

**FINANCIAL CONDITION
HOLMES COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

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

County Commissioners
Holmes County
2 Court Street
Millersburg, Ohio 44654

To the County Commissioners:

We have audited the general purpose financial statements of Holmes County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000, which indicated the financial statements of the County's Hospital Enterprise Fund were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the Hospital Enterprise Fund, is based on the report of other auditors. In addition, our report included an emphasis of matter describing the County's correction of certain errors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 12, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 1999-60938-001.

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 12, 2000.

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

Jim Petro
Auditor of State

June 12, 2000



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

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

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

County Commissioners
Holmes County
2 Court Street
Millersburg, Ohio 44654

To the County Commissioners:

Compliance

We have audited the compliance of Holmes 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 its major federal program for the year ended December 31, 1999. The County's major federal program is 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 its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

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

However, we noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 12, 2000.

Internal Control Over Compliance

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

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

However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 12, 2000.

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000, which indicated the financial statements of the County's Hospital Enterprise Fund were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the Hospital Enterprise Fund, is based on the report of other auditors. In addition, our report included an emphasis of matter describing the County's correction of certain errors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 12, 2000

HOLMES COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Development:</i>				
Rural Housing Preservation Grants	OH-960410-E018	10.433	\$53,200	\$45,000
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education - Grants to States	066043-6B-SF-00P	84.027	53,309	48,707
Special Education - Preschool Grants	066043-PG-S1-00P	84.173	<u>32,979</u>	<u>25,739</u>
Total Special Education Cluster			<u>86,288</u>	<u>74,446</u>
Innovative Education Program Strategies	066043-C2-S1-00	84.298	0	904
Special Education - Grants for Infants and Families With Disabilities	38102-F-A-N-392	84.181	<u>85,549</u>	<u>85,549</u>
Total U.S. Department of Education			<u>171,837</u>	<u>160,899</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant		93.667	34,739	34,739
Medical Assistance Program - CAFS		93.778	<u>281,657</u>	<u>281,657</u>
Total U.S. Department of Health and Human Services			<u>316,396</u>	<u>316,396</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants - State's Program	B-F-97-035-1 B-F-98-035-1 B-C-98-035-1	14.228	0 83,600 <u>144,000</u>	114,539 81,425 <u>126,287</u>
Total Community Development Block Grant - State's Program			<u>227,600</u>	<u>322,251</u>
HOME Investment Partnerships Program	B-C-98-035-2	14.239	<u>213,965</u>	<u>201,167</u>
Total U.S. Department of Housing and Urban Development			<u>441,565</u>	<u>523,418</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Direct</i>				
Public Safety Partnership and Community Policing Grants		16.710	43,426	43,426
<i>Passed through the Ohio Department of Criminal Justice Services</i>				
Local Law Enforcement Block Grants Program	98-LE-LEB-3088	16.592	9,000	9,000
Byrne Formula Grant Program	97-DG-F02-7189 98-DG-F02-7189	16.579	30,154 <u>35,646</u>	30,154 <u>35,646</u>
Total Byrne Formula Grant Program			65,800	65,800
Total U.S. Department of Justice			<u>118,226</u>	<u>118,226</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed through the Ohio Department of Public Safety:</i>				
Emergency Management Assistance-State and Local Assistance	99-G958 98-G279	83.534	16,714 <u>975</u>	16,714 <u>975</u>
Total Emergency Management Assistance-State and Local Assistance			17,689	17,689
Public Assistance Grants	1227-DR-075-0000 1227-DR-075-9100	83.544	11,849 <u>1,067</u>	11,849 <u>1,067</u>
Total Public Assistance Grants			<u>12,916</u>	<u>12,916</u>
Total Federal Emergency Management Agency			<u>30,605</u>	<u>30,605</u>
Total			<u>\$1,131,829</u>	<u>\$1,194,544</u>

See Notes to Schedule of Receipts and Expenditures of Federal Awards

HOLMES COUNTY

Notes to the Schedule of Receipts and Expenditures of Federal Awards For the Year Ended December 31, 1999

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B--FIFO METHOD

Federal funds were commingled with the local funds for the Special Education - Early Childhood Intervention, Social Services Block Grant, Medical Assistance Program - CAFS, COPS Grant, Law Enforcement Overtime Block Grant, Byrne Formula Grant and Federal Emergency Management Assistance Grant. A first-in first-out (FIFO) method was used to arrive at grant expenditures for these federal programs.

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

**HOLMES COUNTY
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant CFDA #14.228
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 1999-60938-001

Reportable Condition

County Auditor Expenditure Review

The County Auditor serves as fiscal agent for the Holmes County Board of Elections, Holmes County Veterans Services, Holmes County Board of Health, Holmes County Soil and Water, and the Holmes County Regional Planning Commission. These departments and agencies have their own boards who approve their respective expenditures which approximated \$4.5 million in 1999, then forward the expenditure vouchers directly to the data processing department for processing and subsequent payment. As a result, the County Auditor, as fiscal agent, does not review these expenditures for supporting documentation prior to processing and payment. In addition, most of these departments do not use purchase orders to set aside monies prior to expenditure.

Since the County Auditor is the fiscal agent for these departments and agencies and is responsible for verifying that all payments made on county warrants are for a proper public purpose; the Board of Elections, Veterans Services, Board of Health, Soil and Water, and the Regional Planning Commission expenditures should be submitted directly to the County Auditor for review prior to payment. In addition, although most of these departments are not required to have the fiscal officer's certification that funds are available for expenditure prior to payment under Ohio Rev. Code Section 5705.41(D), these departments should use purchase orders to help ensure that monies are available for expenditure prior to payment.

Holmes County
 December 31, 1999
 Schedule of Prior Audit Findings

Finding #	Finding Summary	Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or No Longer Valid; Explain
1998-60938-001	Expenditures Exceeding Appropriations	Yes	Corrected.
1998-60938-002	County Auditor's Certificate	Yes	Corrected.
1998-60938-003	Fixed Asset Listing	Yes	Corrected.
1998-60938-004	Recording of Notes Proceeds	Yes	Note proceeds were not obtained in 1999. Finding not applicable in 1999.

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Holmes County Ohio

Comprehensive Annual Financial Report
For The Year Ended December 31, 1999



Jackie McKee

Holmes County Auditor

Prepared by the Holmes County Auditor's Office

HOLMES COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 1999

Prepared by The Holmes County Auditor's Office

Jackie McKee, County Auditor

Holmes County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
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Holmes County, Ohio
Comprehensive Annual Financial Report
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Jackie McKee

Holmes County Auditor

Clinton Street Office Building • 75 East Clinton Street, Suite 107 • Millersburg, Ohio 44654
Phone: (330) 674-1896 • Fax: (330) 674-9428

June 12, 2000

The Honorable Roger L. Clark, Commissioner
The Honorable John W. Baker, Commissioner
The Honorable David L. Hall, Commissioner

The Citizens of Holmes County:

I am pleased to present Holmes County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. To the best of my 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 results of operations of the various funds and account groups of the County.

The information contained in this report is designed to assist County Officials in making management decisions and to provide the taxpayers of the County with comprehensive financial data in such a format as to enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other government entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

This is the eighth consecutive Comprehensive Annual Financial Report issued by the County Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Government Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

The Comprehensive Annual Financial Report is presented in three sections, which are identified as follows:

The Introductory Section includes a table of contents, the transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting for 1998, a list of all elected county officials and an organization chart for Holmes County.

The Financial Section includes the Report of Independent Accountants and the General Purpose Financial Statements (GPFS). The GPFS include the combined financial statements of all fund types and account groups. Additionally, this section contains the combining and individual financial statements and schedules for each fund which are grouped according to fund type and account group.

The Statistical Section includes selected financial and demographic information which is generally on a multi-year basis.

Reporting Entity

Holmes County (the County), located in Northeast Ohio, was named for Andrew Hunter Holmes. He was a major in the United States Army who was killed during the War of 1812. In its present form, Holmes County encompasses 424 square miles and 265,640 total acres. The County includes 7 villages and 14 townships. With the exception of German Township, which was renamed Clark Township in 1918, the territory of each township is the same today as when the County first was organized.

A mostly rural County, Holmes has seen slow, steady growth throughout much of its history. Holmes County is known for the wide variety of products originating from its fertile soil. Today, it is a hotbed of summer tourist activities, thanks in part to a renewed interest in the Amish and their simple lifestyle.

Ohio statutes impose the legislative, financial and judicial powers of the County. The legislative body of the County is comprised of a three member Board of County Commissioners who are elected at large for overlapping four year terms. The Board of Commissioners serve as the taxing authority, the contracting body and the chief administrators of public services for the County. The Board of Commissioners create and adopt the annual operating budget, including all appropriation measures, and approve all expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer perform the various financial functions of the County government.

The County Auditor, who is elected to a four year term, serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. As the chief fiscal officer, the County Auditor ensures that no contract or obligation involving the County is made without the Auditor's certification that appropriations are sufficient and that funds are available, or in the process of collection. The Auditor is also the central disbursing agent of the County, who, by the issuance of county warrants, distributes funds to creditors in payment of liabilities, including payroll, incurred by the County and its departments. As tax assessor, the County Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the County Auditor is responsible for distributing those collections to other governmental entities in accordance with legally adopted rates. The County Auditor also serves as the secretary of the County Board of Revision and of the County Budget Commission.

The County Treasurer, also elected to a four year term, is the custodian of all County funds. The County Treasurer is responsible for the investment of all idle County funds, as specified by Ohio law. The County Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliation of the total County fund balances of the County Auditor and the County Treasurer are performed by the two offices, and reconciliations on a fund-by-fund basis are prepared monthly. The County Treasurer, the County Auditor and the County Prosecutor comprise the County Budget Commission. The Budget Commission plays an important function in the financial administration of the County government and all other local governments within the County.

Other elected officials serving a four year term include the County Prosecutor, the Engineer, the Recorder, the Sheriff, the Clerk of Courts, the Coroner, the Common Pleas Judge, the Probate and Juvenile Judge, and the County Court Judge.

The County provides its citizens with a range of services that include human and social services, health and community assistance services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services.

The County operates certain enterprise funds which include a sewer district, County disposal (landfill) and a hospital.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions that are not legally separate from the County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity." The County's reporting entity includes the financial activities of the Children Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Human Services Department, the Joel Pomerene Hospital, and all departments and activities that are directly operated by the elected County officials.

The Holmes County Regional Planning Commission, the Holmes County Airport Authority and Lynn Hope Industries, Inc., a non-profit organization, have been included as discretely presented component units.

Excluded from this reporting entity are Holmes County Committee on Aging, Senior Citizens Center, Holmes County Law Library, Holmes County Cooperative Extension Service and Holmes County Historical Society. These organizations have been excluded from the reporting entity because they are not fiscally dependent on the County, and the County is not financially accountable for them.

The Holmes County Emergency Management Agency and the Alcohol, Drug Addiction and Mental Health Services Board of Wayne and Holmes Counties are joint ventures. The Multi-County Juvenile Attention Center, Stark Regional Community Corrections Center and the Holmes County Family First Council are jointly governed organizations. Holmes County is also a member of the County Risk Sharing Authority, Inc. and the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan which are public entity risk pools.

The Holmes County Public Library, Holmes County Park District and the Wayne Holmes Physician Hospital Organization are related organizations. The County serves as a fiscal agent for the District Board of Health, the Soil and Water Conservation District, and the Local Emergency Planning Commission; therefore, they are reflected as agency funds within the County's financial section.

Economic Condition and Outlook

The County is a predominantly rural county and has no large metropolitan or densely populated areas. Farming and tourism are the first and second biggest contributors, respectively, to the county's economy, and both are thriving. Manufacturing is right behind them in terms of revenues generated and jobs created. Much of the manufacturing economy is the result of small scale operations, particularly in woodworking, that are often called "cottage industries" because production takes place in sheds or garages on farms and residential lots in Holmes County. As in many rural areas, farmland preservation has become an issue in the County, and its effect on the future development of all segments of an area's economy cannot be ignored. With a low rate of unemployment, durable farming and tourist industries and a healthy base of cottage and light industry, the Holmes County economy is well positioned to face the challenges of the next millennium.

A new athletic facility was completed by East Holmes School District. A total of \$1.6 million was raised for this project with private donations. Operating expenses of the new facility will come from gate receipts collected at all activities held in the new gym. One dollar of each admission will go toward expenses. It is anticipated this facility will be self-supporting.

West Holmes School District was near completion of a new high school. The \$5.9 mill bond issue passed in 1996 provided \$16.5 million for the new high school and additions at four elementary schools. The new high school will measure 187,000 square feet and will accommodate 1,200 students. The old high school building will be converted to a middle school.

1999 was the sixth year in which a hotel/motel bed tax was put into effect on a County level. The number of hotel/motel facilities paying the tax increased to 22. Monies collected in 1999 for the bed tax were the highest recorded, increasing from \$65,803 in 1998 to \$70,293 in 1999.

Since population affects the labor force, population growth is important as the County looks to the future. The 1990 Federal Census estimated the County's population at 32,849. The 1999 estimate is 38,295. This is a 17 percent increase from 1990 to 1999. Holmes County ranks third in the top ten growth counties in Ohio.

New Construction

New construction of Agricultural, Residential, Industrial and Commercial properties is perhaps the best barometer for economic growth in the County. Below is a chart depicting the steady growth for the past five years. However, the true value of new construction rose from \$30,514,750 in 1999 to \$32,602,658 in 2000 as the chart reflects.

