

**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, 2001

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant	B-F-99-063-1	14.228	\$27,577
	B-F-00-063-1		164,744
Total Community Development Block Grant			<u>192,321</u>
<i>Total Passed Through the Ohio Department of Development</i>			<u>192,321</u>
Total U.S. Department of Housing and Urban Development			<u>192,321</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Department of Justice Forfeiture Funds	N/A	N/A	4,732
<i>Passed Through Ohio Attorney General's Office:</i>			
Crime Victim Assistance	2001VAGENE199	16.575	26,555
	2002VAGENE199		7,669
	2001VAGENE504		20,240
	2002VAGENE504		6,259
Total Crime Victim Assistance			<u>60,723</u>
<i>Total Passed Through Ohio Attorney General's Office</i>			<u>60,723</u>
Total U.S. Department of Justice			<u>65,455</u>
<b><u>U.S. DEPARTMENT OF FEDERAL HIGHWAY ADMINISTRATION</u></b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction:		20.205	
CR24 Guardrail Project			191,281
Guardrail Replacement Project			261,455
Bridge Replacement			450,953
Total Highway Planning and Construction			<u>903,689</u>
<i>Total Passed Through Ohio Department of Transportation</i>			<u>903,689</u>
Total U.S. Department of Federal Highway Administration			<u>903,689</u>

(Continued)

PREBLE COUNTY

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

**U.S. DEPARTMENT OF FEDERAL EMERGENCY  
MANAGEMENT ASSISTANCE**

*Passed Through Ohio Department of Public Safety:*  
Emergency Management State and Local  
Assistance

N/A 83.552 23,715

*Total Passed Through Ohio Department of  
Public Safety*

23,715

Total U.S. Department of Federal Emergency  
Management Assistance

**23,715**

**U.S. DEPARTMENT OF TRANSPORTATION**

*Passed Through Ohio Department Of Public Safety*  
Community Surface Transportation Program  
STEP Enforcement Project

1061.0 20.600 36,595  
1061.0 20.600 1,103

*Total Passed Through Ohio Department of  
Public Safety*

37,698

Total U.S. Department of Transportation

**37,698**

**U.S. DEPARTMENT OF HEALTH AND HUMAN  
SERVICES**

*Passed Through Ohio Department of Mental  
Health:*

Title XX Social Service Block Grant N/A 93.667 38,835

*Passed Through Ohio Department of Mental  
Retardation and Developmental Disabilities:*

Title XX Social Service Block Grant N/A 93.667 33,939  
Total Title XX Social Service Block Grant 72,774

*Passed Through Ohio Department of Mental  
Health:*

Title XIX Medical Assistance Program N/A 93.778 290,144

*Passed Through Ohio Department of Alcohol  
and Drug Addiction Services:*

Title XIX Medical Assistance Program N/A 93.778 45,023

*Passed Through Ohio Department of Mental  
Retardation and Developmental Disabilities:*

Title XIX Medical Assistance Program N/A 93.778 475,471  
Total Title XIX Medical Assistance Program 810,638

*Passed Through Ohio Department of Mental  
Health:*

Community Mental Service Block Grant N/A 93.958 65,535

*Passed Through Ohio Department of Alcohol  
and Drug Addiction Services:*

Block Grant for the Prevention and Treatment  
of Substance Abuse N/A 93.959 147,455

Total U.S. Department of Health and Human  
Services

**1,096,402**

**Total**

**\$2,319,280**

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

**PREBLE COUNTY**

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

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

Preble County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services and the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, Preble 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, Preble 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 Preble County contribute non-Federal funds (matching funds) to support the Federally-funded programs. Preble County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

**NOTE D – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The Community Development Block Grant revolving loan program expenditures include 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, 2001, the balance of loans outstanding is \$145,324. The County is no longer taking applications for this program and recaptured funds are returned to the Ohio Department of Development if they exceed \$25,000 in one year. Recaptured amounts of less than \$25,000 may be retained by the County and used for general fund purposes the year after they are received. These loans are collateralized by mortgages on the property.

**NOTE E – THE HOME IMPROVEMENT PARTNERSHIP**

The home improvement partnership program provided 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, 2001, the balance of loans outstanding is \$167,936. Preble County is no longer taking applications for this program and any recaptured funds are returned to the Ohio Department of Development. These loans are collateralized by mortgages on the property.

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## REPORT OF INDEPENDENT ACCOUNTANTS 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, 2001, and have issued our report thereon dated June 27, 2002, wherein we noted that Preble County adopted Governmental Accounting Standards Board Statements No. 33 and 36; and 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-60368-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of Preble County in a separate letter dated June 27, 2002.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Preble 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 dated June 27, 2002.

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

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

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

**Jim Petro**  
Auditor of State

June 27, 2002



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

Preble County  
100 East Main Street  
Batavia, Ohio 45103

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Preble County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. 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, 2001. 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 2001-60368-002.

**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 2001-60368-002.

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

#### **Schedule of Federal Award Expenditures**

We have audited the general-purpose financial statements of Preble County, Ohio, as of and for the year ended December 31, 2001, and have issued our report thereon dated June 27, 2002, wherein we noted that Preble County adopted Governmental Accounting Standards Board Statements No. 33 and 36; and which referenced the report of other auditors of the component unit (L & M Products). We did not audit the financial statements of L & M Products, Preble 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 management, the Board of County Commissioners, 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 27, 2002

**PREBLE COUNTY**

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

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

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Title XIX (Medicaid) - 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

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

**FINDING NUMBER 2001-60368-001**

**FINDING FOR RECOVERY – REPAID UNDER AUDIT**

In fiscal year 2001, the former Treasurer was overpaid. Compensation received for duties performed in 2001 by the former Treasurer totaled \$731.42 more than that which she was entitled. Per Ohio Revised Code Section 325.04, the former Treasurer should have received a salary of \$34,921, pro-rated accordingly. This amount is based on the previous law's fourteen (14) class population-based compensation schedule which remained in effect for county treasurers until the new terms of office began in September 2001. The population for Preble County for 2000 was 42,337 which is classified as class three (3) on the schedule. Hence, the former Treasurer's salary should have been calculated as follows:

$\$34,921 / 26 \text{ pays} = \$1,343.11$   
 $\$1,343.11 * 18 \text{ whole pay periods worked} = \$24,175.98$   
 $\$1,343.11 / 14 \text{ days in pay period} = \$95.94 \text{ per day}$   
 $\$95.94 * 2 \text{ days worked (9/1/01 \& 9/2/01)} = \$191.88$   
 $\$24,175.98 + \$191.88 = \$24,367.86$

However, the former Treasurer was given a three percent increase and actually paid:

$\$34,921 * 3\% = \$1,047.63$   
 $\$34,921 + \$1,047.63 = \$35,968.63$   
 $\$35,968.63 / 26 \text{ pays} = \$1,383.41$   
 $\$1,383.41 * 18 \text{ whole pay periods worked} = \$24,901.38$   
 $\$1,383.41 / 14 \text{ days in pay period} = \$98.82 \text{ per day}$   
 $\$98.82 * 2 \text{ days worked (9/1/01 \& 9/2/01)} = \$197.64$   
 $\$24,901.38 + \$197.64 = \$25,099.02$   
 (Due to rounding differences actual pay was \$25,099.28.)  
 $(\$25,099.28 - \$24,367.86 = \$731.42.)$

In accordance with the forgoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery was issued against the former Treasurer for public money that had been illegally expended. The finding for \$731.42 was repaid under audit.

**3. FINDINGS FOR FEDERAL AWARDS**

<b><i>Finding Number</i></b>	2001-60368-002
<b><i>CFDA Title and Number</i></b>	Community Development Block Grant, CFDA #14.228
<b><i>Federal Award Number / Year</i></b>	B-F-99-063-1, B-F-00-063-1
<b><i>Federal Agency</i></b>	United States Department of Housing and Urban Development
<b><i>Pass-Through Agency</i></b>	Ohio Department of Development

<b>3. FINDINGS FOR FEDERAL AWARDS (Continued)</b>
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**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 draw downs are not permitted.

Preble 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.

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PREBLE COUNTY

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-60368-001	Noncompliance with federal cash management regulations for CDBG grant.	No.	Reissued as finding number 2001-60368-002.



# Preble County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2001

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, 2001

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PREBLE COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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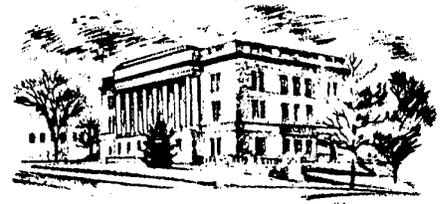
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**Preble County Auditor**  
**HAROLD E. "HAL" YODER**

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June 27, 2002

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, 2001. 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 functions 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, 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 77 percent or 213,000 acres of County land used for agriculture. The County currently produces primarily corn and soybeans. Ohio Agriculture Statistics for 2000, (the latest information available), state that the 1,190 farms in the County average 179 acres per farm. The average corn yield in 2000 was approximately 171 bushels per acre, with soybeans averaging approximately 51 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 has continued to implement a fully functional Geographical Information System (GIS) in 2001. The Preble County GIS was awarded the 2001 Best Practice Award by the Ohio Geographically Referenced Information Program which is a state office made to oversee County GIS programs in the State of Ohio.

With the completion of our digital tax maps, geographic positioned road centerlines, digital pictures of structures, geographic located addresses, and digital aerial photography, we hope to help save lives by giving dispatchers a map tool to speed response time. The Auditor will use the GIS to more accurately tax property. The Engineer will use the GIS to help road and bridge maintenance and planning. These are only a couple of ways the GIS will be used. Many other departments, Villages, and the City of Eaton will use the GIS; all trying to better serve Preble County citizens.

### **FIVE YEAR FORECAST**

The Preble County Budget Commission updated a five year budget for all departments in the general fund. All revenue and expenditure categories were estimated. This forecast was reviewed in detail with all 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 Drug Law Enforcement Special Revenue Fund 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, 2001, and the amount and percentage of increases and decreases in relation to prior year revenues.

	2000 Amount	2001 Amount	Percent of Total	Increase (Decrease) From 2000	Percent of Increase (Decrease)
Property Taxes	\$1,220,824	\$1,412,348	15.10%	\$191,524	15.69%
Permissive Sales Tax	3,965,677	3,932,793	42.05	(32,884)	(0.83)
Charges for Services	1,796,660	1,716,189	18.35	(80,471)	(4.48)
Licenses and Permits	5,771	3,646	0.04	(2,125)	(36.82)
Fines and Forfeitures	80,580	107,853	1.15	27,273	33.85
Intergovernmental	1,285,830	1,104,916	11.81	(180,914)	(14.07)
Interest	868,238	726,826	7.77	(141,412)	(16.29)
Miscellaneous	147,404	348,860	3.73	201,456	136.67
Total	<u>\$9,370,984</u>	<u>\$9,353,431</u>	<u>100.00%</u>	<u>(\$17,553)</u>	

Property taxes increased by \$191,524 due to tax valuation and levy increases.

Fines and forfeitures increased by \$27,273 due to an increase in crime in the County.

Interest decreased by \$141,412 due to lower interest rates.

Miscellaneous revenues increased by \$201,456 due to an increase in Workers' Compensation refunds, and increased activities in segregated accounts.

The following schedule presents a summary of General Fund expenditures for the year ended December 31, 2001, and the amount and percentages of increases and decreases in relation to prior year expenditures.

	2000 Amount	2001 Amount	Percent of Total	Increase (Decrease) From 2000	Percent of Increase (Decrease)
General Government					
Legislative and Executive	\$2,676,771	\$2,900,577	32.31%	\$223,806	8.36%
Judicial	1,151,861	1,124,067	12.52	(27,794)	(2.41)
Public Safety	3,968,737	3,973,521	44.26	4,784	0.12
Public Works	0	54,000	0.60	54,000	N/A
Health	62,407	63,036	0.70	629	1.01
Human Services	320,772	211,294	2.35	(109,478)	(34.13)
Miscellaneous	179,089	400,789	4.46	221,700	123.79
Intergovernmental	292,235	251,489	2.80	(40,746)	(13.94)
Total	<u>\$8,651,872</u>	<u>\$8,978,773</u>	<u>100.00%</u>	<u>\$326,901</u>	

Public Works increased by \$54,000 due to the General Fund paying wages for the Motor Vehicle and Gas Tax Special Revenue Fund.

Human Services decreased by \$109,478 due to a decrease in public assistance expenditures.

Miscellaneous increased by \$221,700 due to an increase in attorney fees and payments made to Dayton Power and Light.

Intergovernmental decreased by \$40,746 due a decrease in payments made to the Ohio State University Extension Service program.

### **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 \$14,736,530 in revenues and other financing sources and \$14,924,313 in expenditures and other financing uses in 2001.

### **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 \$416,770 in revenues and other financing sources and \$466,240 in debt service expenditures in 2001.

## **Capital Projects Funds**

The Capital Projects Funds consist of the Ditch Construction, Jail Construction, Engineer Building Construction, Issue II, Permanent Improvement, County Road 24 Guardrail Project, County Road 227 Bridge Replacement, and County Highways 41/24/14/97 Guardrail Projects Funds. All Capital Projects Funds, on a combined basis, operated with \$1,468,297 in revenues and other financing sources and \$939,558 in expenditures in 2001. Fund balance of all Capital Projects Funds at December 31, 2001 was \$1,752,097. 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 the cash balance and/or 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 \$1,379,446 in operating and non-operating revenues. The net loss of \$1,545,744 in 2001 resulted from user charges not covering operational costs. The County anticipates increased revenue and corresponding decrease in the retained earnings deficit in future years. The County approved a special assessment on each residential dwelling and commercial and industrial properties to finance landfill operations, to be collected beginning 2002. Revenue from this special assessment is expected to be \$865,000 annually. Also, a major vendor who stopped using the landfill in 2000 resumed using the landfill in 2001. Finally, EPA granted approval to the county in 2002 to expand the landfill, which is expected to generate additional revenue.

The Internal Service Fund operated by the County is the Employees Health Insurance Fund. It had \$1,610,390 in operating revenues and transfers - in and recorded a net loss of \$153,105.

## **Fiduciary Operations**

At December 31, 2001, assets recorded in the Expendable Trust Funds, the Nonexpendable Trust Funds and the Agency Funds were \$136,438, \$34,610 and \$32,979,425, respectively.

## **DEBT ADMINISTRATION**

At December 31, 2001, the County had several debt issues outstanding. These debt issues consisted of \$3,400,000 in governmental funds general obligation bonds, and \$4,024,798 in proprietary funds general obligation bonds. The County also had \$467,154 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, 2001, was as follows:

Overall Legal Debt Margin	\$15,175,710
Unvoted Legal Debt Margin	6,670,284
Net General Obligation Bonds	
Payable from Property Taxes	2,517,484
Net General Bonded Debt as a	
Percentage of Assessed Value	0.377%
Net General Bonded Debt per Capita	59.46

## 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 Federal National Mortgage Association Notes, Federal Home Loan Bank 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 2001, 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 market 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 2001, the County contracted with Cincinnati Insurance Company and Monticello Insurance Company for liability, property, boiler and machinery and law enforcement. Coverage provided by the insurance companies is as follows:

### Cincinnati Insurance:

Liability	General and Auto Liability (per occurrence)	\$1,000,000
Property		23,513,666
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, 2001. 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, 2000. 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, 2000

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



*Thomas A. Drew*  
President

*Jeffrey L. Essler*  
Executive Director

**PREBLE COUNTY, OHIO**

**ELECTED OFFICIALS**

**DECEMBER 31, 2001**

**Board of County Commissioners**

Gene Krebs  
Mark Goeke  
Stanley Spencer

**Auditor**

Harold E. Yoder

**Clerk of Common Pleas Court**

Christopher B. Washington

**Coroner**

Dr. John Vosler

**Common Pleas Court**

David Abruzzo – General  
Wilfred G. Dues - Probate and Juvenile

**Engineer**

J. Stephen Simmons

**Prosecuting Attorney**

Rebecca J. Ferguson

**Recorder**

William J. Spahr

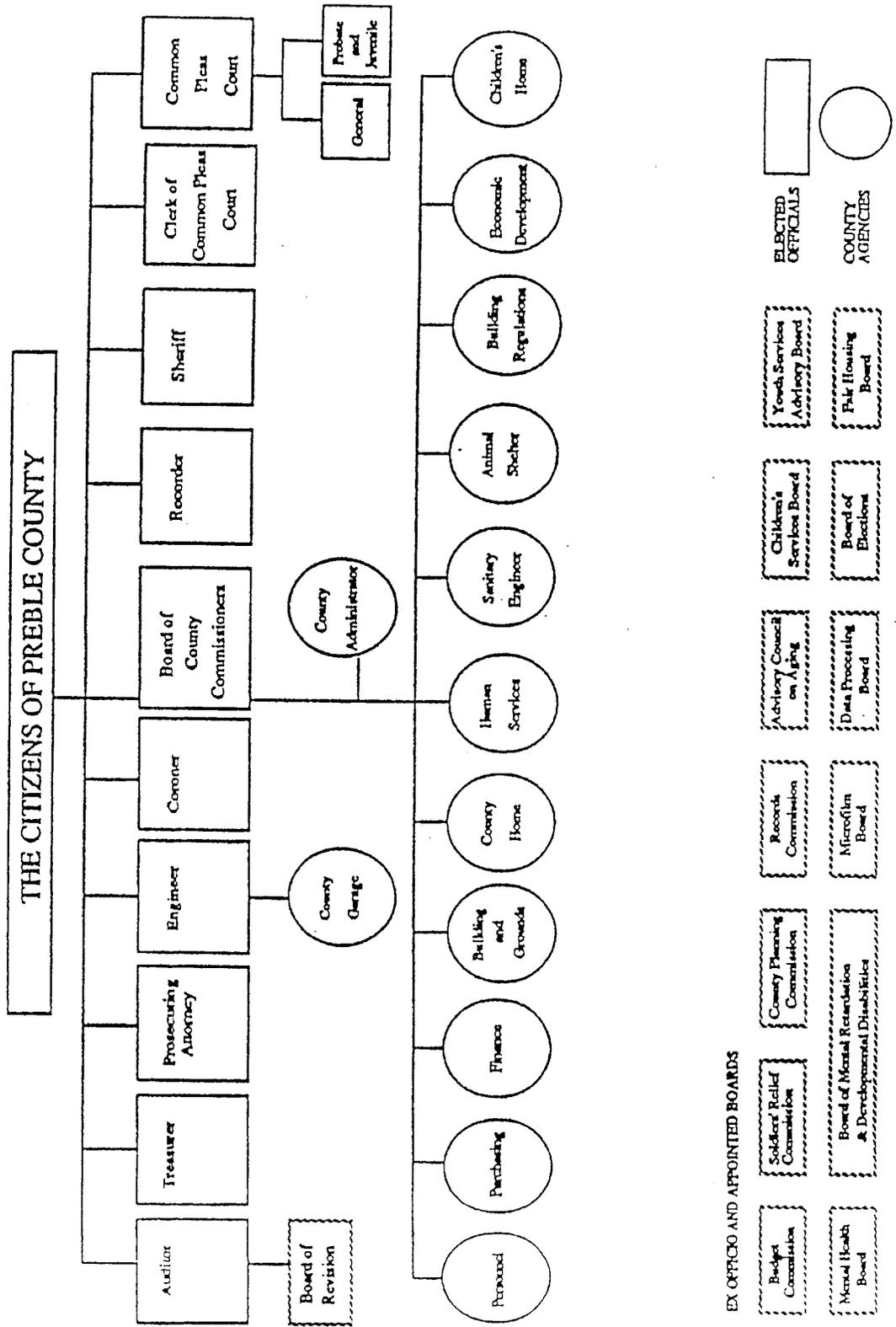
**Sheriff**

Thomas A. Hayes

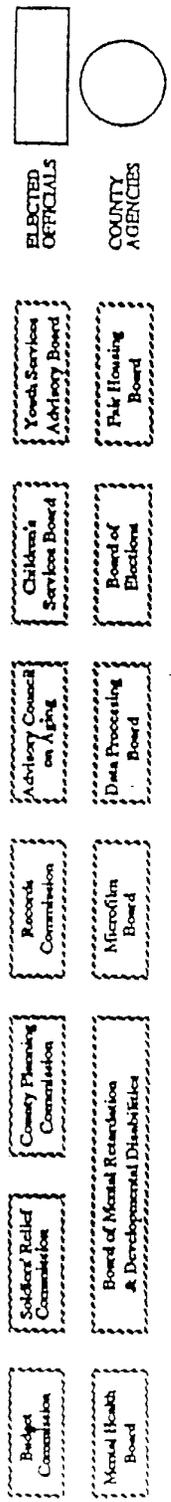
**Treasurer**

Brenda K. White

# PREBLE COUNTY GOVERNMENT ORGANIZATIONAL CHART



### EX OFFICIO AND APPOINTED BOARDS



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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

REPORT OF INDEPENDENT ACCOUNTANTS

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 (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the 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 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, 2001, 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.

As described in Note 3, during the fiscal year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statements 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2002, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the result of our audit.

