available), state that the 1,190 farms in the County average 179 acres per farm. The average corn yield per bushel in 1999 was approximately 130 bushels per acre, with soybeans averaging approximately 37 bushels per acre.

The County's location and transportation routes have contributed greatly to growth in population and industry. The County is conveniently located near State Route 127 and Interstate 70. The County's financial base includes a diverse range of manufacturing and utility companies. The County population has risen nearly 70 percent since 1940; that is well ahead of the pace of most of the Midwest and Ohio.

The County has a positive economic outlook with several manufacturing companies continuing to expand their facilities in the County. These companies include (1) Iams (pet foods), which is now a subsidiary of Procter and Gamble, (2) Carl Akey (feed and trucking), (3) Neaton Auto Parts, (4) Henny Penny Corporation (food service equipment) and (5) Parker Hannifin Corporation (hydraulic fittings manufacturer).

MAJOR INITIATIVES

Geographical Information System

Preble County continued progress in 2000 towards the full implementation of a Geographical Information System (GIS). The GIS project included geographical positioning of all road center lines in the County, digital filming of all structures in the County, as well as digital orthophotography.

In mid-2000, the County entered into a contract to digitize all the County tax maps. Hopefully, this project will be completed in mid-2001. County Engineer, Steve Simmons, also plans to use the GIS data to improve road and bridge planning. Many other departments will also develop informational layers which will enable them to better serve the residents.

All of the GIS information will be made available to the City of Eaton, and to surrounding villages and townships at very reasonable costs.

FIVE YEAR FORECAST

The Preble County Budget Commission completed a five year budget for all departments in the general fund. All revenue and expense categories were estimated. This forecast was reviewed in detail with all the County elected officials. This five year budget will be very helpful for long term planning. It will also be used to determine what amount should be in the "rainy day fund."

FINANCIAL INFORMATION

Internal Controls

The management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived from its implementation; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions in the annual appropriated budget approved by the Board of County Commissioners. Activities of all funds except Agency Funds and the Preble County Jail Inmates and Drug Law Enforcement Special Revenue Funds, are included in the annual appropriation budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by object within each department and fund. The County also maintains an encumbrance accounting system as one technique for accomplishing budgetary control. Encumbered amounts outstanding at year-end carry forward to the subsequent year as an authority for expenditure.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

General Fund

The following schedule presents a summary of General Fund revenues for the year ended December 31, 2000, and the amount and percentage of increases and decreases in relation to prior year revenues.

	1999 Amount	2000 Amount	Percent of Total	Increase (Decrease) From 1999	Percent of Increase (Decrease)
Property Taxes	\$1,333,866	\$1,220,824	13.03%	(\$113,042)	(8.47%)
Permissive Sales Tax	3,723,541	3,965,677	42.32	242,136	6.50
Charges for Services	1,495,363	1,796,660	19.17	301,297	20.15
Licenses and Permits	5,788	5,771	.06	(17)	(.29)
Fines and Forfeitures	78,815	80,580	.86	1,765	2.24
Intergovernmental	1,329,858	1,285,830	13.72	(44,028)	(3.31)
Interest	589,151	868,238	9.27	279,087	47.37
Miscellaneous	95,165	147,404	1.57	52,239	54.89
Total	<u>\$8,651,547</u>	<u>\$9,370,984</u>	<u>100.00%</u>	<u>\$719,437</u>	

Charges for services increased by \$301,297 because there was an increase in auditor's fees and charges for the housing of prisoners.

Interest increased by \$279,087 due to the treasurer having a more diversified portfolio with greater rates of return.

Miscellaneous revenues increased by \$52,239 due to an increase in rental income from 1999 to 2000.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 2000, and the amount and percentages of increases and decreases in relation to prior year expenditures.

	1999 Amount	2000 Amount	Percent of Total	Increase (Decrease) From 1999	Percent of Increase (Decrease)
General Government					
Legislative and Executive	\$3,802,312	\$2,676,771	30.94%	(\$1,125,541)	(29.60%)
Judicial	1,014,622	1,151,861	13.31	137,239	13.53
Public Safety	3,747,757	3,968,737	45.87	220,980	5.90
Public Works	27,000	0	0	(27,000)	(100.00)
Health	73,320	62,407	.72	(10,913)	(14.88)
Human Services	306,166	320,772	3.71	14,606	4.77
Miscellaneous	246,961	179,089	2.07	(67,872)	(27.48)
Capital Outlay	3,945	0	0	(3,945)	100.00
Intergovernmental	266,110	292,235	3.38	26,125	9.82
Total	<u>\$9,488,193</u>	<u>\$8,651,872</u>	<u>100.00%</u>	<u>(\$836,321)</u>	

General Government - Legislative and Executive decreased by \$1,125,541 due to a decrease in the amount of charges and services the Commissioner's and Data Processing expended as well as a majority of the expenditures for the new GIS system made in 1999 as opposed to 2000.

General Government - Judicial increased by \$137,239 due to an increase in capital purchases by several of the courts.

Public Works decreased by \$27,000 due to no construction contracts being paid out of the General Fund in 2000 as opposed to 1999; they are paid out of Capital Project Funds.

Health decreased by \$10,913 due to a decrease in vital statistics expenditures.

Miscellaneous decreased by \$67,872 due to a decrease in attorney fees during 2000.

Capital outlay decreased by \$3,945 due to the final payment on a construction contract being made in 1999 as well as capital outlay being paid out of Capital Projects Funds.

Special Revenue Funds

The Special Revenue Funds consist primarily of the Motor Vehicle and Gas Tax, Human Services, Community Mental Health, and Mental Retardation Levy Funds.

All Special Revenue Funds, on a combined basis, operated with \$13,727,931 in revenues and other financing sources and \$13,755,913 in expenditures and other financing uses in 2000.

Debt Service Funds

The Debt Service Funds consist of the Earl Ditch Special Assessment, Jail Bond Retirement, Human Services Bond Retirement and the Agricultural Society Bond Retirement Funds. All Debt Service Funds, on a combined basis, operated with \$410,007 in revenues and other financing sources and \$463,010 in debt service expenditures in 2000.

Capital Projects Funds

The Capital Projects Funds consist of the Ditch Construction, Jail Construction, Engineer Building Construction, Issue II, Permanent Improvement and Euphemia - Castine Road Improvement Funds. All Capital Projects Funds, on a combined basis, operated with \$583,438 in revenues and other financing sources and \$918,627 in expenditures and other financing uses in 2000. Fund balance of all Capital Projects Funds at December 31, 2000 was \$1,223,358. Capital Projects Funds will continue to be used to provide resources for capital improvements and renovations, and to acquire fixed assets as the Commissioners authorize expenditures of bond and note proceeds.

Proprietary Operations

The Enterprise Funds operated by the County consist of the Sewer and Landfill Funds. All Enterprise Funds, on a combined basis, operated with \$1,364,248 in operating and non-operating revenues. The net loss of \$713,697 in 2000 resulted from user charges not covering operational costs. The County will continue to monitor these funds closely and implement changes as they become necessary in order to alleviate these deficit balances.

The Internal Service Fund operated by the County is the Employees Health Insurance Fund. It had \$1,441,567 in operating revenues and transfers - in and recorded a net loss of \$230,230.

Fiduciary Operations

At December 31, 2000, assets recorded in the Expendable Trust Funds, the Nonexpendable Trust Funds and the Agency Funds were \$134,773, \$34,610 and \$29,040,821, respectively.

DEBT ADMINISTRATION

At December 31, 2000, the County had several debt issues outstanding. These debt issues consisted of \$3,660,000 in governmental funds general obligation bonds, and \$4,203,784 in proprietary funds general obligation bonds. The County also had \$518,031 in notes outstanding that were issued in anticipation of long-term bond financing. All notes are backed by the full faith and credit of the County.

The County's legal debt margin, the ratio of property tax supported by general bonded debt to assessed value, and the amount of bonded debt per capita, are considered to be good indicators of the County's debt position.

The County's debt position as of December 31, 2000, was as follows:

Overall Legal Debt Margin	\$14,933,600
Unvoted Legal Debt Margin	6,573,440
Net General Obligation Bonds	
Payable from Property Taxes	2,728,002
Net General Bonded Debt as a	
Percentage of Assessed Value	.415%
Net General Bonded Debt per Capita	64.44

CASH MANAGEMENT

The County Treasurer is required by State law to collect certain taxes and to distribute them to various governmental units. The Treasurer is the disbursing agent for expenditures authorized by the Board of Commissioners. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of accounts must always balance with those of the County Auditor. The Treasurer deposits inactive County funds in commercial banks and savings and loans and invests in a Star Treasury mutual fund, Federal National Mortgage Association Notes, Federal Home Loan Bank Notes, a Federal Home Loan Mortgage Company Note, a Federal Farm Credit Bank Note, U.S. Treasury Notes, certificates of deposit and STAR Ohio. The County pools its cash, other than cash and investments held in segregated accounts and investments with fiscal agents, for investment purposes and for 2000, interest is distributed to the General, Special Revenue, Capital Projects, and Enterprise Funds.

A majority of the County's deposits are collateralized by pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

RISK MANAGEMENT

During 2000, the County contracted with Cincinnati Insurance Company and Monticello Insurance Company for liability, property, boiler and machinery and law enforcement. Coverages provided by the insurance companies are as follows:

Cincinnati Insurance:

Liability	General and Auto Liability (per occurrence)	\$1,000,000
Property		21,748,725
Boiler and Machinery		4,623,683

Monticello Insurance:

Liability	Public Official Errors and Omissions Liability (per occurrence)	1,000,000
Law Enforcement		1,000,000

The County is self insured for medical, dental, vision and life claims for its employees. An Internal Service Fund was created for this purpose. Claims liabilities and expenses are determined through a case by case review of all claims.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered by the Auditor of State with respect to the general purpose financial statements for the fund types and the account groups of the County for the year ended December 31, 2000. As part of the annual preparation of a CAFR, the County submits all financial statements for an annual independent audit. This annual audit arrangement should serve to strengthen the County's accounting and budgetary controls.

AWARDS

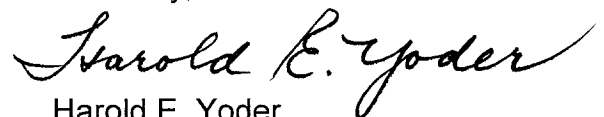
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for one year. We believe our current report continues to conform to the Certificate of Achievement program requirements; thus, we are submitting it to GFOA for review.

ACKNOWLEDGMENTS

The preparation of the CAFR was made possible by the dedicated service of the entire staff of the County Auditor's office. I would also like to express my appreciation to the County Board of Commissioners and all other the County Departments for their support in preparation of this Comprehensive Annual Financial Report.

Sincerely,



Harold E. Yoder
Preble County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Preble County,
Ohio

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

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



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

PREBLE COUNTY, OHIO

ELECTED OFFICIALS

DECEMBER 31, 2000

Board of County Commissioners

Thomas L. McQuiston
Mark Goeke
Fred Voge

Auditor

Harold E. Yoder

Clerk of Common Pleas Court

Christopher B. Washington

Coroner

Dr. John Vosler

Common Pleas Court

David Abruzzo - Domestic Relations
Wilfred G. Dues - Probate and Juvenile

Engineer

J. Stephen Simmons

Prosecuting Attorney

Rebecca J. Ferguson

Recorder

William J. Spahr

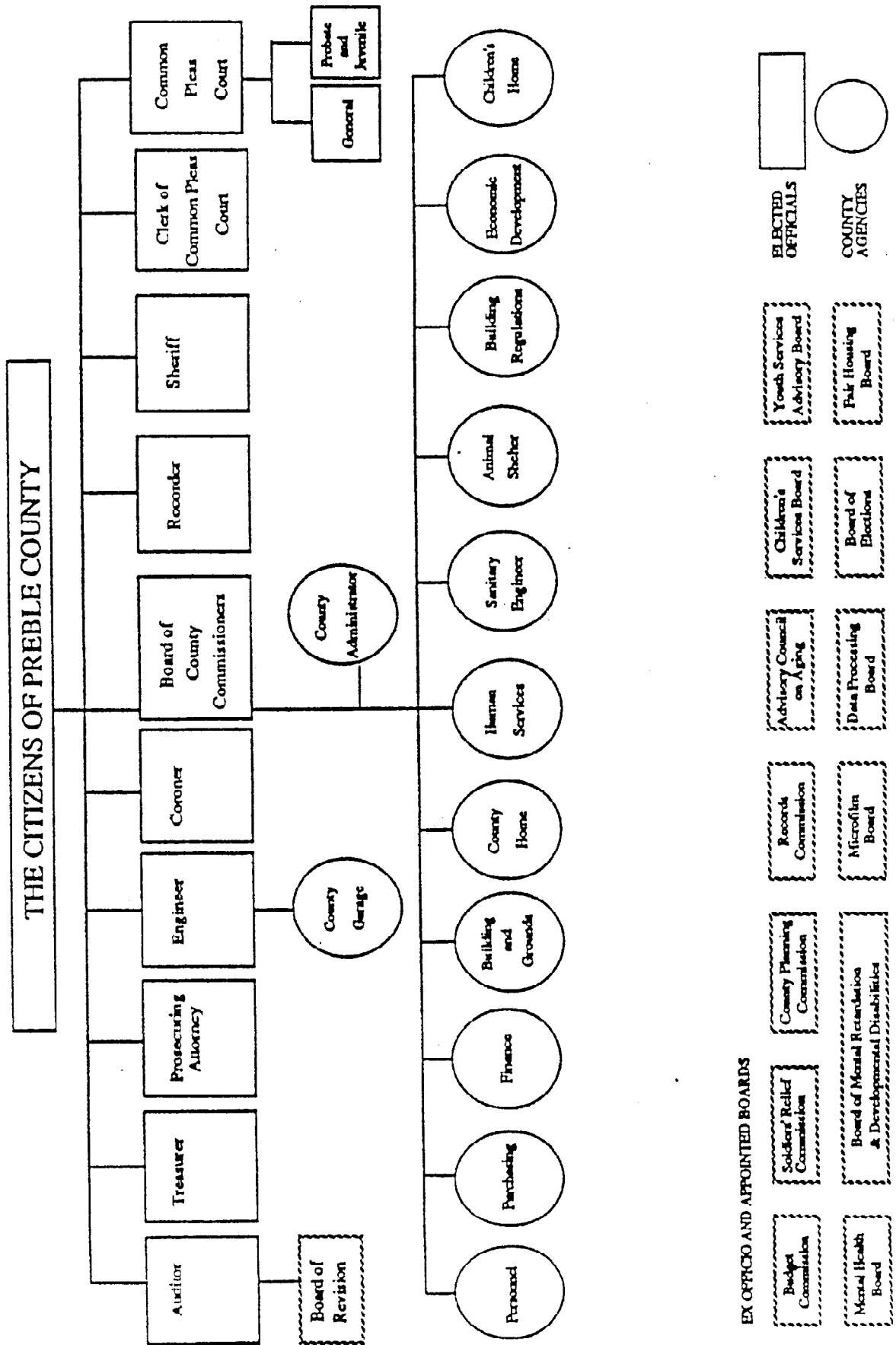
Sheriff

Thomas A. Hayes

Treasurer

Barbara A. Suggs

PREBLE COUNTY GOVERNMENT ORGANIZATIONAL CHART



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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

INDEPENDENT ACCOUNTANTS' REPORT

Preble County
100 East Main Street
Eaton, Ohio 45320

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Preble County, Ohio, as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of Preble County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the component unit (L & M Products), which represents 100 percent of the component unit column. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit (L & M Products), 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 the component unit (L & M Products) were audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not 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 provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Preble County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds 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 issued our report dated June 25, 2001 on our consideration of Preble County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Jim Petro
Auditor of State

June 25, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2000, and the results of operations and cash flows of the Proprietary Funds and the Nonexpendable Trust Funds for the year then ended.

PREBLE COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 2000

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits						
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$2,315,193	\$5,135,284	\$932,387	\$1,339,251	\$1,782,824	\$749,474
Cash and Cash Equivalents in Segregated Accounts	20,588	96,629	0	0	0	89,971
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	750,810	55,996	0	0	0	0
Accounts	18,614	3,859	0	0	67,641	0
Special Assessments	0	0	0	0	0	0
Accrued Interest	138,786	0	0	0	0	0
Due from Other Funds	1,833,002	1,449,460	260,927	37,258	512	0
Due from Other Governments	50,636	579,216	0	0	0	0
Materials and Supplies Inventory	4,300	195,614	0	0	323	0
Prepaid Items	51,619	14,055	0	0	152	0
Bond Issuance Costs	0	0	0	0	115,783	0
Advance Deposit	0	0	0	0	0	0
Restricted Assets:						
Investments with Fiscal Agents	0	0	0	0	509,518	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	1,149,424	0
Other Debits:						
Amount Available in General Obligation						
Bond Retirement Debt Service Fund	0	0	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0	0	0
Total Assets and Other Debits	<u>\$5,183,548</u>	<u>\$7,530,113</u>	<u>\$1,193,314</u>	<u>\$1,376,509</u>	<u>\$3,626,177</u>	<u>\$839,445</u>

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$1,374,120	\$0	\$0	\$13,628,533	\$0	\$13,628,533
691,543	0	0	898,731	189,769	1,088,500
25,000	0	0	25,000	0	25,000
24,770,857	0	0	25,577,663	0	25,577,663
153,821	0	0	243,935	29,347	273,282
973,749	0	0	973,749	0	973,749
0	0	0	138,786	1,553	140,339
216,428	0	0	3,797,587	0	3,797,587
1,004,686	0	0	1,634,538	0	1,634,538
0	0	0	200,237	0	200,237
0	0	0	65,826	0	65,826
0	0	0	115,783	0	115,783
0	0	0	0	186	186
0	0	0	509,518	0	509,518
0	16,306,176	0	17,455,600	37,705	17,493,305
0	0	932,387	932,387	0	932,387
0	0	3,635,889	3,635,889	0	3,635,889
<u>\$29,210,204</u>	<u>\$16,306,176</u>	<u>\$4,568,276</u>	<u>\$69,833,762</u>	<u>\$258,560</u>	<u>\$70,092,322</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 2000
 (Continued)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity, Net Assets and Other Credits						
Liabilities:						
Accounts Payable	\$45,341	\$57,001	\$0	\$299	\$11,740	\$0
Contracts Payable	21,536	124,759	0	0	84,783	141,710
Accrued Salaries Payable	241,944	250,296	0	0	12,692	0
Due to Other Funds	27,562	18,335	0	0	1,994	0
Due to Other Governments	65,796	132,487	0	0	10,513	0
Payroll Taxes and Withholdings	0	0	0	0	0	0
Deferred Revenue	1,610,226	1,406,421	260,927	37,258	0	0
Notes Payable	0	407,192	0	110,839	0	0
Accrued Interest Payable	0	4,568	0	4,755	17,897	0
General Obligation Bonds Payable	0	0	0	0	4,203,784	0
Compensated Absences Payable	16,638	27,234	0	0	29,567	0
Claims Payable	0	0	0	0	0	197,459
Landfill Closure and Postclosure Costs	0	0	0	0	1,606,306	0
Undistributed Money	0	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0	0
Total Liabilities	2,029,043	2,428,293	260,927	153,151	5,979,276	339,169
Fund Equity, Net Assets and Other Credits:						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	26,397	0
Retained Earnings:						
Unreserved (Deficit)	0	0	0	0	(2,379,496)	500,276
Net Assets:						
Unrestricted	0	0	0	0	0	0
Fund Balances:						
Reserved for Encumbrances	252,561	566,611	0	0	0	0
Reserved for Materials and Supplies Inventory	4,300	195,614	0	0	0	0
Reserved for Nonexpendable Trust Principal	0	0	0	0	0	0
Unreserved	2,897,644	4,339,595	932,387	1,223,358	0	0
Total Fund Equity (Deficit), Net Assets and Other Credits	3,154,505	5,101,820	932,387	1,223,358	(2,353,099)	500,276
Total Liabilities, Fund Equity, Net Assets and Other Credits	\$5,183,548	\$7,530,113	\$1,193,314	\$1,376,509	\$3,626,177	\$839,445

See Accompanying Notes to the General Purpose Financial Statements

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$2,690	\$0	\$0	\$117,071	\$4,636	\$121,707
0	0	0	372,788	0	372,788
44,851	0	0	549,783	1,509	551,292
3,749,696	0	0	3,797,587	0	3,797,587
23,019,357	0	217,479	23,445,632	0	23,445,632
0	0	0	0	735	735
0	0	0	3,314,832	0	3,314,832
0	0	0	518,031	0	518,031
0	0	0	27,220	0	27,220
0	0	3,660,000	7,863,784	0	7,863,784
0	0	690,797	764,236	0	764,236
0	0	0	197,459	0	197,459
0	0	0	1,606,306	0	1,606,306
1,066,543	0	0	1,066,543	0	1,066,543
1,157,684	0	0	1,157,684	0	1,157,684
<u>29,040,821</u>	<u>0</u>	<u>4,568,276</u>	<u>44,798,956</u>	<u>6,880</u>	<u>44,805,836</u>
0	16,306,176	0	16,306,176	0	16,306,176
0	0	0	26,397	0	26,397
0	0	0	(1,879,220)	0	(1,879,220)
0	0	0	0	251,680	251,680
5,900	0	0	825,072	0	825,072
0	0	0	199,914	0	199,914
13,906	0	0	13,906	0	13,906
149,577	0	0	9,542,561	0	9,542,561
<u>169,383</u>	<u>16,306,176</u>	<u>0</u>	<u>25,034,806</u>	<u>251,680</u>	<u>25,286,486</u>
<u>\$29,210,204</u>	<u>\$16,306,176</u>	<u>\$4,568,276</u>	<u>\$69,833,762</u>	<u>\$258,560</u>	<u>\$70,092,322</u>

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PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Property Taxes	\$1,220,824	\$1,216,288	\$253,040	\$0	\$0	\$2,690,152
Permissive Sales Tax	3,965,677	0	0	0	0	3,965,677
Other Taxes	0	1,612,068	0	0	0	1,612,068
Charges for Services	1,796,660	1,666,534	0	3,715	0	3,466,909
Licenses and Permits	5,771	61,349	0	0	0	67,120
Fines and Forfeitures	80,580	119,836	0	0	0	200,416
Intergovernmental	1,285,830	8,206,626	30,626	405,981	0	9,929,063
Special Assessments	0	128,052	0	11,427	0	139,479
Interest	868,238	56,396	0	484	0	925,118
Gifts and Donations	0	8,547	0	0	0	8,547
Miscellaneous	147,404	20,898	15,843	0	10,343	194,488
Total Revenues	9,370,984	13,096,594	299,509	421,607	10,343	23,199,037
Expenditures:						
Current:						
General Government						
Legislative and Executive	2,676,771	368,066	0	0	0	3,044,837
Judicial	1,151,861	105,491	0	0	0	1,257,352
Public Safety	3,968,737	614,417	0	0	0	4,583,154
Public Works	0	3,356,047	0	0	0	3,356,047
Health	62,407	1,406,411	0	0	0	1,468,818
Human Services	320,772	6,713,690	0	0	0	7,034,462
Community and Economic Development	0	219,312	0	0	0	219,312
Miscellaneous	179,089	0	0	0	2,888	181,977
Capital Outlay	0	0	0	896,843	0	896,843
Intergovernmental	292,235	0	0	0	0	292,235
Debt Service:						
Principal Retirement	0	1,108	245,000	0	0	246,108
Interest and Fiscal Charges	0	5,050	218,010	7,421	0	230,481
Total Expenditures	8,651,872	12,789,592	463,010	904,264	2,888	22,811,626
Excess of Revenues Over (Under) Expenditures	719,112	307,002	(163,501)	(482,657)	7,455	387,411
Other Financing Sources (Uses):						
Proceeds from Sale of Fixed Assets	0	0	0	34,000	0	34,000
Operating Transfers - In	258,386	631,337	110,498	127,831	524	1,128,576
Operating Transfers - Out	(178,315)	(966,321)	0	(14,363)	0	(1,158,999)
Total Other Financing Sources (Uses)	80,071	(334,984)	110,498	147,468	524	3,577
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	799,183	(27,982)	(53,003)	(335,189)	7,979	390,988
Fund Balances at Beginning of Year	2,354,637	5,109,010	985,390	1,558,547	126,794	10,134,378
Increase in Reserve for Inventory	685	20,792	0	0	0	21,477
Fund Balances at End of Year	\$3,154,505	\$5,101,820	\$932,387	\$1,223,358	\$134,773	\$10,546,843

See Accompanying Notes to General Purpose Financial Statements

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Property Taxes	\$1,375,000	\$1,379,784	\$4,784	\$1,223,472	\$1,216,288	(\$7,184)
Permissive Sales Tax	3,800,000	3,819,670	19,670	0	0	0
Other Taxes	0	0	0	1,570,000	1,616,249	46,249
Charges for Services	1,833,180	1,726,798	(106,382)	1,187,250	1,514,216	326,966
Licenses and Permits	6,000	5,771	(229)	55,000	61,349	6,349
Fines and Forfeitures	85,000	83,885	(1,115)	59,580	64,769	5,189
Intergovernmental	1,285,500	1,224,103	(61,397)	9,724,391	8,368,562	(1,355,829)
Special Assessments	0	0	0	122,000	128,052	6,052
Interest	625,000	712,868	87,868	55,550	55,420	(130)
Gifts and Donations	0	0	0	4,389	8,316	3,927
Miscellaneous	98,500	104,077	5,577	22,913	25,396	2,483
Total Revenues	9,108,180	9,056,956	(51,224)	14,024,545	13,058,617	(965,928)
Expenditures:						
Current:						
General Government						
Legislative and Executive	4,089,609	3,628,647	460,962	571,148	510,869	60,279
Judicial	1,261,711	1,194,913	66,798	146,325	107,575	38,750
Public Safety	4,170,133	4,026,970	143,163	573,760	436,263	137,497
Public Works	54,000	54,000	0	3,783,120	3,541,094	242,026
Health	73,762	63,701	10,061	2,793,819	1,741,834	1,051,985
Human Services	600,174	327,989	272,185	8,319,093	6,769,928	1,549,165
Community and Economic Development	0	0	0	327,394	312,001	15,393
Miscellaneous	220,109	205,076	15,033	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	294,830	292,235	2,595	0	0	0
Debt Service:						
Principal Retirement	0	0	0	40,000	40,000	0
Interest and Fiscal Charges	0	0	0	2,500	2,334	166
Total Expenditures	10,764,328	9,793,531	970,797	16,557,159	13,461,898	3,095,261
Excess of Revenues Over (Under) Expenditures	(1,656,148)	(736,575)	919,573	(2,532,614)	(403,281)	2,129,333
Other Financing Sources (Uses):						
Proceeds from Sale of Notes	0	0	0	50,000	407,192	357,192
Proceeds from Sale of Fixed Assets	0	0	0	0	0	0
Operating Transfers - In	199,000	258,386	59,386	1,038,091	631,337	(406,754)
Operating Transfers - Out	(196,333)	(178,315)	18,018	(1,060,584)	(966,321)	94,263
Total Other Financing Sources (Uses)	2,667	80,071	77,404	27,507	72,208	44,701
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,653,481)	(656,504)	996,977	(2,505,107)	(331,073)	2,174,034
Fund Balances at Beginning of Year	1,344,926	1,344,926	0	3,882,875	3,882,875	0
Prior Year Encumbrances Appropriated	1,186,045	1,186,045	0	952,877	952,877	0
Fund Balances at End of Year	\$877,490	\$1,874,467	\$996,977	\$2,330,645	\$4,504,679	\$2,174,034