Year		Agriculture	Residential	Industrial	Commercial	Total
2000	Assessed	\$3,883,340	\$5,376,640	\$78,270	\$2,072,680	\$11,410,930
	Estimated					
	Actual	11,095,257	15,361,829	223,629	5,921,943	32,602,658
1999	Assessed	3,272,240	6,356,310	397,760	653,850	10,680,160
	Estimated					
	Actual	9,349,260	18,160,890	1,136,460	1,868,140	30,514,750
1998	Assessed	3,532,330	6,696,390	183,820	1,239,760	11,652,300
	Estimated					
	Actual	10,092,370	19,132,540	525,200	3,542,170	33,292,280
1997	Assessed	3,664,960	6,974,910	634,290	2,917,580	14,191,740
	Estimated					
	Actual	10,471,314	19,928,314	1,812,257	8,335,943	40,547,828
1996	Assessed	4,513,600	5,151,140	2,643,990	1,949,410	14,258,140
	Estimated					
	Actual	12,896,000	14,717,542	7,554,257	5,569,742	40,737,541

Living in this centrally located County allows residents to easily commute to work. All of these factors mean that the economic condition and outlook of the County is the major reason so many people come and tour the area. Being able to stay overnight in a bed and breakfast, ride in an Amish buggy, visit a blacksmith shop, view large draft horses pulling old-fashioned plows and purchase hand-crafted items from an ever-growing number of craftsmen are some of the major attractions the community offers to tourists.

Major Initiatives

In 1998, renovation began on the Clinton Street Building. Renovation is being done in phases with the first phase being completed during the summer of 1998. During 1999, the second phase was completed with the licences bureau and title office moving to their new location. The increased amount of space was welcomed by the employees and enables them to serve the public in a more professional manner. The next phase of renovation will include moving the treasurer's and auditor's offices.

A \$250,000 capital project grant was received by the Commissioners to assist in renovating the Holmes County Courthouse. The interior renovation project will begin after the Clinton Street Office Building is completed. During the summer of 1999, an exterior project was completed on the courthouse to preserve the structure. The renovation will attempt to preserve the integrity of the structure while allowing for more modern work areas to make the courthouse more functional.

Financial Information

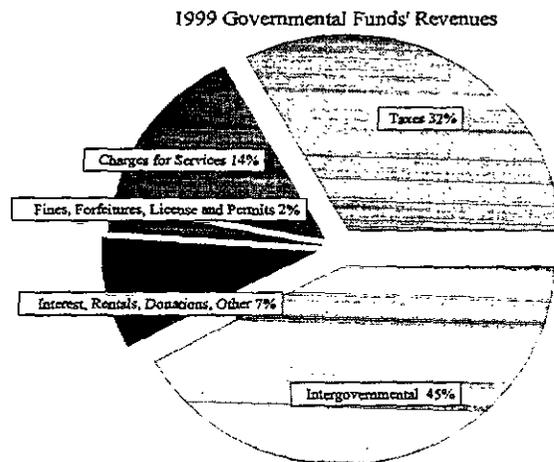
Basis of Accounting The County's accounting system is organized on a "fund basis." Each fund or account group is a distinct self-balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified accrual basis for all governmental and agency funds and the accrual basis for proprietary funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. A further discussion of the bases of accounting can be found in Note 2 of the general purpose financial statements.

Internal Controls In developing the accounting system, the County gave much consideration to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County uses a fully-automated accounting system as well as automated systems of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, insure that the financial information generated is both accurate and reliable.

Budgetary Controls The Board of County Commissioners adopts an annual appropriation measure for the County at the end of December for the coming year. This appropriation is sometimes called a temporary appropriation. Usually by mid-February but before April 1, permanent appropriations are approved which take into consideration the balances left from the prior year as well as any revisions in revenue estimated for the year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and by the Commissioners for departments under their control and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a particular account.

General Government Functions- Financial Highlights Below is a summary of the activity of the governmental funds' revenues on a GAAP basis:

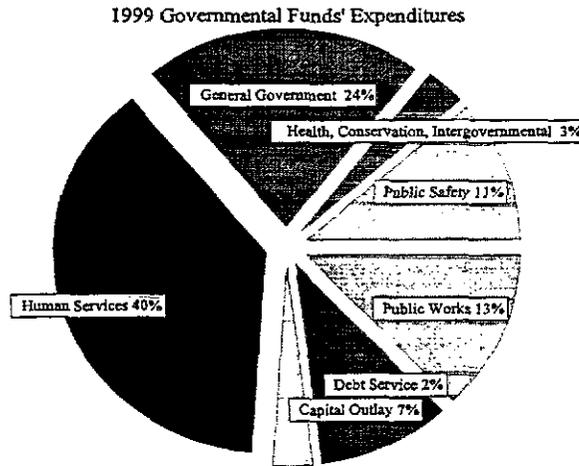


The following schedule presents a summary of all governmental funds' revenues of the primary government for the years ended December 31, 1998 and 1999, and the amount and percentage of increases and decreases in relation to prior years' revenues.

Revenues	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
Taxes	\$7,172,335	\$7,621,077	32.23%	\$448,742	6.26 %
Charges for Services	2,957,982	3,288,293	13.91	330,311	11.17
Licenses and Permits	80,879	103,414	0.44	22,535	27.86
Fines and Forfeitures	285,153	285,717	1.21	564	0.20
Intergovernmental	9,251,639	10,535,452	44.56	1,283,813	13.88
Interest	601,051	668,665	2.83	67,614	11.25
Rentals	46,228	175,633	0.74	129,405	279.93
Contributions and Donations	304,103	149,035	0.63	(155,068)	100.00
Other	950,122	817,155	3.45	(132,967)	(13.99)
Total Revenues	\$21,649,492	\$23,644,441	100.00%	\$1,994,949	9.21 %

Taxes increased due to 1998 reappraisals which increased 1999 tax collections. Charges for services increased in several special revenue funds, primarily real estate assessment and children services. Licenses and permits increased in 1999 due to an increase in the sale of dog licenses. Intergovernmental revenues increased due to increased grant monies being received. Interest revenue increased due to more monies being available for investments and higher interest rates. Rental collections for the new human services building began in 1999 causing an increase in rental revenue. Contributions and donations decreased due to the inconsistencies of donated monies.

Below is a summary of the activity of the governmental funds' expenditures on a GAAP basis:



The following schedule presents a summary of all governmental funds' expenditures of the primary government for the years ended December 31, 1998 and 1999, and the amount and percentage of increases and decreases in relation to prior years' revenues.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$3,258,315	\$3,953,343	17.59%	\$695,028	21.33%
Judicial	1,257,178	1,337,266	5.95	80,088	6.37
Public Safety	2,547,591	2,491,039	11.08	(56,552)	(2.22)
Public Works	2,844,067	2,983,628	13.28	139,561	4.91
Health	119,974	118,637	0.53	(1,337)	(1.11)
Human Services	8,451,089	8,942,845	39.79	491,756	5.82
Conservation and Recreation	252,591	383,325	1.71	130,734	51.76
Capital Outlay	651,773	1,481,756	6.59	829,983	127.34
Intergovernmental	212,702	199,637	0.89	(13,065)	(6.14)
Debt Service:					
Principal Retirement	1,932,484	233,000	1.04	(1,699,484)	(87.94)
Interest and Fiscal Charges	365,774	349,868	1.55	(15,906)	(4.35)
Total Expenditures	\$21,893,538	\$22,474,344	100.00%	\$580,806	2.65%

Legislative and executive expenditures increased due to an increase in Community Housing Improvement Program expenditures and the Real Estate Assessment special revenue fund paying a majority of the reappraisal cost in 1999. Human Services expenditures increased due to increased costs associated with the public assistance special revenue fund. The County gave more grant monies relating to agriculture in 1999, increasing the conservation and recreation expenditure. Capital outlay increased due to a increase in the number of construction projects within the County. Debt service principal retirement decreased due to the retirement, during 1998, of the County facility note which was reported in the general long-term obligations account group.

General Fund Balance The general fund balance encompasses the general government functions of the County and all other functions not accounted for in other funds. The fund balance of the general fund decreased from \$1,459,401 to \$1,376,821 during 1999. The decrease of \$82,580 was due to an increase in general government expenditures.

Enterprise Funds The enterprise funds operated by the County consist of a sewer district, County disposal (landfill) and hospital. Operating revenues in the sewer district fund totaled \$632,064 with depreciation expense of \$161,619, a net income of \$15,126, and retained earnings at year end of (\$1,224,380). The County disposal (landfill) fund had operating revenues of \$285,867, a net loss of (\$103,015), and retained earnings at year end of (\$1,507,142). Management is analyzing these operations to determine appropriate steps to alleviate the deficits. Operating revenues in the hospital fund totaled \$16,587,500 with depreciation expense of \$1,018,273, a net income of \$779,106, and retained earnings at year end of \$13,061,207.

Fiduciary Funds Fiduciary funds account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which the County maintains are all agency funds.

At December 31, 1999, assets held in agency funds totaled \$26,553,202. The County utilizes some of the agency funds to receive and distribute taxes and State levied revenues for all governments within the County.

Cash Management During the year ended December 31, 1999, the County's pooled cash was divided into bank deposits and short-term investments.

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County. The County pools its cash for maximum investment efficiency and simplified accountability. The County Treasurer invests the pooled cash in certificates of deposit, STAROhio and other interest bearing depository accounts. Interest revenue is allocated to the general fund and to other qualifying funds as prescribed by Ohio law.

Risk Management In 1999, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The County maintains replacement cost insurance on buildings and their contents. Police and professional liability are protected with a \$1,000,000 limit and a \$2,500 deductible. County vehicles hold a \$2,500 deductible. Automobile liability has a \$1,000,000 limit for collision, a \$1,000,000 limit for personal injury and a \$250,000 amount for uninsured motorists. During the past three years, settled claims have not exceeded this commercial coverage. There has not been a significant reduction of coverage from the prior year. Workers' compensation coverage is maintained by paying premiums to the State of Ohio.

Debt Administration In 1999, the County retired \$69,000 in revenue bonds. The amount of outstanding revenue bonds at December 31, 1999, was \$4,846,000. During 1999, the County retired \$233,000 of general obligation bonds. The amount of outstanding general obligation bonds at December 31, 1999, was \$6,379,000. During 1999, the County retired \$7,750 of a loan in the Rails-to-Trails capital project fund. The total legal debt margin at December 31, 1999 was \$9,985,911 with an unvoted total debt margin of \$3,182,032.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 1999, by independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

The County plans to continue to subject its financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

Awards

The Governmental Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Holmes County, Ohio, for its comprehensive annual financial report for the year ended December 31, 1998. This was the seventh consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, the government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report which conforms to program standards. Such reports must satisfy both Generally Accepted Accounting Principles (GAAP) and satisfy all applicable legal requirements.

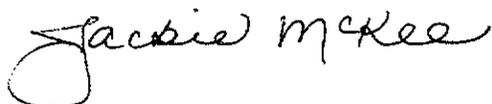
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition in the area of governmental financial reporting.

Acknowledgments

The publication of this report is the culmination of many hours of dedicated work by the fiscal department of the Office of the Holmes County Auditor. The effort made by various department heads and their staff in compiling the needed data is greatly appreciated again this year. Appreciation is in order for the Local Government Services Division of Auditor of State, Jim Petro's Office for their cooperation and technical guidance in completing Holmes County's eighth consecutive Comprehensive Annual Financial Report.

I thank the citizens of Holmes County for supporting our effort to provide sound financial management.

Sincerely,



JACKIE MCKEE
HOLMES COUNTY AUDITOR

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Holmes County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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