We performed our audit to form an opinion on the general-purpose financial statements of the County taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

June 27, 2002

## 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, 2001, 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, 2001

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Assets and Other Debits</b>						
<b>Assets:</b>						
Equity in Pooled Cash and Cash Equivalents	\$2,187,644	\$4,522,313	\$881,378	\$1,777,988	\$1,592,933	\$649,088
Cash and Cash Equivalents in Segregated Accounts	22,117	84,756	0	0	0	26,623
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	699,027	0	0	0	0	0
Accounts	30,720	5,695	0	0	105,946	0
Special Assessments	0	0	0	0	0	0
Accrued Interest	77,025	0	0	0	0	0
Interfund	321,109	0	0	0	0	0
Due from Other Funds	2,068,265	1,458,594	281,756	31,646	1,055	0
Due from Other Governments	69,001	5,185,966	1,539	0	8,490	0
Materials and Supplies Inventory	9,166	179,959	0	0	618	0
Prepaid Items	52,741	9,517	0	0	354	0
Bond Issuance Costs	0	0	0	0	108,547	0
Advance Deposit	0	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	928,381	0
<b>Other Debits:</b>						
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
<b>Total Assets and Other Debits</b>	<b>\$5,536,815</b>	<b>\$11,446,800</b>	<b>\$1,164,673</b>	<b>\$1,809,634</b>	<b>\$2,746,324</b>	<b>\$675,711</b>

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$1,713,761	\$0	\$0	\$13,325,105	\$0	\$13,325,105
578,442	0	0	711,938	189,706	901,644
25,000	0	0	25,000	0	25,000
26,884,682	0	0	27,583,709	0	27,583,709
134,990	0	0	277,351	22,184	299,535
771,415	0	0	771,415	0	771,415
0	0	0	77,025	1,130	78,155
0	0	0	321,109	0	321,109
140,435	0	0	3,981,751	0	3,981,751
2,901,748	0	0	8,166,744	0	8,166,744
0	0	0	189,743	0	189,743
0	0	0	62,612	0	62,612
0	0	0	108,547	0	108,547
0	0	0	0	186	186
0	16,858,933	0	17,787,314	40,037	17,827,351
0	0	882,917	882,917	0	882,917
0	0	3,578,665	3,578,665	0	3,578,665
<u>\$33,150,473</u>	<u>\$16,858,933</u>	<u>\$4,461,582</u>	<u>\$77,850,945</u>	<u>\$253,243</u>	<u>\$78,104,188</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT  
 DECEMBER 31, 2001  
 (Continued)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Liabilities, Fund Equity, Net Assets and Other Credits</b>						
<b>Liabilities:</b>						
Accounts Payable	\$64,298	\$23,506	\$0	\$0	\$3,353	\$0
Contracts Payable	36,676	190,972	0	4,890	301,113	0
Retainage Payable	0	1,799	0	0	0	0
Accrued Salaries Payable	249,288	287,196	0	0	14,791	0
Interfund Payable	0	30,000	0	3,725	287,384	0
Due to Other Funds	30,393	82,871	0	0	0	0
Due to Other Governments	65,267	99,153	0	0	13,980	0
Payroll Taxes and Withholdings	0	0	0	0	0	0
Deferred Revenue	1,899,107	4,996,416	281,756	31,646	0	0
Notes Payable	0	250,000	0	17,154	200,000	0
Accrued Interest Payable	0	1,241	0	122	21,230	0
General Obligation Bonds Payable	0	0	0	0	4,024,798	0
Compensated Absences Payable	28,251	17,580	0	0	31,767	0
Claims Payable	0	0	0	0	0	328,540
Landfill Closure and Postclosure Costs	0	0	0	0	1,743,501	0
Undistributed Money	0	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>2,373,280</b>	<b>5,980,734</b>	<b>281,756</b>	<b>57,537</b>	<b>6,641,917</b>	<b>328,540</b>
<b>Fund Equity, Net Assets and Other Credits:</b>						
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	(3,921,990)	347,171
Net Assets:						
Unrestricted	0	0	0	0	0	0
Fund Balances:						
Reserved for Encumbrances	286,551	888,274	0	32,796	0	0
Reserved for Materials and Supplies Inventory	9,166	179,959	0	0	0	0
Reserved for Nonexpendable Trust Principal	0	0	0	0	0	0
Unreserved	2,867,818	4,397,833	882,917	1,719,301	0	0
<b>Total Fund Equity (Deficit), Net Assets and Other Credits</b>	<b>3,163,535</b>	<b>5,466,066</b>	<b>882,917</b>	<b>1,752,097</b>	<b>(3,895,593)</b>	<b>347,171</b>
<b>Total Liabilities, Fund Equity, Net Assets and Other Credits</b>	<b>\$5,536,815</b>	<b>\$11,446,800</b>	<b>\$1,164,673</b>	<b>\$1,809,634</b>	<b>\$2,746,324</b>	<b>\$675,711</b>

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				
	\$779	\$0	\$0	\$91,936	\$3,503	\$95,439
	0	0	0	533,651	0	533,651
	0	0	0	1,799	0	1,799
	50,377	0	0	601,652	1,498	603,150
	0	0	0	321,109	0	321,109
	3,868,487	0	0	3,981,751	0	3,981,751
	26,703,682	0	351,040	27,233,122	0	27,233,122
	0	0	0	0	647	647
	0	0	0	7,208,925	0	7,208,925
	0	0	0	467,154	0	467,154
	0	0	0	22,593	0	22,593
	0	0	3,400,000	7,424,798	0	7,424,798
	0	0	710,542	788,140	0	788,140
	0	0	0	328,540	0	328,540
	0	0	0	1,743,501	0	1,743,501
	1,419,799	0	0	1,419,799	0	1,419,799
	936,301	0	0	936,301	0	936,301
	<u>32,979,425</u>	<u>0</u>	<u>4,461,582</u>	<u>53,104,771</u>	<u>5,648</u>	<u>53,110,419</u>
	0	16,858,933	0	16,858,933	0	16,858,933
	0	0	0	26,397	0	26,397
	0	0	0	(3,574,819)	0	(3,574,819)
	0	0	0	0	247,595	247,595
	0	0	0	1,207,621	0	1,207,621
	0	0	0	189,125	0	189,125
	13,906	0	0	13,906	0	13,906
	157,142	0	0	10,025,011	0	10,025,011
	<u>171,048</u>	<u>16,858,933</u>	<u>0</u>	<u>24,746,174</u>	<u>247,595</u>	<u>24,993,769</u>
	<u>\$33,150,473</u>	<u>\$16,858,933</u>	<u>\$4,461,582</u>	<u>\$77,850,945</u>	<u>\$253,243</u>	<u>\$78,104,188</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, 2001

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues:</b>						
Property Taxes	\$1,412,348	\$1,236,633	\$259,405	\$0	\$0	\$2,908,386
Permissive Sales Tax	3,932,793	0	0	0	0	3,932,793
Charges for Services	1,716,189	1,594,085	0	0	0	3,310,274
Licenses and Permits	3,646	59,667	0	0	0	63,313
Fines and Forfeitures	107,853	100,236	0	0	0	208,089
Intergovernmental	1,104,916	11,194,137	31,287	903,689	0	13,234,029
Special Assessments	0	117,805	0	13,698	0	131,503
Interest	726,826	37,926	0	340	0	765,092
Miscellaneous	348,860	17,695	15,580	0	4,554	386,689
<b>Total Revenues</b>	<b>9,353,431</b>	<b>14,358,184</b>	<b>306,272</b>	<b>917,727</b>	<b>4,554</b>	<b>24,940,168</b>
<b>Expenditures:</b>						
Current:						
General Government						
Legislative and Executive	2,900,577	302,726	0	0	0	3,203,303
Judicial	1,124,067	211,169	0	0	0	1,335,236
Public Safety	3,973,521	623,880	0	0	0	4,597,401
Public Works	54,000	3,576,173	0	0	0	3,630,173
Health	63,036	1,802,418	0	0	0	1,865,454
Human Services	211,294	7,881,434	0	0	0	8,092,728
Community and Economic Development	0	226,321	0	0	0	226,321
Miscellaneous	400,789	0	0	0	5,900	406,689
Capital Outlay	0	0	0	936,874	0	936,874
Intergovernmental	251,489	0	0	0	0	251,489
Debt Service:						
Principal Retirement	0	0	260,000	0	0	260,000
Interest and Fiscal Charges	0	17,288	206,240	2,684	0	226,212
<b>Total Expenditures</b>	<b>8,978,773</b>	<b>14,641,409</b>	<b>466,240</b>	<b>939,558</b>	<b>5,900</b>	<b>25,031,880</b>
Excess of Revenues Over (Under) Expenditures	374,658	(283,225)	(159,968)	(21,831)	(1,346)	(91,712)
<b>Other Financing Sources (Uses):</b>						
Proceeds from Sale of Fixed Assets	0	0	0	490,670	0	490,670
Operating Transfers - In	112,506	378,346	110,498	59,900	3,011	664,261
Operating Transfers - Out	(415,220)	(282,904)	0	0	0	(698,124)
<b>Total Other Financing Sources (Uses)</b>	<b>(302,714)</b>	<b>95,442</b>	<b>110,498</b>	<b>550,570</b>	<b>3,011</b>	<b>456,807</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	71,944	(187,783)	(49,470)	528,739	1,665	365,095
Fund Balances at Beginning of Year						
Restated (See Note 3)	3,086,725	5,669,504	932,387	1,223,358	134,773	11,046,747
Increase (Decrease) in Reserve for Inventory	4,866	(15,655)	0	0	0	(10,789)
<b>Fund Balances at End of Year</b>	<b>\$3,163,535</b>	<b>\$5,466,066</b>	<b>\$882,917</b>	<b>\$1,752,097</b>	<b>\$136,438</b>	<b>\$11,401,053</b>

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, 2001

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Property Taxes	\$1,373,000	\$1,412,348	\$39,348	\$1,207,839	\$1,236,633	\$28,794
Permissive Sales Tax	3,800,000	3,984,576	184,576	0	0	0
Charges for Services	1,862,550	1,726,127	(136,423)	1,215,302	1,439,166	223,864
Licenses and Permits	6,000	3,646	(2,354)	55,000	59,667	4,667
Fines and Forfeitures	86,600	84,691	(1,909)	58,900	61,095	2,195
Intergovernmental	1,152,000	1,132,558	(19,442)	12,655,430	10,682,267	(1,973,163)
Special Assessments	0	0	0	106,180	117,805	11,625
Interest	625,000	772,154	147,154	54,100	40,252	(13,848)
Miscellaneous	246,000	243,857	(2,143)	373,473	16,759	(356,714)
<b>Total Revenues</b>	<b>9,151,150</b>	<b>9,359,957</b>	<b>208,807</b>	<b>15,726,224</b>	<b>13,653,644</b>	<b>(2,072,580)</b>
<b>Expenditures:</b>						
Current:						
General Government						
Legislative and Executive	3,302,292	3,002,429	299,863	521,237	346,168	175,069
Judicial	1,247,885	1,188,479	59,406	269,063	217,504	51,559
Public Safety	4,226,509	4,102,340	124,169	544,967	459,444	85,523
Public Works	54,000	54,000	0	3,889,432	3,700,180	189,252
Health	68,270	64,464	3,806	2,809,640	2,088,243	721,397
Human Services	264,544	226,675	37,869	9,322,229	8,363,642	958,587
Community and Economic Development	0	0	0	262,299	237,389	24,910
Miscellaneous	383,011	378,829	4,182	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	287,191	287,191	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	407,192	407,192	0
Interest and Fiscal Charges	0	0	0	20,665	20,615	50
<b>Total Expenditures</b>	<b>9,833,702</b>	<b>9,304,407</b>	<b>529,295</b>	<b>18,046,724</b>	<b>15,840,377</b>	<b>2,206,347</b>
Excess of Revenues Over (Under) Expenditures	(682,552)	55,550	738,102	(2,320,500)	(2,186,733)	133,767
<b>Other Financing Sources (Uses):</b>						
Proceeds from Sale of Notes	0	0	0	249,000	250,000	1,000
Proceeds from Sale of Fixed Assets	0	0	0	0	0	0
Advances - In	0	8,297	8,297	0	30,000	30,000
Advances - Out	0	(329,406)	(329,406)	0	0	0
Operating Transfers - In	197,400	112,506	(84,894)	378,107	378,346	239
Operating Transfers - Out	(427,923)	(415,220)	12,703	(291,532)	(282,904)	8,628
<b>Total Other Financing Sources (Uses)</b>	<b>(230,523)</b>	<b>(623,823)</b>	<b>(393,300)</b>	<b>335,575</b>	<b>375,442</b>	<b>39,867</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(913,075)	(568,273)	344,802	(1,984,925)	(1,811,291)	173,634
Fund Balances at Beginning of Year	1,874,466	1,874,466	0	4,504,680	4,504,680	0
Prior Year Encumbrances Appropriated	346,479	346,479	0	718,813	718,813	0
<b>Fund Balances at End of Year</b>	<b>\$1,307,870</b>	<b>\$1,652,672</b>	<b>\$344,802</b>	<b>\$3,238,568</b>	<b>\$3,412,202</b>	<b>\$173,634</b>

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	\$259,405	(\$40,595)	\$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	29,748	29,748	1,151,007	903,689	(247,318)	0	0	0
0	0	0	13,657	13,698	41	0	0	0
0	0	0	0	366	366	175	0	(175)
15,714	15,580	(134)	0	0	0	5,900	4,652	(1,248)
<u>315,714</u>	<u>304,733</u>	<u>(10,981)</u>	<u>1,164,664</u>	<u>917,753</u>	<u>(246,911)</u>	<u>6,075</u>	<u>4,652</u>	<u>(1,423)</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	13,800	5,900	7,900
0	0	0	1,198,560	969,969	228,591	0	0	0
0	0	0	0	0	0	0	0	0
260,000	260,000	0	110,839	110,839	0	0	0	0
206,242	206,240	2	7,317	7,317	0	0	0	0
<u>466,242</u>	<u>466,240</u>	<u>2</u>	<u>1,316,716</u>	<u>1,088,125</u>	<u>228,591</u>	<u>13,800</u>	<u>5,900</u>	<u>7,900</u>
<u>(150,528)</u>	<u>(161,507)</u>	<u>(10,979)</u>	<u>(152,052)</u>	<u>(170,372)</u>	<u>(18,320)</u>	<u>(7,725)</u>	<u>(1,248)</u>	<u>6,477</u>
0	0	0	17,481	17,154	(327)	0	0	0
0	0	0	0	490,670	490,670	0	0	0
0	0	0	0	12,022	12,022	0	0	0
0	0	0	0	(8,297)	(8,297)	0	0	0
110,498	110,498	0	59,857	59,900	43	0	3,011	3,011
0	0	0	0	0	0	0	0	0
<u>110,498</u>	<u>110,498</u>	<u>0</u>	<u>77,338</u>	<u>571,449</u>	<u>494,111</u>	<u>0</u>	<u>3,011</u>	<u>3,011</u>
(40,030)	(51,009)	(10,979)	(74,714)	401,077	475,791	(7,725)	1,763	9,488
932,387	932,387	0	1,339,210	1,339,210	0	127,942	127,942	0
0	0	0	0	0	0	5,900	5,900	0
<u>\$892,357</u>	<u>\$881,378</u>	<u>(\$10,979)</u>	<u>\$1,264,496</u>	<u>\$1,740,287</u>	<u>\$475,791</u>	<u>\$126,117</u>	<u>\$135,605</u>	<u>\$9,488</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, 2001

	Proprietary Fund Types		Fiduciary Fund Type	Total Primary Government (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
<b>Operating Revenues:</b>				
Charges for Services	\$1,250,285	\$1,576,527	\$0	\$2,826,812
<b>Operating Expenses:</b>				
Personal Services	343,984	0	0	343,984
Materials and Supplies	47,894	0	0	47,894
Charges and Services	1,943,446	221,132	0	2,164,578
Claims	0	1,542,363	0	1,542,363
Depreciation	221,043	0	0	221,043
Closure and Postclosure Care Costs	141,394	0	0	141,394
Miscellaneous	1,078	0	0	1,078
Total Operating Expenses	2,698,839	1,763,495	0	4,462,334
Operating Loss	(1,448,554)	(186,968)	0	(1,635,522)
<b>Non-Operating Revenues (Expenses):</b>				
Grants	74,540	0	0	74,540
Interest	54,621	0	0	54,621
Interest and Fiscal Charges	(226,351)	0	0	(226,351)
Total Non-Operating Revenues (Expenses)	(97,190)	0	0	(97,190)
Net Loss before Operating Transfers	(1,545,744)	(186,968)	0	(1,732,712)
Operating Transfers - In	0	33,863	0	33,863
Net Loss	(1,545,744)	(153,105)	0	(1,698,849)
Retained Earnings (Deficit)/Fund Balances at Beginning of Year Restated (See Note 3)	(2,376,246)	500,276	34,610	(1,841,360)
Retained Earnings (Deficit)/Fund Balances at End of Year	( <u>\$3,921,990</u> )	<u>\$347,171</u>	<u>\$34,610</u>	<u>(\$3,540,209)</u>

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, 2001

	Enterprise Funds			Internal Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$1,173,675	\$1,733,269	\$559,594	\$1,569,271	\$1,639,875	\$70,604
Grants	42,450	69,300	26,850	0	0	0
Proceeds from Sale of Bonds	692,268	0	(692,268)	0	0	0
Proceeds from Sale of Notes	200,000	200,000	0	0	0	0
Interest	0	59,033	59,033	38,400	0	(38,400)
<b>Total Revenues</b>	<b>2,108,393</b>	<b>2,061,602</b>	<b>(46,791)</b>	<b>1,607,671</b>	<b>1,639,875</b>	<b>32,204</b>
<b>Expenses:</b>						
Personal Services	364,562	340,084	24,478	0	0	0
Materials and Supplies	111,334	78,232	33,102	0	0	0
Charges and Services	2,362,267	2,385,374	(23,107)	264,987	262,574	2,413
Claims	0	0	0	1,723,188	1,691,927	31,261
Miscellaneous	3,599	1,436	2,163	0	0	0
Capital Outlay	11,090	3,314	7,776	0	0	0
Debt Service:						
Principal Retirement	180,000	180,000	0	0	0	0
Interest and Fiscal Charges	214,768	214,768	0	0	0	0
<b>Total Expenses</b>	<b>3,247,620</b>	<b>3,203,208</b>	<b>44,412</b>	<b>1,988,175</b>	<b>1,954,501</b>	<b>33,674</b>
Excess of Revenues Over (Under) Expenses	(1,139,227)	(1,141,606)	(2,379)	(380,504)	(314,626)	65,878
Advances - In	225,000	287,384	62,384	0	0	0
Operating Transfers - In	0	0	0	0	33,863	33,863
Operating Transfers - Out	(249,525)	0	249,525	0	0	0
Excess of Revenues and Advances Over (Under) Expenses and Operating Transfers	(1,163,752)	(854,222)	309,530	(380,504)	(280,763)	99,741
Fund Equity at Beginning of Year	1,587,710	1,587,710	0	604,299	604,299	0
Prior Year Encumbrances Appropriated	174,072	174,072	0	145,175	145,175	0
<b>Fund Equity at End of Year</b>	<b>\$598,030</b>	<b>\$907,560</b>	<b>\$309,530</b>	<b>\$368,970</b>	<b>\$468,711</b>	<b>\$99,741</b>

(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, 2001  
 (Continued)

	Nonexpendable Trust Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
Grants	0	0	0
Proceeds from Sale of Bonds	0	0	0
Proceeds from Sale of Notes	0	0	0
Interest	1,315	0	(1,315)
<b>Total Revenues</b>	<b>1,315</b>	<b>0</b>	<b>(1,315)</b>
<b>Expenses:</b>			
Personal Services	0	0	0
Materials and Supplies	0	0	0
Charges and Services	0	0	0
Claims	0	0	0
Miscellaneous	4,000	0	4,000
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenses</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>
Excess of Revenues Over (Under) Expenses Before Advances and Operating Transfers	(2,685)	0	2,685
Advances - In	0	0	0
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
Excess of Revenues and Advances Over (Under) Expenses and Operating Transfers	(2,685)	0	2,685
Fund Equity at Beginning of Year	34,610	34,610	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Equity at End of Year</b>	<b>\$31,925</b>	<b>\$34,610</b>	<b>\$2,685</b>

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, 2001

	Enterprise	Internal Service	Total Primary Government (Memorandum Only)
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received From Customers	\$1,211,235	\$0	\$1,211,235
Cash Received From Quasi-External Transactions with Other Funds	0	1,576,527	1,576,527
Cash Payments for Employee Services and Benefits	(338,975)	(245,735)	(584,710)
Cash Payments to Suppliers	(1,787,328)	0	(1,787,328)
Cash Payments for Other Operating Expenses	(878)	0	(878)
Cash Payments for Claims	0	(1,528,389)	(1,528,389)
Net Cash Used for Operating Activities	<u>(915,946)</u>	<u>(197,597)</u>	<u>(1,113,543)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Grants	69,300	0	69,300
Advances - In	287,384	0	287,384
Operating Transfers - In	0	33,863	33,863
Net Cash Provided by Noncapital Financing Activities	<u>356,684</u>	<u>33,863</u>	<u>390,547</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
General Obligation Bond Principal Payments	(180,000)	0	(180,000)
General Obligation Bond Interest Payments	(214,768)	0	(214,768)
Proceeds of Notes	200,000	0	200,000
Net Cash Used for Capital and Related Financing Activities	<u>(194,768)</u>	<u>0</u>	<u>(194,768)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest	54,621	0	54,621
Sale of Investments	509,518	0	509,518
Net Cash Provided by Investing Activities	<u>564,139</u>	<u>0</u>	<u>564,139</u>
Net Decrease in Cash and Cash Equivalents	(189,891)	(163,734)	(353,625)
Cash and Cash Equivalents Beginning of Year	<u>1,782,824</u>	<u>839,445</u>	<u>2,622,269</u>
Cash and Cash Equivalents End of Year	<u>\$1,592,933</u>	<u>\$675,711</u>	<u>\$2,268,644</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINED STATEMENT OF CASH FLOWS  
 ALL PROPRIETARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2001  
 (Continued)

	Enterprise	Internal Service	Total Primary Government (Memorandum Only)
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>			
Operating Loss	(\$1,448,554)	(\$186,968)	(\$1,635,522)
<b>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</b>			
Depreciation	221,043	0	221,043
Landfill Closure and Postclosure Costs	141,394	0	141,394
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(38,305)	0	(38,305)
Increase in Due from Other Funds	(543)	0	(543)
Increase in Materials and Supplies Inventory	(295)	0	(295)
Increase in Prepaid Items	(202)	0	(202)
Decrease in Accounts Payable	(8,387)	0	(8,387)
Increase (Decrease) in Contracts Payable	212,131	(141,710)	70,421
Increase in Accrued Salaries Payable	2,099	0	2,099
Decrease in Due to Other Funds	(1,994)	0	(1,994)
Increase in Due to Other Governments	3,467	0	3,467
Increase in Compensated Absences Payable	2,200	0	2,200
Increase in Claims Payable	0	131,081	131,081
	<u>(\$915,946)</u>	<u>(\$197,597)</u>	<u>(\$1,113,543)</u>
Net Cash Used for Operating Activities	<u>(\$915,946)</u>	<u>(\$197,597)</u>	<u>(\$1,113,543)</u>

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, 2001

	L & M Products
<b>Operating Revenues:</b>	
Sales	\$181,536
Equivalent Value of Donated Services	785,015
Equivalent Value of Donated Facilities	96,724
Interest Income	10,045
Other	123
	1,073,443
<b>Operating Expenses:</b>	
Personal Services	83,632
Payroll Taxes	6,550
Subcontractor Labor	11,445
Materials and Supplies	46,275
Mileage and Gasoline	3,202
Maintenance and Repairs	11,336
Depreciation	8,136
Special Events and Benefits	336
Professional Fees	7,688
Insurance and Bonds	6,109
Public Relations	3,665
Staff Training	586
Equivalent Cost of Donated Services	785,015
Equivalent Cost of Donated Facilities	96,724
Other	6,829
	1,077,528
Total Expenses	1,077,528
Decrease in Unrestricted Net Assets	(4,085)
Net Assets at Beginning of Year	251,680
Net Assets at End of Year	\$247,595

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, 2001

	L & M Products
<b><u>Net Increase (Decrease) in Cash and Cash Equivalents:</u></b>	
<b>Cash Flows from Operating Activities:</b>	
Decrease in Unrestricted Net Assets	(\$4,085)
<b>Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided by Operating Activities:</b>	
Depreciation	8,136
Loss on Sale of Equipment	1,021
Equivalent Value of Donated Services and Facilities	(881,739)
Equivalent Cost of Donated Services and Facilities	881,739
Decrease in Accounts Receivable	7,163
Decrease in Accrued Interest Receivable	423
Decrease in Accounts Payable	(1,133)
Decrease in Accrued Salaries Payable	(11)
Decrease in Payroll Taxes and Withholdings	(88)
Total Adjustments	15,511
Net Cash and Cash Equivalents Provided by Operating Activities	11,426
<b>Cash Flows from Investing Activities:</b>	
Purchases of Property and Equipment	(12,002)
Proceeds from Sale of Equipment	513
Net Cash and Cash Equivalents Used for Investing Activities	(11,489)
Net Increase in Cash and Cash Equivalents	(63)
Cash and Cash Equivalents at Beginning of Year	189,769
Cash and Cash Equivalents at End of Year	\$189,706
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, 2001**

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**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, 2001**

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**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 19).