See Accompanying Notes to the General Purpose Financial Statements

Debt Service Funds			Capital Projects Funds			Expendable Trust Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$300,000	\$253,040	(\$46,960)	\$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	3,715	3,715	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	30,626	30,626	505,039	405,981	(99,058)	0	0	0
0	0	0	0	11,427	11,427	0	0	0
0	0	0	0	470	470	117	0	(117)
0	0	0	0	0	0	0	0	0
15,973	15,843	(130)	0	0	0	0	9,412	9,412
<u>315,973</u>	<u>299,509</u>	<u>(16,464)</u>	<u>505,039</u>	<u>421,593</u>	<u>(83,446)</u>	<u>117</u>	<u>9,412</u>	<u>9,295</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	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	10,788	8,788	2,000
0	0	0	1,183,708	911,446	272,262	0	0	0
0	0	0	0	0	0	0	0	0
245,000	245,000	0	161,634	161,634	0	0	0	0
218,010	218,010	0	8,749	8,011	738	0	0	0
<u>463,010</u>	<u>463,010</u>	<u>0</u>	<u>1,354,091</u>	<u>1,081,091</u>	<u>273,000</u>	<u>10,788</u>	<u>8,788</u>	<u>2,000</u>
<u>(147,037)</u>	<u>(163,501)</u>	<u>(16,464)</u>	<u>(849,052)</u>	<u>(659,498)</u>	<u>189,554</u>	<u>(10,671)</u>	<u>624</u>	<u>11,295</u>
0	0	0	101,472	110,839	9,367	0	0	0
0	0	0	0	34,000	34,000	0	0	0
110,498	110,498	0	62,300	127,831	65,531	0	524	524
0	0	0	(14,363)	(14,363)	0	0	0	0
<u>110,498</u>	<u>110,498</u>	<u>0</u>	<u>149,409</u>	<u>258,307</u>	<u>108,898</u>	<u>0</u>	<u>524</u>	<u>524</u>
(36,539)	(53,003)	(16,464)	(699,643)	(401,191)	298,452	(10,671)	1,148	11,819
985,390	985,390	0	1,235,414	1,235,414	0	120,894	120,894	0
0	0	0	504,987	504,987	0	5,900	5,900	0
<u>\$948,851</u>	<u>\$932,387</u>	<u>(\$16,464)</u>	<u>\$1,040,758</u>	<u>\$1,339,210</u>	<u>\$298,452</u>	<u>\$116,123</u>	<u>\$127,942</u>	<u>\$11,819</u>

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Total Primary Government (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Operating Revenues:				
Charges for Services	\$1,265,460	\$1,395,712	\$0	\$2,661,172
Operating Expenses:				
Personal Services	330,607	0	0	330,607
Materials and Supplies	141,267	0	0	141,267
Charges and Services	893,171	335,827	0	1,228,998
Claims	0	1,335,970	0	1,335,970
Depreciation	254,515	0	0	254,515
Closure and Postclosure Care Costs	212,597	0	0	212,597
Miscellaneous	601	0	0	601
Total Operating Expenses	1,832,758	1,671,797	0	3,504,555
Operating Income (Loss)	(567,298)	(276,085)	0	(843,383)
Non-Operating Revenues (Expenses):				
Grants	16,364	0	0	16,364
Interest	82,424	0	0	82,424
Interest and Fiscal Charges	(229,755)	0	0	(229,755)
Total Non-Operating Revenues (Expenses)	(130,967)	0	0	(130,967)
Net Income (Loss) before Operating Transfers	(698,265)	(276,085)	0	(974,350)
Operating Transfers - In	14,363	45,855	0	60,218
Operating Transfers - Out	(29,795)	0	0	(29,795)
Net Income (Loss)	(713,697)	(230,230)	0	(943,927)
Retained Earnings (Deficit)/Fund Balances at Beginning of Year Restated (See Note 3)	(1,665,799)	730,506	34,610	(900,683)
Retained Earnings (Deficit)/Fund Balances at End of Year	(\$2,379,496)	\$500,276	\$34,610	(\$1,844,610)

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
 IN FUND EQUITY - BUDGET AND ACTUAL (BUDGET BASIS)
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Enterprise Funds			Internal Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for Services	\$1,373,950	\$1,261,928	(\$112,022)	\$1,500,000	\$1,570,846	\$70,846
Grants	30,000	16,364	(13,636)	0	0	0
Interest	0	81,986	81,986	36,000	0	(36,000)
Total Revenues	1,403,950	1,360,278	(43,672)	1,536,000	1,570,846	34,846
Expenses:						
Personal Services	350,836	333,024	17,812	0	0	0
Materials and Supplies	190,082	126,950	63,132	0	0	0
Charges and Services	1,423,074	1,030,379	392,695	202,221	194,117	8,104
Claims	0	0	0	1,596,450	1,533,058	63,392
Miscellaneous	700	700	0	0	0	0
Capital Outlay	5,810	2,207	3,603	0	0	0
Debt Service:						
Principal Retirement	175,000	175,000	0	0	0	0
Interest and Fiscal Charges	222,118	222,118	0	0	0	0
Total Expenses	2,367,620	1,890,378	477,242	1,798,671	1,727,175	71,496
Excess of Revenues Over (Under) Expenses Before Operating Transfers	(963,670)	(530,100)	433,570	(262,671)	(156,329)	106,342
Operating Transfers - In	12,788	14,363	1,575	0	45,855	45,855
Operating Transfers - Out	(41,059)	(29,795)	11,264	0	0	0
Excess of Revenues Over (Under) Expenses and Operating Transfers	(991,941)	(545,532)	446,409	(262,671)	(110,474)	152,197
Fund Equity at Beginning of Year	1,876,985	1,876,985	0	526,101	526,101	0
Prior Year Encumbrances Appropriated	256,257	256,257	0	188,672	188,672	0
Fund Equity at End of Year	\$1,141,301	\$1,587,710	\$446,409	\$452,102	\$604,299	\$152,197

(Continued)

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
 IN FUND EQUITY - BUDGET AND ACTUAL (BUDGET BASIS)
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000
 (Continued)

	Nonexpendable Trust Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
Grants	0	0	0
Interest	1,315	0	(1,315)
Total Revenues	1,315	0	(1,315)
Expenses:			
Personal Services	0	0	0
Materials and Supplies	0	0	0
Charges and Services	0	0	0
Claims	0	0	0
Miscellaneous	1,315	0	1,315
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenses	1,315	0	1,315
Excess of Revenues Over (Under) Expenses Before Operating Transfers	0	0	0
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
Excess of Revenues Over (Under) Expenses and Operating Transfers	0	0	0
Fund Equity at Beginning of Year	34,610	34,610	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity at End of Year	\$34,610	\$34,610	\$0

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Enterprise	Internal Service	Total Primary Government (Memorandum Only)
Increase (Decrease) in Cash and Cash Equivalents:			
Cash Flows from Operating Activities:			
Cash Received From Customers	\$1,293,013	\$0	\$1,293,013
Cash Received From Quasi-External Transactions with Other Funds	0	1,396,084	1,396,084
Cash Payments for Employee Services and Benefits	(330,561)	(194,117)	(524,678)
Cash Payments to Suppliers	(986,851)	0	(986,851)
Cash Payments for Other Operating Expenses	(601)	0	(601)
Cash Payments for Claims	0	(1,387,883)	(1,387,883)
	<u>(25,000)</u>	<u>(185,916)</u>	<u>(210,916)</u>
Net Cash Used for Operating Activities			
Cash Flows from Noncapital Financing Activities:			
Grants	16,364	0	16,364
Operating Transfers - In	14,363	45,855	60,218
Operating Transfers - Out	(29,795)	0	(29,795)
	<u>932</u>	<u>45,855</u>	<u>46,787</u>
Net Cash Provided by Noncapital Financing Activities			
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(1,175)	0	(1,175)
General Obligation Bond Principal Payments	(175,000)	0	(175,000)
General Obligation Bond Interest Payments	(222,118)	0	(222,118)
	<u>(398,293)</u>	<u>0</u>	<u>(398,293)</u>
Net Cash Provided by (Used for) Capital and Related Financing Activities			
Cash Flows from Investing Activities:			
Interest	82,424	0	82,424
Change in Fair Value of Cash Equivalents	2,180	0	2,180
Purchase of Investments	(22,666)	0	(22,666)
	<u>61,938</u>	<u>0</u>	<u>61,938</u>
Net Cash Provided by Investing Activities			
Net Decrease in Cash and Cash Equivalents	(360,423)	(140,061)	(500,484)
Cash and Cash Equivalents Beginning of Year	<u>2,143,247</u>	<u>979,506</u>	<u>3,122,753</u>
Cash and Cash Equivalents End of Year	<u>\$1,782,824</u>	<u>\$839,445</u>	<u>\$2,622,269</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2000
 (Continued)

	Enterprise	Internal Service	Total Primary Government (Memorandum Only)
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:			
Operating Loss	(\$567,298)	(\$276,085)	(\$843,383)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:			
Depreciation	254,515	0	254,515
Landfill Closure and Postclosure Costs	212,597	0	212,597
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	28,217	372	28,589
Increase in Due from Other Funds	(512)	0	(512)
Decrease in Materials and Supplies Inventory	320	0	320
Increase in Prepaid Items	(152)	0	(152)
Decrease in Accounts Payable	(2,304)	0	(2,304)
Increase in Contracts Payable	60,486	141,710	202,196
Increase in Accrued Salaries Payable	179	0	179
Decrease in Due to Other Funds	(11,951)	0	(11,951)
Decrease in Due to Other Governments	(2,879)	0	(2,879)
Increase in Compensated Absences Payable	3,782	0	3,782
Decrease in Claims Payable	0	(51,913)	(51,913)
Net Cash Used for Operating Activities	(\$25,000)	(\$185,916)	(\$210,916)

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	L & M Products
Operating Revenues:	
Sales	\$170,663
Equivalent Value of Donated Services	704,521
Equivalent Value of Donated Facilities	137,760
Interest Income	10,720
Other	3,663
Total Unrestricted Assets and Gains	1,027,327
Operating Expenses:	
Personal Services	86,072
Payroll Taxes	6,550
Subcontractor Labor	10,815
Materials and Supplies	33,378
Mileage and Gasoline	2,431
Maintenance and Repairs	13,236
Depreciation	12,097
Special Events and Benefits	79
Professional Fees	8,701
Insurance and Bonds	4,288
Public Relations	3,008
Staff Training	344
Equivalent Cost of Donated Services	704,521
Equivalent Cost of Donated Facilities	137,760
Other	3,576
Total Expenses	1,026,856
Increase in Unrestricted Net Assets	471
Net Assets at Beginning of Year	251,209
Net Assets at End of Year	\$251,680

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>L & M Products</u>
<u>Net Increase (Decrease) in Cash and Cash Equivalents:</u>	
Cash Flows from Operating Activities:	
Increase in Unrestricted Net Assets	<u>\$471</u>
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	12,097
Equivalent Value of Donated Services and Facilities	(842,281)
Equivalent Cost of Donated Services and Facilities	842,281
Increase in Accounts Receivable	(11,097)
Decrease in Accrued Interest Receivable	477
Increase in Accounts Payable	2,174
Increase in Accrued Salaries Payable	586
Decrease in Payroll Taxes and Withholdings	<u>(232)</u>
Total Adjustments	4,005
Net Cash and Cash Equivalents Provided by Operating Activities	<u>4,476</u>
Net Increase in Cash and Cash Equivalents	4,476
Cash and Cash Equivalents at Beginning of Year	<u>185,293</u>
Cash and Cash Equivalents at End of Year	<u><u>\$189,769</u></u>
See Accompanying Notes to the General Purpose Financial Statements	

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

Preble County, Ohio (the County), was formed by an Act of the Ohio General Assembly in 1808. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, a Common Pleas Court-Domestic Relations Court Judge and a Juvenile Court-Probate Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

Reporting Entity

A reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the Preble County Board of Mental Retardation and Developmental Disabilities, Preble County Community Development, Children Services Board, and the departments and activities that are directly operated by the elected County officials. The County also operates and maintains a wastewater treatment system and landfill.

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 that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. The County has one component unit included in its reporting entity.

Discretely Presented Component Unit

The component unit column in the combined financial statements identifies the financial data of the County's discretely presented component unit, L & M Products. It is reported separately to emphasize that it is legally separate from the County.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

L & M Products - L & M Products (the "Workshop") is a legally separate, nongovernmental, not-for-profit corporation, served by a board whose members are elected at large from nominations submitted by a nominating committee appointed by the President. The Workshop, under contractual agreement with the Preble County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or handicapped individuals in the County. The Preble County Board of MRDD provides the Workshop with personnel necessary for the operation of the habilitation services to the clients, land and buildings for the operation of the center, maintenance and repair of the buildings and professional staff to supervise and train clients of L & M Products. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of the County, the Workshop is reflected as a component unit of the County. L & M Products operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from L & M Products at 201 East Lexington Road, Eaton, Ohio 45320 (See Note 20).

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 the activity. Accordingly, the following districts and agencies are presented as Agency Funds within the County's financial statements:

- Preble County General Health District
- Preble County Soil and Water Conservation District
- Preble County Disaster Services
- Preble County Emergency Planning Committee - Right to Know
- Preble County Council on Aging

The County is associated with two organizations which are defined as related organizations, one organization which is defined as a joint venture, and one organization which is defined as a group purchasing pool. These organizations are presented in Notes 21, 22 and 23 of the General Purpose Financial Statements. These organizations are:

Related Organizations:

- Preble County Library Board
- Preble Metropolitan Housing Authority (PMHA)

Joint Venture:

- Preble County Emergency Management Agency (EMA)

Group Purchasing Pool:

- County Commissioner's Association of Ohio Service Corporation (CCAOSC)

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

Basis of Presentation - Fund Accounting

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

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

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories Governmental, Proprietary and Fiduciary.

Governmental Fund Types

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

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

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than Expendable Trusts or for major Capital Projects) that are legally restricted to expenditure for specified purposes.

Debt Service Funds - These funds are used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

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

Proprietary Fund Types

The Proprietary Funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the Proprietary Fund types utilized by the County:

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.

Internal Service Fund - This fund is used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Fiduciary Fund Types

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

Expendable Trust Funds - These funds are used to account for financial resources used for a specific purpose as stated in the individual trust agreements. These funds are accounted for in essentially the same manner as Governmental Funds.

Nonexpendable Trust Funds - These funds are used to account for financial resources of which only the interest earnings may be used for specific purposes as stated in the individual trust agreements. They are accounted for in essentially the same manner as Proprietary Funds.

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

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 or Nonexpendable Trust Funds.

General Long-Term Obligations Account Group - The General Long-Term Obligations Account Group is used to account for all unmatured general long-term obligations of the County, except those accounted for in the Proprietary Funds or Nonexpendable Trust Funds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements issued on or before November 30, 1989, to the Proprietary Funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below. Information regarding the Workshop is presented in Note 20.

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.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All Proprietary Funds and Nonexpendable Trust 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. Operating statements of these funds 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.

All Governmental Fund types, Expendable Trust Funds and the Agency Funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The available period for the County is 60 days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: state-levied locally shared taxes (including gasoline tax), earnings on investments, permissive sales and use tax (see Note 8), federal and state grants and charges for current services.

Revenue sources not susceptible to accrual include fines and forfeitures and licenses and permits which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 2000, whose availability is indeterminable and which are not intended to finance current period obligations, have been recorded as deferred revenue as further described in Note 7. Levied special assessments are measurable, and have been recorded as a receivable. Since all assessments are due outside the available period, the entire amount has been deferred.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The measurement focus of Governmental Fund and Expendable Trust 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. Principal and interest on general obligation and special assessment long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the Debt Service Funds for payments to be made early in the following year, and costs of accumulated unpaid vacation, compensatory time and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period employees earn them. Allocations of cost, such as depreciation and amortization, are not recognized in the Governmental Funds and the Expendable Trust Funds.

The accrual basis of accounting is utilized for reporting purposes by the Proprietary and Nonexpendable Trust Funds. Revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized when incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

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 appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than Agency Funds and the Preble County Jail Inmates and the Drug Law Enforcement Special Revenue Funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level (personal services, materials and supplies, charges and services, capital purchases and other) within each department and fund. Budgetary modifications may only be made by resolution of the County Commissioners.

Tax Budget

A tax budget of estimated revenues and expenditures for all budgeted funds 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.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimated Resources

The County Budget Commission reviews estimated revenues 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 October 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and 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 resolution. 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 to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

Appropriations

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

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year; however, none of these amendments were significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures/Expenses

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation resolution. Commissioners' appropriations are made to fund, department and object level (i.e., General Fund - County Commissioners - personal services, materials and supplies, charges and services, capital purchases and other).

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are 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 and Nonexpendable Trust Funds.

Lapsing of Appropriations

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

Cash and Cash Equivalents

To improve cash management, cash received by the County, except for cash held in segregated accounts, is pooled. Monies for all funds, including Proprietary Funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

Cash and cash equivalents that are held separately within departments of the County and not held by the County Treasurer are recorded on the balance sheet as "Cash and Cash Equivalents in Segregated Accounts."

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool and investments held separately within departments of the County and not with the County Treasurer, are reported on the balance sheet as "Investments in Segregated Accounts."

During fiscal year 2000, investments were limited to a Star Treasury Mutual Fund, Federal National Mortgage Association (FNMA) Notes, Federal Home Loan Bank (FHLB) Notes, a Federal Home Loan Mortgage Company (FHLMC) Note, a Federal Farm Credit Bank (FFCB) Note, U.S. Treasury Notes, certificates of deposit and STAR Ohio.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. For investments in open-end mutual funds, the fair value is determined by the fund's current share price. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000.

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during fiscal year 2000 amounted to \$868,238, which includes \$753,082 assigned from other County funds. The Special Revenue Funds, a Capital Projects Fund, and an Enterprise Fund earned interest in the amounts of \$56,396, \$484, and \$82,424, respectively.

Inventory of Supplies

Inventories of Governmental Funds are stated at cost while the inventories of the Proprietary Funds are stated at cost or market, whichever is lower. 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 type when used. Reported supplies inventory is equally offset by a fund balance reserve in the Governmental Fund types which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Receivables/Payables

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet.

Restricted Assets

Restricted assets in the Enterprise Funds represent investments which have been set aside to satisfy the Ohio Environmental Protection Agency guidelines related to landfill closure and postclosure costs.

Fixed Assets and Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in Governmental Funds, and the related assets are reported in the General Fixed Assets Account Group. Fund fixed assets are those fixed assets utilized in the Proprietary Funds for the provision of goods and services.

All purchased fixed assets are valued at cost when historical records are available and at estimated historical cost when no historic records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

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 are capitalized and depreciated over the remaining useful lives of the related fund fixed assets. Interest incurred during the construction of general fixed assets is not capitalized. Fixed asset threshold for the County is \$500.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs, gutters, sidewalks, and drainage systems are not capitalized, as these assets are immovable and of value only to the County. Sewer Fund infrastructure (sewer lines and distribution system) is capitalized and depreciated over the useful life of the asset.

Assets in the General Fixed Assets Account Group are not depreciated. Depreciation for Proprietary Fund fixed assets is computed using the straight-line method over the following useful lives:

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Description	Estimated Lives
Buildings, Structures and Improvements	5-40 years
Furniture, Fixtures and Equipment	5-20 years

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 is equal to the difference between the interest cost associated with the tax exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on Proprietary Fund construction is amortized on a straight-line basis over the estimated useful life of the asset. For 2000, interest costs incurred on construction projects were not material.

Contributed Capital

Contributed capital represents resources from other funds, special assessments, federal and state grants, other governments or private sources provided to the County's Proprietary Funds which are not subject to repayment.

Because the County, prior to 1988, had not prepared its financial statements in accordance with generally accepted accounting principles, the exact amount of contributed capital pertaining to years prior to 1988 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the Proprietary Funds have been classified as retained earnings.

Intergovernmental Revenues

In Governmental Funds, intergovernmental revenues, such as entitlements, shared revenues and grants awarded on a non-reimbursement basis, are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursable grants are recorded as intergovernmental receivables when the related expenditures are made. Grants received for Proprietary Fund operations are recognized as non-operating revenues when measurable and earned. Such resources restricted for the construction of capital assets are recorded as contributed capital.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. There were no residual equity transfers in 2000. All remaining interfund transfers are reported as operating transfers.

Self-Insurance Fund

The County has created a Self-Insurance Internal Service Fund for the purpose of paying employee medical, dental, vision and life insurance bills. Contributions to the fund are made in lieu of insurance premium payments.

Compensated Absences

The County follows the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation and compensatory time 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 County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end, taking into consideration any limits specified in the County's termination policy.

The County records a liability for accumulated unused vacation and compensatory time 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 after 15 years of current service with the County. 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.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued Liabilities and Long-Term Debt

In general, Governmental Fund and Expendable Trust Fund payables and accrued liabilities are reported as obligations of the funds regardless of 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 Obligations Account Group to the extent that they will not be paid with current expendable available financial resources. Payments made more than 60 days after year end are generally considered not to have been paid with current available financial resources. Bonds and capital leases are recognized as a liability of the General Long-Term Obligations Account Group until due.

Long-term debt and other obligations financed by Proprietary Funds and Nonexpendable Trust Funds are reported as liabilities in the appropriate funds.

Bond Discounts/Issuance Costs

Bond discounts and issuance costs for Proprietary Fund types are deferred and amortized over the term of the bonds using the straight line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of the bonds payable whereas issuance costs are recorded as deferred charges.

Estimates

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

Reservations of Fund Balance

Reservations of fund balance are established to identify the existence of assets that, because of their non-monetary nature or lack of liquidity, represent financial resources not available for current appropriation or expenditure, or the portion of fund equity that is legally segregated for a specific future use. Fund balance has been reserved for encumbrances, materials and supplies inventory and contributions to the Nonexpendable Trust Funds that must be kept intact.

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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 20). The total columns on statements which do not include the component unit have no additional caption.

NOTE 3 - RESTATEMENT OF PRIOR YEAR BALANCES

There was a restatement in the Enterprise Funds and the Agency funds due to delinquent special assessments being incorrectly reported.

The effect of this change on retained earnings in the Enterprise Funds as previously reported for the year ended December 31, 1999, is as follows:

	Enterprise
Retained Earnings (Deficit) at December 31, 1999	(\$1,615,400)
Restatement for Special Assessments Receivable	<u>(50,399)</u>
Retained Earnings (Deficit) - Restated at January 1, 2000	<u><u>(\$1,665,799)</u></u>

There was also a restatement to general fixed assets due to fixed assets being disposed of in a prior year and not being taken off the fixed asset listing. General fixed assets as of December 31, 1999, decreased by \$251,898 from \$15,921,541 to \$15,669,643.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - BUDGET TO GAAP RECONCILIATION

While reporting financial position and results of operations on the basis of generally accepted accounting principles (GAAP), the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis) - All Proprietary Fund Types and Nonexpendable Trust Funds 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 Expendable Trust Funds or note disclosure for Proprietary Fund Types and Nonexpendable Trust Funds (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as a balance sheet transaction (GAAP basis).
5. For the 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. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis are as follows:

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - BUDGET TO GAAP RECONCILIATION (Continued)

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis:	\$799,183	(\$27,982)	(\$53,003)	(\$335,189)	\$7,979
Adjustments:					
Revenue Accruals	(329,350)	40,730	0	27	(931)
Expenditure Accruals	(842,742)	81,125	0	(15,193)	0
Encumbrances	(346,478)	(718,814)	0	0	(5,900)
Debt Principal Payments	0	(40,000)	0	(161,634)	0
Proceeds from Sale of Notes	0	407,192	0	110,839	0
Prepaid Items	47,561	5,383	0	0	0
Unrecorded Cash	(38,133)	(88,209)	0	(41)	0
Increase in Fair Value of Cash Equivalents	53,455	0	0	0	0
Non-Budgeted Activity	0	9,502	0	0	0
Budget Basis	<u>(\$656,504)</u>	<u>(\$331,073)</u>	<u>(\$53,003)</u>	<u>(\$401,191)</u>	<u>\$1,148</u>

Net Loss/Excess of Revenues
Under Expenses
All Proprietary Fund Types

	<u>Enterprise</u>	<u>Internal Service</u>
GAAP Basis:	(\$713,697)	(\$230,230)
Adjustments:		
Revenue Accruals	14,892	372
Expense Accruals	55,438	89,797
Prepaid Items	152	0
Closure and Postclosure Care Costs	212,597	0
Debt Principal Payments	(175,000)	0
Acquisition of Fixed Assets	(1,175)	0
Depreciation	254,515	0
Materials and Supplies Inventory	(320)	0
Unrecorded Cash	(21,042)	0
Change in Fair Value of Cash Equivalents	2,180	0
Non-Budgeted Activity	0	174,762
Encumbrances	<u>(174,072)</u>	<u>(145,175)</u>
Budget Basis	<u>(\$545,532)</u>	<u>(\$110,474)</u>

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 5 - COMPLIANCE AND ACCOUNTABILITY

Compliance

The following budgetary object had an excess of expenditures plus encumbrances over appropriations for the year ended December 31, 2000:

	Excess
<u>Capital Projects Fund:</u>	
Euphemia-Castine Road Improvement	
Capital Outlay	
Charges and Services	\$14,901

The Westview Acres Special Revenue Fund had appropriations in excess of estimated resources plus available balances of \$3,655 for the year ended December 31, 2000.

Accountability

The following funds had fund balance/retained earnings deficits at December 31, 2000:

	Deficit
<u>Special Revenue Funds:</u>	
JTPA-Federal Funds	\$1,259
Community Development Block Grant	4,616
<u>Capital Projects Funds:</u>	
Ditch Construction	20,968
Engineer Building Construction	58,627
<u>Enterprise Fund:</u>	
Landfill	2,417,025

The deficits in the Special Revenue Funds are the result of the application of 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 deficits in the Capital Projects Funds are due to liabilities for notes payable being reported as fund liabilities. The fund deficits will be eliminated when bonds are issued and resources are provided for the retirement of the notes.

The deficit in the Landfill Enterprise Fund is a result of user charges not covering operational costs. The County will continue to monitor this deficit and raise user rates so that the deficit will be eliminated.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

Inactive monies may 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 to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At year-end, the County had \$83,764 undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

Deposits

At year-end, the carrying amount of the County's deposits was \$2,675,306, and the bank balance was \$3,450,761. Of the bank balance, \$874,568 was covered by federal deposit insurance and \$2,576,193 was considered uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

Investments

During 2000, the County continued to diversify its investment portfolio to gain a higher rate of return while still maintaining liquidity and minimizing risk. Investments included a Star Treasury Mutual Fund, Federal National Mortgage Association (FNMA) Notes, Federal Home Loan Bank (FHLB) Notes, a Federal Home Loan Mortgage Company (FHLMC) Note, a Federal Farm Credit Bank (FFCB) Note, U.S. Treasury Notes and STAR Ohio.

The FHLB notes have interest rates that vary directly with the Constant Maturity Treasury (CMT), an index of Treasury securities published by the Federal Reserve Board. The notes are issued with a coupon floor and a coupon cap which establish a range of possible interest rates for the security regardless of the change in market rates. The securities were selected for purchase because the minimum interest rate, when coupled with the discount at the time of purchase, yields a rate of return that exceeds what was available from more conventional securities and that yield will increase if market interest rates increase.

GASB Statement 3 classifies investments into three categories. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in 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 pool operated by the Ohio State Treasurer and the Star Treasury Mutual Fund, are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

	Primary Government		Carrying/Fair Value
	Category 2	Unclassified	
Star Treasury Mutual Fund	\$0	\$509,518	\$509,518
Federal National Mortgage Association (FNMA) Notes	1,507,966	0	1,507,966
Federal Home Loan Bank (FHLB) Notes	2,506,740	0	2,506,740
Federal Home Loan Mortgage Company (FHLMC) Note	998,264	0	998,264
Federal Farm Credit Bank (FFCB) Note	500,307	0	500,307
U.S. Treasury Notes	1,497,188	0	1,497,188
STAR Ohio	0	4,782,729	4,782,729
	<u>\$7,010,465</u>	<u>\$5,292,247</u>	<u>\$12,302,712</u>

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

	Primary Government	
	Cash & Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$14,527,264	\$534,518
Cash on Hand	(83,764)	0
Investments:		
Federal National Mortgage Association (FNMA) Note	(1,507,966)	1,507,966
Federal Home Loan Bank (FHLB) Notes	(2,506,740)	2,506,740
Federal Home Loan Mortgage Company (FHLMC) Note	(998,264)	998,264
Federal Farm Credit Bank (FFCB) Note	(500,307)	500,307
U.S. Treasury Notes	(1,497,188)	1,497,188
Certificates of Deposit	25,000	(25,000)
STAR Ohio	(4,782,729)	4,782,729
GASB Statement 3	<u>\$2,675,306</u>	<u>\$12,302,712</u>

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 7 - PROPERTY TAXES

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

2000 real property taxes are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of assessed valuations.