Cary Brueck
President

Jeffrey L. Esser
Executive Director

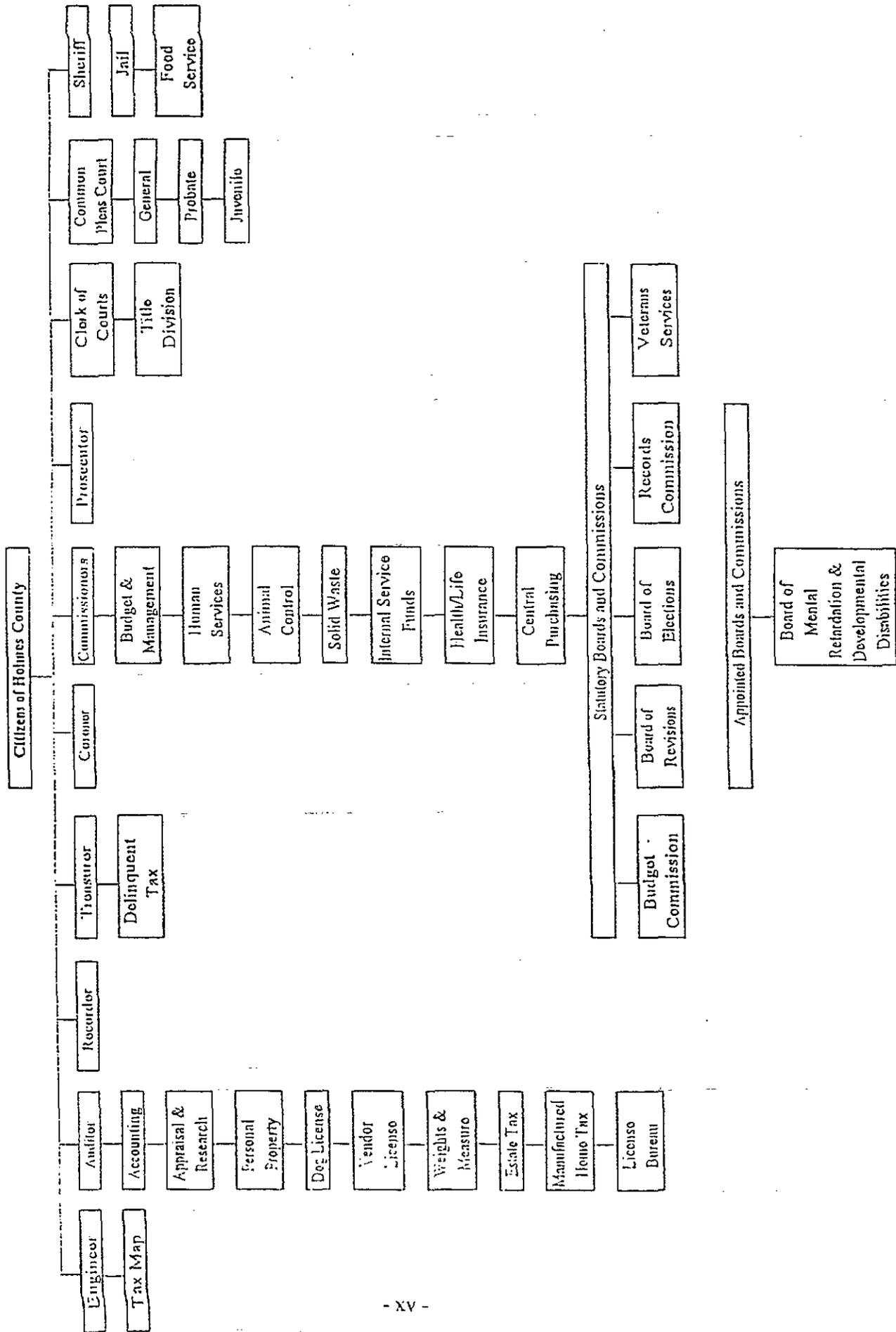
Holmes County, Ohio

Elected Officials

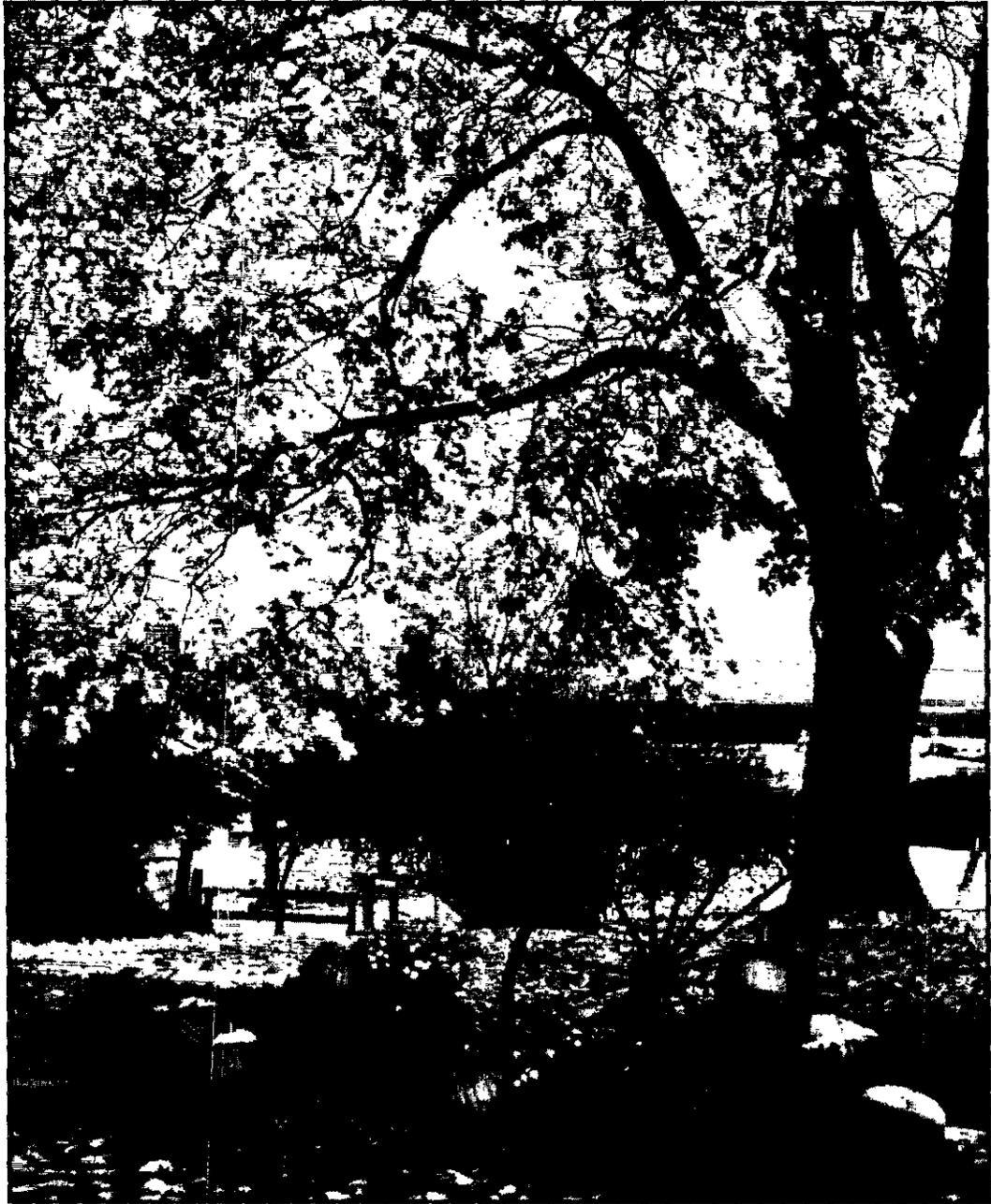
December 31, 1999

Commissioner David L. Hall
Commissioner Roger L. Clark
Commissioner John W. Baker
Auditor Jackie McKee
Treasurer Joyce L. Yoder
Prosecuting Attorney Robert D. Rinfret
Common Pleas Judge Thomas D. White
Probate and Juvenile Judge Thomas C. Lee
County Court Judge Jane Irving Baserman
Clerk of Courts Dorcas L. Miller
Coroner Robert J. Anthony, MD
Sheriff Timothy W. Zimmerly
Recorder Sally E. Miller
Engineer Robert L. Kasner

**HOLMES COUNTY, OHIO
ORGANIZATION CHART**



Financial





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

County Commissioners
Holmes County
2 Court Street
Millersburg, Ohio 44654

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Holmes County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Joel Pomerene Memorial Hospital (the Hospital), which represents 74% and 95%, respectively, of the assets and revenues of the County's Enterprise Funds. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Hospital, is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit 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 Holmes County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 3 to the general purpose financial statements, certain errors, resulting in the overstatement of previously reported Enterprise fixed assets and the understatement of previously reported general fixed assets, were discovered during a reappraisal. Accordingly, Enterprise Fund retained earnings and fixed assets and General Fixed Assets Account Group balances have been restated as of January 1, 1999, to correct for these errors.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

We did not audit the introductory and statistical information as listed in the Table of Contents and therefore express no opinion thereon.



Jim Petro
Auditor of State

June 12, 2000

GENERAL PURPOSE
FINANCIAL STATEMENTS

Holmes County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and
Discretely Presented Component Units
December 31, 1999

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
ASSETS AND OTHER DEBITS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,126,925	\$7,857,744	\$62,600	\$1,548,346	\$336,301
Cash and Cash Equivalents in Segregated Accounts	6,533	45,785	0	141,362	685,228
Investments in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes (Due from Agency Funds)	1,902,358	2,668,834	0	0	0
Taxes	240,659	0	35,000	30,000	0
Accounts	26,803	69,761	0	3,780	2,683,164
Interfund	12,900	0	0	0	0
Accrued Interest	15,707	3,652	0	0	0
Due from Other Funds	24,665	0	0	0	0
Intergovernmental Receivable	95,438	301,245	0	0	0
Due from Primary Government	0	0	0	0	0
Materials and Supplies Inventory	45,083	258,573	0	0	217,616
Prepaid Items	27,627	21,309	0	0	0
Prepaid Items and Other Assets	0	0	0	0	120,823
Notes and Loans Receivable	0	0	0	0	335,654
Other Assets	0	0	0	0	0
Assets Limited as to Use	0	0	0	0	5,683,482
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	0	13,097,481
Other Debits					
Amount Available in Debt Service Fund For Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Special Revenue Funds for Accrued Compensated Absences	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Total Assets and Other Debits	\$3,524,698	\$11,226,903	\$97,600	\$1,723,488	\$23,159,749

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Agency					
\$1,237,296	\$0	\$0	\$12,169,212	\$80,105	\$12,249,317
369,081	0	0	1,247,989	196,043	1,444,032
25,000	0	0	25,000	0	25,000
0	0	0	4,571,192	0	4,571,192
24,623,721	0	0	24,929,380	0	24,929,380
80,243	0	0	2,863,751	34,830	2,898,581
0	0	0	12,900	0	12,900
0	0	0	19,359	178	19,537
0	0	0	24,665	0	24,665
217,861	0	0	614,544	0	614,544
0	0	0	0	2,506	2,506
0	0	0	521,272	0	521,272
0	0	0	48,936	227	49,163
0	0	0	120,823	0	120,823
0	0	0	335,654	0	335,654
0	0	0	0	451	451
0	0	0	5,683,482	0	5,683,482
0	21,248,809	0	34,346,290	378,680	34,724,970
0	0	97,600	97,600	0	97,600
0	0	104,991	104,991	0	104,991
0	0	7,129,531	7,129,531	0	7,129,531
<u>\$26,553,202</u>	<u>\$21,248,809</u>	<u>\$7,332,122</u>	<u>\$94,866,571</u>	<u>\$693,020</u>	<u>\$95,559,591</u>

(continued)

Holmes County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and
Discretely Presented Component Units (continued)
 December 31, 1999

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$99,107	\$192,676	\$0	\$19,001	\$456,963
Contracts Payable	23,089	2,799	0	19,444	0
Accrued Wages	84,698	213,199	0	396	900,310
Compensated Absences Payable	4,603	13,690	0	0	2,844
Interfund Payable	0	12,900	0	0	0
Due to Other Funds	0	24,665	0	0	0
Intergovernmental Payable	34,022	273,559	0	63	8,404
Due to Component Unit	0	2,506	0	0	0
Deferred Revenue	1,902,358	2,668,834	0	0	0
Undistributed Assets (Due to County Funds)	0	0	0	0	0
Undistributed Assets	0	0	0	0	0
Accrued Interest Payable	0	0	0	27,983	97,801
Notes Payable	0	0	0	0	0
Third-Party Settlements	0	0	0	0	241,219
Other Accrued Expenses	0	0	0	0	276,565
Loans Payable	0	0	0	179,606	0
Capital Leases Payable	0	0	0	0	403,738
Closure and Postclosure Care Payable	0	0	0	0	1,875,682
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	4,846,000
Total Liabilities	2,147,877	3,404,828	0	246,493	9,109,526
Fund Equity, Net Assets and Other Credits					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	3,720,538
Retained Earnings:					
Unreserved	0	0	0	0	10,329,685
Net Assets:					
Unrestricted	0	0	0	0	0
Fund Balance:					
Reserved for Encumbrances	40,475	59,057	0	104,450	0
Reserved for Inventory	45,083	258,573	0	0	0
Reserved for Unclaimed Monies	33,156	0	0	0	0
Unreserved:					
Designated for Compensated Absences	0	104,991	0	0	0
Undesignated	1,258,107	7,399,454	97,600	1,372,545	0
Total Fund Equity, Net Assets and Other Credits	1,376,821	7,822,075	97,600	1,476,995	14,050,223
Total Liabilities, Fund Equity, Net Assets and Other Credits	\$3,524,698	\$11,226,903	\$97,600	\$1,723,488	\$23,159,749

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Agency					
	\$0	\$0	\$767,747	\$11,025	\$778,772
	0	0	45,332	0	45,332
	0	0	1,198,603	2,082	1,200,685
	0	627,095	648,232	0	648,232
	0	0	12,900	0	12,900
	0	0	24,665	0	24,665
37,233	0	326,027	679,308	3,602	682,910
0	0	0	2,506	0	2,506
0	0	0	4,571,192	20,000	4,591,192
4,571,192	0	0	4,571,192	0	4,571,192
21,944,777	0	0	21,944,777	0	21,944,777
0	0	0	125,784	0	125,784
0	0	0	0	47,746	47,746
0	0	0	241,219	0	241,219
0	0	0	276,565	480	277,045
0	0	0	179,606	0	179,606
0	0	0	403,738	0	403,738
0	0	0	1,875,682	0	1,875,682
0	0	6,379,000	6,379,000	0	6,379,000
0	0	0	4,846,000	0	4,846,000
<u>26,553,202</u>	<u>0</u>	<u>7,332,122</u>	<u>48,794,048</u>	<u>84,935</u>	<u>48,878,983</u>
0	21,248,809	0	21,248,809	0	21,248,809
0	0	0	3,720,538	0	3,720,538
0	0	0	10,329,685	510,001	10,839,686
0	0	0	0	24,811	24,811
0	0	0	203,982	0	203,982
0	0	0	303,656	0	303,656
0	0	0	33,156	0	33,156
0	0	0	104,991	0	104,991
0	0	0	10,127,706	73,273	10,200,979
<u>0</u>	<u>21,248,809</u>	<u>0</u>	<u>46,072,523</u>	<u>608,085</u>	<u>46,680,608</u>
<u>\$26,553,202</u>	<u>\$21,248,809</u>	<u>\$7,332,122</u>	<u>\$94,866,571</u>	<u>\$693,020</u>	<u>\$95,559,591</u>