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 participates in 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 20, 21 and 22 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, 2001**

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**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 the operating fund of the County and 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, 2001**

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**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, 2001**

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**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 19.

**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 are generally 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, 2001**

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**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. Proprietary Fund and Nonexpendable Trust Fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

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

The modified accrual basis of accounting is followed for the Governmental, Expendable Trust, and Agency Funds. The accrual basis of accounting is followed for the Proprietary and Nonexpendable Trust Funds.

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: permissive sales taxes, state-levied locally shared taxes (including gasoline tax), earnings on investments, federal and state grants, and charges for services.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Delinquent property taxes and property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

Under the modified accrual basis, expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Allocations of cost, such as depreciation and amortization, are not recognized under the modified accrual basis.

On the accrual basis of accounting, expenses are recognized at the time they are incurred. 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 Drug Law Enforcement Special Revenue Fund, 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 at the object level 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, 2001**

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**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 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 2001.

**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.

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, 2001**

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**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 is not 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."

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

During fiscal year 2001, investments were limited to Federal National Mortgage Association (FNMA) Notes, Federal Home Loan Bank (FHLB) Notes, certificates of deposit and STAR Ohio. These investments are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less.

Investments are reported at fair value which is based on quoted market prices, except for nonparticipating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, which are reported at cost. For investments in open-end mutual funds, fair value is determined by the fund's current share price.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2001. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2001.

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 2001 amounted to \$726,826, which includes \$608,118 assigned from other County funds.

**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, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**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.

Short-term interfund loans are classified as "Interfund Receivables" and "Interfund Payables."

**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. Fixed asset threshold for the County is \$500.

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. Improvements to fund fixed assets are depreciated over the remaining useful lives of the related fixed asset. Interest incurred during the construction of general fixed assets is not capitalized.

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:

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

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 2001, interest costs incurred on construction projects were not material.

**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 2001. 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**

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. The County records a liability for accumulated unused vacation and compensatory time when earned for all employees with more than one year of service.

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.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**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 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.

**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. Beginning in 2001, GASB Statement No. 33 requires that these types of contributions be recognized as revenue.

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.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**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.

**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.

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

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR BALANCES**

For year 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues." These statements establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis the criteria established for accrual basis revenue recognition must be met and the revenues must be available. GASB Statement No. 33 also requires that, beginning in 2001, capital contributions to Proprietary Funds be recognized as revenue. The effect of this change on opening fund balances and retained earnings follows:

	Governmental Fund	
	General Fund	Special Revenue
Fund Balance at December 31, 2000	\$3,154,505	\$5,101,820
Restatement:		
Implementation of GASB Statement No. 33	(67,780)	567,684
Restated Amount at December 31, 2000	\$3,086,725	\$5,669,504
		Enterprise
Retained Earnings (Deficit) at December 31, 2000		(\$2,379,496)
Restatement:		
Implementation of GASB Statement No. 33		3,250
Retained Earnings (Deficit) - Restated at December 31, 2000		(\$2,376,246)

There was also a restatement to general fixed assets due to fixed assets being purchased in a prior year and not being added to the fixed asset listing. General fixed assets as of December 31, 2000, increased by \$112,868 from \$16,306,176 to \$16,419,044.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**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 and advances are reported on the operating statement (budget basis) rather than as a balance sheet transaction (GAAP basis).
5. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 4 - BUDGET TO GAAP RECONCILIATION (Continued)**

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

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:	\$71,944	(\$187,783)	(\$49,470)	\$528,739	\$1,665
Adjustments:					
Revenue Accruals	21,980	(804,258)	(1,539)	52	98
Expenditure Accruals	129,141	271,870	0	(42)	0
Encumbrances	(455,897)	(1,078,194)	0	(37,686)	0
Advances	(321,109)	30,000	0	3,725	0
Debt Principal Payments	0	(407,192)	0	(110,839)	0
Proceeds from Sale of Notes	0	250,000	0	17,154	0
Prepaid Items	1,122	(4,538)	0	0	0
Unrecorded Cash	3,651	119,642	0	(26)	0
Increase in Fair Value of Cash Equivalents	(19,105)	0	0	0	0
Non-Budgeted Activity	0	(838)	0	0	0
Budget Basis	<u>(\$568,273)</u>	<u>(\$1,811,291)</u>	<u>(\$51,009)</u>	<u>\$401,077</u>	<u>\$1,763</u>

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 4 - BUDGET TO GAAP RECONCILIATION (Continued)**

	Enterprise	Internal Service
Net Loss/Excess of Revenues Under Expenses, Advances, and Operating Transfers All Proprietary Fund Types		
GAAP Basis:	(\$1,545,744)	(\$153,105)
Adjustments:		
Revenue Accruals	499,084	0
Expense Accruals	220,307	(10,629)
Prepaid Items	202	0
Closure and Postclosure Care Costs	141,394	0
Debt Principal Payments	(180,000)	0
Note Proceeds	200,000	0
Depreciation	221,043	0
Materials and Supplies Inventory	295	0
Unrecorded Cash	(16,928)	0
Advances	287,384	0
Non-Budgeted Activity	0	63,348
Encumbrances	(681,259)	(180,377)
Budget Basis	(\$854,222)	(\$280,763)

**NOTE 5 - COMPLIANCE AND ACCOUNTABILITY**

**Compliance**

The following budgetary objects had an excess of expenditures plus encumbrances over appropriations for the year ended December 31, 2001:

	Excess
<u>General Fund:</u>	
General Government – Judicial	
Probate Court	
Charges and Services	\$63
 <u>Enterprise Fund:</u>	
Landfill	
Charges and Services	\$27,183

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 5 - COMPLIANCE AND ACCOUNTABILITY (Continued)**

**Accountability**

The following funds had fund balance/retained earnings deficits at December 31, 2001:

	<u>Deficit</u>
<u>Capital Projects Fund:</u>	
Ditch Construction	\$9,269
<u>Enterprise Fund:</u>	
Landfill	3,962,479

The deficit in the Capital Projects Fund is due to notes payable being reported as fund liabilities. The fund deficit will be eliminated when bonds are issued and resources are provided for the retirement of the notes.

The County anticipates increased revenue and corresponding decrease in the retained earnings deficit in future years. The County approved a special assessment on each residential dwelling and commercial and industrial properties to finance landfill operations, to be collected beginning 2002. Revenue from this special assessment is expected to be \$865,000 annually. Also, a major vendor who stopped using the landfill in 2000 resumed using the landfill in 2001. Finally, EPA granted approval to the county in 2001 to expand the landfill, which is expected to generate additional revenue.

**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.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)**

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;
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

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)**

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 \$75,960 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 No. 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements."

**Deposits**

At year-end, the carrying amount of the County's deposits was \$1,352,920, and the bank balance was \$3,331,829. Of the bank balance, \$819,679 was covered by federal deposit insurance, \$400,000 was covered by a surety bond in the County's name, \$1,000,000 was covered by a \$1,000,000 letter of credit with Federal Home Loan Bank of Cincinnati listing Preble County as the beneficiary, and \$1,112,150 was uncollateralized and uninsured. 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 2001, investments included Federal National Mortgage Association (FNMA) Notes, Federal Home Loan Bank (FHLB) Notes, certificates of deposits, and STAR Ohio.

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)**

GASB Statement No. 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 is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Primary Government		
Category			Carrying/Fair
2	Unclassified		Value
Federal National Mortgage Association (FNMA) Notes	\$2,010,950	\$0	\$2,010,950
Federal Home Loan Bank (FHLB) Notes	1,992,148	0	1,992,148
STAR Ohio	0	8,630,065	8,630,065
	<u>\$4,003,098</u>	<u>\$8,630,065</u>	<u>\$12,633,163</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, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting." A reconciliation between the classifications of cash and cash equivalents and investments on the general purpose financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)**

	Primary Government	
	Cash & Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$14,037,043	\$25,000
Cash on Hand	(75,960)	0
Investments:		
Federal National Mortgage Association (FNMA) Note	(2,010,950)	2,010,950
Federal Home Loan Bank (FHLB) Notes	(1,992,148)	1,992,148
Certificates of Deposit	25,000	(25,000)
STAR Ohio	(8,630,065)	8,630,065
GASB Statement 3	\$1,352,920	\$12,633,163

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible personal property other than public utility located in the County. Property tax revenue received during 2001 for real and public utility property taxes is for 2000 taxes and property tax revenue received during 2001 for tangible personal property (other than public utility property) is for 2001 taxes.

2001 real property taxes are levied after October 1, 2001, on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

Public Utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88 percent of cost). The 2001 public utility property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 7- PROPERTY TAXES (Continued)**

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of assessed valuations.

The assessed value for the taxes collected in 2001 was \$667,028,410 of which real property represented 82 percent (\$549,811,270) of the total, public utility property represented 6 percent (\$39,348,060) of the total, and tangible personal property represented 12 percent (\$77,869,080) of the total. The full tax rate for all County operations for the year ended December 31, 2001, was \$7.28 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.

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 and special assessments 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, 2001 and for which there is an enforceable legal claim. 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 2001 operations. The receivable is offset by deferred revenue.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**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 2001 amounted to \$3,932,793.

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2001, 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, 2001, were \$105,946. All receivables are considered fully collectible.

A summary of intergovernmental receivables follows:

<u>General Fund</u>	
Election Costs	\$23,783
Audit Cost Refund	1,167
Reimbursement for Housing	2,668
Truancy Prevention Program	3,124
Mediation – 21 <sup>st</sup> Century	228
Ohio Public Safety Step Enforcement Project	1,103
Indigent Defense	28,551
Personal Property Tax Exemption	8,377
Total General Fund	<u>\$69,001</u>
	(Continued)

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 9 - RECEIVABLES (Continued)**

<u>Special Revenue Funds</u>	
Gasoline Cents Per Gallon	\$428,842
Gasoline Excise Tax	221,102
Auto License	772,754
Personal Property Tax Exemption	11,524
Community Development Block Grant	191,000
State Subsidy	496,106
Mental Health Block Grant	22,296
SAPT Block Grant	141,267
SAPT Block Grant – TASC	3,000
Title XX	50,419
L & M Products, Inc. – Participation Contract	144,000
R.F.W. – Room and Board	25,411
MRDD State Operating Subsidy	2,839
Medicaid	182,032
Youth Services Subsidy – Reclaim Fund	101,010
Title 19	36,797
Homemaker PERS Care	44,689
VOCA Expansion	45,623
OJFSDA Training Reimbursement	1,525
OJFS 2820 Reimbursement	43,372
PA/OMTI Conference Reimbursement	1,957
Public Assistance/CSEA	1,825,824
CSEA Advances (Over/Under Approach)	214,537
Title VI E	177,225
Salt	815
Total Special Revenue Funds	<u>5,185,966</u>
<u>Debt Service Fund</u>	
Personal Property Tax Exemption	<u>1,539</u>
<u>Enterprise Fund</u>	
Recycle, Ohio	<u>8,490</u>
<u>Agency Funds</u>	
Gasoline Cents Per Gallon	185,407
Gasoline Excise Tax	96,315
Auto License	435,731
Local Government Revenue Assistance	212,631
Local Government	817,980
Homestead and Rollback	230,274
Undivided Library	923,410
Total Agency Funds	<u>2,901,748</u>
Total All Funds	<u><u>\$8,166,744</u></u>

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 10 - FIXED ASSETS**

A summary of the Sewer and Landfill Enterprise Funds fixed assets at December 31, 2001, follows:

Land	\$279,610
Buildings, Structures and Improvements	739,452
Furniture, Fixtures and Equipment	1,223,559
Total	2,242,621
Less: Accumulated Depreciation	(1,314,240)
Total Fixed Assets	\$ 928,381

The changes in general fixed assets during 2001 were as follows:

Asset Category	Restated Balance at January 1, 2001	Additions	Deletions	Balance at December 31, 2001
Land	\$1,585,161	\$75,000	\$0	\$1,660,161
Buildings, Structures and Improvements	8,582,641	12,669	0	8,595,310
Furniture, Fixtures and Equipment	6,251,242	383,183	30,963	6,603,462
Total General Fixed Assets	\$16,419,044	\$470,852	\$30,963	\$16,858,933

**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 2001, the County contracted with Cincinnati Insurance Company and Monticello Insurance Company for liability, property and law enforcement. Coverage provided by the insurance companies is as follows:

Cincinnati Insurance:

Liability	General and Auto Liability (per occurrence)	\$1,000,000
Property		23,513,666
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

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 11 - RISK MANAGEMENT (Continued)**

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.

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 \$328,540 reported in the fund at December 31, 2001, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 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 2000 and 2001 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2000	\$249,372	\$1,335,970	\$1,387,883	\$197,459
2001	197,459	1,542,363	1,411,282	328,540

Workers' compensation benefits are provided through the State Bureau of Workers' compensation. For 2001, 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 22). 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, 2001**

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**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 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. The 2001 employer pension contribution rate other than those engaged in law enforcement, for the County was 9.25 percent of covered payroll, increased from 6.54 percent in 2000. For 2000, PERS instituted a temporary employer rate rollback for state and local governments. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**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, 2001, 2000, and 1999 were \$1,462,994, \$1,250,516, and \$1,255,053, respectively; 83.26 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

**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. Health care coverage for disability recipients and primary survivor 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. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The 2001 employer contribution rate for law enforcement employees was 16.7 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, 2000, 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, 2001**

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**NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)**

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$680,095. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.60 million and \$2,628.7 million, respectively.

**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 - LONG-TERM DEBT**

The changes in the County's long-term obligations during 2001 consist of the following:

	Balance at January 1, 2001	Increases	Decreases	Balance at December 31, 2001
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
General Obligation Bonds:				
3.00 to 5.55% - 1993 County Jail Project - Voted	\$2,760,000	\$0	\$195,000	\$2,565,000
6.50 to 7.125% - 1989 Human Services Building - Unvoted	720,000	0	60,000	660,000
4.40% to 6.15% - 1996 Fairgrounds Project - Unvoted	180,000	0	5,000	175,000
TOTAL General Obligation Bonds	<u>\$3,660,000</u>	<u>\$0</u>	<u>\$260,000</u>	<u>\$3,400,000</u>

(Continued)

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 15 - LONG-TERM DEBT (Continued)**

	Balance at January 1, 2001	Increases	Decreases	Balance at December 31, 2001
Other Long-Term Obligations:				
Compensated Absences Payable	\$690,797	\$19,745	\$0	\$710,542
Due to Other Governments	217,479	351,040	217,479	351,040
TOTAL - Other Long-Term Obligations	<u>908,276</u>	<u>370,785</u>	<u>217,479</u>	<u>1,061,582</u>
 TOTAL - General Long-Term Obligations	 <u>\$4,568,276</u>	 <u>\$370,785</u>	 <u>\$477,479</u>	 <u>\$4,461,582</u>

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, transfers from the General Fund received in the Human Services Bond Retirement Fund, and monies received from the Preble County Agricultural Society received in the Agricultural Society Bond Retirement Fund.

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.

Changes in the long-term obligations reported in the Proprietary Funds during 2001 were as follows:

	Balance at January 1, 2001	Increases	Decreases	Balance at December 31, 2001
General Obligation Bond Payable:				
3.75% to 5.50% - 1996 Landfill				
Improvement Bond	\$4,203,784	\$0	\$178,986	\$4,024,798
Compensated Absences	29,567	2,200	0	31,767
Due to Other Governments	10,513	13,980	10,513	13,980
Landfill Closure and Postclosure	1,606,306	137,195	0	1,743,501
TOTAL - Enterprise Funds	<u>\$5,850,170</u>	<u>\$153,375</u>	<u>\$189,499</u>	<u>\$5,814,046</u>

The Landfill Improvement General Obligation Bond is reported at carrying value. Principal paid in 2001 was \$180,000, 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.

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 15 - LONG-TERM DEBT (Continued)**

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, 2001, are an overall legal debt margin of \$15,175,710 and an unvoted legal debt margin of \$6,670,284.

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

Year	General Obligation Bonds	Enterprise General Obligation Bonds	Total
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	467,660	395,628	863,288
2007-2011	2,035,920	1,986,356	4,022,276
2012-2016	88,837	1,983,902	2,072,739
Total	<u>\$4,473,565</u>	<u>\$5,952,432</u>	<u>\$10,425,997</u>

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 16 - NOTES PAYABLE**

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

Fund Type/Fund/Issue	Interest Rate	Balance at January 1, 2001	Increases	Decreases	Balance at December 31, 2001
Special Revenue Funds:					
Court Computer Equipment	4.00%	\$30,000	\$25,000	\$30,000	\$25,000
Mental Retardation Development	2.20%	250,000	225,000	250,000	225,000
9-1-1 Equipment Upgrade	4.87%	92,192	0	92,192	0
Property Acquisition	7.00%	35,000	0	35,000	0
Total Special Revenue Funds		407,192	250,000	407,192	250,000
Capital Projects Funds:					
Plummer Ditch Construction	3.50%	13,800	5,500	13,800	5,500
West Alex Ditch Construction	2.20%	40,789	11,654	40,789	11,654
Engineer's Building Construction	7.00%	56,250	0	56,250	0
Total Capital Projects Funds		110,839	17,154	110,839	17,154
Enterprise Fund:					
Landfill Construction	3.45%	0	200,000	0	200,000
Grand Total All Funds		\$518,031	\$467,154	\$518,031	\$467,154

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.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 17 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2001, consist of the following individual fund receivables and payables:

Fund Type/Fund	Due from Other Funds	Due to Other Funds	Interfund Receivable	Interfund Payable
General Fund	\$2,068,265	\$30,393	\$321,109	\$0
Special Revenue Funds:				
Motor Vehicle and Gas Tax	40,030	0	0	0
Human Services	0	1,922	0	0
Community Mental Health	333,412	51,910	0	0
Children Services	387,705	2,662	0	0
Mental Retardation Levy	626,315	0	0	0
Real Estate Assessment	0	11,561	0	0
Ditch Maintenance	65,771	1,359	0	30,000
9-1-1 Emergency Services	5,361	0	0	0
Youth Services Subsidy	0	740	0	0
Child Support Enforcement	0	5,795	0	0
Community Development Block Grant	0	4,000	0	0
Certificate of Title Administration	0	2,922	0	0
Total Special Revenue Funds	<u>1,458,594</u>	<u>82,871</u>	<u>0</u>	<u>30,000</u>
Debt Service Fund:				
Jail Bond Retirement	<u>281,756</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Projects Fund:				
Ditch Construction	<u>31,646</u>	<u>0</u>	<u>0</u>	<u>3,725</u>
Enterprise Funds:				
Sewer	1,055	0	0	0
Landfill	0	0	0	287,384
Total Enterprise Funds	<u>1,055</u>	<u>0</u>	<u>0</u>	<u>287,384</u>
Agency Funds:				
Health	96,371	109	0	0
Disaster Services	0	9,120	0	0
Undivided General Tax	0	3,340,916	0	0
Local Government	0	518,342	0	0
Council on Aging	44,064	0	0	0
Total Agency Funds	<u>140,435</u>	<u>3,868,487</u>	<u>0</u>	<u>0</u>
Total All Funds	<u><u>\$3,981,751</u></u>	<u><u>\$3,981,751</u></u>	<u><u>\$321,109</u></u>	<u><u>\$321,109</u></u>

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 18 - 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, 2001, for each Enterprise Fund is as follows:

	Sewer Fund	Landfill Fund	Total
Operating Revenues	\$10,107	\$1,240,178	\$1,250,285
Depreciation Expense	600	220,443	221,043
Operating Income (Loss)	2,960	(1,451,514)	(1,448,554)
Non-Operating Revenues (Expenses) excluding Grants	0	(171,730)	(171,730)
Grants	0	74,540	74,540
Net Income (Loss)	2,960	(1,548,704)	(1,545,744)
Net Working Capital	57,950	734,331	792,281
Total Assets	67,065	2,679,259	2,746,324
Long-Term Liabilities Payable	61	5,616,194	5,616,255
Total Equity (Deficit)	66,886	(3,962,479)	(3,895,593)
Total Encumbrances	\$1,308	\$679,951	\$681,259

**NOTE 19 - 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.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)**

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.

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.

CASH AND CASH EQUIVALENTS - 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 79% of total assembly contract billings for 2001, and 87% of accounts receivable at December 31, 2001.

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)**

**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 \$189,706.

**D. PROPERTY AND EQUIPMENT**

Property and equipment consists of:

<u>2001</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Leasehold Improvements	\$32,179	\$17,138	\$15,041
Machinery and Equipment	112,882	87,886	24,996
Vehicles	71,671	71,671	0
Total	<u>\$216,732</u>	<u>\$176,695</u>	<u>\$40,037</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>2001</u>
Salaries and benefits expense incurred by MRDD Board	\$796,304
Less payments from L&M Products	(11,289)
Value of MRDD Board Contribution	<u>\$785,015</u>
Other Costs Paid by MRDD Board	\$45,584
Estimated Equivalent Rental Value of Facilities Owned by MRDD Board	51,140
Value of MRDD Board Contribution	<u>\$96,724</u>

**PREBLE COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)**

**F. RELATED PARTY TRANSACTIONS**

Two board members are employed by customers of the company. Another board member also serves on the Preble County Board of Mental Retardation and Development Disabilities.

In 2001, the company made a \$3,000 donation to the campaign to pass an MRDD tax levy. This amount is included in other expenses. The company loaned an additional \$3,000 to the campaign; this amount was repaid in full.

**NOTE 20 - 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 2001, 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, 2001**

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**NOTE 20 - 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 2001, 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 21 - 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 \$22,411 for the operation of the agency during 2001.

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, 2001**

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**NOTE 22 - 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 23 - 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 \$1,743,501 reported as landfill closure and postclosure care liability at December 31, 2001, represents the cumulative amount reported to date based on the use of 22.55 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$5,988,012 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. 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, 2001**

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**NOTE 23 - 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.

**NOTE 24 - 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 2001 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, 2001, 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.

**NOTE 25 - 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.

**PREBLE COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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**NOTE 26 - SUBSEQUENT EVENTS**

On April 10, 2002, the Commissioner's passed a resolution and have issued \$20,000 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 2.50%, and it matures on April 10, 2003.