The assessed value for the taxes collected in 2000 was \$657,343,980 of which real property represented 82 percent (\$539,406,360) of the total, public utility property represented 7 percent (\$45,677,980) of the total, and tangible personal property represented 11 percent (\$72,259,640) of the total. The full tax rate for all County operations for the year ended December 31, 2000, was \$7.77 per \$1,000 of assessed value.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, 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.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to itself its share of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in the Undivided General Tax Agency Fund.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 7- PROPERTY TAXES (Continued)

The collection and distribution of taxes and special assessments for the County and for all subdivisions within the County is accounted for through the Undivided General Tax Agency Fund. The amount of the County's tax collections which flow through the agency fund is reported as "Taxes Receivable" on the combined balance sheet. The amount of the County's special assessment collections which will flow through an agency fund is reported as "Special Assessments Receivable" on the combined balance sheet. Taxes receivable for individual funds have been recorded as "Due from Other Funds" in the various funds and "Due to Other Funds" in the Undivided General Tax Agency Fund.

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

NOTE 8 - PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a 1.5 percent continuing tax on all retail sales made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. 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 entirely to the General Fund. Amounts that are measurable and are to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2000 amounted to \$3,965,677.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2000, consisted of taxes, intergovernmental receivables arising from grants, entitlements and shared revenues, charges for services, special assessments, interest on investments, and utility accounts. Utility accounts receivable at December 31, 2000, were \$67,641. All receivables are considered fully collectible.

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 9 - RECEIVABLES (Continued)

A summary of intergovernmental receivables follows:

General Fund

Election Costs	\$4,010
Dare Grant	18,110
Advertising Reimbursement	1,469
Sheriff Salary Reimbursement	1,511
Reimbursement for Housing	3,942
Title IV-D	3,421
Indigent Defense	18,173
Total General Fund	<u>50,636</u>

Special Revenue Funds

Gasoline Tax	154,803
Gasoline Excise Tax	78,028
Homemakers Care	36,359
ODS Reimbursement	12,867
Public Assistance Grant	1,090
Title IV-E	122
Medicaid	36,310
Youth Services Subsidy	11,627
Community Mental Health Grant	84,995
Childrens' Services Grant	85,798
Alcohol/Drug State Subsidy	6,580
Child Support Close Out Payment	68,791
Salt Supply	1,846
Total Special Revenue Funds	<u>579,216</u>

Agency Funds

Gasoline Tax	67,141
Gasoline Excise Tax	33,924
Auto Registration	33,967
Local Government Revenue Assistance	86,510
Local Government	334,504
Undivided Library	448,640
Total Agency Funds	<u>1,004,686</u>
Total All Funds	<u>\$1,634,538</u>

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 10 - FIXED ASSETS

A summary of the Sewer and Landfill Enterprise Funds fixed assets at December 31, 2000, follows:

Land	\$279,610
Buildings, Structures and Improvements	739,452
Furniture, Fixtures and Equipment	<u>1,226,159</u>
Total	2,245,221
Less: Accumulated Depreciation	<u>(1,095,797)</u>
Total Fixed Assets	<u>\$1,149,424</u>

The changes in general fixed assets during 2000 were as follows:

<u>Asset Category</u>	<u>Restated Balance at January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31, 2000</u>
Land	\$1,385,161	\$200,000	\$0	\$1,585,161
Buildings, Structures and Improvements	8,506,276	122,675	46,310	8,582,641
Furniture, Fixtures and Equipment	<u>5,778,206</u>	<u>578,699</u>	<u>218,531</u>	<u>6,138,374</u>
Total General Fixed Assets	<u>\$15,669,643</u>	<u>\$901,374</u>	<u>\$264,841</u>	<u>\$16,306,176</u>

NOTE 11- RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. With the exception of health insurance, dental insurance, vision insurance, life insurance, and workers' compensation, during 2000, the County contracted with Cincinnati Insurance Company and Monticello Insurance Company for liability, property and law enforcement. Coverages provided by the insurance companies are as follows:

Cincinnati Insurance:

Liability	General and Auto Liability (per occurrence)	\$1,000,000
Property		21,748,725
Boiler and Machinery		4,623,683

Monticello Insurance:

Liability	Public Official Errors and Omissions Liability (per occurrence)	\$1,000,000
Law Enforcement		1,000,000

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 11 - RISK MANAGEMENT (Continued)

The County pays all elected officials' bonds by statute.

The County is self-insured for medical, dental, vision and life insurance benefits. This plan provides medical plans with a \$150 deductible for single and a \$300 deductible for employee + 1 and families, dental plans with no deductible, and \$10,000 in accidental life insurance. A third party administrator, MCA Administrator, reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$45,000 per employee. The County pays the Employees Health Insurance Internal Service Fund \$269.46 per month for single employees, \$509.67 per month for employee + 1 and \$707.40 per month for family plans which represents a portion of the entire premium required. This premium is paid by the fund that pays the employee's salary and is based on historic cost information.

The liability for unpaid claims of \$197,459 reported in the fund at December 31, 2000, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims, including incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the Fund's claim liability amount in 1999 and 2000 were:

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current Year</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
1999	\$156,959	\$1,298,763	\$1,206,350	\$249,372
2000	249,372	1,335,970	1,387,883	197,459

Workers' compensation benefits are provided through the State Bureau of Workers' compensation. For 2000, the County participated in the County Commissioner's Association of Ohio Workers' Compensation Group Rating Program, provided by the County Commissioner's Association of Ohio Service Corporation (CCAOSC), a workers' compensation group purchasing pool (See Note 23). The intent of the CCAOSC is to achieve lower workers' compensation rates while establishing safe 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 counties in the CCAOSC. Each participant pays its workers' compensation premium to the State based on the rate for the CCAOSC rather than its individual rate.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 11 - RISK MANAGEMENT (Continued)

In order to allocate the savings derived by formation of the CCAOSC, and to maximize the number of participants in the CCAOSC, annually the CCAOSC's executive committee calculates the total savings which accrued to the CCAOSC through its formation. This savings is then compared to the overall savings percentage of the CCAOSC. The CCAOSC's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the CCAOSC is limited to counties that can meet the CCAOSC's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the CCAOSC. Each year, the County pays an enrollment fee to the CCAOSC to cover the costs of administering the CCAOSC.

The County may withdraw from the CCAOSC if written notice is provided sixty days prior to the prescribed applicant deadline of the Ohio Bureau of Workers' Compensation.

However, the participant is not relieved of the obligation to pay any amounts owed to the CCAOSC prior to withdrawal. Any participant leaving the CCAOSC allows representatives of the CCAOSC to access loss experience for three years following the last year of participation.

NOTE 12 - DEFINED BENEFIT PENSION PLAN

Public Employees Retirement System

All County employees, other than teachers, 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 that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 12 - DEFINED BENEFIT PENSION PLAN (Continued)

Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,250,516, \$1,255,053, and \$1,202,825, respectively; 80 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

NOTE 13 - POSTEMPLOYMENT BENEFITS

Public Employees Retirement System

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 employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

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

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.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$822,204. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

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

NOTE 14 - EMPLOYEE BENEFITS

Deferred Compensation Plan

County employees may participate in the Ohio Public Employees Deferred Compensation Plan. This plan is created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency. Plan assets belong to the individual employees, and the County has no responsibility for the plan assets.

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

The County did not enter into any new capital leases during 2000. In prior years, the County entered into capitalized leases for vehicles and copying equipment. The terms of each agreement provide options to purchase the equipment. 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 have been reclassified and are reflected as debt service in the combined financial statements for the Governmental Funds. These expenditures are reflected as program/function expenditures on a budgetary basis.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE (Continued)

Vehicles and equipment acquired by lease have been capitalized in the General Fixed Assets Account Group at amounts 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. Principal payments in 2000 totaled \$1,108 in the Governmental Funds and paid off all existing capital leases. The following is an analysis of assets leased under capital leases as of December 31, 2000:

	GFAAG
Machinery and Equipment	\$7,414
Vehicles	28,503
Total	\$35,917

NOTE 16 - LONG-TERM DEBT

The changes in the County's long-term obligations during 2000 consist of the following:

	Balance at January 1, 2000	Increases	Decreases	Balance at December 31, 2000
General Obligation Bonds:				
3.00 to 5.55% - 1993 County Jail Project - Voted	\$2,945,000	\$0	\$185,000	\$2,760,000
6.50 to 7.125% - 1989 Human Services Building - Unvoted	775,000	0	55,000	720,000
4.40% to 6.15% - 1996 Fairgrounds Project - Unvoted	185,000	0	5,000	180,000
TOTAL General Obligation Bonds	3,905,000	0	245,000	3,660,000
Other Long-Term Obligations:				
Obligations Under Capital Lease	1,108	0	1,108	0
Compensated Absences Payable	644,906	45,891	0	690,797
Due to Other Governments	361,949	217,479	361,949	217,479
TOTAL - Other Long-Term Obligations	1,007,963	263,370	363,057	908,276
TOTAL - General Long-Term Obligations	\$4,912,963	\$263,370	\$608,057	\$4,568,276

General obligation bonds presented as a liability in the General Long-Term Obligations Account Group will be paid from property taxes which are received in the Jail Bond Retirement Fund and the Agricultural Society Bond Retirement Fund and from transfers from the General Fund.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 16 - LONG-TERM DEBT (Continued)

Compensated absences and due to other governments (which represents contractually required pension contributions paid outside the available period) will be paid from the fund from which the employees' salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

Changes in the long-term obligations reported in the Proprietary Funds during 2000 were as follows:

	Balance at January 1, 2000	Increases	Decreases	Balance at December 31, 2000
General Obligation Bond Payable:				
3.75% to 5.50% - 1996 Landfill Improvement Bond	\$4,377,770	\$0	\$173,986	\$4,203,784
Compensated Absences	25,785	3,782	0	29,567
Due to Other Governments	13,392	10,513	13,392	10,513
Landfill Closure and Postclosure	<u>1,393,709</u>	<u>212,597</u>	<u>0</u>	<u>1,606,306</u>
TOTAL - Enterprise Funds	<u>\$5,810,656</u>	<u>\$226,892</u>	<u>\$187,378</u>	<u>\$5,850,170</u>

The Landfill Improvement General Obligation Bond is reported at carrying value. Principal paid in 2000 was \$175,000, and the amortized bond discount was \$1,014. The general obligation bond payable will be paid off with user charges which are received in the Landfill 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 should not 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 should not 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 at December 31, 2000, are an overall legal debt margin of \$14,933,600 and an unvoted legal debt margin of \$6,573,440.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 16 - LONG-TERM DEBT (Continued)

The following is a summary of the County's future annual debt service requirements including interest for long-term obligations:

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Enterprise General Obligation Bonds</u>	<u>Total</u>
2001	\$466,241	\$394,768	\$861,009
2002	473,226	397,118	870,344
2003	468,738	398,852	867,590
2004	468,034	394,952	862,986
2005	471,150	395,624	866,774
2006-2010	2,150,592	1,983,388	4,133,980
2011-2015	425,902	1,987,270	2,413,172
2016	<u>15,923</u>	<u>395,626</u>	<u>411,549</u>
Total	<u>\$4,939,806</u>	<u>\$6,347,598</u>	<u>\$11,287,404</u>

NOTE 17 - NOTES PAYABLE

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

<u>Fund Type/Fund/Issue</u>	<u>Interest Rate</u>	<u>Balance at January 1, 2000</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at December 31, 2000</u>
Special Revenue Funds:					
Court Computer Equipment	5.00%	\$0	\$30,000	\$0	\$30,000
Mental Retardation Development	4.87%	0	250,000	0	250,000
9-1-1 Equipment Upgrade	4.87%	0	92,192	0	92,192
Property Acquisition	5.00%	<u>40,000</u>	<u>35,000</u>	<u>40,000</u>	<u>35,000</u>
Total Special Revenue Funds		<u>40,000</u>	<u>407,192</u>	<u>40,000</u>	<u>407,192</u>
Capital Projects Funds:					
Plummer Ditch Construction	6.50%	20,000	13,800	20,000	13,800
West Alex Ditch Construction	4.87%	29,134	40,789	29,134	40,789
Engineer's Building Construction	4.67%	<u>112,500</u>	<u>56,250</u>	<u>112,500</u>	<u>56,250</u>
Total Capital Projects Funds		<u>161,364</u>	<u>110,839</u>	<u>161,634</u>	<u>110,839</u>
Grand Total All Funds		<u>\$201,634</u>	<u>\$518,031</u>	<u>\$201,634</u>	<u>\$518,031</u>

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 17 - NOTES PAYABLE (Continued)

All of the notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bond financing, and the County intends to refinance the notes until such bonds are issued. The liability for the notes is presented in the fund that received the note proceeds.

NOTE 18 - INTERFUND TRANSACTIONS

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

<u>Fund Type/Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	<u>\$1,833,002</u>	<u>\$27,562</u>
Special Revenue Funds:		
Motor Vehicle and Gas Tax	36,090	3,239
Human Services	0	379
Community Mental Health	257,802	1,380
Children Services	359,626	0
Mental Retardation Levy	584,534	0
Real Estate Assessment	2,500	6,717
Ditch Maintenance	120,717	0
9-1-1 Emergency Services	88,141	0
Enforcement and Education	50	0
Westview Acres	0	2,280
Child Support Enforcement	<u>0</u>	<u>4,340</u>
Total Special Revenue Funds	<u>1,449,460</u>	<u>18,335</u>
Debt Service Fund:		
Jail Bond Retirement	<u>260,927</u>	<u>0</u>
Capital Projects Fund:		
Ditch Construction	<u>37,258</u>	<u>0</u>
Enterprise Funds:		
Sewer	512	0
Landfill	<u>0</u>	<u>1,994</u>
Total Enterprise Funds	<u>512</u>	<u>1,994</u>
Agency Funds:		
Health	216,428	127
Disaster Services	0	7,801
Undivided General Tax	0	3,531,260
Local Government	<u>0</u>	<u>210,508</u>
Total Agency Funds	<u>216,428</u>	<u>3,749,696</u>
Total All Funds	<u>\$3,797,587</u>	<u>\$3,797,587</u>

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 19 - SEGMENT INFORMATION

The County's Enterprise Funds account for sewer and landfill services. Key financial information as of and for the year ended December 31, 2000, for each Enterprise Fund is as follows:

	<u>Sewer Fund</u>	<u>Landfill Fund</u>	<u>Total</u>
Operating Revenues	\$3,753	\$1,261,707	\$1,265,460
Depreciation Expense	600	253,915	254,515
Operating Loss	(13,112)	(554,186)	(567,298)
Non-Operating Revenues (Expenses) excluding Grants	0	(147,331)	(147,331)
Grants	0	16,364	16,364
Operating Transfers	14,363	(29,795)	(15,432)
Net Income (Loss)	1,251	(714,948)	(713,697)
Additions to Property, Plant and Equipment	0	1,175	1,175
Net Working Capital	54,329	1,597,351	1,651,680
Total Assets	63,926	3,562,251	3,626,177
Long-Term Liabilities Payable	0	5,663,721	5,663,721
Total Equity (Deficit)	63,926	(2,417,025)	(2,353,099)
Total Encumbrances	\$3,534	\$170,538	\$174,072

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION - The company is incorporated under the laws of the State of Ohio as a not-for-profit organization.

NATURE OF OPERATIONS - The company provides employment, training, and rehabilitation opportunities in support of the Preble County, Ohio, Board of Mental Retardation and Developmental Disabilities (MRDD Board) programs. The company enters into month-to-month contracts for assembly of component parts for local businesses. Excess net revenues generated by these operations are used to fund rehabilitative programs, including nursing services and a senior/retirement program.

USE OF ESTIMATES - The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)

PROPERTY AND EQUIPMENT - Assets are recorded at cost and depreciation is computed principally using the straight-line method over the estimated useful lives of the assets (10-20 years for leasehold improvements, 3-5 years for vehicles, 5-10 years for machinery and equipment). Donated assets are recorded at estimated fair market value at the time of donation. Routine maintenance, repairs and renewals are charged to income as incurred. Renewals and betterments which substantially increase the life of an asset are capitalized. At retirement or sale, the cost of assets, less the related accumulated depreciation, is removed from the accounts and resulting gains or losses are included in income.

BASIS OF ACCOUNTING - The financial statements of the company have been prepared on the accrual basis.

CONTRIBUTIONS - Contributions, if any, are considered to be available for unrestricted use unless specifically restricted by the donor. Donated services, materials, and facilities are reflected as contributions in the accompanying statements at their estimated values at date of receipt. An equivalent expense is also recognized.

INCOME TAXES - The company is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code, and does not currently conduct any activities which management believes would result in the imposition of the unrelated business income tax.

STATEMENT OF CASH FLOWS - For purposes of reporting cash flows, the company considers all certificates of deposit to be cash equivalents.

B. CONCENTRATIONS OF CREDIT RISK

Financial instruments which subject the company to concentrations of credit risk include cash accounts in financial institutions which may, from time to time, exceed federal insurance limits.

Three customers represent 77% of total assembly contract billings for 2000, and 84% of accounts receivable at December 31, 2000.

C. DEPOSITS AND INVESTMENTS

Cash and cash equivalents that are held by L & M Products Workshops' are classified as "Cash and Cash Equivalents in Segregated Accounts." At year end, the carrying amount of L & M Products Workshops' deposits was \$189,769.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)

D. PROPERTY AND EQUIPMENT

Property and equipment consists of:

<u>2000</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Leasehold Improvements	\$34,479	\$15,892	\$18,587
Machinery and Equipment	102,276	83,158	19,118
Vehicles	71,671	71,671	0
Total	<u>\$208,426</u>	<u>\$170,721</u>	<u>\$37,705</u>

These assets are subject to general restrictions imposed by law or by the terms of various grants regarding disposal of such assets.

E. DONATED FACILITIES AND SERVICES

The MRDD Board pays the salaries and benefits of the company's non-client staff, and provides the facilities for the operations of the company. The company reimburses the MRDD Board for a portion of these costs. The reimbursements are reported in the financial statements as subcontract labor and occupancy expense in the management and general category. The unreimbursed value of these items is reported as a contribution at fair value, and a corresponding expense is recognized. The donated portion is computed as follows:

	<u>2000</u>
Salaries and benefits expense incurred by MRDD Board	\$714,292
Less payments from L&M Products	<u>(10,146)</u>
Value of MRDD Board Contribution	704,146
Other Donated Services	<u>375</u>
	<u>\$704,521</u>
Other Costs Paid by MRDD Board	\$86,620
Estimated Equivalent Rental Value of Facilities Owned by MRDD Board	<u>51,140</u>
Value of MRDD Board Contribution	<u>\$137,760</u>

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)

F. OTHER REVENUE

Other Revenue for 2000 is composed of:

Reimbursements for special events	\$202
Ice Cream Sales	2,053
Community donations	1,533
Other	(125)
Total	\$3,663

G. RELATED PARTY TRANSACTIONS

A board member purchased a forklift, which would have been scrapped, from the company for \$400. Two board members are employed by customers of the company. Another board member also serves on the Preble County Board of Mental Retardation and Developmental Disabilities.

NOTE 21 - RELATED ORGANIZATIONS

Preble County Library Board

The Preble County Library Board is a related organization to the County. The County Officials (the Commissioners, the Probate Court and the Common Pleas Court) are responsible for appointing the trustees of the Library Board; however, the County Officials cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the Library Board, its role is limited to a ministerial function. Once the Library Board determines to present a levy to the voters, including the determination of the rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. During 2000, the County did not make any significant financial contributions to the operation of the Library. Financial information for the Library may be obtained by writing to Beverly Keefe, Treasurer of the Preble County Library Board, 450 S. Barron Street, Eaton, Ohio 45320.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 21 - RELATED ORGANIZATIONS (Continued)

Preble Metropolitan Housing Authority

The Preble Metropolitan Housing Authority (PMHA) is a related organization to the County. The general purpose of the PMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. The ability to influence operations depends on the County's representation on the Board. The PMHA Board is composed of five representatives: one member appointed by the County Common Pleas Court Judge; one member appointed by the County Commissioners; one member appointed by the County Probate Court Judge; and two members appointed by the Mayor of Eaton. During 2000, the County did not make any significant financial contributions to the operation of the PMHA. Financial information may be obtained by writing to Alice Flora, Director of the Preble Metropolitan Housing Authority, 100 East Main Street, Eaton, Ohio 45320.

NOTE 22 - JOINT VENTURE

Preble County Emergency Management Agency

The Preble County Emergency Management Agency (EMA) is a joint venture between the County, the City of Eaton, and townships and villages within the County. The degree of control exercised by any participating government is limited to its representation on the Board.

The Board is composed of the following seven members: one County Commissioner representing the Board of County Commissioners; five chief executives representing the municipal corporations and townships entering into the agreement; and one non-elected representative. The County contributed \$19,726 (30 percent) for the operation of the agency during 2000.

The EMA is a joint venture because its continued existence depends on contributed funding by the County. The EMA is not accumulating significant financial resources and is not experiencing fiscal stress that may cause an additional financial benefit to or burden on members in the future. Complete financial statements can be obtained from Donita Donaldson, Director of the EMA located at 100 East Main Street, Eaton, Ohio 45320.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 23 - GROUP PURCHASING POOL

County Commissioner's Association of Ohio Service Corporation

The County is participating in the County Commissioner's Association of Ohio Workers' Compensation Group Rating Program as established under Section 4123.29 of the Ohio Revised Code. The County Commissioner's Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioner's 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 responsibility 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 the treasurer of the 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 on the group executive committee in any year and each elected member shall be a County Commissioner.

NOTE 24 - CLOSURE AND POSTCLOSURE COSTS

State and federal laws and regulations require that the County place a final cover on its landfill when it stops accepting waste. These laws and regulations also require the County to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$1,606,306 reported as landfill closure and postclosure care liability at December 31, 2000, represents the cumulative amount reported to date based on the use of 21.09 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$6,010,392 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2000. The County expects to close the landfill in the year 2044.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 24 - CLOSURE AND POSTCLOSURE COSTS (Continued)

Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County is required by state and federal laws and regulations to provide financial assurance for the closure and postclosure care liabilities. To comply with this closure and postclosure financial assurance requirement, the County has placed \$509,518 in a trust fund for 2000. These proceeds are restricted in trust to finance closure and postclosure care and are reported as restricted assets on the balance sheet.

NOTE 25 - CONTRIBUTED CAPITAL

There was no change in contributed capital during 2000. The balance in the account is \$26,397.

NOTE 26 - CONTINGENT LIABILITIES

Litigation

The County is involved in a number of claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 2000 for litigation settled were not material.

Federal and State Grants

The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant; Ohio Department of Human Services; and Ohio Commission of Aging. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 2000, the audits of certain programs had not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 27 - RELATED PARTY TRANSACTIONS

L & M Products has entered into a contractual agreement with the Preble County Board of Mental Retardation/Developmental Disabilities (MRDD), whereby the MRDD provides sheltered employment for mentally retarded or handicapped individuals in the County. The MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the client, land and buildings for the operation of the center, maintenance and repair of the buildings and professional staff to supervise and train clients of L & M Products.

NOTE 28 - SUBSEQUENT EVENTS

On April 30, 2001, the Commissioner's passed a resolution authorizing the issuance of \$25,000 in notes for the purpose of procuring and maintaining computer systems for the Clerk of the Common Pleas Court. The interest rate on the note is 4.00%, and it matures on April 30, 2002.

Also during 2000, the County acquired a sewer district located in West Elkton, Ohio. The County is assuming all debt of the district, and it is also accepting all grants that the district had received. All of the title transfers and such were not fully complete as of 12/31/00, therefore, in 2001, there will be a new fund and startup operations for the new County sewer district.

FINANCIAL STATEMENTS AND SCHEDULES
OF INDIVIDUAL
FUNDS AND ACCOUNT GROUPS

GENERAL FUND

To account for government resources which are not accounted for in any other 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.