Holmes County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances*
All Governmental Fund Types and Discretely Presented Component Unit
For the Year Ended December 31, 1999

	Governmental Fund		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Taxes	\$1,612,561	\$2,656,874	\$0
Sales Tax	2,522,225	89,417	420,000
Charges for Services	1,487,865	1,769,756	0
Licenses and Permits	6,408	97,006	0
Fines and Forfeitures	99,947	125,719	0
Intergovernmental	1,151,954	8,580,353	0
Interest	530,157	125,674	52
Rentals	18,469	21,076	136,088
Contributions and Donations	0	1,153	0
Other	541,379	252,378	0
Total Revenues	7,970,965	13,719,406	556,140
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,053,778	899,565	0
Judicial	1,178,587	158,679	0
Public Safety	2,179,816	311,223	0
Public Works	1,809	2,981,819	0
Health	44,894	73,743	0
Human Services	195,219	8,747,626	0
Conservation and Recreation	299,974	83,351	0
Capital Outlay	0	0	0
Intergovernmental	199,637	0	0
Debt Service:			
Principal Retirement	0	0	233,000
Interest and Fiscal Charges	0	0	338,480
Total Expenditures	7,153,714	13,256,006	571,480
Excess of Revenues Over (Under) Expenditures	817,251	463,400	(15,340)
Other Financing Sources (Uses)			
Operating Transfers In	24,351	1,516,880	29,790
Operating Transfers Out	(781,234)	(901,068)	0
Transfers In from Primary Government	0	0	0
Transfers Out to Component Units	(156,130)	0	0
Total Other Financing Sources (Uses)	(913,013)	615,812	29,790
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(95,762)	1,079,212	14,450
Fund Balances			
Beginning of Year - Restated (See Note 3)	1,459,401	6,726,464	83,150
Residual Equity Transfers	2,296	0	0
Increase in Reserve for Inventory	10,886	16,399	0
Fund Balances End of Year	\$1,376,821	\$7,822,075	\$97,600

See accompanying notes to the general purpose financial statements

Types Capital Projects	Totals (Memorandum Only) Primary Government	Holmes County Regional Planning Commission	Totals (Memorandum Only) Reporting Entity
\$0	\$4,269,435	\$0	\$4,269,435
320,000	3,351,642	0	3,351,642
30,672	3,288,293	3,212	3,291,505
0	103,414	0	103,414
60,051	285,717	0	285,717
803,145	10,535,452	0	10,535,452
12,782	668,665	0	668,665
0	175,633	0	175,633
147,882	149,035	0	149,035
23,398	817,155	517	817,672
<u>1,397,930</u>	<u>23,644,441</u>	<u>3,729</u>	<u>23,648,170</u>
0	3,953,343	126,299	4,079,642
0	1,337,266	0	1,337,266
0	2,491,039	0	2,491,039
0	2,983,628	0	2,983,628
0	118,637	0	118,637
0	8,942,845	0	8,942,845
0	383,325	0	383,325
1,481,756	1,481,756	0	1,481,756
0	199,637	0	199,637
0	233,000	0	233,000
11,388	349,868	0	349,868
<u>1,493,144</u>	<u>22,474,344</u>	<u>126,299</u>	<u>22,600,643</u>
<u>(95,214)</u>	<u>1,170,097</u>	<u>(122,570)</u>	<u>1,047,527</u>
8,506	1,579,527	0	1,579,527
(36,240)	(1,718,542)	0	(1,718,542)
0	0	97,400	97,400
0	(156,130)	0	(156,130)
<u>(27,734)</u>	<u>(295,145)</u>	<u>97,400</u>	<u>(197,745)</u>
(122,948)	874,952	(25,170)	849,782
1,602,239	9,871,254	98,443	9,969,697
(2,296)	0	0	0
0	27,285	0	27,285
<u>\$1,476,995</u>	<u>\$10,773,491</u>	<u>\$73,273</u>	<u>\$10,846,764</u>

Holmes County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types - Primary Government
For the Year Ended December 31, 1999*

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,617,109	\$1,612,561	(\$4,548)
Sales Tax	2,852,000	2,515,781	(336,219)
Charges for Services	1,344,787	1,363,017	18,230
Licenses and Permits	7,700	7,429	(271)
Fines and Forfeitures	65,000	92,791	27,791
Intergovernmental	924,076	1,138,567	214,491
Interest	505,000	537,203	32,203
Rentals	76,802	19,101	(57,701)
Contributions and Donations	0	0	0
Other	523,346	550,564	27,218
<i>Total Revenues</i>	<u>7,915,820</u>	<u>7,837,014</u>	<u>(78,806)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	4,475,309	3,755,291	720,018
Judicial	985,766	922,815	62,951
Public Safety	1,755,784	1,708,061	47,723
Public Works	62,420	45,673	16,747
Health	47,055	44,894	2,161
Human Services	161,174	161,174	0
Conservation and Recreation	301,474	299,974	1,500
Capital Outlay	0	0	0
Intergovernmental	306,135	297,037	9,098
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>8,095,117</u>	<u>7,234,919</u>	<u>860,198</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(179,297)</u>	<u>602,095</u>	<u>781,392</u>
Other Financing Sources (Uses)			
Advances In	117,159	117,159	0
Advances Out	0	0	0
Operating Transfers In	83,318	24,351	(58,967)
Operating Transfers Out	(787,397)	(781,234)	6,163
<i>Total Other Financing Sources (Uses)</i>	<u>(586,920)</u>	<u>(639,724)</u>	<u>(52,804)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(766,217)</u>	<u>(37,629)</u>	<u>728,588</u>
<i>Fund Balances Beginning of Year</i>	967,700	967,700	0
Residual Equity Transfers	2,296	2,296	0
Prior Year Encumbrances Appropriated	125,483	125,483	0
<i>Fund Balances End of Year</i>	<u>\$329,262</u>	<u>\$1,057,850</u>	<u>\$728,588</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$2,572,504	\$2,656,874	\$84,370	\$0	\$0	\$0
101,000	97,254	(3,746)	403,405	420,000	16,595
1,873,879	1,714,795	(159,084)	201,961	259,196	57,235
96,675	98,288	1,613	0	0	0
192,189	124,208	(67,981)	0	0	0
8,481,837	8,738,071	256,234	0	0	0
32,522	98,009	65,487	0	0	0
30,285	20,880	(9,405)	136,088	136,088	0
15,909	1,153	(14,756)	0	0	0
309,458	252,735	(56,723)	183,023	180,455	(2,568)
<u>13,706,258</u>	<u>13,802,267</u>	<u>96,009</u>	<u>924,477</u>	<u>995,739</u>	<u>71,262</u>
1,256,364	985,382	270,982	1,825	826	999
333,586	168,245	165,341	0	0	0
508,877	309,848	199,029	0	0	0
4,463,200	3,011,724	1,451,476	0	0	0
76,313	75,623	690	0	0	0
10,909,189	8,677,569	2,231,620	0	0	0
83,666	83,666	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	317,905	302,000	15,905
0	0	0	601,806	601,406	400
<u>17,631,195</u>	<u>13,312,057</u>	<u>4,319,138</u>	<u>921,536</u>	<u>904,232</u>	<u>17,304</u>
<u>(3,924,937)</u>	<u>490,210</u>	<u>4,415,147</u>	<u>2,941</u>	<u>91,507</u>	<u>88,566</u>
0	0	0	0	0	0
0	0	0	(117,175)	(117,159)	16
1,678,494	1,516,880	(161,614)	29,790	29,790	0
(1,170,694)	(901,068)	269,626	0	0	0
<u>507,800</u>	<u>615,812</u>	<u>108,012</u>	<u>(87,385)</u>	<u>(87,369)</u>	<u>16</u>
(3,417,137)	1,106,022	4,523,159	(84,444)	4,138	88,582
6,393,726	6,393,726	0	563,174	563,174	0
0	0	0	0	0	0
113,566	113,566	0	0	0	0
<u>\$3,090,155</u>	<u>\$7,613,314</u>	<u>\$4,523,159</u>	<u>\$478,730</u>	<u>\$567,312</u>	<u>\$88,582</u>

(continued)

Holmes County, Ohio
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types - Primary Government (continued)
For the Year Ended December 31, 1999

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Sales Tax	190,000	310,000	120,000
Charges for Services	43,000	29,225	(13,775)
Licenses and Permits	0	0	0
Fines and Forfeitures	64,800	60,051	(4,749)
Intergovernmental	2,310,264	806,230	(1,504,034)
Interest	20,000	15,064	(4,936)
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	11,208	20,713	9,505
<i>Total Revenues</i>	<u>2,639,272</u>	<u>1,241,283</u>	<u>(1,397,989)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Capital Outlay	3,926,162	1,628,871	2,297,291
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>3,926,162</u>	<u>1,628,871</u>	<u>2,297,291</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,286,890)</u>	<u>(387,588)</u>	<u>899,302</u>
Other Financing Sources (Uses)			
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	8,506	8,506	0
Operating Transfers Out	(36,240)	(36,240)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(27,734)</u>	<u>(27,734)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,314,624)</u>	<u>(415,322)</u>	<u>899,302</u>
<i>Fund Balances Beginning of Year</i>	1,623,715	1,623,715	0
Residual Equity Transfers	(2,296)	(2,296)	0
Prior Year Encumbrances Appropriated	213,477	213,477	0
<i>Fund Balances End of Year</i>	<u>\$520,272</u>	<u>\$1,419,574</u>	<u>\$899,302</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,189,613	\$4,269,435	\$79,822
3,546,405	3,343,035	(203,370)
3,463,627	3,366,233	(97,394)
104,375	105,717	1,342
321,989	277,050	(44,939)
11,716,177	10,682,868	(1,033,309)
557,522	650,276	92,754
243,175	176,069	(67,106)
15,909	1,153	(14,756)
1,027,035	1,004,467	(22,568)
<u>25,185,827</u>	<u>23,876,303</u>	<u>(1,309,524)</u>
5,733,498	4,741,499	991,999
1,319,352	1,091,060	228,292
2,264,661	2,017,909	246,752
4,525,620	3,057,397	1,468,223
123,368	120,517	2,851
11,070,363	8,838,743	2,231,620
385,140	383,640	1,500
3,926,162	1,628,871	2,297,291
306,135	297,037	9,098
317,905	302,000	15,905
601,806	601,406	400
<u>30,574,010</u>	<u>23,080,079</u>	<u>7,493,931</u>
<u>(5,388,183)</u>	<u>796,224</u>	<u>6,184,407</u>
117,159	117,159	0
(117,175)	(117,159)	16
1,800,108	1,579,527	(220,581)
(1,994,331)	(1,718,542)	275,789
<u>(194,239)</u>	<u>(139,015)</u>	<u>55,224</u>
(5,582,422)	657,209	6,239,631
9,548,315	9,548,315	0
0	0	0
452,526	452,526	0
<u>\$4,418,419</u>	<u>\$10,658,050</u>	<u>\$6,239,631</u>

Holmes County, Ohio
*Combined Statement of Revenues,
 Expenses and Changes in Fund Equity
 Proprietary Fund Type and Discretely Presented Component Unit
 For the Year Ended December 31, 1999*

	Enterprise	Holmes County Airport Authority	Totals (Memorandum Only) Reporting Entity
Operating Revenues			
Charges for Services	\$17,099,821	\$16,470	\$17,116,291
Rentals	0	34,351	34,351
Other	405,610	0	405,610
<i>Total Operating Revenues</i>	<u>17,505,431</u>	<u>50,821</u>	<u>17,556,252</u>
Operating Expenses			
Personal Services	7,751,193	0	7,751,193
Materials and Supplies	4,732,768	3,450	4,736,218
Contractual Services	635,721	144,943	780,664
Provision for Bad Debts	672,988	0	672,988
Physician Recruiting and Incentive	72,325	0	72,325
Medical Professional Fees	1,967,328	0	1,967,328
Depreciation	1,179,892	15,221	1,195,113
Closure and Postclosure	66,079	0	66,079
Interest	138,311	0	138,311
Other	11,079	0	11,079
<i>Total Operating Expenses</i>	<u>17,227,684</u>	<u>163,614</u>	<u>17,391,298</u>
<i>Operating Income (Loss)</i>	<u>277,747</u>	<u>(112,793)</u>	<u>164,954</u>
Non-Operating Revenues (Expenses)			
Non-Operating Income	0	49,500	49,500
Net Non-Operating Income	406,998	0	406,998
Operating Grants	0	63,922	63,922
Interest	14,188	3,830	18,018
Interest and Fiscal Charges	(146,731)	0	(146,731)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>274,455</u>	<u>117,252</u>	<u>391,707</u>
<i>Income Before Operating Transfers</i>	552,202	4,459	556,661
Operating Transfers In	139,015	0	139,015
Transfers In from Primary Government	0	58,730	58,730
<i>Net Income</i>	691,217	63,189	754,406
<i>Retained Earnings Beginning of Year - Restated (See Note 3)</i>	<u>9,638,468</u>	<u>446,812</u>	<u>10,085,280</u>
<i>Retained Earnings End of Year</i>	10,329,685	510,001	10,839,686
Contributed Capital Beginning and End of Year	<u>3,720,538</u>	<u>0</u>	<u>3,720,538</u>
<i>Total Fund Equity End of Year</i>	<u>\$14,050,223</u>	<u>\$510,001</u>	<u>\$14,560,224</u>

See accompanying notes to the general purpose financial statements

Holmes County, Ohio
Statement of Activities and
Changes in Net Assets
Lynn Hope Industries, Inc. - Discretely Presented Component Unit
For the Year Ended December 31, 1999