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$1,373,000	\$1,412,348	\$39,348
Permissive Sales Tax	3,800,000	3,984,576	184,576
Charges for Services	1,862,550	1,726,127	(136,423)
Licenses and Permits	6,000	3,646	(2,354)
Fines and Forfeitures	86,600	84,691	(1,909)
Intergovernmental	1,152,000	1,132,558	(19,442)
Interest	625,000	772,154	147,154
Miscellaneous	246,000	243,857	(2,143)
<b>Total Revenues</b>	<u>9,151,150</u>	<u>9,359,957</u>	<u>208,807</u>
<b>Expenditures:</b>			
Current:			
General Government			
Legislative and Executive			
County Commissioners			
Personal Services	315,771	309,435	6,336
Materials and Supplies	5,690	5,399	291
Charges and Services	302,430	276,289	26,141
Capital Purchases	6,948	6,862	86
Other	16,286	14,666	1,620
<b>Total County Commissioners</b>	<u>647,125</u>	<u>612,651</u>	<u>34,474</u>
Microfilm			
Personal Services	58,252	51,618	6,634
Materials and Supplies	4,656	4,198	458
Charges and Services	10,056	8,810	1,246
Capital Purchases	10,094	9,499	595
Other	2,774	2,324	450
<b>Total Microfilm</b>	<u>85,832</u>	<u>76,449</u>	<u>9,383</u>
County Auditor			
Personal Services	169,086	167,104	1,982
Materials and Supplies	17,499	13,227	4,272
Charges and Services	3,607	2,434	1,173
Capital Purchases	3,516	2,285	1,231
Other	3,200	2,775	425
<b>Total County Auditor</b>	<u>196,908</u>	<u>187,825</u>	<u>9,083</u>
County Treasurer			
Personal Services	80,390	77,674	2,716
Materials and Supplies	7,086	6,845	241
Charges and Services	10,449	10,351	98
Capital Purchases	4	0	4
Other	236	85	151
<b>Total County Treasurer</b>	<u>\$98,165</u>	<u>\$94,955</u>	<u>\$3,210</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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Prosecutor			
Personal Services	\$517,051	\$513,685	\$3,366
Materials and Supplies	23,675	22,773	902
Charges and Services	14,270	12,274	1,996
Capital Purchases	5,530	4,231	1,299
Other	34,999	33,351	1,648
	<u>595,525</u>	<u>586,314</u>	<u>9,211</u>
Total Prosecutor			
Bureau of Inspection			
Charges and Services	135,421	99,353	36,068
	<u>135,421</u>	<u>99,353</u>	<u>36,068</u>
Data Processing			
Personal Services	28,412	28,221	191
Materials and Supplies	7,008	2,445	4,563
Charges and Services	116,159	33,124	83,035
Capital Purchases	6,250	3,495	2,755
Other	9,107	5,870	3,237
	<u>166,936</u>	<u>73,155</u>	<u>93,781</u>
Total Data Processing			
Board of Elections			
Personal Services	84,039	83,457	582
Materials and Supplies	24,000	15,994	8,006
Charges and Services	64,442	43,007	21,435
Capital Purchases	10,200	9,431	769
Other	700	360	340
	<u>183,381</u>	<u>152,249</u>	<u>31,132</u>
Total Board of Elections			
Buildings and Grounds			
Capital Purchases	36,950	36,950	0
Other	16,500	16,400	100
	<u>53,450</u>	<u>53,350</u>	<u>100</u>
Total Buildings and Grounds			
Building Maintenance			
Personal Services	179,839	175,042	4,797
Materials and Supplies	27,214	22,336	4,878
Charges and Services	182,747	173,493	9,254
Capital Purchases	1,190	185	1,005
Other	500	0	500
	<u>391,490</u>	<u>371,056</u>	<u>20,434</u>
Total Building Maintenance			
Recorder			
Personal Services	102,914	101,256	1,658
Materials and Supplies	13,569	10,286	3,283
Charges and Services	4,590	3,891	699
	<u>\$121,073</u>	<u>\$115,433</u>	<u>\$5,640</u>
Total Recorder			

(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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Rural Zoning			
Personal Services	\$9,225	\$8,225	\$1,000
Materials and Supplies	3,200	3,099	101
Capital Purchases	4,177	3,270	907
Other	<u>2,300</u>	<u>2,244</u>	<u>56</u>
Total Rural Zoning	<u>18,902</u>	<u>16,838</u>	<u>2,064</u>
Insurance			
Charges and Services	<u>599,445</u>	<u>554,170</u>	<u>45,275</u>
Real Estate Appraisal			
Personal Services	<u>8,639</u>	<u>8,631</u>	<u>8</u>
Total General Government Legislative and Executive	<u>3,302,292</u>	<u>3,002,429</u>	<u>299,863</u>
General Government			
Judicial			
Appeals Court			
Other	<u>31,414</u>	<u>30,042</u>	<u>1,372</u>
Common Pleas Court			
Personal Services	118,962	112,848	6,114
Materials and Supplies	7,525	6,532	993
Charges and Services	16,800	12,629	4,171
Other	<u>9,650</u>	<u>5,583</u>	<u>4,067</u>
Total Common Pleas Court	<u>152,937</u>	<u>137,592</u>	<u>15,345</u>
Jury Commission			
Personal Services	800	800	0
Materials and Supplies	1,100	809	291
Charges and Services	<u>5</u>	<u>0</u>	<u>5</u>
Total Jury Commission	<u>1,905</u>	<u>1,609</u>	<u>296</u>
Adult Probation			
Materials and Supplies	900	0	900
Charges and Services	100	0	100
Other	<u>350</u>	<u>311</u>	<u>39</u>
Total Adult Probation	<u>1,350</u>	<u>311</u>	<u>1,039</u>
Common Pleas Referee			
Personal Services	<u>\$41,280</u>	<u>\$34,674</u>	<u>\$6,606</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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	\$260,974	\$260,529	\$445
Materials and Supplies	14,864	14,334	530
Charges and Services	248,043	233,341	14,702
Capital Purchases	1,500	1,470	30
Other	21,766	21,720	46
Total Juvenile Court	<u>547,147</u>	<u>531,394</u>	<u>15,753</u>
Probate Court			
Personal Services	107,426	95,648	11,778
Materials and Supplies	9,060	8,455	605
Charges and Services	19,445	19,508	(63)
Other	604	604	0
Total Probate Court	<u>136,535</u>	<u>124,215</u>	<u>12,320</u>
Clerk of Courts			
Personal Services	173,380	173,115	265
Materials and Supplies	10,990	10,688	302
Charges and Services	25,982	25,252	730
Other	913	866	47
Total Clerk of Courts	<u>211,265</u>	<u>209,921</u>	<u>1,344</u>
Municipal Court			
Personal Services	110,554	109,203	1,351
Charges and Services	5,100	1,284	3,816
Other	8,255	8,234	21
Total Municipal Court	<u>123,909</u>	<u>118,721</u>	<u>5,188</u>
Law Library			
Personal Services	143	0	143
Total General Government Judicial	<u>1,247,885</u>	<u>1,188,479</u>	<u>59,406</u>
Public Safety			
Coroner			
Personal Services	41,994	41,259	735
Materials and Supplies	585	450	135
Charges and Services	47,025	43,941	3,084
Other	3,150	2,689	461
Total Coroner	<u>\$92,754</u>	<u>\$88,339</u>	<u>\$4,415</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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Sheriff</b>			
Personal Services	\$3,005,258	\$2,990,137	\$15,121
Materials and Supplies	315,929	290,610	25,319
Charges and Services	412,531	366,128	46,403
Capital Purchases	158,681	143,617	15,064
Other	28,670	24,541	4,129
<b>Total Sheriff</b>	<u>3,921,069</u>	<u>3,815,033</u>	<u>106,036</u>
<b>Building Regulations</b>			
Personal Services	183,545	172,168	11,377
Materials and Supplies	3,958	2,705	1,253
Charges and Services	4,457	3,433	1,024
Capital Purchases	0	0	0
Other	1,000	936	64
<b>Total Building Regulations</b>	<u>192,960</u>	<u>179,242</u>	<u>13,718</u>
<b>Disaster Services</b>			
Charges and Services	19,726	19,726	0
<b>Total Public Safety</b>	<u>4,226,509</u>	<u>4,102,340</u>	<u>124,169</u>
<b>Public Works</b>			
Highways			
Charges and Services	54,000	54,000	0
<b>Total Public Works</b>	<u>54,000</u>	<u>54,000</u>	<u>0</u>
<b>Health</b>			
Tuberculosis			
Other	1,198	0	1,198
Vital Statistics			
Charges and Services	58,320	56,064	2,256
Other	8,752	8,400	352
<b>Total Vital Statistics</b>	<u>67,072</u>	<u>64,464</u>	<u>2,608</u>
<b>Total Health</b>	<u>68,270</u>	<u>64,464</u>	<u>3,806</u>
<b>Human Services</b>			
Soldier's Relief			
Personal Services	17,904	17,509	395
Materials and Supplies	1,500	1,057	443
Charges and Services	122,287	103,639	18,648
Capital Purchases	500	0	500
<b>Total Soldier's Relief</b>	<u>\$142,191</u>	<u>\$122,205</u>	<u>\$19,986</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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Veteran's Services			
Personal Services	\$82,141	\$75,971	\$6,170
Charges and Services	37,312	27,179	10,133
Other	<u>2,900</u>	<u>1,320</u>	<u>1,580</u>
Total Veteran's Services	<u>122,353</u>	<u>104,470</u>	<u>17,883</u>
 Total Human Services	 <u>264,544</u>	 <u>226,675</u>	 <u>37,869</u>
Miscellaneous			
Other			
Charges and Services	227,391	223,209	4,182
Other	<u>155,620</u>	<u>155,620</u>	<u>0</u>
Total Other	<u>383,011</u>	<u>378,829</u>	<u>4,182</u>
Intergovernmental			
Agriculture			
Charges and Services	<u>287,191</u>	<u>287,191</u>	<u>0</u>
Total Expenditures	<u>9,833,702</u>	<u>9,304,407</u>	<u>529,295</u>
Excess of Revenues Over (Under) Expenditures	<u>(682,552)</u>	<u>55,550</u>	<u>738,102</u>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	8,297	8,297
Advances - Out	0	(329,406)	(329,406)
Operating Transfers - In	197,400	112,506	(84,894)
Operating Transfers - Out	<u>(427,923)</u>	<u>(415,220)</u>	<u>12,703</u>
Total Other Financing Sources (Uses)	<u>(230,523)</u>	<u>(623,823)</u>	<u>(393,300)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(913,075)	(568,273)	344,802
Fund Balance at Beginning of Year	1,874,466	1,874,466	0
Prior Year Encumbrances Appropriated	<u>346,479</u>	<u>346,479</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,307,870</u>	<u>\$1,652,672</u>	<u>\$344,802</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 that 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.

### 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.

### 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.

### 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, 2001

	Motor Vehicle and Gas Tax	Dog and Kennel	Human Services	Marriage License	Community Mental Health
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$251,981	\$28,842	\$288,163	\$2,398	\$1,451,512
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Accounts	870	0	1,662	0	964
Due from Other Funds	40,030	0	0	0	333,412
Due from Other Governments	1,423,513	0	1,809,338	0	869,517
Materials and Supplies Inventory	166,570	0	9,627	0	0
Prepaid Items	0	0	6,940	0	93
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$1,882,964</u>	<u>\$28,842</u>	<u>\$2,115,730</u>	<u>\$2,398</u>	<u>\$2,655,498</u>
<b>Liabilities:</b>					
Accounts Payable	\$7,796	\$0	\$9,983	\$637	\$2,497
Contracts Payable	19,952	0	36,669	0	27,875
Retainage Payable	0	0	0	0	0
Accrued Salaries Payable	55,529	3,465	82,488	0	18,924
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	1,922	0	51,910
Due to Other Governments	5,029	252	56,013	0	1,476
Deferred Revenue	1,069,430	0	1,099,081	0	1,112,355
Notes Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Compensated Absences Payable	6,249	0	2,014	0	2,619
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>1,163,985</u>	<u>3,717</u>	<u>1,288,170</u>	<u>637</u>	<u>1,217,656</u>
<b>Fund Equity:</b>					
Fund Balances:					
Reserved for Encumbrances	49,370	973	54,573	0	300,259
Reserved for Materials and Supplies Inventory	166,570	0	9,627	0	0
Unreserved	503,039	24,152	763,360	1,761	1,137,583
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Equity	<u>718,979</u>	<u>25,125</u>	<u>827,560</u>	<u>1,761</u>	<u>1,437,842</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Equity	<u>\$1,882,964</u>	<u>\$28,842</u>	<u>\$2,115,730</u>	<u>\$2,398</u>	<u>\$2,655,498</u>

Children Services	Mental Retardation Levy	Preble Victim Witness	Real Estate Assessment	Ditch Maintenance	9-1-1 Emergency Services	Youth Services Subsidy	Preble County Jail Inmates	Preble County Intervention Team
\$197,782	\$643,568	\$29,870	\$759,236	\$55,907	\$104,191	\$96,437	\$985	\$28,434
0	0	0	0	0	0	0	1,528	0
713	823	0	0	26	0	0	0	0
387,705	626,315	0	0	65,771	5,361	0	0	0
224,016	287,443	45,623	0	0	0	101,010	0	0
0	0	0	0	0	0	0	0	0
947	0	0	0	0	1,127	0	0	0
<u>\$811,163</u>	<u>\$1,558,149</u>	<u>\$75,493</u>	<u>\$759,236</u>	<u>\$121,704</u>	<u>\$110,679</u>	<u>\$197,447</u>	<u>\$2,513</u>	<u>\$28,434</u>
\$1,558	\$777	\$258	\$0	\$0	\$0	\$0	\$0	\$0
35,520	49,805	0	3,690	0	0	9,541	0	0
0	0	0	0	0	0	0	0	0
16,629	65,572	4,224	5,592	7,288	0	5,301	0	0
0	0	0	0	30,000	0	0	0	0
2,662	0	0	11,561	1,359	0	740	0	0
26,235	4,695	324	436	530	20	458	0	0
513,693	659,516	35,483	0	65,771	5,361	84,787	0	0
0	225,000	0	0	0	0	0	0	0
0	570	0	0	0	0	0	0	0
870	3,052	510	932	469	0	311	0	0
<u>597,167</u>	<u>1,008,987</u>	<u>40,799</u>	<u>22,211</u>	<u>105,417</u>	<u>5,381</u>	<u>101,138</u>	<u>0</u>	<u>0</u>
33,477	373,438	827	22,489	4,509	1,337	10,895	0	0
0	0	0	0	0	0	0	0	0
<u>180,519</u>	<u>175,724</u>	<u>33,867</u>	<u>714,536</u>	<u>11,778</u>	<u>103,961</u>	<u>85,414</u>	<u>2,513</u>	<u>28,434</u>
<u>213,996</u>	<u>549,162</u>	<u>34,694</u>	<u>737,025</u>	<u>16,287</u>	<u>105,298</u>	<u>96,309</u>	<u>2,513</u>	<u>28,434</u>
<u>\$811,163</u>	<u>\$1,558,149</u>	<u>\$75,493</u>	<u>\$759,236</u>	<u>\$121,704</u>	<u>\$110,679</u>	<u>\$197,447</u>	<u>\$2,513</u>	<u>\$28,434</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2001  
 (Continued)

	Computer Maintenance	Indigent Guardianship	Probate Court - Conduct of Business	Enforcement and Education
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$46,742	\$8,920	\$203	\$3,492
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	637	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$47,379</b>	<b>\$8,920</b>	<b>\$203</b>	<b>\$3,492</b>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Accrued Salaries Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Notes Payable	25,000	0	0	0
Accrued Interest Payable	671	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<b>25,671</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>				
Fund Balances:				
Reserved for Encumbrances	5,202	0	0	0
Reserved for Materials and Supplies Inventory	0	0	0	0
Unreserved	16,506	8,920	203	3,492
<b>Total Fund Equity</b>	<b>21,708</b>	<b>8,920</b>	<b>203</b>	<b>3,492</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$47,379</b>	<b>\$8,920</b>	<b>\$203</b>	<b>\$3,492</b>

<u>Westview Acres</u>	<u>Child Support Enforcement</u>	<u>Computer Legal Research</u>	<u>Ohio Law Enforcement</u>	<u>Community Development Block Grant</u>	<u>Certificate of Title Administration</u>	<u>Ohio Election Commission</u>
\$2,018	\$334,511	\$6,716	\$18,591	\$44,211	\$67,960	\$220
0	0	0	34,245	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	234,506	0	0	191,000	0	0
0	3,762	0	0	0	0	0
0	410	0	0	0	0	0
<u>\$2,018</u>	<u>\$573,189</u>	<u>\$6,716</u>	<u>\$52,836</u>	<u>\$235,211</u>	<u>\$67,960</u>	<u>\$220</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	7,920	0	0
0	0	0	0	1,799	0	0
0	15,303	0	0	0	5,077	0
0	0	0	0	0	0	0
0	5,795	0	0	4,000	2,922	0
0	1,222	0	0	1,920	381	0
0	159,939	0	0	191,000	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	554	0	0	0	0	0
0	<u>182,813</u>	0	0	<u>206,639</u>	<u>8,380</u>	0
0	1,591	0	0	5,371	0	0
0	3,762	0	0	0	0	0
<u>2,018</u>	<u>385,023</u>	<u>6,716</u>	<u>52,836</u>	<u>23,201</u>	<u>59,580</u>	<u>220</u>
<u>2,018</u>	<u>390,376</u>	<u>6,716</u>	<u>52,836</u>	<u>28,572</u>	<u>59,580</u>	<u>220</u>
<u>\$2,018</u>	<u>\$573,189</u>	<u>\$6,716</u>	<u>\$52,836</u>	<u>\$235,211</u>	<u>\$67,960</u>	<u>\$220</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2001  
 (Continued)

	Indigent Driver's Alcohol Treatment	Drug Law Enforcement	Delinquent Real Estate Assessment	Total
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$238	\$0	\$49,185	\$4,522,313
Cash and Cash Equivalents in Segregated Accounts	0	48,983	0	84,756
Receivables:				
Accounts	0	0	0	5,695
Due from Other Funds	0	0	0	1,458,594
Due from Other Governments	0	0	0	5,185,966
Materials and Supplies Inventory	0	0	0	179,959
Prepaid Items	0	0	0	9,517
<b>Total Assets</b>	<b>\$238</b>	<b>\$48,983</b>	<b>\$49,185</b>	<b>\$11,446,800</b>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$23,506
Contracts Payable	0	0	0	190,972
Retainage Payable	0	0	0	1,799
Accrued Salaries Payable	0	0	1,804	287,196
Interfund Payable	0	0	0	30,000
Due to Other Funds	0	0	0	82,871
Due to Other Governments	0	0	162	99,153
Deferred Revenue	0	0	0	4,996,416
Notes Payable	0	0	0	250,000
Accrued Interest Payable	0	0	0	1,241
Compensated Absences Payable	0	0	0	17,580
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>1,966</b>	<b>5,980,734</b>
<b>Fund Equity:</b>				
Fund Balances:				
Reserved for Encumbrances	0	0	23,963	888,274
Reserved for Materials and Supplies Inventory	0	0	0	179,959
Unreserved	238	48,983	23,256	4,397,833
<b>Total Fund Equity</b>	<b>238</b>	<b>48,983</b>	<b>47,219</b>	<b>5,466,066</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$238</b>	<b>\$48,983</b>	<b>\$49,185</b>	<b>\$11,446,800</b>

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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, 2001

	Motor Vehicle and Gas Tax	Dog and Kennel	Human Services	Marriage License	Community Mental Health
<b>Revenues:</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$256,660
Charges for Services	158,503	0	208,124	4,659	43,196
Licenses and Permits	0	59,667	0	0	0
Fines and Forfeitures	36,529	12,553	0	0	0
Intergovernmental	3,086,884	0	2,394,545	0	2,153,322
Special Assessments	0	0	0	0	0
Interest	28,189	0	0	0	0
Miscellaneous	2,666	463	0	0	2,899
<b>Total Revenues</b>	<b>3,312,771</b>	<b>72,683</b>	<b>2,602,669</b>	<b>4,659</b>	<b>2,456,077</b>
<b>Expenditures:</b>					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	3,408,285	0	0	0	0
Health	0	97,686	0	3,000	1,701,732
Human Services	0	0	2,862,796	0	260,380
Community and Economic Development	0	0	0	0	0
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	60
<b>Total Expenditures</b>	<b>3,408,285</b>	<b>97,686</b>	<b>2,862,796</b>	<b>3,000</b>	<b>1,962,172</b>
Excess of Revenues Over (Under) Expenditures	(95,514)	(25,003)	(260,127)	1,659	493,905
<b>Other Financing Sources (Uses):</b>					
Operating Transfers - In	0	31,222	82,034	0	0
Operating Transfers - Out	(59,900)	0	(207,455)	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(59,900)</b>	<b>31,222</b>	<b>(125,421)</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(155,414)	6,219	(385,548)	1,659	493,905
Fund Balances at Beginning of Year	871,023	18,906	1,223,924	102	943,937
Increase (Decrease) in Reserve for Inventory	3,370	0	(10,816)	0	0
<b>Fund Balances at End of Year</b>	<b>\$718,979</b>	<b>\$25,125</b>	<b>\$827,560</b>	<b>\$1,761</b>	<b>\$1,437,842</b>

Children Services	Mental Retardation Levy	Preble Victim Witness	Real Estate Assessment	Ditch Maintenance	9-1-1 Emergency Services	Youth Services Subsidy	Preble County Jail Inmates	Preble County Intervention Team
\$358,185	\$581,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136,731	36,123	0	293,703	48,247	83,614	0	148,066	0
0	0	0	0	0	0	0	0	0
0	0	10,976	0	0	0	0	0	0
659,154	1,866,686	76,710	0	0	0	242,468	0	0
0	0	0	0	117,805	0	0	0	0
0	0	0	0	0	9,705	0	0	0
786	2,519	4,254	0	0	3,881	227	0	0
<u>1,154,856</u>	<u>2,487,171</u>	<u>91,940</u>	<u>293,703</u>	<u>166,052</u>	<u>97,200</u>	<u>242,695</u>	<u>148,066</u>	<u>0</u>
0	0	0	255,745	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	113,902	310,965	147,706	0
0	0	0	0	167,888	0	0	0	0
0	0	0	0	0	0	0	0	0
1,463,148	2,640,187	114,019	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	11,844	0	0	0	4,158	0	0	0
<u>1,463,148</u>	<u>2,652,031</u>	<u>114,019</u>	<u>255,745</u>	<u>167,888</u>	<u>118,060</u>	<u>310,965</u>	<u>147,706</u>	<u>0</u>
<u>(308,292)</u>	<u>(164,860)</u>	<u>(22,079)</u>	<u>37,958</u>	<u>(1,836)</u>	<u>(20,860)</u>	<u>(68,270)</u>	<u>360</u>	<u>0</u>
247,321	0	17,769	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>247,321</u>	<u>0</u>	<u>17,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(60,971)	(164,860)	(4,310)	37,958	(1,836)	(20,860)	(68,270)	360	0
274,967	714,022	39,004	699,067	18,123	128,003	164,579	2,153	28,434
0	0	0	0	0	(1,845)	0	0	0
<u>\$213,996</u>	<u>\$549,162</u>	<u>\$34,694</u>	<u>\$737,025</u>	<u>\$16,287</u>	<u>\$105,298</u>	<u>\$96,309</u>	<u>\$2,513</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, 2001  
 (Continued)