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property Taxes	\$1,375,000	\$1,379,784	\$4,784
Permissive Sales Tax	3,800,000	3,819,670	19,670
Charges for Services	1,833,180	1,726,798	(106,382)
Licenses and Permits	6,000	5,771	(229)
Fines and Forfeitures	85,000	83,885	(1,115)
Intergovernmental	1,285,500	1,224,103	(61,397)
Interest	625,000	712,868	87,868
Miscellaneous	98,500	104,077	5,577
Total Revenues	<u>9,108,180</u>	<u>9,056,956</u>	<u>(51,224)</u>
Expenditures:			
Current:			
General Government			
Legislative and Executive			
County Commissioners			
Personal Services	293,503	286,147	7,356
Materials and Supplies	5,248	4,948	300
Charges and Services	974,471	911,870	62,601
Capital Purchases	28,302	28,106	196
Other	17,884	16,948	936
Total County Commissioners	<u>1,319,408</u>	<u>1,248,019</u>	<u>71,389</u>
Microfilm			
Personal Services	57,931	46,573	11,358
Materials and Supplies	6,500	3,287	3,213
Charges and Services	6,411	3,888	2,523
Capital Purchases	16,049	11,408	4,641
Other	2,063	1,490	573
Total Microfilm	<u>88,954</u>	<u>66,646</u>	<u>22,308</u>
County Auditor			
Personal Services	164,529	162,277	2,252
Materials and Supplies	17,059	11,867	5,192
Charges and Services	5,600	5,182	418
Capital Purchases	12,690	4,181	8,509
Other	3,500	3,384	116
Total County Auditor	<u>203,378</u>	<u>186,891</u>	<u>16,487</u>
County Treasurer			
Personal Services	77,420	74,358	3,062
Materials and Supplies	8,515	8,247	268
Charges and Services	9,400	7,438	1,962
Capital Purchases	1,000	558	442
Other	216	216	0
Total County Treasurer	<u>\$96,551</u>	<u>\$90,817</u>	<u>\$5,734</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Prosecutor			
Personal Services	\$482,848	\$475,033	\$7,815
Materials and Supplies	25,969	24,927	1,042
Charges and Services	15,298	11,991	3,307
Capital Purchases	7,703	7,703	0
Other	30,840	27,216	3,624
Total Prosecutor	<u>562,658</u>	<u>546,870</u>	<u>15,788</u>
Bureau of Inspection			
Charges and Services	135,123	106,500	28,623
Data Processing			
Personal Services	25,620	25,367	253
Materials and Supplies	5,500	4,458	1,042
Charges and Services	115,660	54,711	60,949
Capital Purchases	66,090	45,006	21,084
Other	10,463	8,976	1,487
Total Data Processing	<u>223,333</u>	<u>138,518</u>	<u>84,815</u>
Board of Elections			
Personal Services	80,652	79,125	1,527
Materials and Supplies	24,806	20,050	4,756
Charges and Services	84,672	60,549	24,123
Capital Purchases	2,033	2,033	0
Other	600	405	195
Total Board of Elections	<u>192,763</u>	<u>162,162</u>	<u>30,601</u>
Buildings and Grounds			
Charges and Services	57,669	2,578	55,091
Capital Purchases	50,055	45,313	4,742
Other	50,992	3,945	47,047
Total Buildings and Grounds	<u>158,716</u>	<u>51,836</u>	<u>106,880</u>
Building Maintenance			
Personal Services	175,112	166,812	8,300
Materials and Supplies	23,885	21,336	2,549
Charges and Services	162,689	151,530	11,159
Capital Purchases	1,981	700	1,281
Other	500	384	116
Total Building Maintenance	<u>364,167</u>	<u>340,762</u>	<u>23,405</u>
Recorder			
Personal Services	96,817	96,751	66
Materials and Supplies	15,805	7,836	7,969
Charges and Services	4,813	3,687	1,126
Total Recorder	<u>\$117,435</u>	<u>\$108,274</u>	<u>\$9,161</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Rural Zoning			
Personal Services	\$11,594	\$9,087	\$2,507
Materials and Supplies	2,514	2,223	291
Charges and Services	3,625	1,848	1,777
Capital Purchases	1,626	1,439	187
Other	1,927	550	1,377
Total Rural Zoning	<u>21,286</u>	<u>15,147</u>	<u>6,139</u>
Insurance			
Charges and Services	<u>597,106</u>	<u>557,807</u>	<u>39,299</u>
Real Estate Appraisal			
Personal Services	<u>8,731</u>	<u>8,398</u>	<u>333</u>
Total General Government Legislative and Executive	<u>4,089,609</u>	<u>3,628,647</u>	<u>460,962</u>
General Government			
Judicial			
Appeals Court			
Other	38,492	35,598	2,894
Common Pleas Court			
Personal Services	121,885	120,079	1,806
Materials and Supplies	8,172	6,550	1,622
Charges and Services	28,005	14,361	13,644
Capital Purchases	1,158	682	476
Other	10,150	3,822	6,328
Total Common Pleas Court	<u>169,370</u>	<u>145,494</u>	<u>23,876</u>
Jury Commission			
Personal Services	800	800	0
Materials and Supplies	400	132	268
Charges and Services	<u>380</u>	<u>33</u>	<u>347</u>
Total Jury Commission	<u>1,580</u>	<u>965</u>	<u>615</u>
Adult Probation			
Materials and Supplies	100	0	100
Charges and Services	1,082	388	694
Other	<u>250</u>	<u>202</u>	<u>48</u>
Total Adult Probation	<u>1,432</u>	<u>590</u>	<u>842</u>
Common Pleas Referee			
Personal Services	<u>\$41,954</u>	<u>\$39,668</u>	<u>\$2,286</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	\$217,772	\$216,398	\$1,374
Materials and Supplies	13,394	12,189	1,205
Charges and Services	200,467	185,850	14,617
Capital Purchases	2,575	2,575	0
Other	25,039	23,927	1,112
Total Juvenile Court	<u>459,247</u>	<u>440,939</u>	<u>18,308</u>
Probate Court			
Personal Services	90,530	89,717	813
Materials and Supplies	9,848	9,015	833
Charges and Services	12,515	11,319	1,196
Other	604	215	389
Total Probate Court	<u>113,497</u>	<u>110,266</u>	<u>3,231</u>
Clerk of Courts			
Personal Services	250,594	245,621	4,973
Materials and Supplies	14,607	14,115	492
Charges and Services	36,669	35,760	909
Capital Purchases	1,635	1,635	0
Other	1,000	977	23
Total Clerk of Courts	<u>304,505</u>	<u>298,108</u>	<u>6,397</u>
Municipal Court			
Personal Services	114,835	111,581	3,254
Charges and Services	5,100	2,070	3,030
Other	7,010	7,010	0
Total Municipal Court	<u>126,945</u>	<u>120,661</u>	<u>6,284</u>
Law Library			
Personal Services	4,689	2,624	2,065
Total General Government Judicial	<u>1,261,711</u>	<u>1,194,913</u>	<u>66,798</u>
Public Safety			
Coroner			
Personal Services	35,573	34,919	654
Materials and Supplies	800	648	152
Charges and Services	32,058	25,040	7,018
Other	3,000	2,233	767
Total Coroner	<u>71,431</u>	<u>62,840</u>	<u>8,591</u>
Sheriff Dispatch			
Charges and Services	\$1,650	\$0	\$1,650

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Sheriff			
Personal Services	\$2,869,594	\$2,857,142	\$12,452
Materials and Supplies	216,063	200,956	15,107
Charges and Services	575,829	512,393	63,436
Capital Purchases	208,635	194,987	13,648
Other	<u>28,844</u>	<u>27,576</u>	<u>1,268</u>
Total Sheriff	<u>3,898,965</u>	<u>3,793,054</u>	<u>105,911</u>
Building Regulations			
Personal Services	161,254	137,668	23,586
Materials and Supplies	2,735	2,735	0
Charges and Services	6,058	5,106	952
Capital Purchases	4,861	2,782	2,079
Other	<u>1,500</u>	<u>1,106</u>	<u>394</u>
Total Building Regulations	<u>176,408</u>	<u>149,397</u>	<u>27,011</u>
Disaster Services			
Charges and Services	<u>21,679</u>	<u>21,679</u>	<u>0</u>
Total Public Safety	<u>4,170,133</u>	<u>4,026,970</u>	<u>143,163</u>
Public Works			
Highways			
Charges and Services	<u>54,000</u>	<u>54,000</u>	<u>0</u>
Health			
Tuberculosis			
Other	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Vital Statistics			
Charges and Services	63,762	53,701	10,061
Other	<u>8,500</u>	<u>8,500</u>	<u>0</u>
Total Vital Statistics	<u>72,262</u>	<u>62,201</u>	<u>10,061</u>
Total Health	<u>73,762</u>	<u>63,701</u>	<u>10,061</u>
Human Services			
Soldier's Relief			
Personal Services	17,623	16,970	653
Materials and Supplies	1,200	839	361
Charges and Services	101,927	92,593	9,334
Capital Purchases	<u>500</u>	<u>0</u>	<u>500</u>
Total Soldier's Relief	<u>\$121,250</u>	<u>\$110,402</u>	<u>\$10,848</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Veteran's Services			
Personal Services	\$73,743	\$67,571	\$6,172
Charges and Services	36,628	26,216	10,412
Capital Purchases	18,934	18,934	0
Other	2,106	1,118	988
Total Veteran's Services	<u>131,411</u>	<u>113,839</u>	<u>17,572</u>
Public Assistance			
Charges and Services	<u>347,513</u>	<u>103,748</u>	<u>243,765</u>
Total Human Services	<u>600,174</u>	<u>327,989</u>	<u>272,185</u>
Miscellaneous			
Other			
Charges and Services	196,958	192,048	4,910
Other	<u>23,151</u>	<u>13,028</u>	<u>10,123</u>
Total Other	<u>220,109</u>	<u>205,076</u>	<u>15,033</u>
Intergovernmental			
Agriculture			
Charges and Services	<u>294,830</u>	<u>292,235</u>	<u>2,595</u>
Total Expenditures	<u>10,764,328</u>	<u>9,793,531</u>	<u>970,797</u>
Excess of Revenues Under Expenditures	<u>(1,656,148)</u>	<u>(736,575)</u>	<u>919,573</u>
Other Financing Sources (Uses):			
Operating Transfers - In	199,000	258,386	59,386
Operating Transfers - Out	<u>(196,333)</u>	<u>(178,315)</u>	<u>18,018</u>
Total Other Financing Sources (Uses)	<u>2,667</u>	<u>80,071</u>	<u>77,404</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(1,653,481)	(656,504)	996,977
Fund Balance at Beginning of Year	1,344,926	1,344,926	0
Prior Year Encumbrances Appropriated	<u>1,186,045</u>	<u>1,186,045</u>	<u>0</u>
Fund Balance at End of Year	<u>\$877,490</u>	<u>\$1,874,467</u>	<u>\$996,977</u>

SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditures for specific purposes.

Motor Vehicle and Gas Tax

To account for revenue derived from motor vehicle licenses, gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

Dog and Kennel

To account for the dog warden's operations, financed by the collection of fines and the sale of dog tags and kennel permits.

Human Services

To account for various federal and State grants as well as mandated transfers from the General Fund used to provide public assistance to general relief recipients and to pay providers of medical assistance and certain public social services.

Marriage License

To account for revenue from the issuance of marriage licenses. The fees are used to provide assistance to battered women.

Community Mental Health

To account for a County-wide property tax levy and federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

Children Services

To account for various federal and State grants, a County-wide tax levy, and Social Security payments. Major expenditures are for daily operations of the children's home, foster homes, emergency shelters, medical costs, counseling and contracted services with other agencies.

Mental Retardation Levy

To account for a County-wide property tax levy, State grants and reimbursements used to care and provide services for the mentally handicapped and retarded.

Preble Victim Witness

To account for federal grant money from the Ohio Department of Criminal Justice. This revenue is used to assist the battered women's program.

Real Estate Assessment

To account for State mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located in the County.

Ditch Maintenance

To account for special assessment revenues which will be used to maintain existing ditches in the County.

(Continued)

SPECIAL REVENUE FUNDS (Continued)

9-1-1 Emergency Services

To account for grant monies received to provide equipment and administrative support for 9-1-1 operations at the City and County dispatch locations, as well as training dispatchers in EMS procedures.

Youth Services Subsidy

To account for grant monies received from the State Department of Youth Services to be used for the placement of children, a juvenile delinquents diversion program, work programs involving restitution, juvenile delinquency prevention and other related activities.

Preble County Jail Inmates

To account for monies that the jail inmates contribute to a bank account that can only be used by the inmates for personal items. Budgetary information for this fund is not presented because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary financial records.

Preble County Intervention Team

To account for monies received from a grant from the Ohio Criminal Justice Division to try and combat drug abuse and crime.

Computer Maintenance

To account for fees collected that are used for the computerization and for the acquisition and maintenance of legal research services.

Indigent Guardianship

To account for the collection of probate court fees used to pay for any cost, fee, or charge associated with the establishment, opening, maintenance, or termination of a guardianship for an indigent ward. This fund was established under Section 2111.51 of the Ohio Revised Code.

Probate Court - Conduct of Business

To account for fees collected by the Probate Court that are used for miscellaneous expenditures to run the office.

Enforcement and Education

To account for revenue received under Section 4511.00 of the Ohio Revised Code from the portion of fines charged for driving while intoxicated that are used for enforcement and education programs to prevent DUI from occurring.

Westview Acres

To account for the daily operations of the County home, Westview Acres that the County formally owned. The revenue was generated from resident fees and charges for services, and expenditures were used to contract with other agencies for services, to fund the daily costs of operations and to provide services to the residents such as laundry, transportation, personal care items, and incidental medical supplies.

(Continued)

SPECIAL REVENUE FUNDS

(Continued)

Child Support Enforcement

To account for the poundage fees collected by the Child Support Enforcement Agency (CSEA) that are used for the operation of the Agency and for the Title IV-D grants that reimburse expenditures for support enforcement.

Computer Legal Research

To account for additional fees collected by the courts under Sections 2303.201 of the Ohio Revised Code that are used for legal research and computer maintenance for the Law Library.

Ohio Law Enforcement

To account for revenue received under Section 2933.43 of the Ohio Revised Code from the sale of forfeited property to be used for the furtherance of investigation and prosecution of criminal cases in the County and costs of training and providing technical expertise.

JTPA-Federal Funds

To account for grant monies received to provide employment and training services to eligible youth and adults living in Preble County.

Community Development Block Grant

To account for grant revenue received from the federal government for expenditures to the regional planning commission as prescribed under the Community Development Block Grant program.

Certificate of Title Administration

To account for revenue used to pay costs incurred by the Clerk of Courts while processing titles.

Ohio Election Commission

To account for additional State fees required by the Ohio Revised Code Sec. 3513.10(b) collected by the Board of Elections to fund election costs.

Indigent Driver's Alcohol Treatment

To account for fines imposed by the Municipal Court for the purpose of paying the costs of attendance of indigent OMVI offenders at alcohol and drug addiction treatment programs.

Drug Law Enforcement

To account for revenue received under Section 2933.43 of the Ohio Revised Code from the sale of forfeited property to be used for the furtherance of investigation and prosecution of criminal cases in the County, and costs of training and providing technical expertise. Budgetary information for this fund is not presented because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary financial records.

(Continued)

SPECIAL REVENUE FUNDS
(Continued)

Delinquent Real Estate Assessment

To account for five percent of all certified delinquent taxes and assessments collected by the County Treasurer on any tax duplicate, i.e., real property, personal property, and manufactured home taxes.

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PREBLE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2000

	Motor Vehicle and Gas Tax	Dog and Kennel	Human Services	Marriage License	Community Mental Health	Children Services
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$518,549	\$22,715	\$937,954	\$2,364	\$966,003	\$254,709
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	55,996	0	0	0	0	0
Accounts	1,237	0	437	0	0	821
Due from Other Funds	36,090	0	0	0	257,802	359,626
Due from Other Governments	234,677	0	1,090	0	104,802	66,778
Materials and Supplies Inventory	163,200	0	20,443	0	0	0
Prepaid Items	1,610	0	10,043	0	342	915
Total Assets	\$1,011,359	\$22,715	\$969,967	\$2,364	\$1,328,949	\$682,849
Liabilities:						
Accounts Payable	\$10,201	\$0	\$17,227	\$2,262	\$10,466	\$7,868
Contracts Payable	38,051	0	47,906	0	3,886	18,831
Accrued Salaries Payable	59,722	3,028	75,208	0	15,640	16,720
Due to Other Funds	3,239	0	379	0	1,380	0
Due to Other Governments	17,097	781	20,863	0	57,717	4,327
Deferred Revenue	0	0	0	0	257,802	358,246
Notes Payable	0	0	0	0	35,000	0
Accrued Interest Payable	0	0	0	0	2,390	0
Compensated Absences Payable	12,026	0	7,966	0	731	1,890
Total Liabilities	140,336	3,809	169,549	2,262	385,012	407,882
Fund Equity:						
Fund Balances:						
Reserved for Encumbrances	119,551	5,734	0	0	167,692	2,500
Reserved for Materials and Supplies Inventory	163,200	0	20,443	0	0	0
Unreserved (Deficit)	588,272	13,172	779,975	102	776,245	272,467
Total Fund Equity (Deficit)	871,023	18,906	800,418	102	943,937	274,967
Total Liabilities and Fund Equity	\$1,011,359	\$22,715	\$969,967	\$2,364	\$1,328,949	\$682,849

<u>Mental Retardation Levy</u>	<u>Preble Victim Witness</u>	<u>Real Estate Assessment</u>	<u>Ditch Maintenance</u>	<u>9-1-1 Emergency Services</u>	<u>Youth Services Subsidy</u>	<u>Preble County Jail Inmates</u>	<u>Preble County Intervention Team</u>
\$927,538 0	\$34,322 0	\$711,637 0	\$24,583 0	\$218,761 0	\$173,410 0	\$0 2,153	\$28,434 0
0	0	0	0	0	0	0	0
798	0	0	0	0	0	0	0
584,534	0	2,500	120,717	88,141	0	0	0
91,451	0	0	0	0	11,627	0	0
0	0	0	0	1,845	0	0	0
0	0	0	0	735	0	0	0
<u>\$1,604,321</u>	<u>\$34,322</u>	<u>\$714,137</u>	<u>\$145,300</u>	<u>\$309,482</u>	<u>\$185,037</u>	<u>\$2,153</u>	<u>\$28,434</u>
\$203	\$317	\$760	\$0	\$0	\$6,747	\$0	\$0
1,638	0	1,055	0	0	6,255	0	0
42,587	3,845	5,090	5,566	612	5,076	0	0
0	0	6,717	0	0	0	0	0
10,757	986	1,448	1,254	156	1,508	0	0
582,254	0	0	119,978	88,141	0	0	0
250,000	0	0	0	92,192	0	0	0
901	0	0	0	332	0	0	0
1,959	184	0	379	46	872	0	0
<u>890,299</u>	<u>5,332</u>	<u>15,070</u>	<u>127,177</u>	<u>181,479</u>	<u>20,458</u>	<u>0</u>	<u>0</u>
77,566	4,314	125,226	0	2,456	7,213	0	0
0	0	0	0	1,845	0	0	0
<u>636,456</u>	<u>24,676</u>	<u>573,841</u>	<u>18,123</u>	<u>123,702</u>	<u>157,366</u>	<u>2,153</u>	<u>28,434</u>
<u>714,022</u>	<u>28,990</u>	<u>699,067</u>	<u>18,123</u>	<u>128,003</u>	<u>164,579</u>	<u>2,153</u>	<u>28,434</u>
<u>\$1,604,321</u>	<u>\$34,322</u>	<u>\$714,137</u>	<u>\$145,300</u>	<u>\$309,482</u>	<u>\$185,037</u>	<u>\$2,153</u>	<u>\$28,434</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000
 (Continued)

	Computer Maintenance	Indigent Guardianship	Probate Court - Conduct of Business	Enforcement and Education	Westview Acres
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$45,874	\$7,482	\$649	\$3,361	\$9,938
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	472	0	0	0	0
Due from Other Funds	0	0	0	50	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	<u>\$46,346</u>	<u>\$7,482</u>	<u>\$649</u>	<u>\$3,411</u>	<u>\$9,938</u>
Liabilities:					
Accounts Payable	\$950	\$0	\$0	\$0	\$0
Contracts Payable	5,641	0	0	0	0
Accrued Salaries Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	2,280
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Notes Payable	30,000	0	0	0	0
Accrued Interest Payable	945	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Total Liabilities	<u>37,536</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,280</u>
Fund Equity:					
Fund Balances:					
Reserved for Encumbrances	1,796	0	0	0	2,014
Reserved for Materials and Supplies Inventory	0	0	0	0	0
Unreserved (Deficit)	7,014	7,482	649	3,411	5,644
Total Fund Equity (Deficit)	<u>8,810</u>	<u>7,482</u>	<u>649</u>	<u>3,411</u>	<u>7,658</u>
Total Liabilities and Fund Equity	<u>\$46,346</u>	<u>\$7,482</u>	<u>\$649</u>	<u>\$3,411</u>	<u>\$9,938</u>

<u>Child Support Enforcement</u>	<u>Computer Legal Research</u>	<u>Ohio Law Enforcement</u>	<u>JTPA-Federal Funds</u>	<u>Community Development Block Grant</u>	<u>Certificate of Title Administration</u>	<u>Ohio Election Commission</u>
\$166,572	\$7,401	\$14	\$2	\$6,880	\$11,545	\$220
0	0	46,331	0	0	0	0
0	0	0	0	0	0	0
0	94	0	0	0	0	0
0	0	0	0	0	0	0
68,791	0	0	0	0	0	0
10,126	0	0	0	0	0	0
410	0	0	0	0	0	0
<u>\$245,899</u>	<u>\$7,495</u>	<u>\$46,345</u>	<u>\$2</u>	<u>\$6,880</u>	<u>\$11,545</u>	<u>\$220</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	1,496	0	0
15,360	0	0	0	0	0	0
4,340	0	0	0	0	0	0
3,807	0	0	1,261	10,000	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,141	0	0	0	0	0	0
<u>24,648</u>	<u>0</u>	<u>0</u>	<u>1,261</u>	<u>11,496</u>	<u>0</u>	<u>0</u>
0	308	0	10,200	18,071	0	0
10,126	0	0	0	0	0	0
<u>211,125</u>	<u>7,187</u>	<u>46,345</u>	<u>(11,459)</u>	<u>(22,687)</u>	<u>11,545</u>	<u>220</u>
<u>221,251</u>	<u>7,495</u>	<u>46,345</u>	<u>(1,259)</u>	<u>(4,616)</u>	<u>11,545</u>	<u>220</u>
<u>\$245,899</u>	<u>\$7,495</u>	<u>\$46,345</u>	<u>\$2</u>	<u>\$6,880</u>	<u>\$11,545</u>	<u>\$220</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2000
 (Continued)

	Indigent Driver's Alcohol Treatment	Drug Law Enforcement	Delinquent Real Estate Assessment	Total
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$200	\$0	\$54,167	\$5,135,284
Cash and Cash Equivalents in Segregated Accounts	0	48,145	0	96,629
Receivables:				
Taxes	0	0	0	55,996
Accounts	0	0	0	3,859
Due from Other Funds	0	0	0	1,449,460
Due from Other Governments	0	0	0	579,216
Materials and Supplies Inventory	0	0	0	195,614
Prepaid Items	0	0	0	14,055
Total Assets	\$200	\$48,145	\$54,167	\$7,530,113
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$57,001
Contracts Payable	0	0	0	124,759
Accrued Salaries Payable	0	0	1,842	250,296
Due to Other Funds	0	0	0	18,335
Due to Other Governments	0	0	525	132,487
Deferred Revenue	0	0	0	1,406,421
Notes Payable	0	0	0	407,192
Accrued Interest Payable	0	0	0	4,568
Compensated Absences Payable	0	0	40	27,234
Total Liabilities	0	0	2,407	2,428,293
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	0	0	21,970	566,611
Reserved for Materials and Supplies Inventory	0	0	0	195,614
Unreserved (Deficit)	200	48,145	29,790	4,339,595
Total Fund Equity (Deficit)	200	48,145	51,760	5,101,820
Total Liabilities and Fund Equity	\$200	\$48,145	\$54,167	\$7,530,113

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PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Motor Vehicle and Gas Tax	Dog and Kennel	Human Services	Marriage License	Community Mental Health	Children Services
Revenues:						
Property Taxes	\$0	\$0	\$0	\$0	\$252,493	\$351,231
Other Taxes	1,612,068	0	0	0	0	0
Charges for Services	312,025	0	280,649	4,573	18,558	135,920
Licenses and Permits	0	61,349	0	0	0	0
Fines and Forfeitures	39,589	12,523	0	0	0	0
Intergovernmental	1,196,492	0	2,019,613	0	1,789,569	714,982
Special Assessments	0	0	0	0	0	0
Interest	45,868	0	0	0	0	0
Gifts and Donations	0	0	0	0	0	0
Miscellaneous	2,512	470	289	0	3,901	3,939
Total Revenues	3,208,554	74,342	2,300,551	4,573	2,064,521	1,206,072
Expenditures:						
Current:						
General Government						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	3,230,819	0	0	0	0	0
Health	0	99,889	0	6,571	1,299,951	0
Human Services	0	0	2,677,521	0	248,813	836,940
Community and Economic Development	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	1,108	0
Interest and Fiscal Charges	0	0	0	0	2,872	0
Total Expenditures	3,230,819	99,889	2,677,521	6,571	1,552,744	836,940
Excess of Revenues Over (Under) Expenditures	(22,265)	(25,547)	(376,970)	(1,998)	511,777	369,132
Other Financing Sources (Uses):						
Operating Transfers - In	27,454	25,612	520,184	0	0	0
Operating Transfers - Out	(68,622)	0	(167,591)	0	0	(417,156)
Total Other Financing Sources (Uses)	(41,168)	25,612	352,593	0	0	(417,156)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(63,433)	65	(24,377)	(1,998)	511,777	(48,024)
Fund Balances at Beginning of Year	913,229	18,841	825,134	2,100	432,160	322,991
Increase (Decrease) in Reserve for Inventory	21,227	0	(339)	0	0	0
Fund Balances (Deficit) at End of Year	\$871,023	\$18,906	\$800,418	\$102	\$943,937	\$274,967

<u>Mental Retardation Levy</u>	<u>Preble Victim Witness</u>	<u>Real Estate Assessment</u>	<u>Ditch Maintenance</u>	<u>9-1-1 Emergency Services</u>	<u>Youth Services Subsidy</u>	<u>Preble County Jail Inmates</u>	<u>Preble County Intervention Team</u>
\$570,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
71,841	0	298,710	29,143	0	0	150,049	0
0	0	0	0	0	0	0	0
0	11,360	0	0	0	0	0	0
1,389,907	84,948	0	0	0	230,456	0	0
0	0	0	45,420	82,632	0	0	0
0	0	0	0	9,823	0	0	0
0	8,547	0	0	0	0	0	0
1,763	0	0	0	500	0	0	0
<u>2,033,988</u>	<u>104,855</u>	<u>298,710</u>	<u>74,563</u>	<u>92,955</u>	<u>230,456</u>	<u>150,049</u>	<u>0</u>
0	0	321,351	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	108,559	285,532	151,599	0
0	0	0	125,228	0	0	0	0
0	0	0	0	0	0	0	0
2,250,627	124,295	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
901	0	0	0	332	0	0	0
<u>2,251,528</u>	<u>124,295</u>	<u>321,351</u>	<u>125,228</u>	<u>108,891</u>	<u>285,532</u>	<u>151,599</u>	<u>0</u>
<u>(217,540)</u>	<u>(19,440)</u>	<u>(22,641)</u>	<u>(50,665)</u>	<u>(15,936)</u>	<u>(55,076)</u>	<u>(1,550)</u>	<u>0</u>
8,924	23,357	19,209	6,597	0	0	0	0
0	0	0	(2,204)	0	(240)	0	0
<u>8,924</u>	<u>23,357</u>	<u>19,209</u>	<u>4,393</u>	<u>0</u>	<u>(240)</u>	<u>0</u>	<u>0</u>
(208,616)	3,917	(3,432)	(46,272)	(15,936)	(55,316)	(1,550)	0
922,638	25,073	702,499	64,395	143,939	219,895	3,703	28,434
0	0	0	0	0	0	0	0
<u>\$714,022</u>	<u>\$28,990</u>	<u>\$699,067</u>	<u>\$18,123</u>	<u>\$128,003</u>	<u>\$164,579</u>	<u>\$2,153</u>	<u>\$28,434</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000
 (Continued)

	Computer Maintenance	Indigent Guardianship	Probate Court- Conduct of Business	Enforcement and Education	Westview Acres
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0	0
Charges for Services	70,516	9,064	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	1,316	0
Intergovernmental	0	0	0	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Gifts and Donations	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>70,516</u>	<u>9,064</u>	<u>0</u>	<u>1,316</u>	<u>0</u>
Expenditures:					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	101,091	0	745	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	6,121	0	0	9,722
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	945	0	0	0	0
Total Expenditures	<u>102,036</u>	<u>6,121</u>	<u>745</u>	<u>0</u>	<u>9,722</u>
Excess of Revenues Over (Under) Expenditures	<u>(31,520)</u>	<u>2,943</u>	<u>(745)</u>	<u>1,316</u>	<u>(9,722)</u>
Other Financing Sources (Uses):					
Operating Transfers - In	0	0	0	0	0
Operating Transfers - Out	0	0	0	0	(8,924)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,924)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(31,520)</u>	<u>2,943</u>	<u>(745)</u>	<u>1,316</u>	<u>(18,646)</u>
Fund Balances at Beginning of Year	40,330	4,539	1,394	2,095	26,304
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$8,810</u></u>	<u><u>\$7,482</u></u>	<u><u>\$649</u></u>	<u><u>\$3,411</u></u>	<u><u>\$7,658</u></u>

<u>Child Support Enforcement</u>	<u>Computer Legal Research</u>	<u>Ohio Law Enforcement</u>	<u>JTPA-Federal Funds</u>	<u>Community Development Block Grant</u>	<u>Certificate of Title Administration</u>	<u>Ohio Election Commission</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
105,568	2,409	0	0	0	176,999	510
0	0	0	0	0	0	0
0	0	40,027	0	0	0	0
495,032	0	24,732	89,908	170,987	0	0
0	0	0	0	0	0	0
0	0	0	705	0	0	0
0	0	0	0	0	0	0
0	0	0	0	7,524	0	0
<u>600,600</u>	<u>2,409</u>	<u>64,759</u>	<u>90,613</u>	<u>178,511</u>	<u>176,999</u>	<u>510</u>
0	0	0	0	0	0	760
0	3,655	0	0	0	0	0
0	0	45,887	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
438,218	0	0	121,433	0	0	0
0	0	0	0	219,312	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>438,218</u>	<u>3,655</u>	<u>45,887</u>	<u>121,433</u>	<u>219,312</u>	<u>0</u>	<u>760</u>
<u>162,382</u>	<u>(1,246)</u>	<u>18,872</u>	<u>(30,820)</u>	<u>(40,801)</u>	<u>176,999</u>	<u>(250)</u>
0	0	0	0	0	0	0
<u>(113,775)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,000)</u>	<u>(177,809)</u>	<u>0</u>
<u>(113,775)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,000)</u>	<u>(177,809)</u>	<u>0</u>
48,607	(1,246)	18,872	(30,820)	(50,801)	(810)	(250)
172,740	8,741	27,473	29,561	46,185	12,355	470
(96)	0	0	0	0	0	0
<u>\$221,251</u>	<u>\$7,495</u>	<u>\$46,345</u>	<u>(\$1,259)</u>	<u>(\$4,616)</u>	<u>\$11,545</u>	<u>\$220</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000
 (Continued)