Operating Revenues	
Charges for Services	\$222,227
Cost of Revenues Earned	<u>31,010</u>
<i>Gross Profit</i>	<u>191,217</u>
Operating Expenses	
Wages	124,040
Taxes	9,489
Rent	26,126
Insurance	
Group	5,730
Industrial	362
Supplies	4,946
Vehicle Expense	7,833
In-Kind Services and Facilities	14,925
Advertising	4,178
Administration Expenses	11,230
Depreciation	9,495
Travel	1,484
Repairs-Equipment	5,555
Ground Maintenance	2,609
Contributions	40,103
Miscellaneous	133
Training	200
Telephone	269
<i>Total Operating Expenses</i>	<u>268,707</u>
<i>Loss from Operations</i>	<u>(77,490)</u>
Other Income (Expense)	
Interest Expense	(1,311)
In-Kind Services and Facilities	14,925
Interest Earned	251
<i>Total Other Income</i>	<u>13,865</u>
Decrease in Net Assets	(63,625)
<i>Net Assets Beginning of Year</i>	<u>88,436</u>
<i>Net Assets End of Year</i>	<u>\$24,811</u>

See accompanying notes to the general purpose financial statements

Holmes County, Ohio
*Combined Statement of Revenues, Expenses
and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Proprietary Fund Type - Primary Government
For the Year Ended December 31, 1999*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$610,928	\$575,549	(\$35,379)
Other	29,276	21,865	(7,411)
<i>Total Revenues</i>	<u>640,204</u>	<u>597,414</u>	<u>(42,790)</u>
Expenses			
Personal Services	141,504	141,504	0
Materials and Supplies	12,612	12,612	0
Contractual Services	446,400	477,685	(31,285)
Other	14,056	11,079	2,977
<i>Total Expenses</i>	<u>614,572</u>	<u>642,880</u>	<u>(28,308)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	25,632	(45,466)	(71,098)
Operating Transfers In	175,724	139,015	(36,709)
Operating Transfers Out	(4,000)	0	4,000
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	197,356	93,549	(103,807)
<i>Fund Equity (Deficit) Beginning of Year</i>	(35,129)	(35,129)	0
Prior Year Encumbrances Appropriated	185	185	0
<i>Fund Equity End of Year</i>	<u>\$162,412</u>	<u>\$58,605</u>	<u>(\$103,807)</u>

See accompanying notes to the general purpose financial statements

Holmes County, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type
and Discretely Presented Component Unit
For the Year Ended December 31, 1999

	Enterprise	Holmes County Airport Authority	Totals (Memorandum Only) Reporting Entity
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities			
Cash Received from Customers	\$16,772,929	\$16,418	\$16,789,347
Cash Received from Rentals	0	25,193	25,193
Other Cash Receipts	405,610	0	405,610
Nonoperating Revenues	0	49,500	49,500
Cash Paid to Suppliers for Goods and Services	(7,296,439)	(146,550)	(7,442,989)
Cash Paid to Employees	(7,756,084)	0	(7,756,084)
Other Cash Payments	(11,079)	0	(11,079)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,114,937</u>	<u>(55,439)</u>	<u>2,059,498</u>
Cash Flows from Noncapital Financing Activities			
Advances Out	(117,159)	0	(117,159)
Repayment of Interfund Loan	(3,226)	0	(3,226)
Operating Grant	0	63,922	63,922
Net Proceeds from Grants	72,127	0	72,127
Operating Transfers In	139,015	58,730	197,745
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>90,757</u>	<u>122,652</u>	<u>213,409</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Fixed Assets	(931,323)	0	(931,323)
Principal Payments-Revenue Bonds	(69,000)	0	(69,000)
Principal Payments Capital Leases	(117,148)	0	(117,148)
Placed in Trust for Capital Related Debts	(24,954)	0	(24,954)
Interest Payments-Revenue Bonds	(262,928)	0	(262,928)
Interest Payments-Capital Leases	(22,983)	0	(22,983)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>-(1,428,336)</u>	<u>0</u>	<u>(1,428,336)</u>
Cash Flows from Investing Activities			
Repayments from Notes Receivable	12,804	0	12,804
Interest on Investments	256,630	3,687	260,317
Advances on Physician Loan	(89,620)	0	(89,620)
Purchases of Investments	(767,573)	0	(767,573)
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>(587,759)</u>	<u>3,687</u>	<u>(584,072)</u>
Net Increase in Cash and Cash Equivalents	189,599	70,900	260,499
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,408,438</u>	<u>103,920</u>	<u>2,512,358</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,598,037</u>	<u>\$174,820</u>	<u>\$2,772,857</u>
Cash and Cash Equivalents Include the Following:			
Cash and Cash Equivalents	\$1,021,529	\$174,820	\$1,196,349
Assets Limited as to Use- Cash and Cash Equivalents Board Designed for Future Capital Improvements	1,533,238	0	1,533,238
Assets Limited as to Use-Funds Available for Future Construction and Equipment	43,270	0	43,270
<i>Total Cash and Cash Equivalents</i>	<u>\$2,598,037</u>	<u>\$174,820</u>	<u>\$2,772,857</u>

(continued)

Holmes County, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type
and Discretely Presented Component Unit (continued)
For the Year Ended December 31, 1999

	<u>Enterprise</u>	<u>Holmes County Airport Authority</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
Reconciliation of Operating Income (Loss)			
to Net Cash Provided by (Used for)			
Operating Activities			
Operating Income (Loss)	\$277,747	(\$112,793)	\$164,954
Adjustments:			
Depreciation Expense	1,179,892	15,221	1,195,113
Interest Payments	138,311	0	138,311
Nonoperating Revenues	0	49,500	49,500
(Increase) Decrease in Assets:			
Accounts Receivable	330,764	790	331,554
Due from Other Funds	1,627	0	1,627
Materials and Supplies Inventory	(35,814)	0	(35,814)
Prepaid Items and Other Assets	(41,514)	(71)	(41,585)
Increase (Decrease) in Liabilities:			
Accounts Payable	125,637	1,914	127,551
Accrued Wages	1,000	0	1,000
Compensated Absences Payable	(3,652)	0	(3,652)
Due to Other Funds	(4,347)	0	(4,347)
Intergovernmental Payable	(1,775)	0	(1,775)
Third-Party Settlements	13,219	0	13,219
Other Accrued Expenses	67,763	0	67,763
Closure and Postclosure Care Payable	66,079	0	66,079
Change in Deferred Revenue	0	(10,000)	(10,000)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$2,114,937</u>	<u>(\$55,439)</u>	<u>\$2,059,498</u>

See accompanying notes to the general purpose financial statements

Holmes County, Ohio
Statement of Cash Flows
Lynn Hope Industries, Inc.- Discretely Presented Component Unit
For the Year Ended December 31, 1999

Cash Flows from Operating Activities	
Cash Received from Customers	\$220,949
Cash Paid to Suppliers and Employees	(236,404)
Interest Received	251
Interest Paid	<u>(1,311)</u>
<i>Net Cash Used for Operating Activities</i>	(16,515)
Cash Flows from Financing Activities	
Payment of Long-Term Debt	<u>(3,723)</u>
Net Decrease in Cash	(20,238)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>41,461</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$21,223</u></u>
 Reconciliation of Decrease in Net Assets to Net Cash Used for Operating Activities	
Decrease in Net Assets	(\$63,625)
Adjustments:	
Depreciation Expense	9,495
Increase in Accounts Receivable	(3,487)
Increase (Decrease) in Liabilities:	
Accounts Payable	1,623
Notes Payable	40,000
Other Accrued Expenses	<u>(521)</u>
<i>Net Cash Used for Operating Activities</i>	<u><u>(\$16,515)</u></u>

See accompanying notes to the general purpose financial statements

Holmes County, Ohio
Combining Balance Sheet
All Component Units
December 31, 1999

	Holmes County Regional Planning Commission	Holmes County Airport Authority	Lynn Hope Industries, Inc.	Total Component Units
Assets				
Equity in Pooled Cash and Cash Equivalents	\$80,105	\$0	\$0	\$80,105
Cash and Cash Equivalents in Segregated Accounts	0	174,820	21,223	196,043
Accounts Receivable	400	188	34,242	34,830
Accrued Interest Receivable	0	178	0	178
Due from Primary Government	0	0	2,506	2,506
Prepaid Items	0	227	0	227
Other Assets	0	0	451	451
Fixed Assets (net of accumulated depreciation)	0	358,644	20,036	378,680
<i>Total Assets</i>	<u>\$80,505</u>	<u>\$534,057</u>	<u>\$78,458</u>	<u>\$693,020</u>
Liabilities				
Accounts Payable	\$1,948	\$3,656	\$5,421	\$11,025
Accrued Wages	2,082	0	0	2,082
Intergovernmental Payable	3,202	400	0	3,602
Deferred Revenue	0	20,000	0	20,000
Notes Payable	0	0	47,746	47,746
Other Accrued Expenses	0	0	480	480
<i>Total Liabilities</i>	<u>7,232</u>	<u>24,056</u>	<u>53,647</u>	<u>84,935</u>
Fund Equity and Net Assets				
Retained Earnings:				
Unreserved	0	510,001	0	510,001
Net Assets:				
Unrestricted	0	0	24,811	24,811
Fund Balance:				
Unreserved, Undesignated	73,273	0	0	73,273
<i>Total Fund Equity and Net Assets</i>	<u>73,273</u>	<u>510,001</u>	<u>24,811</u>	<u>608,085</u>
<i>Total Liabilities, Fund Equity and Net Assets</i>	<u>\$80,505</u>	<u>\$534,057</u>	<u>\$78,458</u>	<u>\$693,020</u>

See accompanying notes to the general purpose financial statements

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 1 - Description of Holmes County and Reporting Entity

Holmes County, Ohio (The County), was created in 1825. The County is governed by a Board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, County Prosecutor, Sheriff, Common Pleas Judge, Probate and Juvenile Judge and County 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 comprised 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 Holmes County, this includes the Children Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Human Services Department, the Joel Pomerene Hospital (Hospital), and all other departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; 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 the budget, the levying of taxes or the issuance of debt.

Discretely Presented Component Units The component units columns on the combined financial statements identify the financial data of the County's component units, Holmes County Regional Planning Commission, Holmes County Airport Authority and Lynn Hope Industries (Workshop). They are reported separately to emphasize that they are legally separate from the County.

Holmes County Regional Planning Commission (Commission) The Commission is governed by an eleven member board, of which seven are appointed by the County. The Commission imposes a financial burden on the County; therefore, the Commission has been included as a component unit of the County. Separate financial statements can be obtained from the Commission, County Administration Building, Millersburg, Ohio 44654.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Holmes County Airport Authority (Airport Authority) The Airport board consists of seven members which are appointed by the County Commissioners of Holmes County. The Airport Authority imposes a financial burden on the County; therefore, the Airport Authority is a component unit of the County. Separate financial statements can be obtained from Holmes County Airport Authority of Holmes County, County Administration Building, Millersburg, Ohio 44654.

Lynn Hope Industries, Inc. (Workshop) The Workshop is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Holmes County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or handicapped adults in the County. The Holmes County Board of MRDD provides the Workshop with some expenses and personnel for operation of the Workshop including staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to 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. Separately issued financial statements can be obtained from Lynn Hope Industries, Inc. of Holmes County, Holmesville, Ohio 44633.

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, related organizations and public entity risk pools. These organizations are presented in Notes 25, 26, 27 and 28 to the general purpose financial statements. These organizations are:

Holmes County Emergency Management Agency
Alcohol, Drug Addiction and Mental Health Services Board of Wayne and Holmes Counties
Multi-County Juvenile Attention Center
Stark Regional Community Corrections Center
Holmes County Family First Council
Holmes County Public Library
Holmes County Park District
Wayne Holmes Physician Hospital Organization
County Risk Sharing Authority, Inc.
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

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 the organizations are not considered part of the County. Accordingly, the activity of the following entities are presented as agency funds within the Holmes County's financial statements: District Board of Health, Soil and Water Conservation and Local Emergency Planning.

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Notes 31, 32 and 33.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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 and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The Hospital enterprise fund's financial information is presented in conformity with generally accepted accounting principles as recommended in the Audit Guide (Health Care Organizations) published by the American Institute of Certified Public Accountants. The Hospital applies the provisions of all relevant pronouncements, including those issued after November 30, 1989. The more significant of the County's accounting policies are described below.

A. 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) 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 used to account for all financial resources 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 for major capital projects) that are legally restricted to expenditures for specified purposes.

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

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Proprietary Fund Types Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following is the County's proprietary fund type:

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

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 County has no trust funds. The following is the County's fiduciary fund type:

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

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

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

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

B. 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 are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: sales tax, charges for current services, earnings on investments and federal and State grants. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

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

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable, and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable is recognized as revenue at year end.

C. 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 the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated.

Budgetary information for the Community Improvement Corporation special revenue fund, Rails-to-Trails capital projects fund, Hospital enterprise fund, Lynn Hope Industries, Inc., Holmes County Regional Planning Commission and Holmes County Airport Authority (component units) are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not adopt separate budgets. On a budget basis, debt service requirements for the Hospital's revenue bonds are budgeted and are reported in the debt service fund. The primary level of budgetary control is at the object level within each department.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

Estimated Resources The County Budget Commission (Budget Commission) determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenues. The Budget Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

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

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. The amounts of the changes were not significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

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

On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

D. Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled. Monies for all funds, including all proprietary funds other than the hospital enterprise fund, 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. The victim assistance and federal cops universal special revenue funds expended more than their equity interest in the pool at December 31, 1999. The general fund made an advance to the victim assistance and federal cops special revenue funds to eliminate each fund's negative cash balance.