	Computer Maintenance	Indigent Guardianship	Probate Court- Conduct of Business	Enforcement and Education
<b>Revenues:</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	81,456	6,214	532	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	1,071
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>81,456</b>	<b>6,214</b>	<b>532</b>	<b>1,071</b>
<b>Expenditures:</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	67,332	0	978	0
Public Safety	0	0	0	990
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	4,776	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	1,226	0	0	0
<b>Total Expenditures</b>	<b>68,558</b>	<b>4,776</b>	<b>978</b>	<b>990</b>
Excess of Revenues Over (Under) Expenditures	12,898	1,438	(446)	81
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,898	1,438	(446)	81
Fund Balances at Beginning of Year	8,810	7,482	649	3,411
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<b>Fund Balances at End of Year</b>	<b>\$21,708</b>	<b>\$8,920</b>	<b>\$203</b>	<b>\$3,492</b>

Westview Acres	Child Support Enforcement	Computer Legal Research	Ohio Law Enforcement	Community Development Block Grant	Certificate of Title Administration	Ohio Election Commission
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	152,307	3,721	0	0	186,394	2,495
0	0	0	0	0	0	0
0	0	0	19,145	0	0	0
0	453,314	0	18,545	242,509	0	0
0	0	0	0	0	0	0
0	0	0	32	0	0	0
0	0	0	0	0	0	0
0	605,621	3,721	37,722	242,509	186,394	2,495
0	0	0	0	0	0	2,495
0	0	4,500	0	0	138,359	0
0	0	0	31,231	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
5,640	530,488	0	0	0	0	0
0	0	0	0	226,321	0	0
0	0	0	0	0	0	0
5,640	530,488	4,500	31,231	226,321	138,359	2,495
(5,640)	75,133	(779)	6,491	16,188	48,035	0
0	0	0	0	0	0	0
0	(15,549)	0	0	0	0	0
0	(15,549)	0	0	0	0	0
(5,640)	59,584	(779)	6,491	16,188	48,035	0
7,658	337,156	7,495	46,345	12,384	11,545	220
0	(6,364)	0	0	0	0	0
<u>\$2,018</u>	<u>\$390,376</u>	<u>\$6,716</u>	<u>\$52,836</u>	<u>\$28,572</u>	<u>\$59,580</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, 2001  
 (Continued)

	Indigent Driver's Alcohol Treatment	Drug Law Enforcement	Delinquent Real Estate Assessment	Total
<b>Revenues:</b>				
Property Taxes	\$0	\$0	\$39,945	\$1,236,633
Charges for Services	0	0	0	1,594,085
Licenses and Permits	0	0	0	59,667
Fines and Forfeitures	38	19,924	0	100,236
Intergovernmental	0	0	0	11,194,137
Special Assessments	0	0	0	117,805
Interest	0	0	0	37,926
Miscellaneous	0	0	0	17,695
<b>Total Revenues</b>	<b>38</b>	<b>19,924</b>	<b>39,945</b>	<b>14,358,184</b>
<b>Expenditures:</b>				
Current:				
General Government				
Legislative and Executive	0	0	44,486	302,726
Judicial	0	0	0	211,169
Public Safety	0	19,086	0	623,880
Public Works	0	0	0	3,576,173
Health	0	0	0	1,802,418
Human Services	0	0	0	7,881,434
Community and Economic Development	0	0	0	226,321
Debt Service:				
Interest and Fiscal Charges	0	0	0	17,288
<b>Total Expenditures</b>	<b>0</b>	<b>19,086</b>	<b>44,486</b>	<b>14,641,409</b>
Excess of Revenues Over (Under) Expenditures	38	838	(4,541)	(283,225)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	0	0	0	378,346
Operating Transfers - Out	0	0	0	(282,904)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,442</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	38	838	(4,541)	(187,783)
Fund Balances at Beginning of Year	200	48,145	51,760	5,669,504
Increase (Decrease) in Reserve for Inventory	0	0	0	(15,655)
<b>Fund Balances at End of Year</b>	<b>\$238</b>	<b>\$48,983</b>	<b>\$47,219</b>	<b>\$5,466,066</b>

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$100,000	\$155,495	\$55,495
Fines and Forfeitures	43,000	36,529	(6,471)
Intergovernmental	3,068,000	3,022,443	(45,557)
Interest	50,000	29,824	(20,176)
Miscellaneous	<u>5,000</u>	<u>3,524</u>	<u>(1,476)</u>
Total Revenues	<u>3,266,000</u>	<u>3,247,815</u>	<u>(18,185)</u>
<b>Expenditures:</b>			
Public Works			
Engineer			
Personal Services	1,468,045	1,425,391	42,654
Materials and Supplies	509,667	436,109	73,558
Charges and Services	1,418,237	1,351,163	67,074
Capital Purchases	311,783	311,007	776
Other	<u>7,000</u>	<u>6,560</u>	<u>440</u>
Total Engineer	<u>3,714,732</u>	<u>3,530,230</u>	<u>184,502</u>
Excess of Revenues Under Expenditures	(448,732)	(282,415)	166,317
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(59,900)</u>	<u>(59,900)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(508,632)	(342,315)	166,317
Fund Balance at Beginning of Year	342,353	342,353	0
Prior Year Encumbrances Appropriated	<u>168,541</u>	<u>168,541</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,262</u></u>	<u><u>\$168,579</u></u>	<u><u>\$166,317</u></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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Licenses and Permits	\$55,000	\$59,667	\$4,667
Fines and Forfeitures	5,300	12,553	7,253
Miscellaneous	120	523	403
	<u>60,420</u>	<u>72,743</u>	<u>12,323</u>
Total Revenues			
<b>Expenditures:</b>			
Health			
Dog and Kennel			
Personal Services	78,540	70,324	8,216
Materials and Supplies	5,285	4,685	600
Charges and Services	23,680	20,601	3,079
Capital Purchases	255	141	114
Other	3,016	3,000	16
	<u>110,776</u>	<u>98,751</u>	<u>12,025</u>
Total Expenditures			
Excess of Revenues Under Expenditures	(50,356)	(26,008)	24,348
<b>Other Financing Sources:</b>			
Operating Transfers - In	31,222	31,222	0
	<u>31,222</u>	<u>31,222</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(19,134)	5,214	24,348
Fund Balance at Beginning of Year	16,918	16,918	0
Prior Year Encumbrances Appropriated	5,734	5,734	0
	<u>5,734</u>	<u>5,734</u>	<u>0</u>
Fund Balance at End of Year	<u>\$3,518</u>	<u>\$27,866</u>	<u>\$24,348</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$142,000	\$209,938	\$67,938
Intergovernmental	<u>3,349,196</u>	<u>2,110,143</u>	<u>(1,239,053)</u>
Total Revenues	<u>3,491,196</u>	<u>2,320,081</u>	<u>(1,171,115)</u>
<b>Expenditures:</b>			
Human Services			
Public Assistance			
Personal Services	1,893,210	1,810,173	83,037
Materials and Supplies	53,600	45,003	8,597
Charges and Services	1,356,557	1,057,038	299,519
Capital Purchases	4,950	0	4,950
Other	<u>15,500</u>	<u>14,634</u>	<u>866</u>
Total Expenditures	<u>3,323,817</u>	<u>2,926,848</u>	<u>396,969</u>
Excess of Revenues Under Expenditures	<u>167,379</u>	<u>(606,767)</u>	<u>(774,146)</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	67,157	82,034	14,877
Operating Transfers - Out	<u>(208,000)</u>	<u>(207,455)</u>	<u>545</u>
Total Other Financing Sources (Uses)	<u>(140,843)</u>	<u>(125,421)</u>	<u>15,422</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	26,536	(732,188)	(758,724)
Fund Balance at Beginning of Year	923,644	923,644	0
Prior Year Encumbrances Appropriated	<u>10,200</u>	<u>10,200</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$960,380</u></u>	<u><u>\$201,656</u></u>	<u><u>(\$758,724)</u></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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$3,000	\$4,625	\$1,625
<b>Expenditures:</b>			
Health			
Marriage License			
Charges and Services	5,262	5,262	0
Excess of Revenues Under Expenditures	(2,262)	(637)	1,625
Fund Balance at Beginning of Year	2,262	2,262	0
Fund Balance at End of Year	\$0	\$1,625	\$1,625

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$249,239	\$256,660	\$7,421
Charges for Services	34,000	38,117	4,117
Intergovernmental	2,565,627	2,106,805	(458,822)
Miscellaneous	<u>0</u>	<u>349</u>	<u>349</u>
Total Revenues	<u>2,848,866</u>	<u>2,401,931</u>	<u>(446,935)</u>
<b>Expenditures:</b>			
Health			
648 Board			
Personal Services	238,701	211,179	27,522
Materials and Supplies	8,914	5,815	3,099
Charges and Services	2,438,237	1,761,639	676,598
Capital Purchases	7,000	5,411	1,589
Other	<u>750</u>	<u>186</u>	<u>564</u>
Total 648 Board	<u>2,693,602</u>	<u>1,984,230</u>	<u>709,372</u>
Human Services			
Treatment Alternatives to Street Crime			
Personal Services	201,380	180,512	20,868
Materials and Supplies	22,320	12,989	9,331
Charges and Services	61,260	49,535	11,725
Capital Purchases	10,326	7,991	2,335
Other	<u>8,964</u>	<u>8,889</u>	<u>75</u>
Total Treatment Alternatives to Street Crime	304,250	259,916	44,334
Jail House Program			
Charges and Services	<u>33,023</u>	<u>30,811</u>	<u>2,212</u>
Total Human Services	<u>337,273</u>	<u>290,727</u>	<u>46,546</u>
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	<u>2,500</u>	<u>2,450</u>	<u>50</u>
Total Debt Service	<u>37,500</u>	<u>37,450</u>	<u>50</u>
Total Expenditures	<u>3,068,375</u>	<u>2,312,407</u>	<u>755,968</u>
Excess of Revenues Over (Under) Expenditures	(219,509)	89,524	309,033
Fund Balance at Beginning of Year	795,072	795,072	0
Prior Year Encumbrances Appropriated	<u>235,059</u>	<u>235,059</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$810,622</u></u>	<u><u>\$1,119,655</u></u>	<u><u>\$309,033</u></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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$342,050	\$358,185	\$16,135
Charges for Services	96,852	127,927	31,075
Intergovernmental	920,876	630,802	(290,074)
Interest	2,600	0	(2,600)
Miscellaneous	<u>2,000</u>	<u>2,458</u>	<u>458</u>
Total Revenues	<u>1,364,378</u>	<u>1,119,372</u>	<u>(245,006)</u>
<b>Expenditures:</b>			
Human Services			
Children Services Special Levy			
Personal Services	544,140	422,315	121,825
Materials and Supplies	44,000	40,350	3,650
Charges and Services	1,119,302	1,022,195	97,107
Capital Purchases	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Total Expenditures	<u>1,708,942</u>	<u>1,484,860</u>	<u>224,082</u>
Excess of Revenues Under Expenditures	<u>(344,564)</u>	<u>(365,488)</u>	<u>(20,924)</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	242,000	247,321	5,321
Operating Transfers - Out	<u>(8,069)</u>	<u>0</u>	<u>8,069</u>
Total Other Financing Sources (Uses)	<u>233,931</u>	<u>247,321</u>	<u>13,390</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(110,633)	(118,167)	(7,534)
Fund Balance at Beginning of Year	252,210	252,210	0
Prior Year Encumbrances Appropriated	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$144,077</u></u>	<u><u>\$136,543</u></u>	<u><u>(\$7,534)</u></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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$569,050	\$581,843	\$12,793
Charges for Services	0	38,154	38,154
Intergovernmental	1,589,556	1,673,121	83,565
Miscellaneous	360,250	1,312	(358,938)
Total Revenues	2,518,856	2,294,430	(224,426)
<b>Expenditures:</b>			
Human Services			
Mental Retardation Levy			
Personal Services	1,258,086	1,249,386	8,700
Materials and Supplies	28,189	24,367	3,822
Charges and Services	1,309,327	1,168,435	140,892
Capital Purchases	600,118	555,262	44,856
Total Mental Retardation Levy	3,195,720	2,997,450	198,270
Debt Service			
Principal Retirement	250,000	250,000	0
Interest and Fiscal Charges	12,175	12,175	0
Total Debt Service	262,175	262,175	0
Total Expenditures	3,457,895	3,259,625	198,270
Excess of Revenues Under Expenditures	(939,039)	(965,195)	(26,156)
<b>Other Financing Sources:</b>			
Proceeds from Sale of Notes	225,000	225,000	0
Operating Transfers - In	16,469	0	(16,469)
Total Other Financing Sources	241,469	225,000	(16,469)
Excess of Revenues and Other Financing Sources Under Expenditures	(697,570)	(740,195)	(42,625)
Fund Balance at Beginning of Year	880,136	880,136	0
Prior Year Encumbrances Appropriated	79,407	79,407	0
Fund Balance at End of Year	\$261,973	\$219,348	(\$42,625)

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$9,600	\$10,912	\$1,312
Intergovernmental	79,336	76,584	(2,752)
Miscellaneous	6,103	4,485	(1,618)
	<u>95,039</u>	<u>91,981</u>	<u>(3,058)</u>
Total Revenues			
<b>Expenditures:</b>			
Human Services			
Victim Witness			
Personal Services	94,309	89,759	4,550
Materials and Supplies	4,211	3,625	586
Charges and Services	35,347	21,246	14,101
Capital Purchases	1,859	490	1,369
	<u>135,726</u>	<u>115,120</u>	<u>20,606</u>
Total Victim Witness			
Excess of Revenues Under Expenditures	(40,687)	(23,139)	17,548
<b>Other Financing Sources:</b>			
Operating Transfers - In	16,259	17,769	1,510
	<u>16,259</u>	<u>17,769</u>	<u>1,510</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(24,428)	(5,370)	19,058
Fund Balance at Beginning of Year	31,432	31,432	0
Prior Year Encumbrances Appropriated	4,631	4,631	0
	<u>4,631</u>	<u>4,631</u>	<u>0</u>
Fund Balance at End of Year	<u>\$11,635</u>	<u>\$30,693</u>	<u>\$19,058</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	<u>\$295,000</u>	<u>\$296,203</u>	<u>\$1,203</u>
<b>Expenditures:</b>			
General Government			
Legislative and Executive			
Real Estate Assessment			
Personal Services	114,616	112,764	1,852
Materials and Supplies	9,278	1,401	7,877
Charges and Services	254,196	137,916	116,280
Capital Purchases	<u>45,067</u>	<u>22,702</u>	<u>22,365</u>
Total Real Estate Assessment	<u>423,157</u>	<u>274,783</u>	<u>148,374</u>
Excess of Revenues Over (Under) Expenditures	(128,157)	21,420	149,577
Fund Balance at Beginning of Year	584,595	584,595	0
Prior Year Encumbrances Appropriated	<u>127,041</u>	<u>127,041</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$583,479</u></u>	<u><u>\$733,056</u></u>	<u><u>\$149,577</u></u>

PREBLE COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
(BUDGET BASIS)  
DITCH MAINTENANCE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$45,000	\$48,960	\$3,960
Special Assessments	<u>106,180</u>	<u>117,805</u>	<u>11,625</u>
Total Revenues	<u>151,180</u>	<u>166,765</u>	<u>15,585</u>
<b>Expenditures:</b>			
Public Works			
Ditch Maintenance			
Personal Services	149,595	146,400	3,195
Materials and Supplies	10,000	10,000	0
Charges and Services	7,221	5,693	1,528
Capital Purchases	5,048	5,048	0
Other	<u>2,836</u>	<u>2,809</u>	<u>27</u>
Total Expenditures	<u>174,700</u>	<u>169,950</u>	<u>4,750</u>
Excess of Revenues Under Expenditures	<u>(23,520)</u>	<u>(3,185)</u>	<u>20,335</u>
<b>Other Financing Sources:</b>			
Advances - In	0	30,000	30,000
Operating Transfers - In	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
Total Other Financing Sources	<u>5,000</u>	<u>30,000</u>	<u>25,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(18,520)	26,815	45,335
Fund Balance at Beginning of Year	<u>24,582</u>	<u>24,582</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,062</u></u>	<u><u>\$51,397</u></u>	<u><u>\$45,335</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$83,000	\$83,614	\$614
Interest	1,500	10,428	8,928
Miscellaneous	0	3,881	3,881
	<u>84,500</u>	<u>97,923</u>	<u>13,423</u>
Total Revenues			
<b>Expenditures:</b>			
Public Safety			
9-1-1 Emergency Services			
Personal Services	15,807	6,867	8,940
Materials and Supplies	506	63	443
Charges and Services	28,466	17,141	11,325
Capital Purchases	96,513	92,192	4,321
Other	1,036	162	874
	<u>142,328</u>	<u>116,425</u>	<u>25,903</u>
Total 9-1-1 Emergency Services			
Debt Service			
Principal Retirement	92,192	92,192	0
Interest and Fiscal Charges	4,490	4,490	0
	<u>96,682</u>	<u>96,682</u>	<u>0</u>
Total Debt Service			
Total Expenditures	<u>239,010</u>	<u>213,107</u>	<u>25,903</u>
Excess of Revenues Under Expenditures	(154,510)	(115,184)	39,326
Fund Balance at Beginning of Year	214,489	214,489	0
Prior Year Encumbrances Appropriated	<u>2,456</u>	<u>2,456</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$62,435</u></u>	<u><u>\$101,761</u></u>	<u><u>\$39,326</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$233,235	\$237,872	\$4,637
Miscellaneous	0	227	227
Total Revenues	233,235	238,099	4,864
<b>Expenditures:</b>			
Public Safety			
Felony Delinquent Care and Custody			
Personal Services	123,149	113,021	10,128
Charges and Services	265,390	223,227	42,163
Total Felony Delinquent Care and Custody	388,539	336,248	52,291
Excess of Revenues Under Expenditures	(155,304)	(98,149)	\$57,155
Fund Balance at Beginning of Year	153,195	153,195	0
Prior Year Encumbrances Appropriated	20,215	20,215	0
Fund Balance at End of Year	\$18,106	\$75,261	\$57,155

PREBLE COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
(BUDGET BASIS)  
PREBLE COUNTY JAIL INMATES FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	<u>\$12,100</u>	<u>\$6,766</u>	<u>(\$5,334)</u>
<b>Expenditures:</b>			
Public Safety			
Jail Inmates Commissary			
Materials and Supplies	2,100	1,779	321
Charges and Services	<u>10,000</u>	<u>4,002</u>	<u>5,998</u>
Total Jail Inmates Commissary	<u>12,100</u>	<u>5,781</u>	<u>6,319</u>
Excess of Revenues Over Expenditures	0	985	985
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>\$985</u></u>	<u><u>\$985</u></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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>	\$0	\$0	\$0
<b>Expenditures:</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	28,434	28,434	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$28,434</u></u>	<u><u>\$28,434</u></u>	<u><u>\$0</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	<u>\$103,600</u>	<u>\$79,678</u>	<u>(\$23,922)</u>
<b>Expenditures:</b>			
General Government			
Judicial			
Court Computerization			
Charges and Services	<u>117,287</u>	<u>79,125</u>	<u>38,162</u>
Debt Service			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Debt Service	<u>31,500</u>	<u>31,500</u>	<u>0</u>
Total Expenditures	<u>148,787</u>	<u>110,625</u>	<u>38,162</u>
Excess of Revenues Under Expenditures	(45,187)	(30,947)	14,240
<b>Other Financing Sources:</b>			
Proceeds from Sale of Notes	<u>24,000</u>	<u>25,000</u>	<u>1,000</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(21,187)	(5,947)	15,240
Fund Balance at Beginning of Year	36,273	36,273	0
Prior Year Encumbrances Appropriated	<u>8,387</u>	<u>8,387</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$23,473</u></u>	<u><u>\$38,713</u></u>	<u><u>\$15,240</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$10,000	\$6,484	(\$3,516)
<b>Expenditures:</b>			
Human Services			
Indigent Guardianship			
Charges and Services	14,000	4,776	9,224
Excess of Revenues Over (Under) Expenditures	(4,000)	1,708	5,708
Fund Balance at Beginning of Year	6,941	6,941	0
Fund Balance at End of Year	\$2,941	\$8,649	\$5,708

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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$450	\$44	(\$406)
<b>Expenditures:</b>			
General Government			
Judicial			
Probate Court - Conduct of Business			
Charges and Services	<u>1,450</u>	<u>978</u>	<u>472</u>
Excess of Revenues Under Expenditures	(1,000)	(934)	66
Fund Balance at Beginning of Year	<u>1,137</u>	<u>1,137</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$137</u></u>	<u><u>\$203</u></u>	<u><u>\$66</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$1,000	\$1,063	\$63
<b>Expenditures:</b>			
Public Safety			
Enforcement and Education			
Charges and Services	<u>2,000</u>	<u>990</u>	<u>1,010</u>
Excess of Revenues Over (Under) Expenditures	(1,000)	73	1,073
Fund Balance at Beginning of Year	<u>3,311</u>	<u>3,311</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,311</u></u>	<u><u>\$3,384</u></u>	<u><u>\$1,073</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
Human Services			
County Home			
Charges and Services	9,936	7,920	2,016
Excess of Revenues Under Expenditures	(9,936)	(7,920)	2,016
Fund Balance at Beginning of Year	5,644	5,644	0
Prior Year Encumbrances Appropriated	4,294	4,294	0
Fund Balance at End of Year	\$2	\$2,018	\$2,016

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$109,500	\$152,307	\$42,807
Intergovernmental	588,300	563,443	(24,857)
Total Revenues	697,800	715,750	17,950
<b>Expenditures:</b>			
Human Services			
Child Support Enforcement			
Personal Services	340,364	327,719	12,645
Charges and Services	248,451	204,827	43,624
Capital Purchases	1,000	0	1,000
Other	7,000	3,395	3,605
Total Child Support Enforcement	596,815	535,941	60,874
Excess of Revenues Over Expenditures	100,985	179,809	78,824
<b>Other Financing Uses:</b>			
Operating Transfers - Out	(15,549)	(15,549)	0
Excess of Revenues Over Expenditures and Other Financing Uses	85,436	164,260	78,824
Fund Balance at Beginning of Year	166,572	166,572	0
Fund Balance at End of Year	\$252,008	\$330,832	\$78,824

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	<u>\$2,300</u>	<u>\$3,620</u>	<u>\$1,320</u>
<b>Expenditures:</b>			
General Government			
Judicial			
Court Computerization-Legal Research			
Charges and Services	2,808	0	2,808
Other	<u>4,875</u>	<u>4,500</u>	<u>375</u>
Total Court Computerization-Legal Research	<u>7,683</u>	<u>4,500</u>	<u>3,183</u>
Excess of Revenues Under Expenditures	(5,383)	(880)	4,503
Fund Balance at Beginning of Year	7,041	7,041	0
Prior Year Encumbrances Appropriated	<u>308</u>	<u>308</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,966</u></u>	<u><u>\$6,469</u></u>	<u><u>\$4,503</u></u>