	Indigent Driver's Alcohol Treatment	Drug Law Enforcement	Delinquent Real Estate Assessment	Total
Revenues:				
Property Taxes	\$0	\$0	\$42,087	\$1,216,288
Other Taxes	0	0	0	1,612,068
Charges for Services	0	0	0	1,666,534
Licenses and Permits	0	0	0	61,349
Fines and Forfeitures	50	14,971	0	119,836
Intergovernmental	0	0	0	8,206,626
Special Assessments	0	0	0	128,052
Interest	0	0	0	56,396
Gifts and Donations	0	0	0	8,547
Miscellaneous	0	0	0	20,898
Total Revenues	<u>50</u>	<u>14,971</u>	<u>42,087</u>	<u>13,096,594</u>
Expenditures:				
Current:				
General Government				
Legislative and Executive	0	0	45,955	368,066
Judicial	0	0	0	105,491
Public Safety	0	22,840	0	614,417
Public Works	0	0	0	3,356,047
Health	0	0	0	1,406,411
Human Services	0	0	0	6,713,690
Community and Economic Development	0	0	0	219,312
Debt Service:				
Principal Retirement	0	0	0	1,108
Interest and Fiscal Charges	0	0	0	5,050
Total Expenditures	<u>0</u>	<u>22,840</u>	<u>45,955</u>	<u>12,789,592</u>
Excess of Revenues Over (Under) Expenditures	<u>50</u>	<u>(7,869)</u>	<u>(3,868)</u>	<u>307,002</u>
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	0	631,337
Operating Transfers - Out	0	0	0	(966,321)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(334,984)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	50	(7,869)	(3,868)	(27,982)
Fund Balances at Beginning of Year	150	56,014	55,628	5,109,010
Increase (Decrease) in Reserve for Inventory	0	0	0	20,792
Fund Balances (Deficit) at End of Year	<u>\$200</u>	<u>\$48,145</u>	<u>\$51,760</u>	<u>\$5,101,820</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
MOTOR VEHICLE AND GAS TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other Taxes	\$1,570,000	\$1,616,249	\$46,249
Charges for Services	226,000	273,997	47,997
Fines and Forfeitures	43,000	39,589	(3,411)
Intergovernmental	1,440,000	1,379,604	(60,396)
Interest	50,000	45,123	(4,877)
Miscellaneous	<u>5,000</u>	<u>3,133</u>	<u>(1,867)</u>
Total Revenues	<u>3,334,000</u>	<u>3,357,695</u>	<u>23,695</u>
Expenditures:			
Public Works			
Engineer			
Personal Services	1,540,920	1,432,171	108,749
Materials and Supplies	536,559	501,146	35,413
Charges and Services	1,203,132	1,127,497	75,635
Capital Purchases	355,970	349,213	6,757
Other	<u>7,000</u>	<u>6,543</u>	<u>457</u>
Total Engineer	<u>3,643,581</u>	<u>3,416,570</u>	<u>227,011</u>
Excess of Revenues Under Expenditures	<u>(309,581)</u>	<u>(58,875)</u>	<u>250,706</u>
Other Financing Sources (Uses):			
Operating Transfers - In	0	27,454	27,454
Operating Transfers - Out	<u>(74,304)</u>	<u>(68,622)</u>	<u>5,682</u>
Total Other Financing Sources (Uses)	<u>(74,304)</u>	<u>(41,168)</u>	<u>33,136</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(383,885)	(100,043)	283,842
Fund Balance at Beginning of Year	281,898	281,898	0
Prior Year Encumbrances Appropriated	<u>160,498</u>	<u>160,498</u>	<u>0</u>
Fund Balance at End of Year	<u>\$58,511</u>	<u>\$342,353</u>	<u>\$283,842</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
DOG AND KENNEL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Licenses and Permits	\$55,000	\$61,349	\$6,349
Fines and Forfeitures	5,980	12,523	6,543
Miscellaneous	<u>120</u>	<u>460</u>	<u>340</u>
Total Revenues	<u>61,100</u>	<u>74,332</u>	<u>13,232</u>
Expenditures:			
Health			
Dog and Kennel			
Personal Services	90,034	73,340	16,694
Materials and Supplies	5,534	5,094	440
Charges and Services	24,468	22,256	2,212
Capital Purchases	5,399	3,807	1,592
Other	<u>3,250</u>	<u>3,085</u>	<u>165</u>
Total Dog and Kennel	<u>128,685</u>	<u>107,582</u>	<u>21,103</u>
Excess of Revenues Under Expenditures	(67,585)	(33,250)	34,335
Other Financing Sources:			
Operating Transfers - In	<u>51,345</u>	<u>25,612</u>	<u>(25,733)</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(16,240)	(7,638)	8,602
Fund Balance at Beginning of Year	18,316	18,316	0
Prior Year Encumbrances Appropriated	<u>6,240</u>	<u>6,240</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,316</u></u>	<u><u>\$16,918</u></u>	<u><u>\$8,602</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
HUMAN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$148,794	\$277,286	\$128,492
Intergovernmental	2,612,563	2,018,523	(594,040)
Miscellaneous	<u>0</u>	<u>148</u>	<u>148</u>
Total Revenues	<u>2,761,357</u>	<u>2,295,957</u>	<u>(465,400)</u>
Expenditures:			
Human Services			
Public Assistance			
Personal Services	1,738,434	1,644,417	94,017
Materials and Supplies	74,413	63,424	10,989
Charges and Services	1,658,642	893,845	764,797
Capital Purchases	36,647	14,650	21,997
Other	<u>8,000</u>	<u>3,972</u>	<u>4,028</u>
Total Public Assistance	<u>3,516,136</u>	<u>2,620,308</u>	<u>895,828</u>
Excess of Revenues Under Expenditures	<u>(754,779)</u>	<u>(324,351)</u>	<u>430,428</u>
Other Financing Sources (Uses):			
Operating Transfers - In	703,589	520,184	(183,405)
Operating Transfers - Out	<u>(171,000)</u>	<u>(167,591)</u>	<u>3,409</u>
Total Other Financing Sources (Uses)	<u>532,589</u>	<u>352,593</u>	<u>(179,996)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(222,190)	28,242	250,432
Fund Balance at Beginning of Year	862,763	862,763	0
Prior Year Encumbrances Appropriated	<u>42,839</u>	<u>42,839</u>	<u>0</u>
Fund Balance at End of Year	<u>\$683,412</u>	<u>\$933,844</u>	<u>\$250,432</u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 MARRIAGE LICENSE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Charges for Services	\$3,000	\$4,743	\$1,743
Expenditures:			
Health			
Marriage License			
Charges and Services	<u>5,439</u>	<u>5,439</u>	<u>0</u>
Excess of Revenues Under Expenditures	(2,439)	(696)	1,743
Fund Balance at Beginning of Year	1,828	1,828	0
Prior Year Encumbrances Appropriated	<u>1,130</u>	<u>1,130</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$519</u></u>	<u><u>\$2,262</u></u>	<u><u>\$1,743</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
COMMUNITY MENTAL HEALTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$250,296	\$252,493	\$2,197
Charges for Services	37,560	39,671	2,111
Intergovernmental	2,160,596	1,809,063	(351,533)
Miscellaneous	742	3,003	2,261
Total Revenues	<u>2,449,194</u>	<u>2,104,230</u>	<u>(344,964)</u>
Expenditures:			
Health			
648 Board			
Personal Services	274,615	216,275	58,340
Materials and Supplies	14,736	9,596	5,140
Charges and Services	2,365,594	1,401,808	963,786
Other	4,750	1,134	3,616
Total 648 Board	<u>2,659,695</u>	<u>1,628,813</u>	<u>1,030,882</u>
Human Services			
Treatment Alternatives to Street Crime			
Personal Services	204,696	190,738	13,958
Materials and Supplies	24,400	20,559	3,841
Charges and Services	40,081	31,755	8,326
Capital Purchases	8,000	5,295	2,705
Other	4,156	3,675	481
Total Treatment Alternatives to Street Crime	<u>281,333</u>	<u>252,022</u>	<u>29,311</u>
Jail House Program			
Charges and Services	2,212	2,212	0
Total Human Services	<u>283,545</u>	<u>254,234</u>	<u>29,311</u>
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	2,500	2,334	166
Total Debt Service	<u>42,500</u>	<u>42,334</u>	<u>166</u>
Total Expenditures	<u>2,985,740</u>	<u>1,925,381</u>	<u>1,060,359</u>
Excess of Revenues Over (Under) Expenditures	(536,546)	178,849	715,395
Other Financing Sources:			
Proceeds from Sale of Notes	20,000	35,000	15,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(516,546)	213,849	730,395
Fund Balance at Beginning of Year	327,101	327,101	0
Prior Year Encumbrances Appropriated	<u>254,122</u>	<u>254,122</u>	<u>0</u>
Fund Balance at End of Year	<u>\$64,677</u>	<u>\$795,072</u>	<u>\$730,395</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
CHILDREN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$335,500	\$351,231	\$15,731
Charges for Services	40,000	137,136	97,136
Intergovernmental	680,608	672,611	(7,997)
Interest	2,550	0	(2,550)
Miscellaneous	<u>9,000</u>	<u>2,627</u>	<u>(6,373)</u>
Total Revenues	<u>1,067,658</u>	<u>1,163,605</u>	<u>95,947</u>
Expenditures:			
Human Services			
Children Services Special Levy			
Personal Services	449,575	405,149	44,426
Materials and Supplies	51,679	38,640	13,039
Charges and Services	455,623	402,092	53,531
Capital Purchases	5,000	0	5,000
Other	<u>3,600</u>	<u>1,714</u>	<u>1,886</u>
Total Children Services Special Levy	<u>965,477</u>	<u>847,595</u>	<u>117,882</u>
Excess of Revenues Over Expenditures	<u>102,181</u>	<u>316,010</u>	<u>213,829</u>
Other Financing Sources (Uses):			
Operating Transfers - In	242,000	0	(242,000)
Operating Transfers - Out	<u>(490,293)</u>	<u>(417,156)</u>	<u>73,137</u>
Total Other Financing Sources (Uses)	<u>(248,293)</u>	<u>(417,156)</u>	<u>(168,863)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(146,112)	(101,146)	44,966
Fund Balance at Beginning of Year	310,934	310,934	0
Prior Year Encumbrances Appropriated	<u>42,422</u>	<u>42,422</u>	<u>0</u>
Fund Balance at End of Year	<u>\$207,244</u>	<u>\$252,210</u>	<u>\$44,966</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
MENTAL RETARDATION LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$574,000	\$570,477	(\$3,523)
Charges for Services	20,500	70,299	49,799
Intergovernmental	1,476,500	1,426,690	(49,810)
Miscellaneous	<u>250</u>	<u>1,800</u>	<u>1,550</u>
Total Revenues	<u>2,071,250</u>	<u>2,069,266</u>	<u>(1,984)</u>
Expenditures:			
Human Services			
Mental Retardation Levy			
Personal Services	1,053,857	963,918	89,939
Materials and Supplies	28,800	21,969	6,831
Charges and Services	1,564,908	1,333,009	231,899
Capital Purchases	<u>6,500</u>	<u>4,151</u>	<u>2,349</u>
Total Mental Retardation Levy	<u>2,654,065</u>	<u>2,323,047</u>	<u>331,018</u>
Excess of Revenues Under Expenditures	<u>(582,815)</u>	<u>(253,781)</u>	<u>329,034</u>
Other Financing Sources:			
Proceeds from Sale of Notes	0	250,000	250,000
Operating Transfers - In	<u>17,800</u>	<u>8,924</u>	<u>(8,876)</u>
Total Other Financing Sources	<u>17,800</u>	<u>258,924</u>	<u>241,124</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(565,015)	5,143	570,158
Fund Balance at Beginning of Year	835,746	835,746	0
Prior Year Encumbrances Appropriated	<u>39,247</u>	<u>39,247</u>	<u>0</u>
Fund Balance at End of Year	<u>\$309,978</u>	<u>\$880,136</u>	<u>\$570,158</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
PREBLE VICTIM WITNESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$9,600	\$11,296	\$1,696
Intergovernmental	84,140	84,948	808
Gifts and Donations	<u>4,389</u>	<u>8,316</u>	<u>3,927</u>
Total Revenues	<u>98,129</u>	<u>104,560</u>	<u>6,431</u>
Expenditures:			
Human Services			
Victim Witness			
Personal Services	78,748	78,563	185
Materials and Supplies	3,005	2,969	36
Charges and Services	51,118	46,886	4,232
Capital Purchases	1,750	1,350	400
Other	<u>1,905</u>	<u>1,905</u>	<u>0</u>
Total Victim Witness	<u>136,526</u>	<u>131,673</u>	<u>4,853</u>
Excess of Revenues Under Expenditures	(38,397)	(27,113)	11,284
Other Financing Sources:			
Operating Transfers - In	<u>23,357</u>	<u>23,357</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(15,040)	(3,756)	11,284
Fund Balance at Beginning of Year	29,414	29,414	0
Prior Year Encumbrances Appropriated	<u>5,774</u>	<u>5,774</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$20,148</u></u>	<u><u>\$31,432</u></u>	<u><u>\$11,284</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
REAL ESTATE ASSESSMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$290,000</u>	<u>\$305,622</u>	<u>\$15,622</u>
Expenditures:			
General Government			
Legislative and Executive			
Real Estate Assessment			
Personal Services	113,579	110,166	3,413
Materials and Supplies	8,774	4,571	4,203
Charges and Services	271,048	250,954	20,094
Capital Purchases	77,649	75,987	1,662
Other	<u>1,333</u>	<u>0</u>	<u>1,333</u>
Total Real Estate Assessment	<u>472,383</u>	<u>441,678</u>	<u>30,705</u>
Excess of Revenues Under Expenditures	(182,383)	(136,056)	46,327
Other Financing Sources:			
Operating Transfers - In	<u>0</u>	<u>19,209</u>	<u>19,209</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(182,383)	(116,847)	65,536
Fund Balance at Beginning of Year	578,638	578,638	0
Prior Year Encumbrances Appropriated	<u>122,804</u>	<u>122,804</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$519,059</u></u>	<u><u>\$584,595</u></u>	<u><u>\$65,536</u></u>

PREBLE COUNTY, OHIO
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
DITCH MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$33,000	\$29,755	(\$3,245)
Special Assessments	<u>40,000</u>	<u>45,420</u>	<u>5,420</u>
Total Revenues	<u>73,000</u>	<u>75,175</u>	<u>2,175</u>
Expenditures:			
Public Works			
Ditch Maintenance			
Personal Services	116,363	108,407	7,956
Materials and Supplies	10,187	8,991	1,196
Charges and Services	5,319	60	5,259
Capital Purchases	7,270	6,828	442
Other	<u>400</u>	<u>238</u>	<u>162</u>
Total Ditch Maintenance	<u>139,539</u>	<u>124,524</u>	<u>15,015</u>
Excess of Revenues Under Expenditures	<u>(66,539)</u>	<u>(49,349)</u>	<u>17,190</u>
Other Financing Sources (Uses):			
Operating Transfers - In	0	6,597	6,597
Operating Transfers - Out	<u>(3,000)</u>	<u>(2,204)</u>	<u>(796)</u>
Total Other Financing Sources (Uses)	<u>(3,000)</u>	<u>4,393</u>	<u>5,801</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(69,539)	(44,956)	22,991
Fund Balance at Beginning of Year	64,269	64,269	0
Prior Year Encumbrances Appropriated	<u>5,270</u>	<u>5,270</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$24,583</u></u>	<u><u>\$22,991</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
9-1-1 EMERGENCY SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Special Assessments	\$82,000	\$82,632	\$632
Interest	3,000	9,456	6,456
Miscellaneous	<u>0</u>	<u>500</u>	<u>500</u>
Total Revenues	<u>85,000</u>	<u>92,588</u>	<u>7,588</u>
Expenditures:			
Public Safety			
9-1-1 Emergency Services			
Personal Services	16,563	15,908	655
Materials and Supplies	859	804	55
Charges and Services	29,012	25,380	3,632
Capital Purchases	163,840	71,648	92,192
Other	<u>1,050</u>	<u>222</u>	<u>828</u>
Total 9-1-1 Emergency Services	<u>211,324</u>	<u>113,962</u>	<u>97,362</u>
Excess of Revenues Under Expenditures	(126,324)	(21,374)	104,950
Other Financing Sources:			
Proceeds from Sale of Notes	<u>0</u>	<u>92,192</u>	<u>92,192</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(126,324)	70,818	197,142
Fund Balance at Beginning of Year	67,776	67,776	0
Prior Year Encumbrances Appropriated	<u>75,895</u>	<u>75,895</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,347</u></u>	<u><u>\$214,489</u></u>	<u><u>\$197,142</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
YOUTH SERVICES SUBSIDY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$312,523</u>	<u>\$235,480</u>	<u>(\$77,043)</u>
Expenditures:			
Public Safety			
Felony Delinquent Care and Custody			
Personal Services	110,285	106,382	3,903
Charges and Services	221,017	191,187	29,830
Capital Purchases	<u>1,966</u>	<u>0</u>	<u>1,966</u>
Total Felony Delinquent Care and Custody	<u>333,268</u>	<u>297,569</u>	<u>35,699</u>
Excess of Revenues Under Expenditures	(20,745)	(62,089)	(41,344)
Other Financing Uses:			
Operating Transfers - Out	<u>(240)</u>	<u>(240)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(20,985)	(62,329)	(41,344)
Fund Balance at Beginning of Year	194,825	194,825	0
Prior Year Encumbrances Appropriated	<u>20,699</u>	<u>20,699</u>	<u>0</u>
Fund Balance at End of Year	<u>\$194,539</u>	<u>\$153,195</u>	<u>(\$41,344)</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
PREBLE COUNTY INTERVENTION TEAM FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Public Safety			
Preble County Intervention Team			
Personal Services	960	0	960
Materials and Supplies	858	0	858
Charges and Services	<u>618</u>	<u>0</u>	<u>618</u>
Total Preble County Intervention Team	<u>2,436</u>	<u>0</u>	<u>2,436</u>
Excess of Revenues Over (Under) Expenditures	(2,436)	0	2,436
Fund Balance at Beginning of Year	25,998	25,998	0
Prior Year Encumbrances Appropriated	<u>2,436</u>	<u>2,436</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$25,998</u></u>	<u><u>\$28,434</u></u>	<u><u>\$2,436</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
COMPUTER MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$104,640	\$70,978	(\$33,662)
Expenditures:			
General Government			
Judicial			
Court Computerization			
Charges and Services	<u>139,092</u>	<u>102,887</u>	<u>36,205</u>
Excess of Revenues Under Expenditures	(34,452)	(31,909)	2,543
Other Financing Sources:			
Proceeds from Sale of Notes	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(4,452)	(1,909)	2,543
Fund Balance at Beginning of Year	32,630	32,630	0
Prior Year Encumbrances Appropriated	<u>5,552</u>	<u>5,552</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$33,730</u></u>	<u><u>\$36,273</u></u>	<u><u>\$2,543</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 INDIGENT GUARDIANSHIP FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$10,613	\$9,204	(\$1,409)
Expenditures:			
Human Services			
Indigent Guardianship			
Charges and Services	14,000	6,121	7,879
Excess of Revenues Over (Under) Expenditures	(3,387)	3,083	6,470
Fund Balance at Beginning of Year	3,858	3,858	0
Fund Balance at End of Year	\$471	\$6,941	\$6,470

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 PROBATE COURT - CONDUCT OF BUSINESS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$450	\$0	(\$450)
Expenditures:			
General Government			
Judicial			
Probate Court - Conduct of Business			
Charges and Services	<u>1,450</u>	<u>725</u>	<u>725</u>
Excess of Revenues Under Expenditures	(1,000)	(725)	275
Fund Balance at Beginning of Year	<u>1,862</u>	<u>1,862</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$862</u></u>	<u><u>\$1,137</u></u>	<u><u>\$275</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
ENFORCEMENT AND EDUCATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	\$1,000	\$1,311	\$311
Expenditures:			
Public Safety			
Enforcement and Education			
Charges and Services	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Excess of Revenues Over (Under) Expenditures	(1,000)	1,311	2,311
Fund Balance at Beginning of Year	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,000</u></u>	<u><u>\$3,311</u></u>	<u><u>\$2,311</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
WESTVIEW ACRES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Human Services			
County Home			
Materials and Supplies	3,146	2,491	655
Charges and Services	14,887	9,245	5,642
Other	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total County Home	<u>21,033</u>	<u>11,736</u>	<u>9,297</u>
Excess of Revenues Under Expenditures	(21,033)	(11,736)	9,297
Other Financing Uses:			
Operating Transfers - Out	<u>(8,924)</u>	<u>(8,924)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(29,957)	(20,660)	9,297
Fund Balance at Beginning of Year	22,647	22,647	0
Prior Year Encumbrances Appropriated	<u>3,655</u>	<u>3,655</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$3,655)</u></u>	<u><u>\$5,642</u></u>	<u><u>\$9,297</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
CHILD SUPPORT ENFORCEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$90,000	\$114,776	\$24,776
Intergovernmental	<u>435,000</u>	<u>426,241</u>	<u>(8,759)</u>
Total Revenues	<u>525,000</u>	<u>541,017</u>	<u>16,017</u>
Expenditures:			
Human Services			
Child Support Enforcement			
Personal Services	344,583	327,548	17,035
Materials and Supplies	15,590	11,915	3,675
Charges and Services	134,875	92,694	42,181
Capital Purchases	1,250	0	1,250
Other	<u>7,718</u>	<u>3,483</u>	<u>4,235</u>
Total Child Support Enforcement	<u>504,016</u>	<u>435,640</u>	<u>68,376</u>
Excess of Revenues Over Expenditures	20,984	105,377	84,393
Other Financing Uses:			
Operating Transfers - Out	<u>(125,000)</u>	<u>(113,775)</u>	<u>11,225</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(104,016)	(8,398)	95,618
Fund Balance at Beginning of Year	155,795	155,795	0
Prior Year Encumbrances Appropriated	<u>19,175</u>	<u>19,175</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$70,954</u></u>	<u><u>\$166,572</u></u>	<u><u>\$95,618</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 COMPUTER LEGAL RESEARCH FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,784	\$2,430	(\$354)
Expenditures:			
General Government			
Judicial			
Court Computerization-Legal Research			
Charges and Services	1,724	555	1,169
Other	4,059	3,408	651
Total Computerization-Legal Research	5,783	3,963	1,820
Excess of Revenues Under Expenditures	(2,999)	(1,533)	1,466
Fund Balance at Beginning of Year	8,515	8,515	0
Prior Year Encumbrances Appropriated	59	59	0
Fund Balance at End of Year	\$5,575	\$7,041	\$1,466

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
OHIO LAW ENFORCEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$24,732	\$24,732	\$0
Expenditures:			
Public Safety			
Law Enforcement			
Personal Services	<u>24,732</u>	<u>24,732</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
Other Financing Uses:			
Operating Transfers - Out	<u>(14)</u>	<u>0</u>	<u>14</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(14)	0	14
Fund Balance at Beginning of Year	<u>14</u>	<u>14</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$14</u></u>	<u><u>\$14</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
JTPA-FEDERAL FUNDS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$224,177	\$89,908	(\$134,269)
Interest	0	841	841
Miscellaneous	<u>1,600</u>	<u>0</u>	<u>(1,600)</u>
Total Revenues	<u>225,777</u>	<u>90,749</u>	<u>(135,028)</u>
Expenditures:			
Human Services			
JTPA			
Personal Services	104,702	80,262	24,440
Materials and Supplies	4,843	1,784	3,059
Charges and Services	109,842	57,528	52,314
Capital Purchases	4,200	0	4,200
Other	<u>708</u>	<u>0</u>	<u>708</u>
Total JTPA	<u>224,295</u>	<u>139,574</u>	<u>84,721</u>
Excess of Revenues Over (Under) Expenditures	1,482	(48,825)	(50,307)
Fund Balance at Beginning of Year	33,040	33,040	0
Prior Year Encumbrances Appropriated	<u>5,585</u>	<u>5,585</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>\$40,107</u>	<u>(\$10,200)</u>	<u>(\$50,307)</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$273,552	\$200,762	(\$72,790)
Miscellaneous	6,201	13,725	7,524
	<u>279,753</u>	<u>214,487</u>	<u>(65,266)</u>
Expenditures:			
Community and Economic Development CDBG			
Charges and Services	<u>327,394</u>	<u>312,001</u>	<u>15,393</u>
Excess of Revenues Under Expenditures	(47,641)	(97,514)	(49,873)
Other Financing Uses:			
Operating Transfers - Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(57,641)	(107,514)	(49,873)
Fund Balance (Deficit) at Beginning of Year	(12,712)	(12,712)	0
Prior Year Encumbrances Appropriated	<u>116,034</u>	<u>116,034</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>\$45,681</u>	<u>(\$4,192)</u>	<u>(\$49,873)</u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 CERTIFICATE OF TITLE ADMINISTRATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$177,809	\$177,809	\$0
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	177,809	177,809	0
Other Financing Uses:			
Operating Transfers - Out	<u>(177,809)</u>	<u>(177,809)</u>	<u>0</u>
Excess of Revenues Over Expenditures and Other Financing Uses	0	0	0
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>\$0</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
OHIO ELECTION COMMISSION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,100	\$510	(\$1,590)
Expenditures:			
General Government			
Legislative and Executive			
Ohio Election Commission			
Charges and Services	2,100	760	1,340
Excess of Revenues Over (Under) Expenditures	0	(250)	(250)
Fund Balance at Beginning of Year	470	470	0
Fund Balance at End of Year	\$470	\$220	(\$250)

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 INDIGENT DRIVER'S ALCOHOL TREATMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$50	\$50
Expenditures:	0	0	0
Excess of Revenues Over Expenditures	0	50	50
Fund Balance at Beginning of Year	150	150	0
Fund Balance at End of Year	\$150	\$200	\$50

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
DELINQUENT REAL ESTATE ASSESSMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$63,676	\$42,087	(\$21,589)
Expenditures:			
General Government			
Legislative and Executive			
Delinquent Real Estate and Tax Collection			
Personal Services	57,575	32,774	24,801
Charges and Services	39,090	35,657	3,433
Total Delinquent Real Estate and Tax Collection	96,665	68,431	28,234
Excess of Revenues Under Expenditures	(32,989)	(26,344)	6,645
Fund Balance at Beginning of Year	35,100	35,100	0
Prior Year Encumbrances Appropriated	23,441	23,441	0
Fund Balance at End of Year	\$25,552	\$32,197	\$6,645