During 1999, the County's investments were limited to nonnegotiable certificates of deposit, mutual funds and common stock. The nonnegotiable certificates of deposit are nonparticipating investment contracts which are reported at cost. The investments in mutual funds and common stock are reported at fair value. The common stock, with a cost of \$47,837 and fair value of \$462,031, is not traded on a quoted market; therefore, the year end fair value is determined as the average of the high and low sales price for the last quarter of 1999. For the money market mutual fund, fair value is determined by the fund's current share price.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$530,157, which included \$472,919 assigned from other County funds.

The County has segregated accounts for monies held separate from the County's central bank accounts. These monies are and are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" and "investments in segregated accounts" since they are not required to be deposited into the County treasury.

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 original maturities of three months or less at the time they 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 are reported as investments.

E. Patient Accounts Receivable and Revenue

The Joel Pomerene Hospital enterprise fund records a receivable and charges for services revenue when patient services are performed. Net charges for services are reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. In 1999, approximately 33 percent of the Hospital's total patient revenue was derived from Medicare payments while 6 percent was derived from Medicaid payments. Additionally, approximately 23 percent of the Hospital's total patient revenue was derived from individual self-payments in 1999. The remaining revenue was derived primarily from commercial insurance payments.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

F. Materials and Supplies Inventory

Inventories of all funds, other than the Hospital, are stated at cost with cost being determined on a first-in, first-out basis. Inventories of the Hospital are stated at the lower of cost or market value determined by the first-in, first-out method. Inventory in governmental funds consists of expendable supplies held for consumption. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

H. Third-Party Settlements

The Joel Pomerene Hospital enterprise fund has agreements with Medicare and Medicaid that provide for reimbursement at amounts different from its established rates. Contractual adjustments under third-party reimbursement programs represent the difference between the Joel Pomerene Hospital enterprise fund's established rates for services and amounts reimbursed by third-party payers. The Hospital has reached final settlement with Medicare through 1996 and Medicaid through 1994.

I. Interfund Receivables/Payables

Short-term Interfund loans are classified as "Interfund receivables/payables." Receivables and payables resulting from transactions between individual funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. Receivables and payables resulting from transactions between the primary government and the component units for services provided or goods received are classified as "due from primary government" or "due to component unit" on the combined balance sheet.

J. Assets Limited as to Use

Assets limited as to use consist of invested funds designated for future capital improvements, funds invested in accordance with agreements with a third-party, and funds held by trustees under indenture agreements.

K. 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 at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. Donated fixed assets are valued at their estimated fair market value on the date received. The County has established a capitalization threshold for fixed assets at \$500. The costs of normal maintenance and repairs that do not add to the value of the asset or materially

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

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

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

<u>Description</u>	<u>Enterprise</u>
Land Improvements	10-20 years
Buildings and Improvements	5-40 years
Equipment	5-20 years
Vehicles	10 years
Sewer Lines	40 years

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, interest costs incurred on construction projects in the proprietary funds were not material.

L. Compensated Absences

Vacation 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 time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability 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 employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy. The County records a liability for accumulated unused sick leave for employees after 13 years of current service.

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

M. Contributed Capital

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that are not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

N. Reserves of Fund Equity

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for expenditure. Designations represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances and inventory. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies. The employee extended special revenue fund has been designated for the payment of accrued compensated absences.

O. Accrued and Long-Term Liabilities

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds 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 thirty-one days after year end are considered not to have been made with current available financial resources. Bonds are recognized as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all bond anticipation notes. Generally Accepted Accounting Principles requires the reporting of the liability in the funds that received the proceeds. To comply with GAAP reporting requirements, the County's debt service fund has been split among the appropriate funds. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

P. Intergovernmental Revenues

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Q. 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 a reduction of expenditures/expenses in the fund that is reimbursed.

Nonrecurring and nonroutine permanent transfers of equity are reported as residual equity transfers. All other Interfund transactions are reported as operating transfers.

R. Charity Care

The Joel Pomerene Hospital enterprise fund maintains a policy whereby care is provided to patients who meet certain criteria without charge or at amounts less than its established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

S. Notes and Loans Receivable

The Joel Pomerene Hospital enterprise fund notes and loans receivable represent loans made to physicians under various cash flow support and loan arrangements, amount due from self-insurance, and loan from Northeast Ohio Health Outreach Network Grant. The physician loans are to be repaid in varying monthly installments including interest of four percent. The gross amount of notes receivable is \$108,762, of which \$83,266 is current portion and \$25,496 is long-term portion.

T. Estimates

The preparation of the 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.

U. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "Totals (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 units. (See Note 1) The total columns on statements which do not include a component unit have no additional caption.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 3 - Prior Period Adjustments

In the prior year, cash and cash equivalents in segregated accounts, accrued interest payable and loan payable were understated due to the reevaluation of the reporting entity, which had the following effect on excess of revenues and other financing sources over expenditures and other financing uses as previously reported. Also, fixed assets were understated.

Governmental Funds:

	Special Revenue	Capital Projects
Excess as Previously Reported	\$1,027,244	\$576,234
Cash and Cash Equivalents in Segregated Accounts	(69,563)	26,947
Accrued Interest Payable	0	(12,880)
Restated Amounts for the Year Ended December 31, 1998	\$957,681	\$590,301

These changes had the following effects on fund balance/retained earnings as it was previously reported as of December 31, 1998.

Governmental Funds:

	Special Revenue	Capital Projects
Fund Balance December 31, 1998	\$6,636,272	\$1,760,027
Cash and Cash Equivalents in Segregated Accounts	90,192	46,163
Loan Payable	0	(187,356)
Accrued Interest Payable	0	(16,595)
Restated Fund Balance December 31, 1998	\$6,726,464	\$1,602,239

Proprietary Fund:

	Enterprise
Retained Earnings December 31, 1998	\$10,349,288
Fixed Assets	(710,820)
Restated Retained Earnings December 31, 1998	\$9,638,468

For year ended 1998, the County's general fixed assets were restated by \$2,640,280, from \$16,752,668 to \$19,392,948. The change in fixed assets was due to the County having a reappraisal in 1999, to correct for errors and omissions.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 4 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance/retained earnings on the basis of Generally Accepted Accounting Principles (GAAP), the budgetary basis as provided by law 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 (Non-GAAP Basis) and Actual, All Governmental Fund Types - Primary Government and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual, Proprietary Fund Type-Primary Government 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) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types (GAAP). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. Unrecorded cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statements.
6. The Community Improvement Corporation special revenue fund, Rails-to-Trails capital projects fund and Joel Pomerene Hospital enterprise fund are not included on the budgetary operating statement, but are included on the GAAP basis operating statements.
7. The enterprise funds have segregated accounts which are not included on the budgetary operating statements, but are included on the GAAP basis operating statements.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

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

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$95,762)	\$1,079,212	\$14,450	(\$122,948)
Net Adjustment for Revenue Accruals	(134,184)	204,027	35,000	(8,222)
Revenue for Debt Service	0	0	404,651	0
Unrecorded Cash	233	(120,094)	(52)	4,285
Advances In	117,159	0	0	0
Net Adjustment for Expenditure Accruals	132,793	(7,944)	(826)	(71,799)
Debt Service Principal Retirement	0	0	(69,000)	0
Debt Service Interest and Fiscal Charges	0	0	(262,926)	0
Advances Out	0	0	(117,159)	0
Non-budgeted Funds	0	56,996	0	(88,006)
Encumbrances	(57,868)	(106,175)	0	(128,632)
Budget Basis	(\$37,629)	\$1,106,022	\$4,138	(\$415,322)

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Net Income /Excess of Revenues and
Operating Transfer Over Expenses and Transfers
Proprietary Fund Type

	Enterprise
GAAP Basis	\$691,217
Net Adjustment for Revenue Accruals	67,206
Unrecorded Cash	2,740
Revenue for Debt Service	(404,651)
Net Adjustment for Expense Accruals	114,765
Depreciation	161,619
Interest and Fiscal Charges	147,600
Advances Out	117,159
Non-budgeted Fund	(779,106)
Encumbrances	(25,000)
Budget Basis	\$93,549

Note 5 - Accountability and Compliance

A. Accountability

The following funds had a deficit fund balance/retained earnings as of December 31, 1999:

	Deficit Fund Balance/ Retained Earnings
Special Revenue Funds:	
ODNR Grant	\$1,030
Other - Federal Cops Universal	5,136
Rails-to-Trails Capital Projects Fund	69,782
Enterprise Funds:	
Sewer District	1,224,380
County Disposal	1,507,142

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

The deficit in the ODNR Grant and Federal Cops Universal special revenue funds resulted from the application of generally accepted accounting principles. The general fund is liable for any deficit in these funds and provides transfers when cash is needed not when accruals occur. The Rails-to-Trails capital projects fund arose from the requirement to report loan liabilities in the fund which received the loan proceeds. The deficit will be alleviated when the loan is paid.

The Sewer District and County Disposal enterprise funds had deficit retained earnings of \$1,224,380 and \$1,507,142, respectively at December 31, 1999. Management is currently analyzing their operations to determine appropriate steps to alleviate the deficits.

B. Legal Compliance

Contrary to Section 5705.39, Ohio Revised Code, the following fund had appropriations in excess of estimated revenues and carryover balances:

Fund	Estimated Revenue Plus Carryover Balances	Appropriations	Excess
Special Revenue Fund:			
Federal Cops Universal	\$39,976	\$65,077	\$25,101

Contrary to Section 5705.41B, Ohio Revised Code, the following account had expenditures plus encumbrances in excess of appropriations:

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Sewer District Enterprise Fund			
Contractual Services	\$253,959	\$285,244	\$31,285

Contrary to Section 5705.42, Ohio Revised Code, the County did not record Issue 2 monies which caused the following account to have grant expenditures plus encumbrances in excess of appropriations, based on what is to be received in the fiscal year:

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Issue II Capital Projects Fund			
Capital Outlay	\$0	\$155,907	\$155,907

Contrary to Section 5705.10, Ohio Revised Code, the following County funds had negative cash fund balances as of December 31, 1999, indicating that revenue from other funds were used to pay obligations of these funds:

Fund	
Special Revenue Funds:	
Victim Assistance	\$696
Federal Cops Universal	12,273

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 6 - Deposits and Investments

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

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

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or 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 within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
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,

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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 specific obligations or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The Hospital may deposit funds not needed for immediate expenses in interest-bearing or non-interest-bearing accounts or invest in United States government obligations.

Undeposited Cash At year-end, the County had \$150,745 in undeposited cash which is included on the combined balance sheet as part of "equity in pooled cash and cash equivalents." The Joel Pomerene Memorial Hospital had \$600 in undeposited cash which is included on the combined balance sheet as part of "cash and cash equivalents in segregated accounts."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits At year end, the carrying amount of the County's deposits was \$18,429,618 and the bank balance was \$19,348,397. Of the bank balance \$1,768,359 was covered by federal depository insurance. \$17,580,038 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust departments in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered 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 securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio and mutual funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 1	Fair Value
Hospital enterprise fund:		
Common Stock	\$462,031	\$462,031
Mutual Funds		6,840
STAROhio		154,139
	\$462,031	\$623,010

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Assets Limited as to Use Assets limited as to use that are required for obligations classified as current liabilities are reported in current assets. The composition of assets limited to as to use is set forth in the following table:

Internally designated for future capital improvements:	
Cash and cash equivalents	\$1,533,238
Certificates of deposit	3,380,301
Investments in common stock and mutual funds	468,871
Interest receivable	1,815
	5,384,225
Funds available for future construction - cash and cash equivalents	43,270
Held in connection with debt service	255,987
Total assets limited as to use	\$5,683,482
Assets limited as to use - current portion	\$127,012
Assets limited as to use - long term portion	5,556,470
Total assets limited as to use	\$5,683,482

Funds available for future construction represent the unexpended proceeds from the County of Holmes Hospital Improvement Notes which were refinanced in 1991.

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, investments, and assets whose use is limited on the combined financial statements and the classification of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments	Assets Limited as to Use
Combined Balance Sheet	\$13,497,306	\$25,000	\$5,683,482
Certificates of Deposit with original maturity greater than three months	25,000	(25,000)	0
Amounts in connection with debt service	255,987	0	(255,987)
Cash and Cash Equivalents	4,956,809	0	(4,956,809)
Investments	0	468,871	(468,871)
STAROhio	(154,139)	154,139	0
Interest Receivable	0	0	(1,815)
Undeposited Cash	(151,345)	0	0
GASB Statement 3	\$18,429,618	\$623,010	\$0

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 7 - Receivables

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services), accrued interest, and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered collectible in full except for the Joel Pomerene Hospital enterprise fund. (See Notes 8 and 9)

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 1999 public utility property taxes become a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999, was \$12.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$434,148,300
Public Utility Property	32,552,060
Tangible Personal Property	<u>86,891,610</u>
Total Assessed Value	<u>\$553,591,970</u>

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 at September 20.

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimate at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

B. Permissive Sales and Use Tax

In 1979, the County Commissioners by resolution imposed a one-half percent tax on all retail sales, made in the County, except sales of motor vehicles and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In 1989, the residents of the County voted to increase the tax by one-half percent for the purpose of new capital projects and in 1992 the voters approved another increase of one-quarter percent for the implementation and installation of a 911 system in the County. This three-quarter percent tax ended during 1998. 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.

Amounts that have been collected by the State and that are to be received within the available period are accrued as revenue. Sales tax revenue for 1999 amounted to \$3,351,642.