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$18,545	\$18,545	\$0
<b>Expenditures:</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	18,545	18,545	0
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(14)</u>	<u>0</u>	<u>14</u>
Excess of Revenues Over Expenditures and Other Financing Uses	18,531	18,545	14
Fund Balance at Beginning of Year	<u>14</u>	<u>14</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,545</u></u>	<u><u>\$18,559</u></u>	<u><u>\$14</u></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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$242,759	\$242,509	(\$250)
<b>Expenditures:</b>			
Community and Economic Development CDBG			
Charges and Services	262,299	237,389	24,910
Excess of Revenues Over (Under) Expenditures	(19,540)	5,120	24,660
Fund Balance (Deficit) at Beginning of Year	(4,192)	(4,192)	0
Prior Year Encumbrances Appropriated	28,070	28,070	0
Fund Balance at End of Year	\$4,338	\$28,998	\$24,660

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$175,000	\$184,739	\$9,739
<b>Expenditures:</b>			
Judicial			
Certificate of Title Administration			
Personal Services	113,967	107,775	6,192
Materials and Supplies	4,700	4,624	76
Charges and Services	21,380	20,042	1,338
Capital Purchases	2,596	460	2,136
Total Certificate of Title Administration	142,643	132,901	9,742
Excess of Revenues Over Expenditures	32,357	51,838	19,481
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$32,357	\$51,838	\$19,481

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$3,500	\$2,495	(\$1,005)
<b>Expenditures:</b>			
General Government			
Legislative and Executive			
Ohio Election Commission			
Personal Services	3,500	2,495	1,005
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	220	220	0
Fund Balance at End of Year	\$220	\$220	\$0

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$0	\$38	\$38
<b>Expenditures:</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	38	38
Fund Balance at Beginning of Year	<u>200</u>	<u>200</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$200</u></u>	<u><u>\$238</u></u>	<u><u>\$38</u></u>

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	<u>\$47,500</u>	<u>\$39,945</u>	<u>(\$7,555)</u>
<b>Expenditures:</b>			
General Government			
Legislative and Executive			
Delinquent Real Estate and Tax Collection			
Personal Services	56,550	31,718	24,832
Charges and Services	<u>38,030</u>	<u>37,172</u>	<u>858</u>
Total Delinquent Real Estate and Tax Collection	<u>94,580</u>	<u>68,890</u>	<u>25,690</u>
Excess of Revenues Under Expenditures	(47,080)	(28,945)	18,135
Fund Balance at Beginning of Year	32,197	32,197	0
Prior Year Encumbrances Appropriated	<u>21,970</u>	<u>21,970</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,087</u></u>	<u><u>\$25,222</u></u>	<u><u>\$18,135</u></u>

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$1,207,839	\$1,236,633	\$28,794
Charges for Services	1,215,302	1,439,166	223,864
Licenses and Permits	55,000	59,667	4,667
Fines and Forfeitures	58,900	61,095	2,195
Intergovernmental	12,655,430	10,682,267	(1,973,163)
Special Assessments	106,180	117,805	11,625
Interest	54,100	40,252	(13,848)
Miscellaneous	373,473	16,759	(356,714)
<b>Total Revenues</b>	<b>15,726,224</b>	<b>13,653,644</b>	<b>(2,072,580)</b>
<b>Expenditures:</b>			
General Government			
Legislative and Executive			
Real Estate Assessment			
Personal Services	114,616	112,764	1,852
Materials and Supplies	9,278	1,401	7,877
Charges and Services	254,196	137,916	116,280
Capital Purchases	45,067	22,702	22,365
<b>Total Real Estate Assessment</b>	<b>423,157</b>	<b>274,783</b>	<b>148,374</b>
Ohio Election Commission			
Personal Services	3,500	2,495	1,005
Delinquent Real Estate and Tax Collection			
Personal Services	56,550	31,718	24,832
Charges and Services	38,030	37,172	858
<b>Total Delinquent Real Estate and Tax Collection</b>	<b>94,580</b>	<b>68,890</b>	<b>25,690</b>
<b>Total General Government</b>			
Legislative and Executive	521,237	346,168	175,069
Judicial			
Court Computerization			
Charges and Services	117,287	79,125	38,162
Court Computerization-Legal Research			
Charges and Services	2,808	0	2,808
Other	4,875	4,500	375
<b>Total Court Computerization-Legal Research</b>	<b>7,683</b>	<b>4,500</b>	<b>3,183</b>
Probate Court - Conduct of Business			
Charges and Services	1,450	978	472
Certificate of Title Administration			
Personal Services	113,967	107,775	6,192
Materials and Supplies	4,700	4,624	76
Charges and Services	21,380	20,042	1,338
Capital Purchases	2,596	460	2,136
<b>Total Certificate of Title Administration</b>	<b>142,643</b>	<b>132,901</b>	<b>9,742</b>
<b>Total General Government - Judicial</b>	<b>\$269,063</b>	<b>\$217,504</b>	<b>\$51,559</b>

(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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety			
9-1-1 Emergency Services			
Personal Services	\$15,807	\$6,867	\$8,940
Materials and Supplies	506	63	443
Charges and Services	28,466	17,141	11,325
Capital Purchases	96,513	92,192	4,321
Other	1,036	162	874
Total 9-1-1 Emergency Services	<u>142,328</u>	<u>116,425</u>	<u>25,903</u>
Felony Delinquent Care and Custody			
Personal Services	123,149	113,021	10,128
Charges and Services	265,390	223,227	42,163
Total Felony Delinquent Care and Custody	<u>388,539</u>	<u>336,248</u>	<u>52,291</u>
Jail Inmates Commissary			
Materials and Supplies	2,100	1,779	321
Charges and Services	10,000	4,002	5,998
Total Jail Inmates Commissary	<u>12,100</u>	<u>5,781</u>	<u>6,319</u>
Enforcement and Education			
Charges and Services	2,000	990	1,010
Total Public Safety	<u>544,967</u>	<u>459,444</u>	<u>85,523</u>
Public Works			
Engineer			
Personal Services	1,468,045	1,425,391	42,654
Materials and Supplies	509,667	436,109	73,558
Charges and Services	1,418,237	1,351,163	67,074
Capital Purchases	311,783	311,007	776
Other	7,000	6,560	440
Total Engineer	<u>3,714,732</u>	<u>3,530,230</u>	<u>184,502</u>
Ditch Maintenance			
Personal Services	149,595	146,400	3,195
Materials and Supplies	10,000	10,000	0
Charges and Services	7,221	5,693	1,528
Capital Purchases	5,048	5,048	0
Other	2,836	2,809	27
Total Ditch Maintenance	<u>174,700</u>	<u>169,950</u>	<u>4,750</u>
Total Public Works	<u>\$3,889,432</u>	<u>\$3,700,180</u>	<u>\$189,252</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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Health</b>			
Dog and Kennel			
Personal Services	\$78,540	\$70,324	\$8,216
Materials and Supplies	5,285	4,685	600
Charges and Services	23,680	20,601	3,079
Capital Purchases	255	141	114
Other	3,016	3,000	16
	<u>110,776</u>	<u>98,751</u>	<u>12,025</u>
<b>Total Dog and Kennel</b>			
Marriage Licenses			
Charges and Services	5,262	5,262	0
	<u>5,262</u>	<u>5,262</u>	<u>0</u>
<b>648 Board</b>			
Personal Services	238,701	211,179	27,522
Materials and Supplies	8,914	5,815	3,099
Charges and Services	2,438,237	1,761,639	676,598
Capital Purchases	7,000	5,411	1,589
Other	750	186	564
	<u>2,693,602</u>	<u>1,984,230</u>	<u>709,372</u>
<b>Total 648 Board</b>			
	<u>2,693,602</u>	<u>1,984,230</u>	<u>709,372</u>
<b>Total Health</b>	<u>2,809,640</u>	<u>2,088,243</u>	<u>721,397</u>
<b>Human Services</b>			
Public Assistance			
Personal Services	1,893,210	1,810,173	83,037
Materials and Supplies	53,600	45,003	8,597
Charges and Services	1,356,557	1,057,038	299,519
Capital Purchases	4,950	0	4,950
Other	15,500	14,634	866
	<u>3,323,817</u>	<u>2,926,848</u>	<u>396,969</u>
<b>Total Public Assistance</b>			
	<u>3,323,817</u>	<u>2,926,848</u>	<u>396,969</u>
<b>Children Services Special Levy</b>			
Personal Services	544,140	422,315	121,825
Materials and Supplies	44,000	40,350	3,650
Charges and Services	1,119,302	1,022,195	97,107
Capital Purchases	1,500	0	1,500
	<u>1,708,942</u>	<u>1,484,860</u>	<u>224,082</u>
<b>Total Children Services Special Levy</b>			
	<u>1,708,942</u>	<u>1,484,860</u>	<u>224,082</u>
<b>Mental Retardation Levy</b>			
Personal Services	1,258,086	1,249,386	8,700
Materials and Supplies	28,189	24,367	3,822
Charges and Services	1,309,327	1,168,435	140,892
Capital Purchases	600,118	555,262	44,856
	<u>\$3,195,720</u>	<u>\$2,997,450</u>	<u>\$198,270</u>
<b>Total Mental Retardation Levy</b>			
	<u>\$3,195,720</u>	<u>\$2,997,450</u>	<u>\$198,270</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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Victim Witness			
Personal Services	\$94,309	\$89,759	\$4,550
Materials and Supplies	4,211	3,625	586
Charges and Services	35,347	21,246	14,101
Capital Purchases	1,859	490	1,369
	<u>135,726</u>	<u>115,120</u>	<u>20,606</u>
Total Victim Witness			
Child Support Enforcement			
Personal Services	340,364	327,719	12,645
Charges and Services	248,451	204,827	43,624
Capital Purchases	1,000	0	1,000
Other	7,000	3,395	3,605
	<u>596,815</u>	<u>535,941</u>	<u>60,874</u>
Total Child Support Enforcement			
Indigent Guardianship			
Charges and Services	14,000	4,776	9,224
	<u>14,000</u>	<u>4,776</u>	<u>9,224</u>
Treatment Alternatives to Street Crime			
Personal Services	201,380	180,512	20,868
Materials and Supplies	22,320	12,989	9,331
Charges and Services	61,260	49,535	11,725
Capital Purchases	10,326	7,991	2,335
Other	8,964	8,889	75
	<u>304,250</u>	<u>259,916</u>	<u>44,334</u>
Total Treatment Alternatives to Street Crime			
County Home			
Charges and Services	9,936	7,920	2,016
	<u>9,936</u>	<u>7,920</u>	<u>2,016</u>
Jail House Program			
Charges and Services	33,023	30,811	2,212
	<u>33,023</u>	<u>30,811</u>	<u>2,212</u>
Total Human Services	<u>9,322,229</u>	<u>8,363,642</u>	<u>958,587</u>
Community and Economic Development			
CDBG			
Charges and Services	\$262,299	\$237,389	\$24,910
	<u>\$262,299</u>	<u>\$237,389</u>	<u>\$24,910</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, 2001  
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$407,192	\$407,192	\$0
Interest and Fiscal Charges	20,665	20,615	50
Total Debt Service	<u>427,857</u>	<u>427,807</u>	50
Total Expenditures	<u>18,046,724</u>	<u>15,840,377</u>	<u>2,206,347</u>
Excess of Revenues Under Expenditures	<u>(2,320,500)</u>	<u>(2,186,733)</u>	<u>133,767</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Notes	249,000	250,000	1,000
Advances - In	0	30,000	30,000
Operating Transfers - In	378,107	378,346	239
Operating Transfers - Out	<u>(291,532)</u>	<u>(282,904)</u>	<u>8,628</u>
Total Other Financing Sources (Uses)	<u>335,575</u>	<u>375,442</u>	<u>39,867</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(1,984,925)	(1,811,291)	173,634
Fund Balances at Beginning of Year	4,504,680	4,504,680	0
Prior Year Encumbrances Appropriated	<u>718,813</u>	<u>718,813</u>	<u>0</u>
Fund Balances at End of Year	<u>\$3,238,568</u>	<u>\$3,412,202</u>	<u>\$173,634</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 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 monies received by the Preble County Agricultural Society.

PREBLE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL DEBT SERVICE FUNDS  
 DECEMBER 31, 2001

	Earl Ditch Special Assessment	Jail Bond Retirement	Human Services Bond Retirement	Agricultural Society Bond Retirement	Total
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$401	\$718,410	\$152,622	\$9,945	\$881,378
Due from Other Funds	0	281,756	0	0	281,756
Due from Other Governments	0	1,539	0	0	1,539
<b>Total Assets</b>	<b>\$401</b>	<b>\$1,001,705</b>	<b>\$152,622</b>	<b>\$9,945</b>	<b>\$1,164,673</b>
<b>Liabilities:</b>					
Deferred Revenue	\$0	\$281,756	\$0	\$0	\$281,756
<b>Total Liabilities</b>	<b>0</b>	<b>281,756</b>	<b>0</b>	<b>0</b>	<b>281,756</b>
<b>Fund Equity:</b>					
Fund Balances:					
Unreserved	401	719,949	152,622	9,945	882,917
<b>Total Fund Equity</b>	<b>401</b>	<b>719,949</b>	<b>152,622</b>	<b>9,945</b>	<b>882,917</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$401</b>	<b>\$1,001,705</b>	<b>\$152,622</b>	<b>\$9,945</b>	<b>\$1,164,673</b>

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Earl Ditch Special Assessment	Jail Bond Retirement	Human Services Bond Retirement	Agricultural Society Bond Retirement	Total
<b>Revenues:</b>					
Property Taxes	\$12	\$259,393	\$0	\$0	\$259,405
Intergovernmental	0	31,287	0	0	31,287
Miscellaneous	0	0	0	15,580	15,580
Total Revenues	<u>12</u>	<u>290,680</u>	<u>0</u>	<u>15,580</u>	<u>306,272</u>
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	0	195,000	60,000	5,000	260,000
Interest and Fiscal Charges	0	144,700	50,828	10,712	206,240
Total Expenditures	<u>0</u>	<u>339,700</u>	<u>110,828</u>	<u>15,712</u>	<u>466,240</u>
Excess of Revenues Over (Under) Expenditures	12	(49,020)	(110,828)	(132)	(159,968)
<b>Other Financing Sources:</b>					
Operating Transfers - In	0	0	110,498	0	110,498
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	12	(49,020)	(330)	(132)	(49,470)
Fund Balances at Beginning of Year	<u>389</u>	<u>768,969</u>	<u>152,952</u>	<u>10,077</u>	<u>932,387</u>
Fund Balances at End of Year	<u>\$401</u>	<u>\$719,949</u>	<u>\$152,622</u>	<u>\$9,945</u>	<u>\$882,917</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property Taxes	\$0	\$12	\$12
<b>Expenditures:</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	12	12
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>\$401</u></u>	<u><u>\$12</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property Taxes	\$300,000	\$259,393	(\$40,607)
Intergovernmental	<u>0</u>	<u>29,748</u>	<u>29,748</u>
Total Revenues	<u>300,000</u>	<u>289,141</u>	<u>(10,859)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	195,000	195,000	0
Interest and Fiscal Charges	<u>144,700</u>	<u>144,700</u>	<u>0</u>
Total Debt Service	<u>339,700</u>	<u>339,700</u>	<u>0</u>
Excess of Revenues Under Expenditures	(39,700)	(50,559)	(10,859)
Fund Balance at Beginning of Year	<u>768,969</u>	<u>768,969</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$729,269</u></u>	<u><u>\$718,410</u></u>	<u><u>(\$10,859)</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	<u>50,828</u>	<u>50,828</u>	<u>0</u>
Total Debt Service	<u>110,828</u>	<u>110,828</u>	<u>0</u>
Excess of Revenues Under Expenditures	(110,828)	(110,828)	0
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>110,498</u>	<u>110,498</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(330)	(330)	0
Fund Balance at Beginning of Year	<u>152,952</u>	<u>152,952</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$152,622</u></u>	<u><u>\$152,622</u></u>	<u><u>\$0</u></u>

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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Miscellaneous	<u>\$15,714</u>	<u>\$15,580</u>	<u>(\$134)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	<u>10,714</u>	<u>10,712</u>	<u>2</u>
Total Debt Service	<u>15,714</u>	<u>15,712</u>	<u>2</u>
Excess of Revenues Over (Under) Expenditures	0	(132)	(132)
Fund Balance at Beginning of Year	<u>10,077</u>	<u>10,077</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,077</u></u>	<u><u>\$9,945</u></u>	<u><u>(\$132)</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$300,000	\$259,405	(\$40,595)
Intergovernmental	0	29,748	29,748
Miscellaneous	15,714	15,580	(134)
	<u>315,714</u>	<u>304,733</u>	<u>(10,981)</u>
Total Revenues			
	<u>315,714</u>	<u>304,733</u>	<u>(10,981)</u>
<b>Expenditures:</b>			
Debt Service			
Principal Retirement	260,000	260,000	0
Interest and Fiscal Charges	206,242	206,240	2
	<u>466,242</u>	<u>466,240</u>	<u>2</u>
Total Debt Service			
	<u>466,242</u>	<u>466,240</u>	<u>2</u>
Excess of Revenues Under Expenditures	(150,528)	(161,507)	(10,979)
<b>Other Financing Sources:</b>			
Operating Transfers - In	110,498	110,498	0
	<u>110,498</u>	<u>110,498</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(40,030)	(51,009)	(10,979)
Fund Balances at Beginning of Year	932,387	932,387	0
	<u>932,387</u>	<u>932,387</u>	<u>0</u>
Fund Balances at End of Year	<u>\$892,357</u>	<u>\$881,378</u>	<u>(\$10,979)</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 that are 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.

### County Road 24 Guardrail Project

To account for the financing from the Federal Highway Administration to be used for construction and improvement costs of the guardrails on County Road 24.

### County Road 227 Bridge Replacement

To account for the financing from the Federal Highway Administration to be used for construction and improvement costs of the bridges on County Road 227.

### County Highways 41/24/14/97 Guardrail Projects

To account for the financing from the Federal Highway Administration to be used for construction and improvement costs of the guardrails on various County Highways.

PREBLE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 2001

	Ditch Construction	Jail Construction	Engineer Building Construction	Issue II
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,032	\$8,475	\$44	\$2,800
Due from Other Funds	31,646	0	0	0
<b>Total Assets</b>	<b>\$43,678</b>	<b>\$8,475</b>	<b>\$44</b>	<b>\$2,800</b>
<b>Liabilities:</b>				
Contracts Payable	\$300	\$0	\$0	\$0
Interfund Payable	3,725	0	0	0
Deferred Revenue	31,646	0	0	0
Notes Payable	17,154	0	0	0
Accrued Interest Payable	122	0	0	0
<b>Total Liabilities</b>	<b>52,947</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>				
Fund Balances:				
Reserved for Encumbrances	301	0	0	0
Unreserved (Deficit)	(9,570)	8,475	44	2,800
<b>Total Fund Equity (Deficit)</b>	<b>(9,269)</b>	<b>8,475</b>	<b>44</b>	<b>2,800</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$43,678</b>	<b>\$8,475</b>	<b>\$44</b>	<b>\$2,800</b>

<u>Permanent Improvement</u>	<u>County Road 24 Guardrail Project</u>	<u>County Highways 41/24/14/97 Guardrail Projects</u>	<u>Total</u>
\$1,754,637	\$0	\$0	\$1,777,988
0	0	0	31,646
<u>\$1,754,637</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,809,634</u>
\$4,590	\$0	\$0	\$4,890
0	0	0	3,725
0	0	0	31,646
0	0	0	17,154
0	0	0	122
<u>4,590</u>	<u>0</u>	<u>0</u>	<u>57,537</u>
14,053	7,855	10,587	32,796
1,735,994	(7,855)	(10,587)	1,719,301
			0
<u>1,750,047</u>	<u>0</u>	<u>0</u>	<u>1,752,097</u>
<u>\$1,754,637</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,809,634</u>

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Ditch Construction</u>	<u>Jail Construction</u>	<u>Engineer Building Construction</u>	<u>Issue II</u>
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Special Assessments	13,698	0	0	0
Interest	<u>0</u>	<u>340</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>13,698</u>	<u>340</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Capital Outlay	544	0	0	0
Debt Service:				
Interest and Fiscal Charges	<u>1,455</u>	<u>0</u>	<u>1,229</u>	<u>0</u>
Total Expenditures	<u>1,999</u>	<u>0</u>	<u>1,229</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>11,699</u>	<u>340</u>	<u>(1,229)</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Fixed Assets	0	0	0	0
Operating Transfers - In	<u>0</u>	<u>0</u>	<u>59,900</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>59,900</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	11,699	340	58,671	0
Fund Balances (Deficit) at Beginning of Year	<u>(20,968)</u>	<u>8,135</u>	<u>(58,627)</u>	<u>2,800</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$9,269)</u></u>	<u><u>\$8,475</u></u>	<u><u>\$44</u></u>	<u><u>\$2,800</u></u>

<u>Permanent Improvement</u>	<u>County Road 24 Guardrail Project</u>	<u>County Road 227 Bridge Replacement</u>	<u>County Highways 41/24/14/97 Guardrail Projects</u>	<u>Total</u>
\$0	\$191,281	\$450,953	\$261,455	\$903,689
0	0	0	0	13,698
0	0	0	0	340
<u>0</u>	<u>191,281</u>	<u>450,953</u>	<u>261,455</u>	<u>917,727</u>
32,641	191,281	450,953	261,455	936,874
0	0	0	0	2,684
<u>32,641</u>	<u>191,281</u>	<u>450,953</u>	<u>261,455</u>	<u>939,558</u>
<u>(32,641)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(21,831)</u>
490,670	0	0	0	490,670
0	0	0	0	59,900
<u>490,670</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>550,570</u>
458,029	0	0	0	528,739
<u>1,292,018</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,223,358</u>
<u>\$1,750,047</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,752,097</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	\$13,657	\$13,698	\$41
<b>Expenditures:</b>			
Capital Outlay			
Charges and Services	1,223	1,144	79
Debt Service:			
Principal Retirement	54,589	54,589	0
Interest and Fiscal Charges	3,380	3,380	0
Total Debt Service	57,969	57,969	0
Total Expenditures	59,192	59,113	79
Excess of Revenues Under Expenditures	(45,535)	(45,415)	120
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Notes	17,481	17,154	(327)
Advances - In	0	12,022	12,022
Advances - Out	0	(8,297)	(8,297)
Total Other Financing Sources (Uses)	17,481	20,879	3,398
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(28,054)	(24,536)	3,518
Fund Balance at Beginning of Year	35,967	35,967	0
Fund Balance at End of Year	\$7,913	\$11,431	\$3,518

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$366	\$366
<b>Expenditures:</b>	0	0	0
Excess of Revenues Over Expenditures	0	366	366
Fund Balance at Beginning of Year	8,094	8,094	0
Fund Balance at End of Year	\$8,094	\$8,460	\$366