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,223,472	\$1,216,288	(\$7,184)
Other Taxes	1,570,000	1,616,249	46,249
Charges for Services	1,187,250	1,514,216	326,966
Licenses and Permits	55,000	61,349	6,349
Fines and Forfeitures	59,580	64,769	5,189
Intergovernmental	9,724,391	8,368,562	(1,355,829)
Special Assessments	122,000	128,052	6,052
Interest	55,550	55,420	(130)
Gifts and Donations	4,389	8,316	3,927
Miscellaneous	22,913	25,396	2,483
Total Revenues	14,024,545	13,058,617	(965,928)
Expenditures:			
General Government			
Legislative and Executive			
Real Estate Assessment			
Personal Services	113,579	110,166	3,413
Materials and Supplies	8,774	4,571	4,203
Charges and Services	271,048	250,954	20,094
Capital Purchases	77,649	75,987	1,662
Other	1,333	0	1,333
Total Real Estate Assessment	472,383	441,678	30,705
Ohio Election Commission			
Charges and Services	2,100	760	1,340
Delinquent Real Estate and Tax Collection			
Personal Services	57,575	32,774	24,801
Charges and Services	39,090	35,657	3,433
Total Delinquent Real Estate and Tax Collection	96,665	68,431	28,234
Total General Government			
Legislative and Executive	571,148	510,869	60,279
Judicial			
Court Computerization			
Charges and Services	139,092	102,887	36,205
Court Computerization-Legal Research			
Charges and Services	1,724	555	1,169
Other	4,059	3,408	651
Total Court Computerization-Legal Research	5,783	3,963	1,820
Probate Court - Conduct of Business			
Charges and Services	1,450	725	725
Total General Government - Judicial	\$146,325	\$107,575	\$38,750

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety			
9-1-1 Emergency Services			
Personal Services	\$16,563	\$15,908	\$655
Materials and Supplies	859	804	55
Charges and Services	29,012	25,380	3,632
Capital Purchases	163,840	71,648	92,192
Other	1,050	222	828
Total 9-1-1 Emergency Services	<u>211,324</u>	<u>113,962</u>	<u>97,362</u>
Felony Delinquent Care and Custody			
Personal Services	110,285	106,382	3,903
Charges and Services	221,017	191,187	29,830
Capital Purchases	1,966	0	1,966
Total Felony Delinquent Care and Custody	<u>333,268</u>	<u>297,569</u>	<u>35,699</u>
Preble County Intervention Team			
Personal Services	960	0	960
Materials and Supplies	858	0	858
Charges and Services	618	0	618
Total Preble County Intervention Team	<u>2,436</u>	<u>0</u>	<u>2,436</u>
Enforcement and Education			
Charges and Services	2,000	0	2,000
Law Enforcement			
Personal Services	24,732	24,732	0
Total Public Safety	<u>573,760</u>	<u>436,263</u>	<u>137,497</u>
Public Works			
Engineer			
Personal Services	1,540,920	1,432,171	108,749
Materials and Supplies	536,559	501,146	35,413
Charges and Services	1,203,132	1,127,497	75,635
Capital Purchases	355,970	349,213	6,757
Other	7,000	6,543	457
Total Engineer	<u>3,643,581</u>	<u>3,416,570</u>	<u>227,011</u>
Ditch Maintenance			
Personal Services	116,363	108,407	7,956
Materials and Supplies	10,187	8,991	1,196
Charges and Services	5,319	60	5,259
Capital Purchases	7,270	6,828	442
Other	400	238	162
Total Ditch Maintenance	<u>139,539</u>	<u>124,524</u>	<u>15,015</u>
Total Public Works	<u>\$3,783,120</u>	<u>\$3,541,094</u>	<u>\$242,026</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Health			
Dog and Kennel			
Personal Services	\$90,034	\$73,340	\$16,694
Materials and Supplies	5,534	5,094	440
Charges and Services	24,468	22,256	2,212
Capital Purchases	5,399	3,807	1,592
Other	3,250	3,085	165
	<u>128,685</u>	<u>107,582</u>	<u>21,103</u>
Total Dog and Kennel			
Marriage Licenses			
Charges and Services	5,439	5,439	0
	<u>5,439</u>	<u>5,439</u>	<u>0</u>
648 Board			
Personal Services	274,615	216,275	58,340
Materials and Supplies	14,736	9,596	5,140
Charges and Services	2,365,594	1,401,808	963,786
Other	4,750	1,134	3,616
	<u>2,659,695</u>	<u>1,628,813</u>	<u>1,030,882</u>
Total 648 Board			
Total Health	<u>2,793,819</u>	<u>1,741,834</u>	<u>1,051,985</u>
Human Services			
Public Assistance			
Personal Services	1,738,434	1,644,417	94,017
Materials and Supplies	74,413	63,424	10,989
Charges and Services	1,658,642	893,845	764,797
Capital Purchases	36,647	14,650	21,997
Other	8,000	3,972	4,028
	<u>3,516,136</u>	<u>2,620,308</u>	<u>895,828</u>
Total Public Assistance			
Children Services Special Levy			
Personal Services	449,575	405,149	44,426
Materials and Supplies	51,679	38,640	13,039
Charges and Services	455,623	402,092	53,531
Capital Purchases	5,000	0	5,000
Other	3,600	1,714	1,886
	<u>965,477</u>	<u>847,595</u>	<u>117,882</u>
Total Children Services Special Levy			
Mental Retardation Levy			
Personal Services	1,053,857	963,918	89,939
Materials and Supplies	28,800	21,969	6,831
Charges and Services	1,564,908	1,333,009	231,899
Capital Purchases	6,500	4,151	2,349
	<u>\$2,654,065</u>	<u>\$2,323,047</u>	<u>\$331,018</u>
Total Mental Retardation Levy			

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Victim Witness			
Personal Services	\$78,748	\$78,563	\$185
Materials and Supplies	3,005	2,969	36
Charges and Services	51,118	46,886	4,232
Capital Purchases	1,750	1,350	400
Other	<u>1,905</u>	<u>1,905</u>	<u>0</u>
Total Victim Witness	<u>136,526</u>	<u>131,673</u>	<u>4,853</u>
Child Support Enforcement			
Personal Services	344,583	327,548	17,035
Materials and Supplies	15,590	11,915	3,675
Charges and Services	134,875	92,694	42,181
Capital Purchases	1,250	0	1,250
Other	<u>7,718</u>	<u>3,483</u>	<u>4,235</u>
Total Child Support Enforcement	<u>504,016</u>	<u>435,640</u>	<u>68,376</u>
Indigent Guardianship			
Charges and Services	<u>14,000</u>	<u>6,121</u>	<u>7,879</u>
JTPA			
Personal Services	104,702	80,262	24,440
Materials and Supplies	4,843	1,784	3,059
Charges and Services	109,842	57,528	52,314
Capital Purchases	4,200	0	4,200
Other	<u>708</u>	<u>0</u>	<u>708</u>
Total JTPA	<u>224,295</u>	<u>139,574</u>	<u>84,721</u>
Treatment Alternatives to Street Crime			
Personal Services	204,696	190,738	13,958
Materials and Supplies	24,400	20,559	3,841
Charges and Services	40,081	31,755	8,326
Capital Purchases	8,000	5,295	2,705
Other	<u>4,156</u>	<u>3,675</u>	<u>481</u>
Total Treatment Alternatives to Street Crime	<u>281,333</u>	<u>252,022</u>	<u>29,311</u>
County Home			
Materials and Supplies	3,146	2,491	655
Charges and Services	14,887	9,245	5,642
Other	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total County Home	<u>21,033</u>	<u>11,736</u>	<u>9,297</u>
Jail House Program			
Charges and Services	<u>2,212</u>	<u>2,212</u>	<u>0</u>
Total Human Services	<u>8,319,093</u>	<u>6,769,928</u>	<u>1,549,165</u>
Community and Economic Development			
CDBG			
Charges and Services	<u>\$327,394</u>	<u>\$312,001</u>	<u>\$15,393</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$40,000	\$40,000	\$0
Interest and Fiscal Charges	<u>2,500</u>	<u>2,334</u>	<u>166</u>
Total Debt Service	<u>42,500</u>	<u>42,334</u>	<u>166</u>
Total Expenditures	<u>16,557,159</u>	<u>13,461,898</u>	<u>3,095,261</u>
Excess of Revenues Under Expenditures	<u>(2,532,614)</u>	<u>(403,281)</u>	<u>2,129,333</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Notes	50,000	407,192	357,192
Operating Transfers - In	1,038,091	631,337	(406,754)
Operating Transfers - Out	<u>(1,060,584)</u>	<u>(966,321)</u>	<u>94,263</u>
Total Other Financing Sources (Uses)	<u>27,507</u>	<u>72,208</u>	<u>44,701</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,505,107)	(331,073)	2,174,034
Fund Balances at Beginning of Year	3,882,875	3,882,875	0
Prior Year Encumbrances Appropriated	<u>952,877</u>	<u>952,877</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,330,645</u></u>	<u><u>\$4,504,679</u></u>	<u><u>\$2,174,034</u></u>

DEBT SERVICE FUNDS

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Earl Ditch Special Assessment

To account for the balance in this fund after principal and interest payments that were owed on special assessment debt with governmental commitment were paid. This debt was paid off during 1998.

Jail Bond Retirement

To account for principal and interest payments owed for the construction of the new Preble County Jail facilities. The debt is being funded by general property taxes.

Human Services Bond Retirement

To account for principal and interest payments owed for the construction of the Human Services Building. The debt is being financed by general fund transfers.

Agricultural Society Bond Retirement

To account for principal and interest payments owed for the improvements to the Preble County Fairgrounds. The debt is being funded by general property taxes.

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 2000

	Earl Ditch Special Assessment	Jail Bond Retirement	Human Services Bond Retirement	Agricultural Society Bond Retirement	Total
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$389	\$768,969	\$152,952	\$10,077	\$932,387
Due from Other Funds	0	260,927	0	0	260,927
Total Assets	<u>\$389</u>	<u>\$1,029,896</u>	<u>\$152,952</u>	<u>\$10,077</u>	<u>\$1,193,314</u>
Liabilities:					
Deferred Revenue	\$0	\$260,927	\$0	\$0	\$260,927
Total Liabilities	<u>0</u>	<u>260,927</u>	<u>0</u>	<u>0</u>	<u>260,927</u>
Fund Equity:					
Fund Balances:					
Unreserved	389	768,969	152,952	10,077	932,387
Total Fund Equity	<u>389</u>	<u>768,969</u>	<u>152,952</u>	<u>10,077</u>	<u>932,387</u>
Total Liabilities and Fund Equity	<u>\$389</u>	<u>\$1,029,896</u>	<u>\$152,952</u>	<u>\$10,077</u>	<u>\$1,193,314</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Earl Ditch Special Assessment	Jail Bond Retirement	Human Services Bond Retirement	Agricultural Society Bond Retirement	Total
Revenues:					
Property Taxes	\$0	\$253,040	\$0	\$0	\$253,040
Intergovernmental	0	30,626	0	0	30,626
Miscellaneous	0	0	0	15,843	15,843
Total Revenues	<u>0</u>	<u>283,666</u>	<u>0</u>	<u>15,843</u>	<u>299,509</u>
Expenditures:					
Debt Service:					
Principal Retirement	0	185,000	55,000	5,000	245,000
Interest and Fiscal Charges	0	152,470	54,567	10,973	218,010
Total Expenditures	<u>0</u>	<u>337,470</u>	<u>109,567</u>	<u>15,973</u>	<u>463,010</u>
Excess of Revenues Over (Under) Expenditures	0	(53,804)	(109,567)	(130)	(163,501)
Other Financing Sources:					
Operating Transfers - In	0	0	110,498	0	110,498
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(53,804)	931	(130)	(53,003)
Fund Balances at Beginning of Year	<u>389</u>	<u>822,773</u>	<u>152,021</u>	<u>10,207</u>	<u>985,390</u>
Fund Balances at End of Year	<u>\$389</u>	<u>\$768,969</u>	<u>\$152,952</u>	<u>\$10,077</u>	<u>\$932,387</u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 EARL DITCH SPECIAL ASSESSMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:	\$0	\$0	\$0
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>389</u>	<u>389</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$389</u></u>	<u><u>\$389</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
JAIL BOND RETIREMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$300,000	\$253,040	(\$46,960)
Intergovernmental	<u>0</u>	<u>30,626</u>	<u>30,626</u>
Total Revenues	<u>300,000</u>	<u>283,666</u>	<u>(16,334)</u>
Expenditures:			
Debt Service:			
Principal Retirement	185,000	185,000	0
Interest and Fiscal Charges	<u>152,470</u>	<u>152,470</u>	<u>0</u>
Total Debt Service	<u>337,470</u>	<u>337,470</u>	<u>0</u>
Excess of Revenues Under Expenditures	(37,470)	(53,804)	(16,334)
Fund Balance at Beginning of Year	<u>822,773</u>	<u>822,773</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$785,303</u></u>	<u><u>\$768,969</u></u>	<u><u>(\$16,334)</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
HUMAN SERVICES BOND RETIREMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	55,000	55,000	0
Interest and Fiscal Charges	54,567	54,567	0
Total Debt Service	109,567	109,567	0
Excess of Revenues Under Expenditures	(109,567)	(109,567)	0
Other Financing Sources:			
Operating Transfers - In	110,498	110,498	0
Excess of Revenues and Other Financing Sources Over Expenditures	931	931	0
Fund Balance at Beginning of Year	152,021	152,021	0
Fund Balance at End of Year	\$152,952	\$152,952	\$0

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 AGRICULTURAL SOCIETY BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous	<u>\$15,973</u>	<u>\$15,843</u>	<u>(\$130)</u>
Expenditures:			
Debt Service:			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	<u>10,973</u>	<u>10,973</u>	<u>0</u>
Total Debt Service	<u>15,973</u>	<u>15,973</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	(130)	(130)
Fund Balance at Beginning of Year	<u>10,207</u>	<u>10,207</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,207</u></u>	<u><u>\$10,077</u></u>	<u><u>(\$130)</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$300,000	\$253,040	(\$46,960)
Intergovernmental	0	30,626	30,626
Miscellaneous	<u>15,973</u>	<u>15,843</u>	<u>(130)</u>
Total Revenues	<u>315,973</u>	<u>299,509</u>	<u>(16,464)</u>
Expenditures:			
Debt Service			
Principal Retirement	245,000	245,000	0
Interest and Fiscal Charges	<u>218,010</u>	<u>218,010</u>	<u>0</u>
Total Debt Service	<u>463,010</u>	<u>463,010</u>	<u>0</u>
Excess of Revenues Under Expenditures	(147,037)	(163,501)	(16,464)
Other Financing Sources:			
Operating Transfers - In	<u>110,498</u>	<u>110,498</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(36,539)	(53,003)	(16,464)
Fund Balances at Beginning of Year	<u>985,390</u>	<u>985,390</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$948,851</u></u>	<u><u>\$932,387</u></u>	<u><u>(\$16,464)</u></u>

CAPITAL PROJECTS FUNDS

To account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by Proprietary Funds.

Ditch Construction

To account for special assessment revenue used for construction of and improvements to various ditches.

Jail Construction

To account for the financing and construction of the County jail facility.

Engineer Building Construction

To account for the construction costs of the Preble County Engineer's building which is financed by notes and transfers from the General Fund.

Issue II

To account for capital grants received from the Ohio Public Works Commission for an improvement project for multiple bridge and culvert replacements.

Permanent Improvement

To account for monies received from the sale of County property to be used for construction and improvements to County buildings.

Euphemia-Castine Road Improvement

To account for the financing and construction and improvement costs of Euphemia-Castine Road.

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2000

	<u>Ditch Construction</u>	<u>Jail Construction</u>	<u>Engineer Building Construction</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$35,967	\$8,135	\$331
Due from Other Funds	<u>37,258</u>	<u>0</u>	<u>0</u>
Total Assets	<u><u>\$73,225</u></u>	<u><u>\$8,135</u></u>	<u><u>\$331</u></u>
Liabilities:			
Accounts Payable	\$299	\$0	\$0
Deferred Revenue	37,258	0	0
Notes Payable	54,589	0	56,250
Accrued Interest Payable	<u>2,047</u>	<u>0</u>	<u>2,708</u>
Total Liabilities	<u>94,193</u>	<u>0</u>	<u>58,958</u>
Fund Equity:			
Fund Balances:			
Unreserved (Deficit)	<u>(20,968)</u>	<u>8,135</u>	<u>(58,627)</u>
Total Fund Equity (Deficit)	<u>(20,968)</u>	<u>8,135</u>	<u>(58,627)</u>
Total Liabilities and Fund Equity	<u><u>\$73,225</u></u>	<u><u>\$8,135</u></u>	<u><u>\$331</u></u>

<u>Issue II</u>	<u>Permanent Improvement</u>	<u>Total</u>
\$2,800	\$1,292,018	\$1,339,251
<u>0</u>	<u>0</u>	<u>37,258</u>
<u>\$2,800</u>	<u>\$1,292,018</u>	<u>\$1,376,509</u>
\$0	\$0	\$299
0	0	37,258
0	0	110,839
<u>0</u>	<u>0</u>	<u>4,755</u>
<u>0</u>	<u>0</u>	<u>153,151</u>
<u>2,800</u>	<u>1,292,018</u>	<u>1,223,358</u>
<u>2,800</u>	<u>1,292,018</u>	<u>1,223,358</u>
<u>\$2,800</u>	<u>\$1,292,018</u>	<u>\$1,376,509</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Ditch Construction</u>	<u>Jail Construction</u>	<u>Engineer Building Construction</u>
Revenues:			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Special Assessments	11,427	0	0
Interest	<u>0</u>	<u>484</u>	<u>0</u>
Total Revenues	<u>11,427</u>	<u>484</u>	<u>0</u>
Expenditures:			
Capital Outlay	841	0	466
Debt Service: Interest and Fiscal Charges	<u>2,885</u>	<u>0</u>	<u>4,536</u>
Total Expenditures	<u>3,726</u>	<u>0</u>	<u>5,002</u>
Excess of Revenues Over (Under) Expenditures	<u>7,701</u>	<u>484</u>	<u>(5,002)</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets	0	0	0
Operating Transfers - In	0	0	60,397
Operating Transfers - Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>60,397</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,701	484	55,395
Fund Balances (Deficit) at Beginning of Year	<u>(28,669)</u>	<u>7,651</u>	<u>(114,022)</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$20,968)</u></u>	<u><u>\$8,135</u></u>	<u><u>(\$58,627)</u></u>

<u>Issue II</u>	<u>Permanent Improvement</u>	<u>Euphemia-Castine Road Improvement</u>	<u>Total</u>
\$0	\$3,715	\$0	\$3,715
9,753	0	396,228	405,981
0	0	0	11,427
0	0	0	484
<u>9,753</u>	<u>3,715</u>	<u>396,228</u>	<u>421,607</u>
9,753	390,498	495,285	896,843
0	0	0	7,421
<u>9,753</u>	<u>390,498</u>	<u>495,285</u>	<u>904,264</u>
0	(386,783)	(99,057)	(482,657)
0	34,000	0	34,000
0	62,430	5,004	127,831
0	(14,363)	0	(14,363)
0	82,067	5,004	147,468
0	(304,716)	(94,053)	(335,189)
<u>2,800</u>	<u>1,596,734</u>	<u>94,053</u>	<u>1,558,547</u>
<u>\$2,800</u>	<u>\$1,292,018</u>	<u>\$0</u>	<u>\$1,223,358</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
DITCH CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	<u>\$0</u>	<u>\$11,427</u>	<u>\$11,427</u>
Expenditures:			
Capital Outlay			
Charges and Services	<u>600</u>	<u>542</u>	<u>58</u>
Debt Service:			
Principal Retirement	49,134	49,134	0
Interest and Fiscal Charges	<u>3,399</u>	<u>2,757</u>	<u>642</u>
Total Debt Service	<u>52,533</u>	<u>51,891</u>	<u>642</u>
Total Expenditures	<u>53,133</u>	<u>52,433</u>	<u>700</u>
Excess of Revenues Under Expenditures	(53,133)	(41,006)	12,127
Other Financing Sources:			
Proceeds from Sale of Notes	<u>45,222</u>	<u>54,589</u>	<u>9,367</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(7,911)	13,583	21,494
Fund Balance at Beginning of Year	<u>22,384</u>	<u>22,384</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$14,473</u></u>	<u><u>\$35,967</u></u>	<u><u>\$21,494</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 JAIL CONSTRUCTION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$0	\$470	\$470
Expenditures:			
Capital Outlay			
Capital Purchases	<u>7,400</u>	<u>0</u>	<u>7,400</u>
Excess of Revenues Over (Under) Expenditures	(7,400)	470	7,870
Fund Balance at Beginning of Year	224	224	0
Prior Year Encumbrances Appropriated	<u>7,400</u>	<u>7,400</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$224</u></u>	<u><u>\$8,094</u></u>	<u><u>\$7,870</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
ENGINEER BUILDING CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Capital Outlay			
Charges and Services	<u>700</u>	<u>466</u>	<u>234</u>
Debt Service:			
Principal Retirement	112,500	112,500	0
Interest and Fiscal Charges	<u>5,350</u>	<u>5,254</u>	<u>96</u>
Total Debt Service	<u>117,850</u>	<u>117,754</u>	<u>96</u>
Total Expenditures	<u>118,550</u>	<u>118,220</u>	<u>330</u>
Excess of Revenues Under Expenditures	<u>(118,550)</u>	<u>(118,220)</u>	<u>330</u>
Other Financing Sources:			
Proceeds from Sale of Notes	56,250	56,250	0
Operating Transfers - In	<u>62,300</u>	<u>60,397</u>	<u>(1,903)</u>
Total Other Financing Sources	<u>118,550</u>	<u>116,647</u>	<u>(1,903)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(1,573)	(1,573)
Fund Balance at Beginning of Year	<u>1,904</u>	<u>1,904</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,904</u></u>	<u><u>\$331</u></u>	<u><u>(\$1,573)</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 ISSUE II FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,753	\$9,753	\$0
Expenditures:			
Capital Outlay			
Charges and Services	<u>9,753</u>	<u>9,753</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>2,800</u>	<u>2,800</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,800</u></u>	<u><u>\$2,800</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
PERMANENT IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$0</u>	<u>\$3,715</u>	<u>\$3,715</u>
Expenditures:			
Capital Outlay			
Charges and Services	667,669	390,498	277,171
Capital Purchases	<u>2,300</u>	<u>0</u>	<u>2,300</u>
Total Expenditures	<u>669,969</u>	<u>390,498</u>	<u>279,471</u>
Excess of Revenues Under Expenditures	<u>(669,969)</u>	<u>(386,783)</u>	<u>283,186</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets	0	34,000	34,000
Operating Transfers - In	0	62,430	62,430
Operating Transfers - Out	<u>(14,363)</u>	<u>(14,363)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(14,363)</u>	<u>82,067</u>	<u>96,430</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(684,332)	(304,716)	379,616
Fund Balance at Beginning of Year	1,594,434	1,594,434	0
Prior Year Encumbrances Appropriated	<u>2,300</u>	<u>2,300</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$912,402</u></u>	<u><u>\$1,292,018</u></u>	<u><u>\$379,616</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 EUPHEMIA-CASTINE ROAD IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$495,286	\$396,228	(\$99,058)
Expenditures:			
Capital Outlay			
Charges and Services	<u>495,286</u>	<u>510,187</u>	<u>(14,901)</u>
Excess of Revenues Over (Under) Expenditures	0	(113,959)	(113,959)
Other Financing Sources:			
Operating Transfers - In	<u>0</u>	<u>5,004</u>	<u>5,004</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(108,955)	(108,955)
Fund Balance (Deficit) at Beginning of Year	(386,332)	(386,332)	0
Prior Year Encumbrances Appropriated	<u>495,287</u>	<u>495,287</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$108,955</u></u>	<u><u>\$0</u></u>	<u><u>(\$108,955)</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$0	\$3,715	\$3,715
Intergovernmental	505,039	405,981	(99,058)
Special Assessments	0	11,427	11,427
Interest	<u>0</u>	<u>470</u>	<u>470</u>
Total Revenues	<u>505,039</u>	<u>421,593</u>	<u>(83,446)</u>
Expenditures:			
Capital Outlay			
Charges and Services	1,174,008	911,446	262,562
Capital Purchases	<u>9,700</u>	<u>0</u>	<u>9,700</u>
Total Capital Outlay	<u>1,183,708</u>	<u>911,446</u>	<u>272,262</u>
Debt Service:			
Principal Retirement	161,634	161,634	0
Interest and Fiscal Charges	<u>8,749</u>	<u>8,011</u>	<u>738</u>
Total Debt Service	<u>170,383</u>	<u>169,645</u>	<u>738</u>
Total Expenditures	<u>1,354,091</u>	<u>1,081,091</u>	<u>273,000</u>
Excess of Revenues Under Expenditures	<u>(849,052)</u>	<u>(659,498)</u>	<u>189,554</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Notes	101,472	110,839	9,367
Proceeds from Sale of Fixed Assets	0	34,000	34,000
Operating Transfers - In	62,300	127,831	65,531
Operating Transfers - Out	<u>(14,363)</u>	<u>(14,363)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>149,409</u>	<u>258,307</u>	<u>108,898</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(699,643)</u>	<u>(401,191)</u>	<u>298,452</u>
Fund Balances at Beginning of Year	1,235,414	1,235,414	0
Prior Year Encumbrances Appropriated	<u>504,987</u>	<u>504,987</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,040,758</u></u>	<u><u>\$1,339,210</u></u>	<u><u>\$298,452</u></u>

ENTERPRISE FUNDS

To account for operations that are financed and operated in a manner similar to private business enterprises (a) where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) 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.

Sewer

To account for revenue received from user charges for sewer services provided to residents of the County.

Landfill

To account for fees collected by the waste disposal department for the dumping of waste. The costs of providing the services are financed primarily through these fees.