C. Intergovernmental

A summary of the principal items of intergovernmental receivables follows:

General Fund	
Local Government	\$47,946
Inmate Housing Costs	37,587
Indigent Defense Reimbursement	4,587
Other	2,626
Police Rotary	2,209
Motor Vehicle Permissive	483
Total General Fund	<u>\$95,438</u>

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Special Revenue Funds	
Mental Retardation	\$243
Public Assistance	124,858
Motor Vehicle License and Gas Tax	105,903
Youth Services	5,418
Children Services	46,617
Probate Court Conduct of Business	6,010
Other:	
Victim Assistance	3,507
Federal Cops Universal	8,689
	301,245
Total Special Revenue Funds	
Agency Funds	
County Public Library	98,757
Gasoline and License Tax	37,233
Undivided Municipal Permissive	1,762
Local Government	80,109
	217,861
Total Agency Funds	
Total All Funds	\$614,544

Note 8 - Net Charges for Service Revenue

The County receives charges for services revenue in the enterprise funds for services provided to customers. The Joel Pomerene Hospital enterprise fund provides services to certain patients by various third-party payer arrangements that provides for payments to the Joel Pomerene Hospital enterprise fund at amounts different from its established rates. Gross charges for services revenue and the allowance to reconcile to net charges for services are as follows:

	Sewer District	County Disposal	Joel Pomerene Hospital	Charges for Services Total
Gross Charges for Service Revenue	\$617,591	\$278,475	\$22,938,902	\$23,834,968
Revenue Deductions:				
Provision for Contractual Allowances	0	0	(6,270,346)	(6,270,346)
Provision for Prompt Payment Discounts	0	0	(464,801)	(464,801)
Net Charges for Services Revenue	\$617,591	\$278,475	\$16,203,755	\$17,099,821

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 9 - Accounts Receivable

Accounts receivable for the enterprise funds consist of billings for user charged services. A summary of the established allowances follows:

	Receivable	Contractual Adjustments	Uncollectible Adjustments	Receivable
Sewer District	\$39,499	\$0	\$0	\$39,499
Joel Pomerene Hospital	4,137,065	(793,400)	(700,000)	2,643,665
Total Enterprise Funds	\$4,176,564	(\$793,400)	(\$700,000)	\$2,683,164

Note 10 - Fixed Assets

A summary of the enterprise funds' fixed assets at December 31, 1999, follows:

Land and Land Improvements	\$1,149,502
Buildings and Improvements	11,419,474
Equipment	7,691,348
Vehicles	11,961
Sewer Lines	3,576,444
Construction in Progress	8,700
Subtotal	<u>23,857,429</u>
Less: Accumulated Depreciation	<u>(10,759,948)</u>
Net Fixed Assets	<u>\$13,097,481</u>

A summary of the changes in general fixed assets during 1999 follows:

	Balance 12/31/98	Additions	Deletions	Balance 12/31/99
Land and Land Improvements	\$1,197,757	\$10,000	\$0	\$1,207,757
Buildings	13,133,752	786,146	0	13,919,898
Equipment and Machinery	2,164,656	234,086	3,572	2,395,170
Furniture and Fixtures	761,265	39,591	0	800,856
Vehicles	1,897,585	635,665	110,987	2,422,263
Construction in Progress	237,933	502,865	237,933	502,865
Total	\$19,392,948	\$2,208,353	\$352,492	\$21,248,809

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 11 - Interfund Transactions

Interfund balances at December 31, 1999, consist of the following individual fund billings:

	Interfund Receivable	Interfund Payable
General Fund	\$12,900	\$0
Special Revenue Funds:		
Other:		
Victim Assistance	0	627
Federal Cops Universal	0	12,273
Total Special Revenue Funds	0	12,900
Totals	\$12,900	\$12,900
	Due from Other Funds	Due to Other Funds
General Fund	\$24,665	\$0
Special Revenue Funds:		
Child Support Enforcement	0	12,302
Children Services	0	6,992
County Home	0	5,371
Total Special Revenue Funds	0	24,665
Totals	\$24,665	\$24,665

At December 31, 1999, Lynn Hope Industries Inc. was owed \$2,506 by the mental retardation special revenue fund. This amount is presented on the combined balance sheet as "due to component unit."

Note 12 - 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. During 1999, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible.

Coverages provided by CORSA are as follows:

General Liability (per occurrence)	\$1,000,000
Stop Loss (aggregate excess)	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Auto Medical Payments - Each Person	5,000
- Each Accident	50,000

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Law Enforcement Liability (per occurrence)	\$1,000,000
Public Officials Liability (per occurrence)	1,000,000
- Annual Aggregate	1,000,000
Crime Coverage	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Building and Contents	Replacement Cost
Other Property Insurance:	
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractors Equipment	Actual Cash Value
Miscellaneous Inland Marine	Actual Cash Value
Motortruck Cargo	100,000
Flood and Earthquake (pool limit)	100,000,000
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	3,000,000
Comprehensive Boiler and Machinery	100,000,000
Sublimits:	
Expediting Expenses	25,000
Ammonia Contamination	25,000
Water Damage	25,000

With the exceptions of health insurance, life insurance, and workers' compensation, all insurance is held with CORSA. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

For 1999, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 28) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

The Hospital is self-insured, subject to certain stop-loss coverage, for its employees' health benefits. The Hospital accrues the estimated costs of reported and incurred-but-not-reported claims based on its actual claims history. At December 31, 1999, the estimated amount of these liabilities, included in the Hospital's other accrued expenses, was \$90,000. This liability is the Hospital's best estimate based on available data. Changes in the reported balances of claims for resulted from the following:

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>End of Year</u>
1999	\$90,000	\$752,868	\$752,868	\$90,000
1998	54,000	554,931	518,931	90,000
1997	54,000	423,717	423,717	54,000

Note 13 - Leases

A. Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for the acquisition of equipment. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. The equipment acquired by lease has been capitalized in the enterprise funds in the amount of \$580,593, which is equal to the present value of the future minimum lease payments at the time of acquisition. Accumulated depreciation through December 31, 1999, amounted to \$174,182 leaving a book value of \$406,411. A corresponding liability was recorded in the enterprise funds.

The Hospital has entered into various non-cancelable lease agreements for equipment. These capital leases are due in monthly installments including interest at rates ranging from 5.1 percent to 9.0 percent. They expire at various times through 2003 and are collateralized by the equipment leased. Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2000	\$132,324
2001	132,324
2002	132,324
2003	44,108
Total	441,080
Less: Amount Representing Interest	(37,342)
Present Value of Net Minimum Lease Payments	<u>\$403,738</u>

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

B. Operating Leases

The Hospital has entered into various operating lease agreements for equipment which expire at various times through 2002. During 1999, rent for all operating leases totaled \$142,764.

Effective January 1, 1998, the Hospital signed a licensing agreement to lease software from a company under a three year non-cancelable lease. Software expense totaled \$108,000 in 1999, and is recorded in the Joel Pomerene Hospital enterprise fund. Minimum payments on the operating leases are \$108,000 in 2000.

Effective March 1, 1999, the Hospital signed a six year lease agreement for office space from Aultman Health Foundation. Office lease expense totaled \$173,469 in 1999.

Note 14 - Long-Term Obligations

Changes in the County's long-term obligations during 1999 consisted of the following:

	Original Amount	Outstanding 1/1/99	Additions	Reductions	Outstanding 12/31/99
Enterprise Fund Obligations:					
Capital Lease - Equipment		\$520,886	\$0	\$117,148	\$403,738
Landfill Postclosure Liability		1,809,603	66,079	0	1,875,682
1991 Hospital Revenue Bonds 5.875%	\$2,200,000	1,963,000	0	43,000	1,920,000
1997 Sewer Revenue Bonds 5.0%	2,977,000	2,952,000	0	26,000	2,926,000
Total Enterprise Fund Obligations		<u>7,245,489</u>	<u>66,079</u>	<u>186,148</u>	<u>7,125,420</u>
Capital Projects Fund Obligations:					
General Long-Term Obligations:					
<i>General Obligation Bonds:</i>					
1994 Jail Bond 5.25%	2,700,000	2,532,000	0	48,000	2,484,000
1995 Various Purpose Bond 3.9-5.8%	1,975,000	1,795,000	0	65,000	1,730,000
1998 Capital Facilities Bond 4.25%	2,400,000	2,285,000	0	120,000	2,165,000
<i>Total General Obligation Bonds</i>		<u>6,612,000</u>	<u>0</u>	<u>233,000</u>	<u>6,379,000</u>
Compensated Absences		583,618	50,922	7,445	627,095
Intergovernmental		312,039	326,027	312,039	326,027
Total General Long-Term Obligations		<u>7,507,657</u>	<u>376,949</u>	<u>552,484</u>	<u>7,332,122</u>
Total Long-Term Obligations		<u>\$14,753,146</u>	<u>\$443,028</u>	<u>\$738,632</u>	<u>\$14,457,542</u>

Holmes County, Ohio
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The capital leases and the sewer revenue bonds reported in the enterprise funds will be repaid from charges for services revenue. The Joel Pomerene Hospital revenue bonds require the Hospital to make monthly payments into debt service and reserve funds. Further, these bonds require the Hospital to maintain adequate insurance coverage and obtain FmHA permission prior to incurring any new debt. The closure and postclosure care liability will be paid from charges for services.

The 1994 jail bond will be repaid with sales taxes revenue. The various purpose and capital facilities bonds will be repaid with rental revenue of the human services building (\$1,443,512) and with sales taxes.

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. The intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund from which the person is paid.

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 described above at December 31, 1999, are an overall debt margin of \$9,985,911 and an unvoted debt margin of \$3,182,032. The following is a summary of the County's future annual debt service requirements:

Year	General Obligation Bonds	Hospital Revenue Bonds	Sewer Revenue Bonds	Totals
2000	\$568,033	\$157,800	\$173,300	\$899,133
2001	580,171	158,156	172,950	911,277
2002	576,200	157,336	173,550	907,086
2003	575,747	157,399	174,050	907,196
2004	576,661	156,285	173,450	906,396
2005-2009	2,731,099	789,846	866,850	4,387,795
2010-2014	2,248,177	787,690	867,900	3,903,767
2015-2019	1,581,985	791,051	867,350	3,240,386
2020-2024	903,578	314,733	867,100	2,085,411
2025-2029	0	0	868,100	868,100
2030-2034	0	0	867,600	867,600
2035-2037	0	0	519,950	519,950
Total Principal and Interest	10,341,651	3,470,296	6,592,150	20,404,097
Less Interest	(3,962,651)	(1,550,296)	(3,666,150)	(9,179,097)
Total	<u>\$6,379,000</u>	<u>\$1,920,000</u>	<u>\$2,926,000</u>	<u>\$11,225,000</u>

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 15 - Loan Payable

A summary of the loan transactions for the year ended December 31, 1999, follows:

		Original Amount	Outstanding 1/1/99	Additions	Reductions	Outstanding 12/31/99
1997 Rails-to-Trails Loan	6.0%	\$245,625	\$187,356	\$0	\$7,750	\$179,606

The loan is backed by the full faith and credit of Holmes County and matures September 2000.

Note 16 - Defined Benefit Retirement Plans

A. Public Employees Retirement System

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,304,363, \$1,240,721 and \$1,048,011, respectively. The full amount has been contributed for 1998 and 1997. 72.33 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July 1, 1998, the portion used to fund pension obligations was 10.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates

Holmes County, Ohio
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For the Year Ended December 31, 1999

of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$32,841, \$45,589, and \$55,835, respectively. The full amount has been contributed for 1998 and 1997. 84.73 percent has been contributed for 1999 with the remainder being reported as a fund liability.

Note 17 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. 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 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$574,909.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

B. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1997, the board allocated employer contributions equal two percent of covered payroll to the Health Care Reserve Fund.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County, this amount equaled \$43,788 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

Note 18 - Other Employee Benefits

A. Compensated Absences

The County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County.

Employees earn sick leave at a rate of 4.60 hours of sick leave for each completed 80 hours in active pay status. Sick leave accumulation is unlimited. Upon retirement or death, an employee can be paid twenty-five percent to a maximum of 30 days of accumulated, unused sick leave. As of December 31, 1999, the total liability for unpaid compensated absences was \$648,232.

B. Health and Life Insurance

The County provides health insurance to its employees through Aultcare of Ohio. The County also provides life insurance and accidental death and dismemberment insurance to its employees through Ohio National Life.

Note 19 - Closure and Postclosure Care Cost

State and federal regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The \$1,875,682 reported as landfill closure and postclosure care liability at December 31, 1999, represents the cumulative amount reported to date based on the use of 40.68 percent of the estimated capacity of the landfill. Based on current usage, the remaining useful is estimated to be 67 years. The County will recognize the remaining estimated cost of closure and postclosure care of \$2,734,844 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. 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 make annual contributions to finance closure and postclosure care or to pass a financial accountability test. The County has passed the financial accountability test in which the County has proven to be able to self-fund these future costs.

Holmes County, Ohio
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The Holmes County Landfill has temporarily ceased operations effective May 28, 1999. The temporary ceasing of operations was made to allow for the continued discussions for other options concerning the ongoing losses for the day to day operation of the landfill.

Note 20 - Charity Care

The Hospital provides uncompensated care to indigent patients. The Hospital maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy. Charges foregone for services rendered under the Hospital's charity care policy amount to approximately \$389,000 in 1999.

Note 21 - Advertising

The Hospital expenses advertising costs as they are incurred. Advertising expense was \$53,958 for 1999. Advertising expenses are included in the enterprise funds' operating expenses in these financial statements.

Note 22 - Medical Malpractice Claims

The Hospital has purchased occurrence-based insurance to protect itself against losses from medical malpractice claims. The policy covers claims resulting from incidents that occur during the policy term, regardless of when the claims are reported to the insurance carrier. The Hospital is not aware of any medical malpractice claims, either asserted or unasserted, that would exceed the policy limits of \$1,000,000 per individual claims and \$3,000,000 in annual aggregate.