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>	\$0	\$0	\$0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	56,250	56,250	0
Interest and Fiscal Charges	3,937	3,937	0
Total Debt Service	60,187	60,187	0
Excess of Revenues Under Expenditures	(60,187)	(60,187)	0
<b>Other Financing Sources:</b>			
Operating Transfers - In	59,857	59,900	43
Excess of Revenues and Other Financing Sources Under Expenditures	(330)	(287)	43
Fund Balance at Beginning of Year	331	331	0
Fund Balance at End of Year	\$1	\$44	\$43

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>	\$0	\$0	\$0
<b>Expenditures:</b>	<u>0</u>	<u>0</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>			
Capital Outlay			
Charges and Services	38,250	38,250	0
Capital Purchases	<u>8,444</u>	<u>8,444</u>	<u>0</u>
Total Expenditures	<u>46,694</u>	<u>46,694</u>	<u>0</u>
Excess of Revenues Under Expenditures	(46,694)	(46,694)	0
<b>Other Financing Sources</b>			
Proceeds from Sale of Fixed Assets	<u>0</u>	<u>490,670</u>	<u>490,670</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(46,694)	443,976	490,670
Fund Balance at Beginning of Year	<u>1,292,018</u>	<u>1,292,018</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,245,324</u></u>	<u><u>\$1,735,994</u></u>	<u><u>\$490,670</u></u>

PREBLE COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 (BUDGET BASIS)  
 COUNTY ROAD 24 GUARDRAIL PROJECT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$200,000	\$191,281	(\$8,719)
<b>Expenditures:</b>			
Capital Outlay			
Charges and Services	<u>199,636</u>	<u>199,136</u>	<u>500</u>
Excess of Revenues Over (Under) Expenditures	364	(7,855)	(8,219)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$364</u></u>	<u><u>(\$7,855)</u></u>	<u><u>(\$8,219)</u></u>

PREBLE COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 (BUDGET BASIS)  
 COUNTY ROAD 227 BRIDGE REPLACEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$603,000	\$450,953	(\$152,047)
<b>Expenditures:</b>			
Capital Outlay			
Charges and Services	<u>603,000</u>	<u>450,953</u>	<u>152,047</u>
Excess of Revenues Over Expenditures	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)  
 COUNTY HIGHWAYS 41/24/14/97 GUARDRAIL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$348,007	\$261,455	(\$86,552)
<b>Expenditures:</b>			
Capital Outlay			
Charges and Services	348,007	272,042	75,965
Excess of Revenues Over (Under) Expenditures	0	(10,587)	(10,587)
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$0	(\$10,587)	(\$10,587)

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$1,151,007	\$903,689	(\$247,318)
Special Assessments	13,657	13,698	41
Interest	0	366	366
<b>Total Revenues</b>	<b>1,164,664</b>	<b>917,753</b>	<b>(246,911)</b>
<b>Expenditures:</b>			
Capital Outlay			
Charges and Services	1,190,116	961,525	228,591
Capital Purchases	8,444	8,444	0
<b>Total Capital Outlay</b>	<b>1,198,560</b>	<b>969,969</b>	<b>228,591</b>
Debt Service:			
Principal Retirement	110,839	110,839	0
Interest and Fiscal Charges	7,317	7,317	0
<b>Total Debt Service</b>	<b>118,156</b>	<b>118,156</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,316,716</b>	<b>1,088,125</b>	<b>228,591</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(152,052)</b>	<b>(170,372)</b>	<b>(18,320)</b>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Notes	17,481	17,154	(327)
Proceeds from Sale of Fixed Assets	0	490,670	490,670
Advances - In	0	12,022	12,022
Advances - Out	0	(8,297)	(8,297)
Operating Transfers - In	59,857	59,900	43
<b>Total Other Financing Sources (Uses)</b>	<b>77,338</b>	<b>571,449</b>	<b>494,111</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(74,714)</b>	<b>401,077</b>	<b>475,791</b>
<b>Fund Balances at Beginning of Year</b>	<b>1,339,210</b>	<b>1,339,210</b>	<b>0</b>
<b>Fund Balances at End of Year</b>	<b>\$1,264,496</b>	<b>\$1,740,287</b>	<b>\$475,791</b>

## 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 and special assessments revenues collected by the waste disposal department for the dumping of waste. The costs of providing the services are financed primarily through these fees and assessments.

PREBLE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL ENTERPRISE FUNDS  
 DECEMBER 31, 2001

	Sewer	Landfill	Total
<b>Assets:</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$53,200	\$1,539,733	\$1,592,933
Receivables:			
Accounts	3,813	102,133	105,946
Due from Other Funds	1,055	0	1,055
Due from Other Governments		8,490	8,490
Materials and Supplies Inventory	0	618	618
Prepaid Items	0	354	354
Bond Issuance Costs	0	108,547	108,547
	58,068	1,759,875	1,817,943
Total Current Assets	58,068	1,759,875	1,817,943
Fixed Assets:			
Land	2,397	277,213	279,610
Buildings, Structures and Improvements	24,000	715,452	739,452
Furniture, Fixtures and Equipment	0	1,223,559	1,223,559
Accumulated Depreciation	(17,400)	(1,296,840)	(1,314,240)
	8,997	919,384	928,381
Net Fixed Assets	8,997	919,384	928,381
Total Assets	\$67,065	\$2,679,259	\$2,746,324

(Continued)

PREBLE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL ENTERPRISE FUNDS  
 DECEMBER 31, 2001  
 (Continued)

	Sewer	Landfill	Total
<b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	\$0	\$3,353	\$3,353
Contracts Payable	0	301,113	301,113
Accrued Salaries Payable	113	14,678	14,791
Interfund Payable	0	287,384	287,384
Due to Other Governments	5	6,868	6,873
Notes Payable	0	200,000	200,000
Accrued Interest Payable	0	21,230	21,230
General Obligation Bonds Payable	0	190,000	190,000
Compensated Absences Payable		918	918
<b>Total Current Liabilities</b>	<b>118</b>	<b>1,025,544</b>	<b>1,025,662</b>
Long Term Liabilities:			
Due to Other Governments	61	7,046	7,107
General Obligation Bonds Payable	0	3,834,798	3,834,798
Compensated Absences Payable	0	30,849	30,849
Landfill Closure and Postclosure Costs	0	1,743,501	1,743,501
<b>Total Long Term Liabilities</b>	<b>61</b>	<b>5,616,194</b>	<b>5,616,255</b>
<b>Total Liabilities</b>	<b>179</b>	<b>6,641,738</b>	<b>6,641,917</b>
<b>Fund Equity:</b>			
Contributed Capital	26,397	0	26,397
Retained Earnings:			
Unreserved (Deficit)	40,489	(3,962,479)	(3,921,990)
<b>Total Fund Equity (Deficit)</b>	<b>66,886</b>	<b>(3,962,479)</b>	<b>(3,895,593)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$67,065</b>	<b>\$2,679,259</b>	<b>\$2,746,324</b>

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN RETAINED EARNINGS  
 ALL ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Sewer	Landfill	Total
<b>Operating Revenues:</b>			
Charges for Services	\$10,107	\$1,240,178	\$1,250,285
<b>Operating Expenses:</b>			
Personal Services	1,099	342,885	343,984
Materials and Supplies	1,161	46,733	47,894
Charges and Services	3,409	1,940,037	1,943,446
Depreciation	600	220,443	221,043
Closure and Postclosure Care Costs	0	141,394	141,394
Miscellaneous	878	200	1,078
Total Operating Expenses	7,147	2,691,692	2,698,839
Operating Income (Loss)	2,960	(1,451,514)	(1,448,554)
<b>Non-Operating Revenues (Expenses):</b>			
Grants	0	74,540	74,540
Interest	0	54,621	54,621
Interest and Fiscal Charges	0	(226,351)	(226,351)
Total Non-Operating Revenues (Expenses)	0	(97,190)	(97,190)
Net Income (Loss)	2,960	(1,548,704)	(1,545,744)
Retained Earnings (Deficit) at Beginning of Year	37,529	(2,413,775)	(2,376,246)
Retained Earnings (Deficit) at End of Year	\$40,489	(\$3,962,479)	(\$3,921,990)

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$6,975	\$8,125	\$1,150
<b>Expenses:</b>			
Personal Services	1,500	920	580
Materials and Supplies	3,000	1,161	1,839
Charges and Services	8,235	4,159	4,076
Miscellaneous	3,599	1,436	2,163
Capital Outlay	500	0	500
Total Expenses	16,834	7,676	9,158
Excess of Revenues Over (Under) Expenses	(9,859)	449	10,308
Operating Transfers - Out	(4,105)	0	4,105
Excess of Revenues Over (Under) Expenses and Operating Transfers	(13,964)	449	14,413
Fund Equity at Beginning of Year	47,909	47,909	0
Prior Year Encumbrances Appropriated	3,534	3,534	0
Fund Equity at End of Year	<u>\$37,479</u>	<u>\$51,892</u>	<u>\$14,413</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$1,166,700	\$1,725,144	\$558,444
Grants	42,450	69,300	26,850
Interest	0	59,033	59,033
Proceeds of Bonds	692,268	0	(692,268)
Proceeds of Notes	200,000	200,000	0
<b>Total Revenues</b>	<b>2,101,418</b>	<b>2,053,477</b>	<b>(47,941)</b>
<b>Expenses:</b>			
Personal Services	363,062	339,164	23,898
Materials and Supplies	108,334	77,071	31,263
Charges and Services	2,354,032	2,381,215	(27,183)
Capital Outlay	10,590	3,314	7,276
Debt Service:			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	214,768	214,768	0
<b>Total Expenses</b>	<b>3,230,786</b>	<b>3,195,532</b>	<b>35,254</b>
Excess of Revenues Under Expenses	(1,129,368)	(1,142,055)	(12,687)
Advances - In	225,000	287,384	62,384
Operating Transfers - Out	(245,420)	0	245,420
Excess of Revenues and Advances Under Expenses and Operating Transfers	(1,149,788)	(854,671)	295,117
Fund Equity at Beginning of Year	1,539,801	1,539,801	0
Prior Year Encumbrances Appropriated	170,538	170,538	0
<b>Fund Equity at End of Year</b>	<b>\$560,551</b>	<b>\$855,668</b>	<b>\$295,117</b>

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$1,173,675	\$1,733,269	\$559,594
Grants	42,450	69,300	26,850
Proceeds from Sale of Bonds	692,268	0	(692,268)
Proceeds from Sale of Notes	200,000	200,000	0
Interest	0	59,033	59,033
<b>Total Revenues</b>	<b>2,108,393</b>	<b>2,061,602</b>	<b>(46,791)</b>
<b>Expenses:</b>			
Personal Services	364,562	340,084	24,478
Materials and Supplies	111,334	78,232	33,102
Charges and Services	2,362,267	2,385,374	(23,107)
Miscellaneous	3,599	1,436	2,163
Capital Outlay	11,090	3,314	7,776
Debt Service:			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	214,768	214,768	0
<b>Total Expenses</b>	<b>3,247,620</b>	<b>3,203,208</b>	<b>44,412</b>
Excess of Revenues Under Expenses	(1,139,227)	(1,141,606)	(2,379)
Advances - In	225,000	287,384	62,384
Operating Transfers - Out	(249,525)	0	249,525
Excess of Revenues and Advances Under Expenses and Operating Transfers	(1,163,752)	(854,222)	309,530
Fund Equity at Beginning of Year	1,587,710	1,587,710	0
Prior Year Encumbrances Appropriated	174,072	174,072	0
<b>Fund Equity at End of Year</b>	<b>\$598,030</b>	<b>\$907,560</b>	<b>\$309,530</b>

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF CASH FLOWS  
 ALL ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Sewer	Landfill	Total
<b><u>Net Increase (Decrease) in Cash and Cash Equivalents:</u></b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received From Customers	\$8,125	\$1,203,110	\$1,211,235
Cash Payments for Employee Services and Benefits	(920)	(338,055)	(338,975)
Cash Payments to Suppliers	(4,570)	(1,782,758)	(1,787,328)
Cash Payments for Other Operating Expenses	(878)	0	(878)
Net Cash Provided by (Used for) Operating Activities	<u>1,757</u>	<u>(917,703)</u>	<u>(915,946)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Grants	0	69,300	69,300
Advances - In	0	287,384	287,384
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>356,684</u>	<u>356,684</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
General Obligation Bond Principal Payments	0	(180,000)	(180,000)
General Obligation Bond Interest Payments	0	(214,768)	(214,768)
Proceeds of Notes	0	200,000	200,000
Net Cash Provided by (Used for) Capital And Related Financing Activities	<u>0</u>	<u>(194,768)</u>	<u>(194,768)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest	0	54,621	54,621
Sale of Investments	0	509,518	509,518
Net Cash Provided by Investing Activities	<u>0</u>	<u>564,139</u>	<u>564,139</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,757	(191,648)	(189,891)
Cash and Cash Equivalents at Beginning of Year	<u>51,443</u>	<u>1,731,381</u>	<u>1,782,824</u>
Cash and Cash Equivalents at End of Year	<u>\$53,200</u>	<u>\$1,539,733</u>	<u>\$1,592,933</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF CASH FLOWS  
 ALL ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001  
 (Continued)

	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Operating Income (Loss)	\$2,960	(\$1,451,514)	(\$1,448,554)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Depreciation	600	220,443	221,043
Landfill Closure and Postclosure Costs	0	141,394	141,394
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(1,439)	(36,866)	(38,305)
Increase in Due from Other Funds	(543)	0	(543)
Increase in Materials and Supplies Inventory	0	(295)	(295)
Increase in Prepaid Items	0	(202)	(202)
Decrease in Accounts Payable	0	(8,387)	(8,387)
Increase in Contracts Payable	0	212,131	212,131
Increase in Accrued Salaries Payable	113	1,986	2,099
Decrease in Due to Other Funds	0	(1,994)	(1,994)
Increase in Due to Other Governments	66	3,401	3,467
Increase in Compensated Absences Payable	0	2,200	2,200
Net Cash Provided by (Used for) Operating Activities	<u>\$1,757</u>	<u>(\$917,703)</u>	<u>(\$915,946)</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, 2001

	Expendable Trust	Nonexpendable Trust	Agency	Total
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$135,605	\$34,610	\$1,543,546	\$1,713,761
Cash and Cash Equivalents in Segregated Accounts	0	0	578,442	578,442
Investments in Segregated Accounts	0	0	25,000	25,000
Receivables:				
Taxes	0	0	26,884,682	26,884,682
Accounts	833	0	134,157	134,990
Special Assessments	0	0	771,415	771,415
Due from Other Funds	0	0	140,435	140,435
Due from Other Governments	0	0	2,901,748	2,901,748
<b>Total Assets</b>	<b><u>\$136,438</u></b>	<b><u>\$34,610</u></b>	<b><u>\$32,979,425</u></b>	<b><u>\$33,150,473</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$779	\$779
Accrued Salaries Payable	0	0	50,377	50,377
Due to Other Funds	0	0	3,868,487	3,868,487
Due to Other Governments	0	0	26,703,682	26,703,682
Undistributed Money	0	0	1,419,799	1,419,799
Deposits Held and Due to Others	0	0	936,301	936,301
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>32,979,425</u></b>	<b><u>32,979,425</u></b>
<b>Fund Equity:</b>				
Fund Balances:				
Reserved for Nonexpendable Trust Principal	0	13,906	0	13,906
Unreserved	136,438	20,704	0	157,142
<b>Total Fund Equity</b>	<b><u>136,438</u></b>	<b><u>34,610</u></b>	<b><u>0</u></b>	<b><u>171,048</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$136,438</u></b>	<b><u>\$34,610</u></b>	<b><u>\$32,979,425</u></b>	<b><u>\$33,150,473</u></b>

## 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, 2001

	Scholarship	Heirs and Legatees	Unclaimed Money	Total
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,541	\$49,720	\$82,344	\$135,605
Receivables:				
Accounts	0	0	833	833
Total Assets	<u>\$3,541</u>	<u>\$49,720</u>	<u>\$83,177</u>	<u>\$136,438</u>
 <b>Liabilities</b>	 \$0	 \$0	 \$0	 \$0
 <b>Fund Equity:</b>				
Fund Balances:				
Unreserved	3,541	49,720	83,177	136,438
Total Fund Equity	3,541	49,720	83,177	136,438
Total Liabilities and Fund Equity	<u>\$3,541</u>	<u>\$49,720</u>	<u>\$83,177</u>	<u>\$136,438</u>

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 ALL EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Scholarship</u>	<u>Conner Allison Trust</u>	<u>Heirs and Legatees</u>	<u>Unclaimed Money</u>	<u>Total</u>
<b>Revenues:</b>					
Miscellaneous	\$0	\$0	\$0	\$4,554	\$4,554
<b>Expenditures:</b>					
Miscellaneous	<u>0</u>	<u>5,900</u>	<u>0</u>	<u>0</u>	<u>5,900</u>
Excess of Revenues Over (Under) Expenditures	0	(5,900)	0	4,554	(1,346)
<b>Other Financing Sources:</b>					
Operating Transfers - In	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,011</u>	<u>3,011</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(5,900)	0	7,565	1,665
Fund Balances at Beginning of Year	<u>3,541</u>	<u>5,900</u>	<u>49,720</u>	<u>75,612</u>	<u>134,773</u>
Fund Balances at End of Year	<u><u>\$3,541</u></u>	<u><u>\$0</u></u>	<u><u>\$49,720</u></u>	<u><u>\$83,177</u></u>	<u><u>\$136,438</u></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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$175	\$0	(\$175)
<b>Expenditures:</b>			
Miscellaneous Charges and Services	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Excess of Revenues Over (Under) Expenditures	(1,825)	0	1,825
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>\$1,716</u></u>	<u><u>\$3,541</u></u>	<u><u>\$1,825</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous	\$5,900	\$0	(\$5,900)
<b>Expenditures:</b>			
Miscellaneous			
Charges and Services	<u>11,800</u>	<u>5,900</u>	<u>5,900</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>	\$0	\$0	\$0
<b>Expenditures:</b>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	49,720	49,720	0
Fund Balance at End of Year	\$49,720	\$49,720	\$0

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Miscellaneous	\$0	\$4,652	\$4,652
<b>Expenditures:</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	4,652	4,652
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>0</u>	<u>3,011</u>	<u>3,011</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	7,663	7,663
Fund Balance at Beginning of Year	<u>74,681</u>	<u>74,681</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$74,681</u></u>	<u><u>\$82,344</u></u>	<u><u>\$7,663</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$175	\$0	(\$175)
Miscellaneous	<u>5,900</u>	<u>4,652</u>	<u>(1,248)</u>
Total Revenues	6,075	4,652	(1,423)
<b>Expenditures:</b>			
Miscellaneous			
Charges and Services	<u>13,800</u>	<u>5,900</u>	<u>7,900</u>
Excess of Revenues Under Expenditures	(7,725)	(1,248)	6,477
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>0</u>	<u>3,011</u>	<u>3,011</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(7,725)	1,763	9,488
Fund Balances at Beginning of Year	127,942	127,942	0
Prior Year Encumbrances Appropriated	<u>5,900</u>	<u>5,900</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$126,117</u></u>	<u><u>\$135,605</u></u>	<u><u>\$9,488</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, 2001

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

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN FUND BALANCES  
 ALL NONEXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Nellie Gregg Trust	John Foran Trust	James W. Bruce Trust	Total
<b>Operating Revenues:</b>	\$0	\$0	\$0	\$0
<b>Operating Expenses:</b>	<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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$1,200	\$0	(\$1,200)
<b>Expenses:</b>			
Miscellaneous	4,000	0	4,000
Excess of Revenues Over (Under) Expenses	(2,800)	0	2,800
Fund Balance at Beginning of Year	31,674	31,674	0
Fund Balance at End of Year	\$28,874	\$31,674	\$2,800

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$75	\$0	(\$75)
<b>Expenses:</b>	0	0	0
Excess of Revenues Over Expenses	75	0	(75)
Fund Balance at Beginning of Year	2,025	2,025	0
Fund Balance at End of Year	\$2,100	\$2,025	(\$75)

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$40	\$0	(\$40)
<b>Expenses:</b>	0	0	0
Excess of Revenues Over Expenses	40	0	(40)
Fund Balance at Beginning of Year	911	911	0
Fund Balance at End of Year	\$951	\$911	(\$40)

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$1,315	\$0	(\$1,315)
<b>Expenses:</b>			
Miscellaneous	4,000	0	4,000
Excess of Revenues Over (Under) Expenses	(2,685)	0	2,685
Fund Balances at Beginning of Year	34,610	34,610	0
Fund Balances at End of Year	\$31,925	\$34,610	\$2,685

## 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. The following fund is included with this Fund:

- Railroad Crossing

### 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.

### 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.

AGENCY FUNDS  
(Continued)

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.