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 DECEMBER 31, 2000

	Sewer	Landfill	Total
Assets:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$51,443	\$1,731,381	\$1,782,824
Receivables:			
Accounts	2,374	65,267	67,641
Due from Other Funds	512	0	512
Materials and Supplies Inventory	0	323	323
Prepaid Items	0	152	152
Bond Issuance Costs	0	115,783	115,783
Total Current Assets	54,329	1,912,906	1,967,235
Restricted Assets:			
Investments with Fiscal Agents	0	509,518	509,518
Fixed Assets:			
Land	2,397	277,213	279,610
Buildings, Structures and Improvements	24,000	715,452	739,452
Furniture, Fixtures and Equipment	0	1,226,159	1,226,159
Accumulated Depreciation	(16,800)	(1,078,997)	(1,095,797)
Net Fixed Assets	9,597	1,139,827	1,149,424
Total Assets	\$63,926	\$3,562,251	\$3,626,177

(Continued)

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 DECEMBER 31, 2000
 (Continued)

	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$0	\$11,740	\$11,740
Contracts Payable	0	84,783	84,783
Accrued Salaries Payable	0	12,692	12,692
Due to Other Funds	0	1,994	1,994
Due to Other Governments	0	6,273	6,273
Accrued Interest Payable	0	17,897	17,897
General Obligation Bonds Payable	0	180,000	180,000
Compensated Absences Payable	0	176	176
	<u>0</u>	<u>315,555</u>	<u>315,555</u>
Total Current Liabilities			
Long Term Liabilities:			
Due to Other Governments	0	4,240	4,240
General Obligation Bonds Payable	0	4,023,784	4,023,784
Compensated Absences Payable	0	29,391	29,391
Landfill Closure and Postclosure Costs	0	1,606,306	1,606,306
	<u>0</u>	<u>5,663,721</u>	<u>5,663,721</u>
Total Long Term Liabilities			
Total Liabilities			
	<u>0</u>	<u>5,979,276</u>	<u>5,979,276</u>
Fund Equity:			
Contributed Capital	26,397	0	26,397
Retained Earnings:			
Unreserved (Deficit)	37,529	(2,417,025)	(2,379,496)
	<u>63,926</u>	<u>(2,417,025)</u>	<u>(2,353,099)</u>
Total Fund Equity (Deficit)			
	<u>63,926</u>	<u>(2,417,025)</u>	<u>(2,353,099)</u>
Total Liabilities and Fund Equity			
	<u>\$63,926</u>	<u>\$3,562,251</u>	<u>\$3,626,177</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	<u>\$3,753</u>	<u>\$1,261,707</u>	<u>\$1,265,460</u>
Operating Expenses:			
Personal Services	260	330,347	330,607
Materials and Supplies	375	140,892	141,267
Charges and Services	15,029	878,142	893,171
Depreciation	600	253,915	254,515
Closure and Postclosure Care Costs	0	212,597	212,597
Miscellaneous	<u>601</u>	<u>0</u>	<u>601</u>
Total Operating Expenses	<u>16,865</u>	<u>1,815,893</u>	<u>1,832,758</u>
Operating Loss	<u>(13,112)</u>	<u>(554,186)</u>	<u>(567,298)</u>
Non-Operating Revenues (Expenses):			
Grants	0	16,364	16,364
Interest	0	82,424	82,424
Interest and Fiscal Charges	<u>0</u>	<u>(229,755)</u>	<u>(229,755)</u>
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>(130,967)</u>	<u>(130,967)</u>
Net Loss Before Operating Transfers	(13,112)	(685,153)	(698,265)
Operating Transfers - In	14,363	0	14,363
Operating Transfers - Out	<u>0</u>	<u>(29,795)</u>	<u>(29,795)</u>
Net Income (Loss)	1,251	(714,948)	(713,697)
Retained Earnings (Deficit) at Beginning of Year	<u>36,278</u>	<u>(1,702,077)</u>	<u>(1,665,799)</u>
Retained Earnings (Deficit) at End of Year	<u><u>\$37,529</u></u>	<u><u>(\$2,417,025)</u></u>	<u><u>(\$2,379,496)</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITY - BUDGET AND ACTUAL
(BUDGET BASIS)
SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$8,550</u>	<u>\$3,834</u>	<u>(\$4,716)</u>
Expenses:			
Materials and Supplies	2,500	260	2,240
Charges and Services	20,967	18,464	2,503
Miscellaneous	700	700	0
Capital Outlay	<u>2,200</u>	<u>375</u>	<u>1,825</u>
Total Expenses	<u>26,367</u>	<u>19,799</u>	<u>6,568</u>
Excess of Revenues Under Expenses	(17,817)	(15,965)	1,852
Operating Transfers - In	<u>12,788</u>	<u>14,363</u>	<u>1,575</u>
Excess of Revenues and Operating Transfers Under Expenses	(5,029)	(1,602)	3,427
Fund Equity at Beginning of Year	48,405	48,405	0
Prior Year Encumbrances Appropriated	<u>1,106</u>	<u>1,106</u>	<u>0</u>
Fund Equity at End of Year	<u>\$44,482</u>	<u>\$47,909</u>	<u>\$3,427</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITY - BUDGET AND ACTUAL
(BUDGET BASIS)
LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,365,400	\$1,258,094	(\$107,306)
Grants	30,000	16,364	(13,636)
Interest	0	81,986	81,986
	<u>1,395,400</u>	<u>1,356,444</u>	<u>(38,956)</u>
Total Revenues			
Expenses:			
Personal Services	350,836	333,024	17,812
Materials and Supplies	187,582	126,690	60,892
Charges and Services	1,402,107	1,011,915	390,192
Capital Outlay	3,610	1,832	1,778
Debt Service:			
Principal Retirement	175,000	175,000	0
Interest and Fiscal Charges	222,118	222,118	0
	<u>2,341,253</u>	<u>1,870,579</u>	<u>470,674</u>
Total Expenses			
Excess of Revenues Under Expenses	(945,853)	(514,135)	431,718
Operating Transfers - Out	(41,059)	(29,795)	11,264
Excess of Revenues and Under Expenses and Operating Transfers	(986,912)	(543,930)	442,982
Fund Equity at Beginning of Year	1,828,580	1,828,580	0
Prior Year Encumbrances Appropriated	255,151	255,151	0
Fund Equity at End of Year	<u><u>\$1,096,819</u></u>	<u><u>\$1,539,801</u></u>	<u><u>\$442,982</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND EQUITY - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,373,950	\$1,261,928	(\$112,022)
Grants	30,000	16,364	(13,636)
Interest	<u>0</u>	<u>81,986</u>	<u>81,986</u>
Total Revenues	<u>1,403,950</u>	<u>1,360,278</u>	<u>(43,672)</u>
Expenses:			
Personal Services	350,836	333,024	17,812
Materials and Supplies	190,082	126,950	63,132
Charges and Services	1,423,074	1,030,379	392,695
Miscellaneous	700	700	0
Capital Outlay	5,810	2,207	3,603
Debt Service:			
Principal Retirement	175,000	175,000	0
Interest and Fiscal Charges	<u>222,118</u>	<u>222,118</u>	<u>0</u>
Total Expenses	<u>2,367,620</u>	<u>1,890,378</u>	<u>477,242</u>
Excess of Revenues Under Expenses Before Operating Transfers	(963,670)	(530,100)	433,570
Operating Transfers - In	12,788	14,363	1,575
Operating Transfers - Out	<u>(41,059)</u>	<u>(29,795)</u>	<u>11,264</u>
Excess of Revenues Under Expenses and Operating Transfers	(991,941)	(545,532)	446,409
Fund Equity at Beginning of Year	1,876,985	1,876,985	0
Prior Year Encumbrances Appropriated	<u>256,257</u>	<u>256,257</u>	<u>0</u>
Fund Equity at End of Year	<u>\$1,141,301</u>	<u>\$1,587,710</u>	<u>\$446,409</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

<u>Net Increase (Decrease) in Cash and Cash Equivalents:</u>	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received From Customers	\$3,834	\$1,289,179	\$1,293,013
Cash Payments for Employee Services and Benefits	(260)	(330,301)	(330,561)
Cash Payments to Suppliers	(15,404)	(971,447)	(986,851)
Cash Payments for Other Operating Expenses	(601)	0	(601)
Net Cash Used for Operating Activities	<u>(12,431)</u>	<u>(12,569)</u>	<u>(25,000)</u>
Cash Flows from Noncapital Financing Activities:			
Grants	0	16,364	16,364
Operating Transfers - In	14,363	0	14,363
Operating Transfers - Out	0	(29,795)	(29,795)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>14,363</u>	<u>(13,431)</u>	<u>932</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	0	(1,175)	(1,175)
General Obligation Bond Principal Payments	0	(175,000)	(175,000)
General Obligation Bond Interest Payments	0	(222,118)	(222,118)
Net Cash Provided by (Used for) Capital And Related Financing Activities	<u>0</u>	<u>(398,293)</u>	<u>(398,293)</u>
Cash Flows from Investing Activities:			
Interest	0	82,424	82,424
Change in Fair Value of Cash Equivalents	0	2,180	2,180
Purchase of Investments	0	(22,666)	(22,666)
Net Cash Provided by Investing Activities	<u>0</u>	<u>61,938</u>	<u>61,938</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,932	(362,355)	(360,423)
Cash and Cash Equivalents at Beginning of Year	<u>49,511</u>	<u>2,093,736</u>	<u>2,143,247</u>
Cash and Cash Equivalents at End of Year	<u>\$51,443</u>	<u>\$1,731,381</u>	<u>\$1,782,824</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000
 (Continued)

	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:			
Operating Loss	(\$13,112)	(\$554,186)	(\$567,298)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:			
Depreciation	600	253,915	254,515
Landfill Closure and Postclosure Costs	0	212,597	212,597
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	593	27,624	28,217
Increase in Due from Other Funds	(512)	0	(512)
Decrease in Materials and Supplies Inventory	0	320	320
Increase in Prepaid Items	0	(152)	(152)
Decrease in Accounts Payable	0	(2,304)	(2,304)
Increase in Contracts Payable	0	60,486	60,486
Increase in Accrued Salaries Payable	0	179	179
Decrease in Due to Other Funds	0	(11,951)	(11,951)
Decrease in Due to Other Governments	0	(2,879)	(2,879)
Increase in Compensated Absences Payable	0	3,782	3,782
Net Cash Used for Operating Activities	<u>(\$12,431)</u>	<u>(\$12,569)</u>	<u>(\$25,000)</u>

INTERNAL SERVICE FUND

To account for the financing of goods and services provided by one department to other departments within the County.

Employees Health Insurance

To account for the payment of all County employees' medical insurance claims.

FIDUCIARY FUNDS

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.

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 DECEMBER 31, 2000

	Expendable Trust	Nonexpendable Trust	Agency	Total
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$133,842	\$34,610	\$1,205,668	\$1,374,120
Cash and Cash Equivalents in Segregated Accounts	0	0	691,543	691,543
Investments in Segregated Accounts	0	0	25,000	25,000
Receivables:				
Taxes	0	0	24,770,857	24,770,857
Accounts	931	0	152,890	153,821
Special Assessments	0	0	973,749	973,749
Due from Other Funds	0	0	216,428	216,428
Due from Other Governments	0	0	1,004,686	1,004,686
Total Assets	<u>\$134,773</u>	<u>\$34,610</u>	<u>\$29,040,821</u>	<u>\$29,210,204</u>
Liabilities:				
Accounts Payable	\$0	\$0	\$2,690	\$2,690
Accrued Salaries Payable	0	0	44,851	44,851
Due to Other Funds	0	0	3,749,696	3,749,696
Due to Other Governments	0	0	23,019,357	23,019,357
Undistributed Money	0	0	1,066,543	1,066,543
Deposits Held and Due to Others	0	0	1,157,684	1,157,684
Total Liabilities	<u>0</u>	<u>0</u>	<u>29,040,821</u>	<u>29,040,821</u>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	5,900	0	0	5,900
Reserved for Nonexpendable Trust Principal	0	13,906	0	13,906
Unreserved	128,873	20,704	0	149,577
Total Fund Equity	<u>134,773</u>	<u>34,610</u>	<u>0</u>	<u>169,383</u>
Total Liabilities and Fund Equity	<u>\$134,773</u>	<u>\$34,610</u>	<u>\$29,040,821</u>	<u>\$29,210,204</u>

EXPENDABLE TRUST FUNDS

To account for financial resources to be used for a specific purpose as stated in the individual trust agreements.

Scholarship

To account for monies donated by the Country Cooker restaurant. The money is to be used as financial aid for any Preble County youth who is or has been a resident of St. Clair Springs Children's Home. The money is to be used to continue his or her education after graduating from high school.

Conner Allison Trust

To account for monies donated by Conner Allison for the purpose of fulfilling worthwhile individual needs, including recreational needs of the residents at Westview Acres (County Home).

Heirs and Legatees

To account for receipts from an estate that has a bequest to a certain heir that cannot be found.

Unclaimed Money

To account for unclaimed monies which are yet to be claimed by their rightful owners.

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL EXPENDABLE TRUST FUNDS
 DECEMBER 31, 2000

	<u>Scholarship</u>	<u>Conner Allison Trust</u>	<u>Heirs and Legatees</u>	<u>Unclaimed Money</u>	<u>Total</u>
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$3,541	\$5,900	\$49,720	\$74,681	\$133,842
Receivables:					
Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>931</u>	<u>931</u>
Total Assets	<u>\$3,541</u>	<u>\$5,900</u>	<u>\$49,720</u>	<u>\$75,612</u>	<u>\$134,773</u>
Liabilities					
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Equity:					
Fund Balances:					
Reserved for Encumbrances	0	5,900	0	0	5,900
Unreserved	<u>3,541</u>	<u>0</u>	<u>49,720</u>	<u>75,612</u>	<u>128,873</u>
Total Fund Equity	<u>3,541</u>	<u>5,900</u>	<u>49,720</u>	<u>75,612</u>	<u>134,773</u>
Total Liabilities and Fund Equity	<u>\$3,541</u>	<u>\$5,900</u>	<u>\$49,720</u>	<u>\$75,612</u>	<u>\$134,773</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Scholarship</u>	<u>Conner Allison Trust</u>	<u>Heirs and Legatees</u>	<u>Unclaimed Money</u>	<u>Total</u>
Revenues:					
Miscellaneous	\$0	\$0	\$3,941	\$6,402	\$10,343
Expenditures:					
Miscellaneous	<u>0</u>	<u>0</u>	<u>2,888</u>	<u>0</u>	<u>2,888</u>
Excess of Revenues Over Expenditures	0	0	1,053	6,402	7,455
Other Financing Sources:					
Operating Transfers - In	<u>0</u>	<u>0</u>	<u>0</u>	<u>524</u>	<u>524</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	1,053	6,926	7,979
Fund Balances at Beginning of Year	<u>3,541</u>	<u>5,900</u>	<u>48,667</u>	<u>68,686</u>	<u>126,794</u>
Fund Balances at End of Year	<u>\$3,541</u>	<u>\$5,900</u>	<u>\$49,720</u>	<u>\$75,612</u>	<u>\$134,773</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$117	\$0	(\$117)
Expenditures:			
Miscellaneous Charges and Services	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Excess of Revenues Over (Under) Expenditures	(1,883)	0	1,883
Fund Balance at Beginning of Year	<u>3,541</u>	<u>3,541</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,658</u></u>	<u><u>\$3,541</u></u>	<u><u>\$1,883</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 CONNER ALLISON TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:	\$0	\$0	\$0
Expenditures:			
Miscellaneous			
Charges and Services	<u>5,900</u>	<u>5,900</u>	<u>0</u>
Excess of Revenues Under Expenditures	(5,900)	(5,900)	0
Prior Year Encumbrances Appropriated	<u>5,900</u>	<u>5,900</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
HEIRS AND LEGATEES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous	\$0	\$3,941	\$3,941
Expenditures:			
Miscellaneous:			
Charges and Services	<u>2,888</u>	<u>2,888</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(2,888)	1,053	3,941
Fund Balance at Beginning of Year	<u>48,667</u>	<u>48,667</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$45,779</u></u>	<u><u>\$49,720</u></u>	<u><u>\$3,941</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
UNCLAIMED MONEY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Miscellaneous	\$0	\$5,471	\$5,471
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	5,471	5,471
Other Financing Sources:			
Operating Transfers - In	<u>0</u>	<u>524</u>	<u>524</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	5,995	5,995
Fund Balance at Beginning of Year	<u>68,686</u>	<u>68,686</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$68,686</u></u>	<u><u>\$74,681</u></u>	<u><u>\$5,995</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$117	\$0	(\$117)
Miscellaneous	<u>0</u>	<u>9,412</u>	<u>9,412</u>
Total Revenues	117	9,412	9,295
Expenditures:			
Miscellaneous			
Charges and Services	<u>10,788</u>	<u>8,788</u>	<u>2,000</u>
Excess of Revenues Over (Under) Expenditures	(10,671)	624	11,295
Other Financing Sources:			
Operating Transfers - In	<u>0</u>	<u>524</u>	<u>524</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(10,671)	1,148	11,819
Fund Balances at Beginning of Year	120,894	120,894	0
Prior Year Encumbrances Appropriated	<u>5,900</u>	<u>5,900</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$116,123</u></u>	<u><u>\$127,942</u></u>	<u><u>\$11,819</u></u>

NONEXPENDABLE TRUST FUNDS

To account for assets held by a government in a trustee capacity, when only the earnings on principal may be expended and the principal must remain intact.

Nellie Gregg Trust

To account for financial assistance for high school graduates of the Children's Home who desire to continue their education at a college or institute of higher learning.

John Foran Trust

To account for interest to be applied for the benefit of the Children's Home.

James W. Bruce Trust

To account for interest to be used annually for a dinner on April 15th (Mr. Bruce's Birthday).

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL NONEXPENDABLE TRUST FUNDS
 DECEMBER 31, 2000

	Nellie Gregg Trust	John Foran Trust	James W. Bruce Trust	Total
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$31,674	\$2,025	\$911	\$34,610
Total Assets	<u>\$31,674</u>	<u>\$2,025</u>	<u>\$911</u>	<u>\$34,610</u>
Liabilities:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Equity:				
Fund Balances:				
Reserved for Nonexpendable Trust Principal	11,906	1,000	1,000	13,906
Unreserved (Deficit)	<u>19,768</u>	<u>1,025</u>	<u>(89)</u>	<u>20,704</u>
Total Fund Equity	<u>31,674</u>	<u>2,025</u>	<u>911</u>	<u>34,610</u>
Total Liabilities and Fund Equity	<u>\$31,674</u>	<u>\$2,025</u>	<u>\$911</u>	<u>\$34,610</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND BALANCES
 ALL NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Nellie Gregg Trust	John Foran Trust	James W. Bruce Trust	Total
Operating Revenues:	\$0	\$0	\$0	\$0
Operating Expenses:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income	0	0	0	0
Fund Balances at Beginning of Year	<u>31,674</u>	<u>2,025</u>	<u>911</u>	<u>34,610</u>
Fund Balances at End of Year	<u><u>\$31,674</u></u>	<u><u>\$2,025</u></u>	<u><u>\$911</u></u>	<u><u>\$34,610</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 NELLIE GREGG TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$1,200	\$0	(\$1,200)
Expenses:			
Miscellaneous	<u>1,200</u>	<u>0</u>	<u>1,200</u>
Excess of Revenues Over Expenses	0	0	0
Fund Balance at Beginning of Year	<u>31,674</u>	<u>31,674</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$31,674</u></u>	<u><u>\$31,674</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 JOHN FORAN TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Interest	\$75	\$0	(\$75)
Expenses:			
Miscellaneous	<u>75</u>	<u>0</u>	<u>75</u>
Excess of Revenues Over Expenses	0	0	0
Fund Balance at Beginning of Year	<u>2,025</u>	<u>2,025</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,025</u></u>	<u><u>\$2,025</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 JAMES W. BRUCE TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$40	\$0	(\$40)
Expenses:			
Miscellaneous	40	0	40
Excess of Revenues Over Expenses	0	0	0
Fund Balance at Beginning of Year	911	911	0
Fund Balance at End of Year	\$911	\$911	\$0

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 (BUDGET BASIS)
 ALL NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$1,315	\$0	(\$1,315)
Expenses:			
Miscellaneous	<u>1,315</u>	<u>0</u>	<u>1,315</u>
Excess of Revenues Over Expenses	0	0	0
Fund Balances at Beginning of Year	<u>34,610</u>	<u>34,610</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$34,610</u></u>	<u><u>\$34,610</u></u>	<u><u>\$0</u></u>

AGENCY FUNDS

To account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Health

To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex officio fiscal agent as required under Section 1515.23 of the Ohio Revised Code. The following funds are combined into the Health Fund:

- C&FHS Medicaid
- Preble County Child and Family Health Grant
- Preventive Health and Health Services
- Swimming Pool
- Immunization Action Plan
- Rural Health Outreach Demonstration Program
- Food Service
- Solid Waste
- Trailer Park
- Water Systems
- Women and Independent Children
- Welcome Home Newborn

Payroll Distribution

To account for payroll taxes and other related payroll deductions accumulated from all funds for distribution to other governmental units and private organizations.

Soil and Water Conservation

To account for the funds and subfunds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

Forfeited Land Sales

To account for receipts from a foreclosure sale. The money belongs to the individuals. The money is distributed to cover various real estate taxes.

Disaster Services

Provides emergency management coordination for the County, bringing together volunteers and contractors from the private sector with emergency responders and other government officials. The County is serving as fiscal agent for this program.

Emergency Planning Committee - Right to Know

To account for revenue received through SARA Title III legislation regarding the public's right to know about local chemicals. It also provides hazardous materials training and equipment for emergency responders. The County is serving as fiscal agent for this organization.

(Continued)

AGENCY FUNDS

(Continued)

Law Library

To account for a percent of all fines collected by the County distributed to the Law Library, as outlined by State statute. Annually, any unused monies are refunded to the various participating governments.

Undivided General Tax

To account for monies apportioned to local governments in the County (including Preble County itself). The following funds are included in this Fund:

- Homestead and Rollback
- Undivided General Personal Tax
- Undivided General Personal Property Tax (Delinquent)
- Trailer Tax
- Cigarette Tax
- Estate Tax
- Out of County Estate Tax
- Auto Vehicle License Tax
- Treasurer of State
- Township Gas Tax
- Fines
- Out of County Ditches

Fines

To account for receipts from Municipal Court fines and costs that are distributed to other funds, i.e., Law Library, General Fund, Dog and Kennel and Motor Vehicle and Gas Tax.

Local Government

To account for the collection of shared revenues within the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes. These monies are returned to the County and subsequently apportioned to various local governments on a monthly basis. These monies are allocated by the budget commission according to the alternate method.

Preble County Council on Aging

To account for receipts and distribution of tax revenue.

Sheriff Agency

To account for the activities of the inmate work release account and foreclosure account.

Alimony and Child Support

To account for the collection and distribution of alimony and child support payments.

County Court Agency

To account for Clerk of Courts fees, Probate Court fees, Juvenile Court fees, and County Municipal Court fees.

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL AGENCY FUNDS
 DECEMBER 31, 2000

	Health	Payroll Distribution	Soil and Water Conservation	Forfeited Land Sales	Disaster Services	Emergency Planning Committee- Right to Know
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$112,623	\$26,163	\$25,625	\$29,042	\$48,562	\$12,476
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	0	0	0	0	0	0
Accounts	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Due from Other Funds	216,428	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Total Assets	\$329,051	\$26,163	\$25,625	\$29,042	\$48,562	\$12,476
Liabilities:						
Accounts Payable	\$2,690	\$0	\$0	\$0	\$0	\$0
Accrued Salaries Payable	31,713	0	10,800	0	1,726	612
Due to Other Funds	127	0	0	0	7,801	0
Due to Other Governments	8,668	0	2,498	0	482	156
Undistributed Money	0	26,163	12,327	0	38,553	11,708
Deposits Held and Due to Others	285,853	0	0	29,042	0	0
Total Liabilities	\$329,051	\$26,163	\$25,625	\$29,042	\$48,562	\$12,476

Law Library	Undivided General Tax	Fines	Local Government	Sheriff Agency	Alimony and Child Support	County Court Agency	Total
\$0	\$951,177	\$0	\$0	\$0	\$0	\$0	\$1,205,668
89,690	0	0	0	200,472	56,824	344,557	691,543
0	0	0	0	0	0	25,000	25,000
0	24,770,857	0	0	0	0	0	24,770,857
0	26,257	358	0	0	0	126,275	152,890
0	973,749	0	0	0	0	0	973,749
0	0	0	0	0	0	0	216,428
0	583,672	0	421,014	0	0	0	1,004,686
<u>\$89,690</u>	<u>\$27,305,712</u>	<u>\$358</u>	<u>\$421,014</u>	<u>\$200,472</u>	<u>\$56,824</u>	<u>\$495,832</u>	<u>\$29,040,821</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,690
0	0	0	0	0	0	0	44,851
0	3,531,260	0	210,508	0	0	0	3,749,696
29	22,797,018	0	210,506	0	0	0	23,019,357
0	977,434	358	0	0	0	0	1,066,543
89,661	0	0	0	200,472	56,824	495,832	1,157,684
<u>\$89,690</u>	<u>\$27,305,712</u>	<u>\$358</u>	<u>\$421,014</u>	<u>\$200,472</u>	<u>\$56,824</u>	<u>\$495,832</u>	<u>\$29,040,821</u>

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

	Beginning Balance 1/1/00	Additions	Reductions	Ending Balance 12/31/00
HEALTH				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$106,468	\$1,078,750	\$1,072,595	\$112,623
Due from Other Funds	93,802	216,428	93,802	216,428
Total Assets	<u>\$200,270</u>	<u>\$1,295,178</u>	<u>\$1,166,397</u>	<u>\$329,051</u>
Liabilities:				
Accounts Payable	\$0	\$2,690	\$0	\$2,690
Accrued Salaries Payable	31,515	31,713	31,515	31,713
Due to Other Funds	142	127	142	127
Due to Other Governments	7,476	8,668	7,476	8,668
Deposits Held and Due to Others	161,137	1,334,311	1,209,595	285,853
Total Liabilities	<u>\$200,270</u>	<u>\$1,377,509</u>	<u>\$1,248,728</u>	<u>\$329,051</u>
PAYROLL DISTRIBUTION				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$25,157	\$0	(\$1,006)	\$26,163
Total Assets	<u>\$25,157</u>	<u>\$0</u>	<u>(\$1,006)</u>	<u>\$26,163</u>
Liabilities:				
Undistributed Money	\$25,157	\$0	(\$1,006)	\$26,163
Total Liabilities	<u>\$25,157</u>	<u>\$0</u>	<u>(\$1,006)</u>	<u>\$26,163</u>
SOIL AND WATER CONSERVATION				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$18,640	\$319,866	\$312,881	\$25,625
Total Assets	<u>\$18,640</u>	<u>\$319,866</u>	<u>\$312,881</u>	<u>\$25,625</u>
Liabilities:				
Accrued Salaries Payable	\$10,290	\$10,800	\$10,290	\$10,800
Due to Other Governments	2,160	2,498	2,160	2,498
Undistributed Money	6,190	332,316	326,179	12,327
Total Liabilities	<u>\$18,640</u>	<u>\$345,614</u>	<u>\$338,629</u>	<u>\$25,625</u>
FORFEITED LAND SALES				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$29,042	\$0	\$0	\$29,042
Total Assets	<u>\$29,042</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,042</u>
Liabilities:				
Deposits Held and Due to Others	\$29,042	\$0	\$0	\$29,042
Total Liabilities	<u>\$29,042</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,042</u>

(Continued)

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

DISASTER SERVICES	Beginning Balance 1/1/00	Additions	Reductions	Ending Balance 12/31/00
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$23,154	\$78,621	\$53,213	\$48,562
Due from Other Governments	10,347	0	10,347	0
Prepaid Items	160	0	160	0
Total Assets	\$33,661	\$78,621	\$63,720	\$48,562
Liabilities:				
Accounts Payable	\$345	\$0	\$345	\$0
Accrued Salaries Payable	1,456	1,726	1,456	1,726
Due to Other Funds	6,495	7,801	6,495	7,801
Due to Other Governments	441	482	441	482
Undistributed Money	24,924	87,358	73,729	38,553
Total Liabilities	\$33,661	\$97,367	\$82,466	\$48,562
 EMERGENCY PLANNING COMMITTEE-RIGHT TO KNOW				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$14,152	\$16,711	\$18,387	\$12,476
Total Assets	\$14,152	\$16,711	\$18,387	\$12,476
Liabilities:				
Accrued Salaries Payable	\$640	\$612	\$640	\$612
Due to Other Governments	146	156	146	156
Undistributed Money	13,366	17,497	19,155	11,708
Total Liabilities	\$14,152	\$18,265	\$19,941	\$12,476
 LAW LIBRARY				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$94,997	\$190,323	\$195,630	\$89,690
Total Assets	\$94,997	\$190,323	\$195,630	\$89,690
Liabilities:				
Due to Other Governments	\$0	\$29	\$0	\$29
Deposits Held and Due to Others	94,997	190,323	195,659	89,661
Total Liabilities	\$94,997	\$190,352	\$195,659	\$89,690

(Continued)

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

	Beginning Balance 1/1/00	Additions	Reductions	Ending Balance 12/31/00
UNDIVIDED GENERAL TAX				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,240,320	\$53,188,055	\$53,477,198	\$951,177
Receivables:				
Taxes	24,348,766	24,770,857	24,348,766	24,770,857
Accounts	50,399	26,257	50,399	26,257
Special Assessments	685,324	973,749	685,324	973,749
Due from Other Governments	870,649	583,672	870,649	583,672
Total Assets	<u>\$27,195,458</u>	<u>\$79,542,590</u>	<u>\$79,432,336</u>	<u>\$27,305,712</u>
Liabilities:				
Due to Other Funds	\$3,568,024	\$3,531,260	\$3,568,024	\$3,531,260
Due to Other Governments	22,336,715	22,797,018	22,336,715	22,797,018
Undistributed Money	1,290,719	53,214,312	53,527,597	977,434
Total Liabilities	<u>\$27,195,458</u>	<u>\$79,542,590</u>	<u>\$79,432,336</u>	<u>\$27,305,712</u>
FINES				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$15,982	\$182,559	\$198,541	\$0
Receivables:				
Accounts	0	358	0	358
Total Assets	<u>\$15,982</u>	<u>\$182,917</u>	<u>\$198,541</u>	<u>\$358</u>
Liabilities:				
Undistributed Money	\$15,982	\$182,917	\$198,541	\$358
Total Liabilities	<u>\$15,982</u>	<u>\$182,917</u>	<u>\$198,541</u>	<u>\$358</u>
LOCAL GOVERNMENT				
Assets:				
Due from Other Governments	\$0	\$421,014	\$0	\$421,014
Total Assets	<u>\$0</u>	<u>\$421,014</u>	<u>\$0</u>	<u>\$421,014</u>
Liabilities:				
Due to Other Funds	\$0	\$210,508	\$0	\$210,508
Due to Other Governments	0	210,506	0	210,506
Undistributed Money	0	1,825,114	1,825,114	0
Total Liabilities	<u>\$0</u>	<u>\$2,246,128</u>	<u>\$1,825,114</u>	<u>\$421,014</u>
PREBLE COUNTY COUNCIL ON AGING				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$758,657	\$758,657	\$0
Total Assets	<u>\$0</u>	<u>\$758,657</u>	<u>\$758,657</u>	<u>\$0</u>
Liabilities:				
Undistributed Money	\$0	\$758,657	\$758,657	\$0
Total Liabilities	<u>\$0</u>	<u>\$758,657</u>	<u>\$758,657</u>	<u>\$0</u>

(Continued)

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

	Beginning Balance 1/1/00	Additions	Reductions	Ending Balance 12/31/00
SHERIFF AGENCY				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$235,027	\$1,383,650	\$1,418,205	\$200,472
Total Assets	<u>\$235,027</u>	<u>\$1,383,650</u>	<u>\$1,418,205</u>	<u>\$200,472</u>
Liabilities:				
Deposits Held and Due to Others	\$235,027	\$1,383,650	\$1,418,205	\$200,472
Total Liabilities	<u>\$235,027</u>	<u>\$1,383,650</u>	<u>\$1,418,205</u>	<u>\$200,472</u>
ALIMONY AND CHILD SUPPORT				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$29,954	\$3,916,409	\$3,889,539	\$56,824
Total Assets	<u>\$29,954</u>	<u>\$3,916,409</u>	<u>\$3,889,539</u>	<u>\$56,824</u>
Liabilities:				
Deposits Held and Due to Others	\$29,954	\$3,916,409	\$3,889,539	\$56,824
Total Liabilities	<u>\$29,954</u>	<u>\$3,916,409</u>	<u>\$3,889,539</u>	<u>\$56,824</u>
COUNTY COURT AGENCY				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$225,295	\$8,184,696	\$8,065,434	\$344,557
Investments in Segregated Accounts	25,000	0	0	25,000
Receivables:				
Accounts	148,133	126,275	148,133	126,275
Total Assets	<u>\$398,428</u>	<u>\$8,310,971</u>	<u>\$8,213,567</u>	<u>\$495,832</u>
Liabilities:				
Deposits Held and Due to Others	\$398,428	\$8,310,971	\$8,213,567	\$495,832
Total Liabilities	<u>\$398,428</u>	<u>\$8,310,971</u>	<u>\$8,213,567</u>	<u>\$495,832</u>

(Continued)

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

TOTAL AGENCY FUNDS	Beginning Balance 01/01/00	Additions	Reductions	Ending Balance 12/31/00
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,472,915	\$55,623,219	\$55,890,466	\$1,205,668
Cash and Cash Equivalents in Segregated Accounts	585,273	13,675,078	13,568,808	691,543
Investments in Segregated Accounts	25,000	0	0	25,000
Receivables:				
Taxes	24,348,766	24,770,857	24,348,766	24,770,857
Accounts	198,532	152,890	198,532	152,890
Special Assessments	685,324	973,749	685,324	973,749
Due from Other Funds	93,802	216,428	93,802	216,428
Due from Other Governments	880,996	1,004,686	880,996	1,004,686
Prepaid Items	160	0	160	0
Total Assets	<u>\$28,290,768</u>	<u>\$96,416,907</u>	<u>\$95,666,854</u>	<u>\$29,040,821</u>
Liabilities:				
Accounts Payable	\$345	\$2,690	\$345	\$2,690
Accrued Salaries Payable	43,901	44,851	43,901	44,851
Due to Other Funds	3,574,661	3,749,696	3,574,661	3,749,696
Due to Other Governments	22,346,938	23,019,357	22,346,938	23,019,357
Undistributed Money	1,376,338	56,418,171	56,727,966	1,066,543
Deposits Held and Due to Others	948,585	15,135,664	14,926,565	1,157,684
Total Liabilities	<u>\$28,290,768</u>	<u>\$98,370,429</u>	<u>\$97,620,376</u>	<u>\$29,040,821</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets other than those accounted for in the Proprietary Funds.

PREBLE COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCES
DECEMBER 31, 2000

General Fixed Assets:

Land	\$1,585,161
Buildings, Structures and Improvements	8,582,641
Furniture, Fixtures and Equipment	<u>6,138,374</u>
Total General Fixed Assets	<u>\$16,306,176</u>

Investment in General Fixed Assets From:

General Fund Revenues	\$6,735,501
Special Revenue Fund Revenues	6,564,947
Capital Projects Funds	502,445
Donated Fixed Assets	6,175
Acquired before 12/31/88	<u>2,497,108</u>
Total Investment in General Fixed Assets	<u>\$16,306,176</u>

PREBLE COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2000

FUNCTION AND ACTIVITY	LAND	BUILDINGS, STRUCTURES AND IMPROVEMENTS	FURNITURE, FIXTURES AND EQUIPMENT	TOTAL
General Government:				
Legislative and executive				
County Commissioners	\$931,066	\$5,847,697	\$63,624	\$6,842,387
Microfilm	0	0	34,340	34,340
County Auditor	0	0	212,368	212,368
County Treasurer	0	0	18,173	18,173
Prosecutor	0	0	185,028	185,028
Board of Elections	0	0	125,633	125,633
Building Maintenance	0	161,433	89,246	250,679
Recorder	0	0	31,713	31,713
Data Processing	0	0	76,351	76,351
Judicial				
Common Pleas Court	0	1,313	42,525	43,838
Juvenile Court	0	0	143,293	143,293
Adult Probation	0	0	8,079	8,079
Probate Court	0	0	16,650	16,650
Clerk of Courts	0	0	130,900	130,900
Public Safety				
Sheriff	0	0	1,105,201	1,105,201
Building Regulations	0	0	61,643	61,643
9-1-1	0	0	254,095	254,095
Public Works				
Engineer	22,693	561,967	2,348,449	2,933,109
Drainage	0	0	102,361	102,361
Health				
Dog and Kennel	0	0	16,336	16,336
Human Services				
Childrens Services	57,554	246,581	60,666	364,801
Job Training and Partnership Act	0	0	5,843	5,843
648 Board	261,461	131,988	130,965	524,414
Mental Retardation Levy	112,387	396,901	356,622	865,910
Veterans Services	0	0	16,094	16,094
Public Assistance	0	1,116,031	239,426	1,355,457
Soldier's Relief	0	0	36,825	36,825
Victim Witness	0	0	20,463	20,463
Other				
Jail Construction	0	0	183,715	183,715
Permanent Improvement	200,000	118,730	0	318,730
Federal Revenue Sharing	0	0	21,747	21,747
	<u>\$1,585,161</u>	<u>\$8,582,641</u>	<u>\$6,138,374</u>	<u>\$16,306,176</u>

PREBLE COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2000

FUNCTION AND ACTIVITY	RESTATED GENERAL FIXED ASSETS 01/01/00	ADDITIONS	DELETIONS	TRANSFERS IN (OUT)	GENERAL FIXED ASSETS 12/31/00
General Government:					
Legislative and executive					
County Commissioners	\$6,819,707	\$9,439	\$0	\$13,241	\$6,842,387
Microfilm	23,374	11,188	2,200	1,978	34,340
County Auditor	220,536	56,810	63,000	(1,978)	212,368
County Treasurer	18,173	0	0	0	18,173
Prosecutor	173,504	15,455	3,931	0	185,028
Board of Elections	128,129	1,409	3,905	0	125,633
Building Maintenance	246,734	3,945	0	0	250,679
Recorder	31,713	0	0	0	31,713
Data Processing	56,904	19,447	0	0	76,351
Judicial					
Common Pleas Court	42,016	4,532	2,710	0	43,838
Juvenile Court	140,223	2,375	0	695	143,293
Adult Probation	8,079	0	0	0	8,079
Probate Court	14,385	3,485	525	(695)	16,650
Clerk of Courts	116,857	21,154	594	(6,517)	130,900
Public Safety					
Sheriff	1,061,819	135,763	92,381	0	1,105,201
Building Regulations	54,518	608	0	6,517	61,643
9-1-1	253,245	1,350	500	0	254,095
Public Works					
Engineer	2,797,127	189,524	53,542	0	2,933,109
Drainage	100,561	1,800	0	0	102,361
Health					
Dog and Kennel	15,382	5,541	4,587	0	16,336
Human Services					
Childrens Services	375,728	0	8,520	(2,407)	364,801
Job Training and Partnership Act	3,436	0	0	2,407	5,843
648 Board	523,744	670	0	0	524,414
Mental Retardation Levy	825,557	57,053	16,700	0	865,910
Veterans Services	16,094	0	0	0	16,094
Public Assistance	1,347,380	19,823	11,746	0	1,355,457
Soldier's Relief	31,132	18,934	0	(13,241)	36,825
Victim Witness	18,124	2,339	0	0	20,463
Other					
Jail Construction	183,715	0	0	0	183,715
Permanent Improvement	0	318,730	0	0	318,730
Federal Revenue Sharing	21,747	0	0	0	21,747
	<u>\$15,669,643</u>	<u>\$901,374</u>	<u>\$264,841</u>	<u>\$0</u>	<u>\$16,306,176</u>

STATISTICAL SECTION

THE FOLLOWING UNAUDITED STATISTICAL TABLES
REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL TRENDS AND
FISCAL CAPACITY OF THE COUNTY

PREBLE COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

Year	General Government	Public Safety	Public Works	Health	Human Services	Community and Economic Development	Miscellaneous	Capital Outlay	Intergovernmental	Debt Service	Total
1991	\$2,559,002	\$1,325,475	\$2,858,930	\$1,331,201	\$6,010,382	\$117,853	\$377,718	\$771,166	\$0	\$214,523	\$15,566,250
1992	2,546,736	1,275,921	2,750,922	1,226,413	5,899,128	156,089	364,211	451,450	0	315,330	14,986,200
1993	2,596,340	1,537,147	2,970,814	1,064,852	6,055,044	96,690	374,582	3,586,309	0	293,610	18,575,388
1994	3,023,008	1,781,247	2,801,881	1,467,147	6,267,713	339,189	209,276	1,716,658	0	479,885	18,086,004
1995	3,388,433	2,562,664	3,137,801	1,676,373	6,951,626	222,674	273,999	268,066	0	486,014	18,967,650
1996	3,176,660	2,860,306	2,607,197	1,887,794	7,022,486	194,613	557,509	471,481	0	492,369	19,270,415
1997	3,933,614	3,202,474	3,062,046	1,980,154	7,642,402	160,762	285,068	79,344	234,720	502,940	21,083,524
1998	4,939,209	3,668,337	3,293,890	2,146,321	6,039,855	309,864	216,772	11,236	261,634	487,924	21,375,042
1999	5,242,641	4,364,072	3,622,233	2,100,113	6,265,276	572,144	246,961	701,495	266,110	478,674	23,859,719
2000	4,302,189	4,583,154	3,356,047	1,468,818	7,034,462	219,312	179,089	896,843	292,235	476,589	22,806,738

SOURCE: Preble County Auditor's Office

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

PREBLE COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN YEARS

Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Intergovernmental	Special Assessments	Interest	Gifts and Donations	Miscellaneous	Total
1991	\$5,520,761	\$2,584,673	\$51,502	\$82,472	\$5,301,179	\$76,164	\$523,917	\$0	\$824,340	\$14,965,008
1992	6,213,491	2,847,830	51,668	73,781	5,424,888	52,144	525,188	0	486,422	15,675,412
1993	6,590,536	3,146,733	49,116	81,630	6,242,151	146,831	263,686	0	502,920	17,023,603
1994	5,333,081	3,127,753	54,727	72,985	8,204,237	89,546	340,577	0	647,260	17,870,166
1995	8,788,798	3,278,668	55,380	124,115	6,382,796	134,708	518,864	0	698,737	19,982,066
1996	7,271,911	2,408,265	60,387	112,836	8,951,002	133,399	504,510	0	1,038,133	20,480,443
1997	7,783,850	3,748,717	60,519	192,963	9,322,979	185,249	664,276	0	166,555	22,125,108
1998	7,815,457	2,962,098	62,080	208,416	9,085,263	201,277	786,443	0	258,409	21,379,443
1999	8,220,292	2,821,500	65,859	149,220	11,046,409	214,445	646,994	7,803	265,247	23,437,769
2000	8,267,897	3,466,909	67,120	200,416	9,929,063	139,479	925,118	8,547	184,145	23,188,694

SOURCE: Preble County Auditor's Office

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

PREBLE COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN YEARS

Collection Year	Total Tax Levy	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a percent of Current Taxes Levied	Accumulated Delinquencies
1991	\$14,604,002	\$13,522,721	92.60%	\$592,687	\$14,115,408	96.65%	\$1,137,047
1992	13,896,199	13,281,102	95.57	966,351	14,247,453	102.53	950,531
1993	15,475,110	14,915,419	96.38	618,692	15,534,112	100.38	1,258,647
1994	17,151,837	16,541,490	96.44	614,469	17,155,959	100.02	1,267,387
1995	17,501,326	16,923,219	96.70	655,554	17,578,773	100.44	1,232,655
1996	17,660,029	15,967,880	90.42	610,659	16,578,539	93.88	1,256,452
1997	18,684,560	16,640,307	89.06	670,168	17,310,475	92.65	1,333,032
1998	18,944,704	18,640,060	98.39	658,260	19,298,320	101.87	1,232,645
1999	19,885,617	19,429,417	97.71	880,656	20,310,073	102.13	1,095,670
2000	2,924,594	2,839,626	97.09	90,581	2,930,207	100.19	154,172

SOURCE: Preble County Auditor's Office

(1) All years with the exception of 2000, include property tax levies and collections for all County districts. 2000 includes property tax levies and collections for the County itself.

PREBLE COUNTY, OHIO
 ASSESSED VALUE AND ESTIMATED
 TRUE VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS

Year	Real Property		Personal Property		Public Utility Property		Totals		Percentage of Assessed Value To Estimated True Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1991	\$277,557,980	\$793,020,000	\$28,107,830	\$104,100,000	\$56,960,390	\$210,967,000	\$362,626,200	\$1,108,087,000	32.73%
1992	283,722,320	810,400,110	29,014,580	111,594,539	59,993,270	230,743,346	372,730,170	1,152,737,995	32.33
1993	344,367,700	983,907,714	52,564,425	210,257,700	57,852,990	231,411,960	454,785,115	1,425,577,374	31.90
1994	351,943,130	1,005,551,800	54,676,350	218,705,400	58,177,860	232,711,440	464,797,340	1,456,968,640	31.90
1995	360,199,000	1,029,140,000	58,988,347	235,953,388	49,943,750	199,775,000	469,131,097	1,464,868,388	32.03
1996	405,445,920	1,158,416,914	67,720,288	270,881,152	49,556,290	198,225,160	522,722,498	1,627,523,226	32.12
1997	417,422,840	1,192,636,686	72,609,640	290,438,560	47,954,760	191,819,040	537,987,240	1,674,894,286	32.12
1998	428,491,480	1,223,878,170	69,307,870	277,231,480	49,714,690	198,858,760	547,514,040	1,699,968,410	32.21
1999	527,731,770	1,507,381,370	67,982,700	271,930,800	49,940,120	200,353,640	645,654,590	1,979,665,810	32.61
2000	539,406,360	1,541,161,028	72,259,640	289,038,560	45,677,980	130,508,514	657,343,980	1,960,708,102	32.66

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

Collection Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
County Entity										
General Fund	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.45
Childrens Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental 169-Special Levy	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
Mental Health Board #648	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Council on Aging	0.00	0.50	0.50	0.50	0.50	0.50	1.50	1.50	1.50	1.50
Jail Construction	0.00	1.00	1.00	1.00	1.00	1.00	0.70	0.70	0.70	0.45
Total County Entity	6.17	7.67	7.67	7.67	7.67	7.67	8.37	8.37	8.37	7.77
Other Entities:										
Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total County-Wide Rates	\$6.47	\$7.97	\$7.97	\$7.97	\$7.97	\$7.97	\$8.67	\$8.67	\$8.67	\$8.07
School Districts										
College Corner	\$42.60	\$39.57	\$41.45	\$41.45	\$41.45	\$40.65	\$32.10	\$32.10	\$32.10	\$32.10
Eaton City	35.90	35.40	34.90	34.90	34.40	33.90	33.20	33.20	33.20	33.20
National Trail	31.51	31.51	31.50	31.50	30.75	34.00	34.50	34.50	34.30	33.90
Preble Shawnee	29.50	29.50	27.50	27.50	25.50	25.00	22.50	22.50	25.49	25.49
Twin Valley	33.05	41.64	41.44	46.74	44.60	41.50	44.42	44.42	44.00	40.55
Tri County North	35.55	36.35	36.35	33.95	42.95	42.70	43.47	41.17	40.85	43.70
MVCTC	1.98	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Townships										
Dixon	3.40	3.40	3.40	3.40	5.30	5.30	5.30	5.30	5.30	5.80
Gasper	1.70	1.70	1.70	1.70	1.70	2.70	2.70	2.70	2.70	2.70
Gratis	4.80	5.30	5.30	5.30	5.30	6.30	6.30	6.30	6.30	6.30
Harrison	5.15	5.15	5.15	5.55	5.55	5.55	5.55	5.55	6.55	6.80
Israel	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Jackson	4.70	4.70	4.70	4.70	4.70	4.70	4.95	4.95	4.95	4.95
Jefferson	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Lanier	4.20	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20
Monroe	4.60	4.60	4.60	4.60	4.60	4.60	5.60	5.60	5.60	5.60
Somers	8.20	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Twin	5.62	5.62	5.62	5.62	5.62	5.62	6.12	6.12	6.12	6.12
Washington	10.20	10.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Municipalities										
Camden	7.70	7.70	7.70	6.20	6.20	6.20	6.30	6.30	6.30	7.30
College Corner	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
Eaton	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Eldorado	6.84	6.84	6.84	6.84	6.84	6.84	6.84	6.84	6.84	6.84
Gratis	6.80	7.80	7.80	7.80	7.80	8.80	8.80	8.80	8.80	8.80
Lewisburg	11.44	11.44	10.85	10.85	10.85	8.45	9.45	9.45	9.45	9.45
New Paris	8.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Verona	8.30	8.30	8.30	8.30	8.30	8.30	13.30	13.30	13.30	14.30
West Alexandria	5.20	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
West Elkton	10.10	11.60	10.10	10.10	10.10	10.10	11.10	11.10	11.10	11.10
West Manchester	6.40	6.40	6.40	7.15	7.15	9.15	11.15	11.15	11.10	11.15

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN YEARS

Collection Year	Billed (1)	Amount Collected	Percent Collected	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Total Collections as a Percent of Current Assessments Levied	Accumulated Delinquencies
1991	\$6,864	\$6,506	94.78%	\$0	\$6,506	0.00%	94.78%	\$558
1992	20,222	19,886	98.34	558	20,444	2.73	101.10	336
1993	18,280	17,939	98.13	220	18,159	1.21	99.34	516
1994	12,764	12,474	97.73	518	12,992	3.99	101.79	353
1995	12,560	12,348	98.31	217	12,565	1.73	100.04	348
1996	11,327	11,157	98.50	214	11,371	1.88	102.03	414
1997	0	0	0.00	42	42	100.00	100.39	372
1998	14,298	14,298	100.00	330	14,628	2.24	103.08	42
1999	6,852	6,852	100.00	0	6,852	0.00	100.00	46
2000	6,852	6,852	100.00	0	6,852	0.00	100.00	46

SOURCE: Preble County Auditor's Office

(1) Includes only special assessments for capital projects.

This table does not reflect lump sum payments received by the County.

PREBLE COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1991	40,113	\$362,626,200	\$1,110,000	\$150,249	\$959,751	.265%	\$24.00
1992	40,113	372,730,170	1,075,000	200,497	874,503	.235	22.00
1993	40,113	454,785,115	4,890,000	422,071	4,467,929	.982	111.00
1994	40,113	464,797,340	4,780,000	534,389	4,245,611	.913	106.00
1995	40,113	469,131,097	4,585,000	644,999	3,940,001	.838	98.22
1996	40,113	522,722,498	4,580,000	789,180	3,790,820	.725	94.50
1997	40,113	537,987,240	4,365,000	817,785	3,547,215	.659	88.43
1998	40,113	547,514,040	4,140,000	846,161	3,293,839	.602	82.11
1999	40,113	645,654,590	3,905,000	985,001	2,919,999	.452	72.79
2000	42,337	657,343,980	3,660,000	931,998	2,728,002	.415	64.44

(1) Source: 1990 and 2000 Census

(2) Includes only general obligation bonds supported by general revenue. Does not include general obligation bonds recorded in Enterprise Funds.

(3) Excludes debt service money available to pay special assessment general obligation debt.

PREBLE COUNTY, OHIO
 COMPUTATION OF LEGAL DEBT MARGIN
 DECEMBER 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2000	\$657,343,980	\$657,343,980
Debt Limitation	14,933,600	6,573,440
Outstanding Debt:		
General Obligation Bonds and Notes	8,381,815	5,621,815
Total Outstanding Debt	8,381,815	5,621,815
Less Exempt Debt:		
1993 County Jail Project Bonds	2,760,000	0
1989 Human Service Building Bonds	720,000	720,000
1996 Fairground Project Bonds	180,000	180,000
1996 Landfill Improvement Bonds	4,203,784	4,203,784
Court Computer Equipment Note	30,000	30,000
Mental Retardation Development Note	250,000	250,000
9-1-1 Equipment Upgrade Note	92,192	92,192
Property Acquisitions Note	35,000	35,000
Plummer Ditch Construction Note	13,800	13,800
West Alexandria Ditch Construction Note	40,789	40,789
Engineer's Building Construction Note	56,250	56,250
Total Exempt Debt	8,381,815	5,621,815
Total Net Debt Subject to Limitation	0	0
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$14,933,600	\$6,573,440

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	8,933,600
	\$14,933,600

(2) The Debt Limitation equals 1% of the assessed value.

Note: Does not include capital leases.

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT
 DECEMBER 31, 2000

<u>Jurisdiction</u>	<u>Net Debt Outstanding (1)</u>	<u>Percentage Applicable to Preble County</u>	<u>Amount Applicable to Preble County</u>
Direct Debt:			
County	\$2,728,002	100.00 %	\$2,728,002
Overlapping Debt			
School Districts: (2)			
Eaton City	1,495,000	100.00 %	1,495,000
Preble Shawnee Local	3,240,000	99.57	3,226,068
Tri-County North Local	4,555,900	96.10	4,378,220
Twin Valley Local	2,555,000	91.75	2,344,213
National Trail Local	3,780,000	100.00	<u>3,780,000</u>
Total Overlapping Debt			<u>15,223,500</u>
Total Direct and Overlapping Debt			<u><u>\$17,951,502</u></u>

SOURCE: Preble County Auditor's Office

(1) Includes only general obligation bonds supported by general revenue. Does not include general obligation bonds recorded in Enterprise Funds.

(2) Includes only Preble County based schools. Does not include foreign school districts. Preble County portion of foreign school debt is immaterial.

PREBLE COUNTY, OHIO
 PERCENT OF ANNUAL DEBT SERVICE FOR GENERAL BONDED
 DEBT TO GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN YEARS

<u>Year</u>	<u>Debt Principal and Interest (1)</u>	<u>Total General Governmental Expenditures (2)</u>	<u>Ratio of Debt Principal and Interest to General Governmental Expenditures</u>
1991	\$108,917	\$15,566,250	0.70%
1992	111,968	14,986,200	0.75
1993	109,675	18,575,388	0.59
1994	445,702	18,086,004	2.46
1995	450,990	18,967,650	2.37
1996	450,915	19,270,415	2.34
1997	463,983	21,083,524	2.20
1998	464,456	21,375,042	2.17
1999	464,041	23,859,719	1.94
2000	476,589	22,808,738	2.09

(1) Excluding general obligation debt reported in the Enterprise Funds

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

PREBLE COUNTY, OHIO
 DEMOGRAPHIC STATISTICS
 LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Preble County (3)</u>
1991	40,113	7,964	6.70%
1992	40,113	8,014	7.50
1993	40,113	8,072	6.50
1994	40,113	8,040	5.20
1995	40,113	8,148	4.34
1996	40,113	8,231	4.30
1997	40,113	8,228	4.10
1998	40,113	8,173	4.00
1999	40,113	8,057	4.10
2000	42,337	7,882	4.20

SOURCE: (1) U.S. Bureau of the Census, both 1990 and 2000
 (2) Preble County Educational Service Center
 (3) Ohio Bureau of Employment Services

PREBLE COUNTY, OHIO
PROPERTY VALUES, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Year	Assessed Values (1)	Bank Deposits at December 31, (2)	Building Permits Issued (3)
1991	\$362,626,200	\$169,813,000	226
1992	372,730,170	185,554,000	264
1993	454,785,115	125,744,000	290
1994	464,797,340	121,909,000	284
1995	469,131,097	121,157,000	287
1996	522,722,498	127,809,000	304
1997	537,987,240	138,869,000	274
1998	547,514,040	144,073,000	285
1999	645,654,590	151,057,000	253
2000	657,343,980	166,193,000	208

(1) See Assessed Value and Estimated True Value of Taxable Property Statistical Table

(2) SOURCE: Federal Reserve Bank of Cleveland; no main office in Preble County

(3) SOURCE: Building Inspection Department

PREBLE COUNTY, OHIO
 PRINCIPAL TAXPAYERS
 DECEMBER 31, 2000

Taxpayer	2000 Real Property Assessed Value	Percentage of Total Assessed Value
Dayton Power & Light	\$21,372,450	3.25 %
Iams Company	13,002,970	1.98
Neaton Auto Products	12,056,260	1.83
Henny Penny Corporation	8,176,940	1.24
Parker Hannifin Corporation	7,450,620	1.13
Lewisburg Container Company	5,795,900	0.88
Texas Eastern	5,446,030	0.83
Akey LLC	4,924,650	0.75
Maximum Medical Inc.	4,896,340	0.74
ANR Pipeline Company	4,726,830	0.72
	<u>\$87,848,990</u>	<u>12.34 %</u>

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO
 MISCELLANEOUS STATISTICS
 DECEMBER 31, 2000

Year of Incorporation 1808

County Seat City of Eaton

County Employees:

Full-Time	350
Part-Time	50

Number of Political Subdivisions Totally or Partially Within the County

Municipalities	11
Townships	12
School Districts	10

Higher Educational Facilities Within 25 Miles of Preble County

Miami University
 University of Dayton
 Indiana University - Richmond
 Sinclair Community College
 Earlham College

<u>Major Metropolitan Areas and Neighboring Communities</u>	<u>Miles from County Seat</u>
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Richmond, Indiana	13
Dayton, Ohio	24
Hamilton, Ohio	28
Cincinnati, Ohio	55
Indianapolis, Indiana	82
Columbus, Ohio	95

<u>Nine Largest Employers</u>	<u>Number of Employees</u>
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Parker Hannifan Corporation	665
Neaton Auto Products	750
Henny Penny Corporation	525
Carl S. Akey, Incorporated	300
Lewisburg Container	279
Iams	145
Weyerhaeuser Corporation	120
Browning Manufacturing	100
U.S. Precision Glass Company	67

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STATE OF OHIO
OFFICE OF THE AUDITOR

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Telephone 614-466-4514
800-282-0370
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PREBLE COUNTY FINANCIAL CONDITION

PREBLE 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
AUGUST 9, 2001