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PREBLE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 ALL AGENCY FUNDS  
 DECEMBER 31, 2001

	<u>Health</u>	<u>Payroll Distribution</u>	<u>Soil and Water Conservation</u>	<u>Forfeited Land Sales</u>	<u>Disaster Services</u>	<u>Emergency Planning Committee- Right to Know</u>
<b>Assets:</b>						
Equity in Pooled Cash and Cash Equivalents	\$129,596	\$27,928	\$25,265	\$29,042	\$59,060	\$21,237
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	1,678
Special Assessments	0	0	0	0	0	0
Due from Other Funds	96,371	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Total Assets	<u>\$225,967</u>	<u>\$27,928</u>	<u>\$25,265</u>	<u>\$29,042</u>	<u>\$59,060</u>	<u>\$22,915</u>
<b>Liabilities:</b>						
Accounts Payable	\$779	\$0	\$0	\$0	\$0	\$0
Accrued Salaries Payable	37,659	0	10,822	0	1,896	0
Due to Other Funds	109	0	0	0	9,120	0
Due to Other Governments	4,108	0	809	0	159	19
Undistributed Money	0	27,928	13,634	0	47,885	22,896
Deposits Held and Due to Others	183,312	0	0	29,042	0	0
Total Liabilities	<u>\$225,967</u>	<u>\$27,928</u>	<u>\$25,265</u>	<u>\$29,042</u>	<u>\$59,060</u>	<u>\$22,915</u>

Law Library	Undivided General Tax	Fines	Local Government	Council On Aging	Sheriff Agency	Alimony and Child Support	County Court Agency	Total
\$0	\$1,251,118	\$300	\$0	\$0	\$0	\$0	\$0	\$1,543,546
96,029	0	0	0	0	131,531	21,491	329,391	578,442
0	0	0	0	0	0	0	25,000	25,000
0	26,884,682	0	0	0	0	0	0	26,884,682
0	11,974	0	0	0	0	0	120,505	134,157
0	771,415	0	0	0	0	0	0	771,415
0	0	0	0	44,064	0	0	0	140,435
0	1,871,137	0	1,030,611	0	0	0	0	2,901,748
<u>\$96,029</u>	<u>\$30,790,326</u>	<u>\$300</u>	<u>\$1,030,611</u>	<u>\$44,064</u>	<u>\$131,531</u>	<u>\$21,491</u>	<u>\$474,896</u>	<u>\$32,979,425</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$779
0	0	0	0	0	0	0	0	50,377
0	3,340,916	0	518,342	0	0	0	0	3,868,487
0	26,186,318	0	512,269	0	0	0	0	26,703,682
0	1,263,092	300	0	44,064	0	0	0	1,419,799
96,029	0	0	0	0	131,531	21,491	474,896	936,301
<u>\$96,029</u>	<u>\$30,790,326</u>	<u>\$300</u>	<u>\$1,030,611</u>	<u>\$44,064</u>	<u>\$131,531</u>	<u>\$21,491</u>	<u>\$474,896</u>	<u>\$32,979,425</u>

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001

HEALTH	Beginning Balance 1/1/01	Additions	Reductions	Ending Balance 12/31/01
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$112,623	\$1,034,316	\$1,017,343	\$129,596
Due from Other Funds	220,901	96,371	220,901	96,371
Total Assets	<u>\$333,524</u>	<u>\$1,130,687</u>	<u>\$1,238,244</u>	<u>\$225,967</u>
<b>Liabilities:</b>				
Accounts Payable	\$2,690	\$779	\$2,690	\$779
Accrued Salaries Payable	31,713	37,659	31,713	37,659
Due to Other Funds	127	109	127	109
Due to Other Governments	8,668	4,108	8,668	4,108
Deposits Held and Due to Others	290,326	1,173,885	1,280,899	183,312
Total Liabilities	<u>\$333,524</u>	<u>\$1,216,540</u>	<u>\$1,324,097</u>	<u>\$225,967</u>
 <b>PAYROLL DISTRIBUTION</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,163	\$0	(\$1,765)	\$27,928
Total Assets	<u>\$26,163</u>	<u>\$0</u>	<u>(\$1,765)</u>	<u>\$27,928</u>
<b>Liabilities:</b>				
Undistributed Money	\$26,163	\$0	(\$1,765)	\$27,928
Total Liabilities	<u>\$26,163</u>	<u>\$0</u>	<u>(\$1,765)</u>	<u>\$27,928</u>
 <b>SOIL AND WATER CONSERVATION</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,625	\$283,459	\$283,819	\$25,265
Total Assets	<u>\$25,625</u>	<u>\$283,459</u>	<u>\$283,819</u>	<u>\$25,265</u>
<b>Liabilities:</b>				
Accrued Salaries Payable	\$10,800	\$10,822	\$10,800	\$10,822
Due to Other Governments	2,498	809	2,498	809
Undistributed Money	12,327	296,757	295,450	13,634
Total Liabilities	<u>\$25,625</u>	<u>\$308,388</u>	<u>\$308,748</u>	<u>\$25,265</u>
 <b>FORFEITED LAND SALES</b>				
<b>Assets:</b>				
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>
<b>Liabilities:</b>				
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, 2001  
 (Continued)

<b>DISASTER SERVICES</b>	Beginning Balance 1/1/01	Additions	Reductions	Ending Balance 12/31/01
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$48,562	\$74,542	\$64,044	\$59,060
Total Assets	<u>\$48,562</u>	<u>\$74,542</u>	<u>\$64,044</u>	<u>\$59,060</u>
<b>Liabilities:</b>				
Accrued Salaries Payable	\$1,726	\$1,896	\$1,726	\$1,896
Due to Other Funds	7,801	9,120	7,801	9,120
Due to Other Governments	482	159	482	159
Undistributed Money	38,553	84,551	75,219	47,885
Total Liabilities	<u>\$48,562</u>	<u>\$95,726</u>	<u>\$85,228</u>	<u>\$59,060</u>
<b>EMERGENCY PLANNING COMMITTEE-RIGHT TO KNOW</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,476	\$23,347	\$14,586	\$21,237
Receivables:				
Accounts	0	1,678	0	1,678
Total Assets	<u>\$12,476</u>	<u>\$25,025</u>	<u>\$14,586</u>	<u>\$22,915</u>
<b>Liabilities:</b>				
Accrued Salaries Payable	\$612	\$0	\$612	\$0
Due to Other Governments	156	19	156	19
Undistributed Money	11,708	25,793	14,605	22,896
Total Liabilities	<u>\$12,476</u>	<u>\$25,812</u>	<u>\$15,373</u>	<u>\$22,915</u>
<b>LAW LIBRARY</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$89,690	\$253,179	\$246,840	\$96,029
Total Assets	<u>\$89,690</u>	<u>\$253,179</u>	<u>\$246,840</u>	<u>\$96,029</u>
<b>Liabilities:</b>				
Due to Other Governments	\$29	\$0	\$29	\$0
Deposits Held and Due to Others	89,661	197,905	191,537	96,029
Total Liabilities	<u>\$89,690</u>	<u>\$197,905</u>	<u>\$191,566</u>	<u>\$96,029</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001  
 (Continued)

<b>UNDIVIDED GENERAL TAX</b>	Beginning Balance 1/1/01	Additions	Reductions	Ending Balance 12/31/01
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$951,177	\$53,147,221	\$52,847,280	\$1,251,118
Receivables:				
Taxes	24,728,047	26,927,492	24,770,857	26,884,682
Accounts	26,257	11,974	26,257	11,974
Special Assessments	973,749	771,415	973,749	771,415
Due from Other Governments	1,977,003	1,871,137	1,977,003	1,871,137
Total Assets	<u>\$28,656,233</u>	<u>\$82,729,239</u>	<u>\$80,595,146</u>	<u>\$30,790,326</u>
<b>Liabilities:</b>				
Due to Other Funds	\$3,730,718	\$3,340,916	\$3,730,718	\$3,340,916
Due to Other Governments	23,948,081	26,186,318	23,948,081	26,186,318
Undistributed Money	977,434	53,159,195	52,873,537	1,263,092
Total Liabilities	<u>\$28,656,233</u>	<u>\$82,686,429</u>	<u>\$80,552,336</u>	<u>\$30,790,326</u>
<b>FINES</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$177,220	\$176,920	\$300
Receivables:				
Accounts	358	0	358	0
Total Assets	<u>\$358</u>	<u>\$177,220</u>	<u>\$177,278</u>	<u>\$300</u>
<b>Liabilities:</b>				
Undistributed Money	\$358	\$177,220	\$177,278	\$300
Total Liabilities	<u>\$358</u>	<u>\$177,220</u>	<u>\$177,278</u>	<u>\$300</u>
<b>LOCAL GOVERNMENT</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,880,319	\$1,880,319	\$0
Due from Other Governments	1,044,956	1,030,611	1,044,956	1,030,611
Total Assets	<u>\$1,044,956</u>	<u>\$2,910,930</u>	<u>\$2,925,275</u>	<u>\$1,030,611</u>
<b>Liabilities:</b>				
Due to Other Funds	\$525,685	\$518,342	\$525,685	\$518,342
Due to Other Governments	519,271	512,269	519,271	512,269
Total Liabilities	<u>\$1,044,956</u>	<u>\$1,030,611</u>	<u>\$1,044,956</u>	<u>\$1,030,611</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001  
 (Continued)

	Beginning Balance 1/1/01	Additions	Reductions	Ending Balance 12/31/01
<b>COUNCIL ON AGING</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$773,630	\$773,630	\$0
Due from Other Funds	38,167	44,064	38,167	44,064
Total Assets	<u>\$38,167</u>	<u>\$817,694</u>	<u>\$811,797</u>	<u>\$44,064</u>
<b>Liabilities:</b>				
Undistributed Money	38,167	44,064	38,167	44,064
Total Liabilities	<u>\$38,167</u>	<u>\$44,064</u>	<u>\$38,167</u>	<u>\$44,064</u>
<b>SHERIFF AGENCY</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	200,472	1,220,412	1,289,353	131,531
Total Assets	<u>200,472</u>	<u>1,220,412</u>	<u>1,289,353</u>	<u>131,531</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	200,472	1,220,412	1,289,353	131,531
Total Liabilities	<u>200,472</u>	<u>1,220,412</u>	<u>1,289,353</u>	<u>131,531</u>
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	56,824	558,809	594,142	21,491
Total Assets	<u>56,824</u>	<u>558,809</u>	<u>594,142</u>	<u>21,491</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	56,824	558,809	594,142	21,491
Total Liabilities	<u>56,824</u>	<u>558,809</u>	<u>594,142</u>	<u>21,491</u>
<b>COUNTY COURT AGENCY</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	344,557	9,072,729	9,087,895	329,391
Investments in Segregated Accounts	25,000	0	0	25,000
Receivables:				
Accounts	126,275	120,505	126,275	120,505
Total Assets	<u>\$495,832</u>	<u>\$9,193,234</u>	<u>\$9,214,170</u>	<u>\$474,896</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	495,832	9,193,234	9,214,170	474,896
Total Liabilities	<u>\$495,832</u>	<u>\$9,193,234</u>	<u>\$9,214,170</u>	<u>\$474,896</u>

(Continued)

PREBLE COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES  
 IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2001  
 (Continued)

<b>TOTAL AGENCY FUNDS</b>	Beginning Balance 1/1/01	Additions	Reductions	Ending Balance 12/31/01
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,205,668	\$57,394,054	\$57,056,176	\$1,543,546
Cash and Cash Equivalents in Segregated Accounts	691,543	11,105,129	11,218,230	578,442
Investments in Segregated Accounts	25,000	0	0	25,000
Receivables:				
Taxes	24,728,047	26,927,492	24,770,857	26,884,682
Accounts	152,890	134,157	152,890	134,157
Special Assessments	973,749	771,415	973,749	771,415
Due from Other Funds	259,068	140,435	259,068	140,435
Due from Other Governments	3,021,959	2,901,748	3,021,959	2,901,748
<b>Total Assets</b>	<u>\$31,057,924</u>	<u>\$99,374,430</u>	<u>\$97,452,929</u>	<u>\$32,979,425</u>
<b>Liabilities:</b>				
Accounts Payable	\$2,690	\$779	\$2,690	\$779
Accrued Salaries Payable	44,851	50,377	44,851	50,377
Due to Other Funds	4,264,331	3,868,487	4,264,331	3,868,487
Due to Other Governments	24,479,185	26,703,682	24,479,185	26,703,682
Undistributed Money	1,104,710	53,787,580	53,472,491	1,419,799
Deposits Held and Due to Others	1,162,157	12,344,245	12,570,101	936,301
<b>Total Liabilities</b>	<u>\$31,057,924</u>	<u>\$96,755,150</u>	<u>\$94,833,649</u>	<u>\$32,979,425</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, 2001

General Fixed Assets:

Land	\$1,660,161
Buildings, Structures and Improvements	8,595,310
Furniture, Fixtures and Equipment	<u>6,603,462</u>
Total General Fixed Assets	<u><u>\$16,858,933</u></u>

Investment in General Fixed Assets From:

General Fund Revenues	\$6,852,601
Special Revenue Fund Revenues	6,993,409
Capital Projects Funds	509,640
Donated Fixed Assets	6,175
Acquired before 12/31/88	<u>2,497,108</u>
Total Investment in General Fixed Assets	<u><u>\$16,858,933</u></u>

PREBLE COUNTY, OHIO  
SCHEDULE OF GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2001

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	\$63,428	\$6,842,191
Microfilm	0	0	42,762	42,762
County Auditor	0	0	270,278	270,278
County Treasurer	0	0	9,108	9,108
Prosecutor	0	0	181,943	181,943
Board of Elections	0	0	130,664	130,664
Building Maintenance	0	161,433	131,616	293,049
Recorder	0	0	31,713	31,713
Data Processing	0	0	79,846	79,846
Judicial				
Common Pleas Court	0	1,313	42,680	43,993
Juvenile Court	0	0	145,771	145,771
Adult Probation	0	0	8,079	8,079
Probate Court	0	0	21,019	21,019
Clerk of Courts	0	0	138,334	138,334
Public Safety				
Sheriff	0	864	1,177,688	1,178,552
Building Regulations	0	0	61,825	61,825
9-1-1	0	0	359,506	359,506
Public Works				
Engineer	97,693	573,772	2,401,918	3,073,383
Drainage	0	0	102,074	102,074
Health				
Dog and Kennel	0	0	16,336	16,336
Human Services				
Childrens Services	57,554	246,581	63,182	367,317
Job Training and Partnership Act	0	0	5,843	5,843
648 Board	261,461	131,988	122,147	515,596
Mental Retardation Levy	112,387	396,901	467,745	977,033
Veterans Services	0	0	16,094	16,094
Public Assistance	0	1,116,031	241,918	1,357,949
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	7,195	325,925
Federal Revenue Sharing	0	0	21,747	21,747
	<u>\$1,660,161</u>	<u>\$8,595,310</u>	<u>\$6,603,462</u>	<u>\$16,858,933</u>

PREBLE COUNTY, OHIO  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2001

FUNCTION AND ACTIVITY	RESTATED GENERAL FIXED ASSETS 1/1/01	ADDITIONS	DELETIONS	TRANSFERS IN (OUT)	GENERAL FIXED ASSETS 12/31/01
General Government:					
Legislative and Executive					
County Commissioners	\$6,842,387	\$6,503	\$0	(\$6,699)	\$6,842,191
Microfilm	33,840	9,500	578	0	42,762
County Auditor	249,448	22,666	1,836	0	270,278
County Treasurer	10,583	575	2,050	0	9,108
Prosecutor	185,028	0	3,085	0	181,943
Board of Elections	125,633	5,031	0	0	130,664
Building Maintenance	250,679	35,853	0	6,517	293,049
Recorder	31,713	0	0	0	31,713
Data Processing	76,351	5,934	2,439	0	79,846
Judicial					
Common Pleas Court	43,838	2,974	2,819	0	43,993
Juvenile Court	143,293	1,918	0	560	145,771
Adult Probation	8,079	0	0	0	8,079
Probate Court	16,650	4,929	0	(560)	21,019
Clerk of Courts	130,900	7,434	0	0	138,334
Public Safety					
Sheriff	1,092,255	86,297	0	0	1,178,552
Building Regulations	61,643	0	0	182	61,825
9-1-1	254,095	105,411	0	0	359,506
Public Works					
Engineer	2,933,109	149,166	8,892	0	3,073,383
Drainage	102,361	0	287	0	102,074
Health					
Dog and Kennel	16,336	0	0	0	16,336
Human Services					
Childrens Services	364,801	2,516	0	0	367,317
Job Training and Partnership Act	5,843	0	0	0	5,843
648 Board	512,414	3,182	0	0	515,596
Mental Retardation Levy	974,734	2,299	0	0	977,033
Veterans Services	16,094	0	0	0	16,094
Public Assistance	1,355,457	11,469	8,977	0	1,357,949
Soldier's Relief	36,825	0	0	0	36,825
Victim Witness	20,463	0	0	0	20,463
Other					
Jail Construction	183,715	0	0	0	183,715
Permanent Improvement	318,730	7,195	0	0	325,925
Federal Revenue Sharing	21,747	0	0	0	21,747
	<u>\$16,419,044</u>	<u>\$470,852</u>	<u>\$30,963</u>	<u>\$0</u>	<u>\$16,858,933</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
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	3,688,337	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	22,808,738
2001	4,538,539	4,597,401	3,630,173	1,865,454	8,092,728	226,321	400,789	936,874	251,489	486,212	25,025,980

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
1992	\$6,213,491	\$2,847,830	\$51,688	\$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	788,443	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
2001	6,841,179	3,310,274	63,313	208,089	13,234,029	131,503	765,092	0	382,135	24,935,614

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 Current Tax Levy	Current 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
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
2001	3,238,806	3,035,092	93.71	111,980	3,147,072	103.69	245,906

SOURCE: Preble County Auditor's Office

(1) All years with the exception of 2000 and 2001, include property tax levies and collections for all County districts. 2000 and 2001 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	
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	33.53
2001	549,811,270	1,570,889,342	77,869,080	311,476,320	39,348,060	157,392,240	667,028,410	2,039,757,902	32.70

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	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<b>County Entity</b>										
General Fund	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.45	\$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	1.73
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	0.50	0.50	0.50	0.50	0.50	1.50	1.50	1.50	1.50	1.00
Jail Construction	1.00	1.00	1.00	1.00	1.00	0.70	0.70	0.70	0.45	0.45
<b>Total County Entity</b>	<b>7.67</b>	<b>7.67</b>	<b>7.67</b>	<b>7.67</b>	<b>7.67</b>	<b>8.37</b>	<b>8.37</b>	<b>8.37</b>	<b>7.77</b>	<b>7.28</b>
<b>Other Entities: #</b>										
Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.60
<b>Total County-Wide Rates</b>	<b>7.97</b>	<b>7.97</b>	<b>7.97</b>	<b>7.97</b>	<b>7.97</b>	<b>8.67</b>	<b>8.67</b>	<b>8.67</b>	<b>8.07</b>	<b>7.88</b>
<b>School Districts</b>										
College Corner	39.57	41.45	41.45	41.45	40.65	32.10	32.10	32.10	32.10	32.10
Eaton City	35.40	34.90	34.90	34.40	33.90	33.20	33.20	33.20	33.20	38.60
National Trail	31.51	31.50	31.50	30.75	34.00	34.50	34.50	34.30	33.90	33.00
Preble Shawnee	29.50	27.50	27.50	25.50	25.00	22.50	22.50	25.49	25.49	25.49
Tri County North	36.35	36.35	33.95	42.95	42.70	43.47	41.17	40.85	40.55	39.75
Twin Valley	41.64	41.44	46.74	44.60	41.50	44.42	44.42	44.00	43.70	42.50
MVCTC	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
<b>Townships</b>										
Dixon	3.40	3.40	3.40	5.30	5.30	5.30	5.30	5.30	5.80	5.80
Gasper	1.70	1.70	1.70	1.70	2.70	2.70	2.70	2.70	2.70	4.80
Gratis	5.30	5.30	5.30	5.30	6.30	6.30	6.30	6.30	6.30	6.30
Harrison	5.15	5.15	5.55	5.55	5.55	6.55	6.55	6.55	6.80	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	4.95	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	5.20	5.20	5.20	5.20	5.20	5.20
Monroe	4.60	4.60	4.60	4.60	4.60	5.60	5.60	5.60	5.60	5.60
Somers	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	6.70
Twin	5.62	5.62	5.62	5.62	5.62	6.12	6.12	6.12	6.12	6.12
Washington	10.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	9.20
<b>Municipalities</b>										
Camden	7.70	7.70	6.20	6.20	6.20	6.30	6.30	6.30	7.30	5.30
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	7.80	7.80	7.80	7.80	8.80	8.80	8.80	8.80	8.80	8.80
Lewisburg	11.44	10.85	10.85	10.85	8.45	9.45	9.45	9.45	9.45	9.45
New Paris	10.50	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	13.30	13.30	13.30	14.30	14.30
West Alexandria	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
West Elkton	11.60	10.10	10.10	10.10	10.10	11.10	11.10	11.10	11.10	11.10
West Manchester	6.40	6.40	7.15	7.15	9.15	11.15	11.15	11.10	11.15	11.15

Source: Preble County Auditor's Office

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

Collection Year	Current Billed (1)	Current 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
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	226	11,383	1.99	102.03	414
1997	0	0	0.00	42	42	100.00	100.00	372
1998	14,298	14,298	100.00	330	14,739	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
2001	13,701	11,177	81.58	46	11,223	0.41	100.41	2,524

SOURCE: County Auditor, Preble County, Ohio

(1) Includes only special assessments for capital projects.

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
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
2001	42,337	667,028,410	3,400,000	882,516	2,517,484	.377	59.46

(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, 2001

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2000	\$667,028,410	\$667,028,410
Debt Limitation	15,175,710	6,670,284
Outstanding Debt:		
General Obligation Bonds and Notes	7,891,952	5,326,952
Total Outstanding Debt	7,891,952	5,326,952
Less Exempt Debt:		
1993 County Jail Project Bonds	2,565,000	0
1989 Human Service Building Bonds	660,000	660,000
1996 Fairground Project Bonds	175,000	175,000
1996 Landfill Improvement Bonds	4,024,798	4,024,798
Court Computer Equipment Note	25,000	25,000
Mental Retardation Development Note	225,000	225,000
Plummer Ditch Construction Note	5,500	5,500
West Alexandria Ditch Construction Note	11,654	11,654
Landfill Construction	200,000	200,000
Total Exempt Debt	7,891,952	5,326,952
Total Net Debt Subject to Limitation	0	0
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$15,175,710	\$6,670,284

(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	9,175,710
	\$15,175,710

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

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO  
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
 DECEMBER 31, 2001

Jurisdiction	Net Debt Outstanding (1)	Percentage Applicable to Preble County	Amount Applicable to Preble County
Direct Debt:			
County	\$2,517,484	100.00%	\$2,517,484
Overlapping Debt			
School Districts: (2)			
Eaton City	1,360,000	100.00	1,360,000
Preble Shawnee Local	3,160,000	99.57	3,146,412
Tri-County North Local	4,295,900	96.10	4,128,360
Twin Valley Local	2,305,000	91.75	2,114,838
National Trail Local	3,670,000	100.00	3,670,000
Total Overlapping Debt			14,419,609
Total Direct and Overlapping Debt			<u>\$16,937,093</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

Year	Debt Principal and Interest (1)	Total General Governmental Expenditures (2)	Ratio of Debt Principal and Interest to General Governmental Expenditures
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
2001	486,212	25,025,980	1.94

(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

Year	Population (1)	School Enrollment (2)	Unemployment Rate Preble County (3)
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
2001	42,337	7,918	4.50

- 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)
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
2001	667,028,410	171,949,000	245

(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, 2001

Taxpayer	2000 Real Property Assessed Value	Percentage of Total Assessed Value
Dayton Power & Light	\$14,888,060	2.23 %
Iams Company	14,466,460	2.17
Neaton Auto Products	11,744,130	1.76
Parker Hannifin Corporation	8,844,240	1.33
Henny Penny Corporation	6,749,740	1.01
Lewisburg Container Company	5,780,070	0.87
Texas Eastern	5,562,990	0.83
North American Nutrition	5,388,680	0.81
Maximum Medical Inc.	4,675,140	0.70
ANR Pipeline Company	4,103,710	0.62
	<u>\$82,203,220</u>	<u>12.34 %</u>

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO  
 MISCELLANEOUS STATISTICS  
 DECEMBER 31, 2001

Year of Incorporation	1808
County Seat	City of Eaton
<u>County Employees:</u>	
Full-Time	350
Part-Time	50
<u>Number of Political Subdivisions Totally or Partially Within the County</u>	
Municipalities	11
Townships	12
School Districts	10
<u>Higher Educational Facilities Within 25 Miles of Preble County</u>	
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>
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>
Neaton Auto Products	710
Parker Hannifan Corporation	575
Henny Penny Corporation	513
Carl S. Akey, Incorporated	317
Lewisburg Container Company	265
Iams Company	189
Weyerhaeuser Corporation	111
U.S. Precision Glass Company	114
Bullen	105

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Facsimile 614-466-4490

**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 13, 2002**