Note 23 - Federal Food Stamp Program

The County's Department of Human Services distributed through contracting issuance centers, federal food stamps to entitled recipients within Holmes County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Federal food stamps activity for the year is as follows:

Balance at beginning of year	\$62,204
Amount received for distribution	456,154
Amount distributed to entitled recipients	<u>417,391</u>
Balance at end of year	<u>\$100,967</u>

Holmes County, Ohio
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Note 24 - Segment Information for Enterprise Funds

The County's enterprise funds account for the provision of sewer services, the disposal of refuse and hospital services. Key financial information as of and for the year ended December 31, 1999, for each activity is as follows:

	Sewer District	County Disposal	Joel Pomerene Hospital	Total
Operating Revenues	\$632,064	\$285,867	\$16,587,500	\$17,505,431
Depreciation Expense	161,619	0	1,018,273	1,179,892
Operating Income (Loss)	38,939	(133,300)	372,108	277,747
Net Non-Operating Revenue (Expenses)	(132,543)	0	406,998	274,455
Operating Transfers In	108,730	30,285	0	139,015
Net Income (Loss)	15,126	(103,015)	779,106	691,217
Fixed Assets:				
Additions	0	0	931,323	931,323
Net Working Capital	434,747	0	1,904,000	2,338,747
Total Assets	5,579,355	368,540	17,211,854	23,159,749
Other Liabilities Payable from Revenue	2,901,844	1,875,682	2,164,949	6,942,475
Total Equity	2,496,158	(1,507,142)	13,061,207	14,050,223
Encumbrances at December 31, 1999	\$25,000	\$0	\$0	\$25,000

Note 25 - Joint Ventures

Holmes County Emergency Management Agency (Agency) The County participates in the Holmes County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is jointly governed among Holmes County, municipalities and townships. Of the seven member board, the County appoints one. Each member's control over the operation of the Agency is limited to its representation of the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan that is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional financial benefit to or burden on the County. In 1999, the County contributed \$42,780 which represents 65.48 percent of total contributions. Complete financial statements for the Agency can be obtained from the Emergency Management Agency, Holmes County, Ohio.

Alcohol, Drug Addiction and Mental Health Services Board of Wayne and Holmes Counties (Board) The Board, a joint venture of Wayne and Holmes County, has the responsibility for the development, funding, monitoring and evaluating of community based mental health programs. The Board is controlled by a joint board of trustees whose membership consists of five appointees of the State Board of Mental

Holmes County, Ohio
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Health, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. The Board exercises total control of the operations of the Board, including budgeting, appropriating, contracting, and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. A joint county property tax levy accounts for twenty-five percent of the Board's revenue. The County makes no additional contributions to the Board and has no approval authority over the tax levy. Complete financial statements for the Board can be obtained from The Alcohol, Drug Addiction and Mental Health Services Board, Holmes County, Ohio.

Note 26 - Jointly Governed Organizations

Multi-County Juvenile Attention Center (Center) The Multi-County Juvenile Attention Center is a jointly governed organization among Holmes, Tuscarawas, Carroll, Wayne, Stark and Columbiana Counties formed for the purpose of providing facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the board. In 1999, the County contributed \$160,863 which represents 3.42 percent of total contributions.

Stark Regional Community Corrections Center (SRCCC) SRCCC is a community based corrections facility that provides residents of the facility with educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. SRCCC did not receive any funding from the County during 1999.

Holmes County Family First Council (Council) The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. During 1999, the County contributed \$16,298 to the Council.

Note 27 - Related Organizations

Holmes County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive funding from the County in 1999.

Holmes County, Ohio
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Holmes County Park District (District) The three Park District Commissioners are appointed by the Probate Judge of the County. The District hires and fires its own staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority. The District did not receive any funding from the County in 1999.

Wayne Holmes Physician Hospital Organization (PHO) The PHO consists of three hospitals, including Joel Pomerene Hospital, and was established to negotiate contracts with managed care companies for the three hospitals along with physicians whom belong to the PHO. The Joel Pomerene Hospital contributed \$11,500 to the PHO during the year ended December 31, 1999.

Note 28 - Public Entity Risk Pools

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 1999 was \$126,813. Financial statements may be obtained by contacting the County Commissioners Association of Ohio, Columbus, Ohio.

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

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

Holmes County, Ohio
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participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 29 - Contingent Liabilities

A. Grants

The County received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 1999.

B. Litigation

The County is a party to legal proceedings. The County's management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material adverse effect, if any, on the financial condition of the County at December 31, 1999.

Note 30 - Related Party Transactions

During 1999, Holmes County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Lynn Hope Industries, Inc. Lynn Hope Industries, Inc., a discretely presented component unit of Holmes County, reported \$14,925 for such contributions. Lynn Hope Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,785,861.

The Joel Pomerene Foundation (Foundation) which is controlled by Joel Pomerene Memorial Hospital, was established to solicit contributions from the general public and to support the Hospital. Funds are distributed to the Hospital as determined by the Foundation's board of directors. The Foundation's unrestricted net assets equaled \$72,260 in 1999.

The Northeast Ohio Health Outreach Network, which is controlled by Joel Pomerene Memorial Hospital, was established to receive federal grant monies from the U.S. Department of Housing and Urban Development (HUD). Funds are distributed to the Hospital directly from HUD as determined by the Network. The Network received \$155,000 and expended \$84,427, netting to unrestricted net assets of \$70,572 for the year ended December 31, 1999.

Holmes County, Ohio
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Note 31 - Holmes County Regional Planning Commission (Commission)

The Commission is governed by an eleven member board, of which seven are appointed by the County. The Commission imposes a financial burden on the County; therefore, the Commission has been included as a component unit of the County. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and social, economical and governmental characteristics, functions and services of the County.

A. Basis of Accounting

The Commission follows the modified accrual basis of accounting whereby revenues are recognized in the accounting period when they become both measurable and available. The measurement focus is on current assets and current liabilities. All transactions are accounted for in a single governmental fund.

B. Deposits and Investments

The County acts as the custodian of the Commission's funds. Cash and cash equivalents of the Commission are pooled and invested by the County. Information regarding the classification of the County's deposits and investments per GASB Statement No. 3 may be found in Note 6.

Note 32 - Lynn Hope Industries, Inc. (Organization)

A. Summary of Significant Accounting Policies

Business Activity The Organization is a sheltered workshop located in Holmesville, Ohio. The Organization offers a variety of goods and services for sale. The Organization extends credit to its customers, substantially all of whom are local businesses.

Property and Equipment Property and equipment are carried at cost less accumulated depreciation. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts and any resulting gain or loss is reflected in income. Depreciation is based on the following policies:

<u>Description</u>	<u>Useful Life</u>	<u>Method</u>
Equipment	3-7 years	straight-line
Vehicles	5 years	straight-line

Federal Income Tax The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code.

Designation of Contributions Contributors to the Organization have the ability to designate the programs to be benefitted by their contributions. During the year ended December 31, 1999, there were no restricted contributions to the Organization.

Holmes County, Ohio
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Cash Equivalents For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Estimates The preparation 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 reporting period. Actual results could differ from those estimates.

Advertising Costs of advertising are expensed as incurred. The amounts charged to advertising expense for year ended December 31, 1999 were \$4,178.

B. Non-Cash Transactions

The Organization received in-kind services and facilities for the year ended December 31, 1999 from the Holmes County Board of MR/DD. The value of the in-kind contribution was determined to be \$14,925 and is recorded on other income and operating expenses as an equivalent amount. Due to its non-cash nature, no provision has been recorded within the statement of cash flows.

C. Related Parties

Total revenues from contracts to provide services to the Holmes County Board of Mental Retardation and Developmental Disabilities were \$25,150 for the year ended December 31, 1999.

D. Deposits and Investments

As of December 31, 1999, the organization had a bank balance of \$22,895. This entire amount was covered by federal depository insurance.

E. Long-Term Debt

Long-term debt consists of the following:

Note payable - bank. Monthly payments of \$207 include interest at 8.95%. The final payment is due December 2001. The note is collateralized by a vehicle.	\$4,536
Note payable - bank. Monthly payments of \$175 include interest at 9.25%. The final payment is due August 2001. The note is collateralized by a vehicle.	3,210
	7,746
Less: current portion	3,884
	\$3,862

Principal amounts of long-term debt payable in the years ending December 31:

2000	\$3,884
2001	3,862
	\$7,746

Holmes County, Ohio
Notes to the General Purpose Financial Statements
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In addition to the notes payable described above, the Organization secured a line of credit of up to \$250,000 to assist in the construction of a building built on land owned by the County Commissioners.

At December 31, 1999, a \$40,000 advance had been received. According to the note agreement, interest of 6 percent was due only on the unpaid outstanding amount of the advance. This note will not have an accurate repayment schedule until the notes are finalized and, therefore, are not included in the schedule of future annual debt service requirements.

F. Fixed Assets

A summary of fixed assets at December 31, 1999, follows:

Equipment	\$25,691
Vehicles	41,908
Subtotal	67,599
Less: Accumulated Depreciation	(47,563)
Net Fixed Assets	\$20,036

Note 33 - Holmes County Airport Authority (Authority)

The Holmes County Airport Authority board consists of seven members who are appointed by the County Commissioners of Holmes County. The Airport Authority imposes a financial burden on the County. Based on this relationship, the Holmes County Airport Authority is a component unit of Holmes County. Separately issued financial statements can be obtained from Holmes County Airport Authority of Holmes County.

A. Basis of Accounting

The Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

The financial statements 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 and financial reporting principles. The Authority also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

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

Description	Enterprise
Buildings and Improvements	20-50 years
Equipment	10-30 years

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

A summary of fixed assets at December 31, 1999, follows:

Land	\$54,357
Buildings and Improvements	402,500
Equipment	85,013
Subtotal	<u>541,870</u>
Less: Accumulated Depreciation	<u>(183,226)</u>
Net Fixed Assets	<u>\$358,644</u>

B. Deposits and Investments

Monies held by the Authority are held in separate accounts. The Authority invests in a NOW account and a certificate of deposit. Protection of the Authority's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Deposits At year-end, the carrying amount of the Authority's deposits and the bank balance was \$174,820. Of the bank balance \$153,000 was covered by federal depository insurance. \$21,820 was uninsured and uncollateralized.

Note 34 - Subsequent Event

The Holmes County Landfill has temporarily ceased operations effective January 1, 2000. The EPA has granted a one year temporary ceasing of operations made to allow for the continued discussions for other options concerning the ongoing losses for the day to day operation of the landfill.

Financial Statements and Schedules of Individual Funds and Account Groups

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,617,109	\$1,612,561	(\$4,548)
Sales Tax	2,852,000	2,515,781	(336,219)
Charges for Services	1,344,787	1,363,017	18,230
Licenses and Permits	7,700	7,429	(271)
Fines and Forfeitures	65,000	92,791	27,791
Intergovernmental	924,076	1,138,567	214,491
Interest	505,000	537,203	32,203
Rentals	76,802	19,101	(57,701)
Other	523,346	550,564	27,218
<i>Total Revenues</i>	<u>7,915,820</u>	<u>7,837,014</u>	<u>(78,806)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	208,985	204,468	4,517
Materials and Supplies	10,476	6,522	3,954
Contractual Services	494,154	429,330	64,824
Other	94,855	28,852	66,003
Total Commissioners	<u>808,470</u>	<u>669,172</u>	<u>139,298</u>
Auditor - General:			
Personal Services	231,722	224,869	6,853
Materials and Supplies	29,618	29,527	91
Contractual Services	46,725	46,725	0
Capital Outlay	2,163	2,162	1
Other	4,891	4,891	0
Total Auditor - General	<u>315,119</u>	<u>308,174</u>	<u>6,945</u>
Auditor - Personal Property:			
Materials and Supplies	<u>2,812</u>	<u>2,812</u>	<u>0</u>
Treasurer:			
Personal Services	80,638	80,544	94
Materials and Supplies	15,023	14,931	92
Contractual Services	7,837	7,837	0
Other	1,296	1,296	0
Total Treasurer	<u>\$104,794</u>	<u>\$104,608</u>	<u>\$186</u>
			(continued)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administration:			
Other	\$132,000	\$0	\$132,000
Prosecuting Attorney:			
Personal Services	217,029	215,431	1,598
Materials and Supplies	10,879	10,117	762
Contractual Services	26,795	13,600	13,195
Other	100	0	100
Total Prosecuting Attorney	254,803	239,148	15,655
Central Purchasing:			
Materials and Supplies	75,000	54,925	20,075
County Office Examinations:			
Contractual Services	67,050	66,855	195
Budget Commission:			
Materials and Supplies	350	180	170
Board of Revision:			
Materials and Supplies	4,420	2,674	1,746
Recorder:			
Personal Services	76,871	75,399	1,472
Contractual Services	5,500	4,824	676
Total Recorder	82,371	80,223	2,148
Board of Election:			
Personal Services	93,601	68,583	25,018
Materials and Supplies	17,820	15,748	2,072
Other	9,950	3,336	6,614
Total Board of Elections	121,371	87,667	33,704
Maintenance and Operations:			
Personal Services	139,219	134,487	4,732
Materials and Supplies	29,652	23,768	5,884
Contractual Services	371,582	327,501	44,081
Capital Outlay	483,339	357,590	125,749
Total Maintenance and Operations	\$1,023,792	\$843,346	\$180,446

(continued)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Tax Map:			
Personal Services	\$55,252	\$46,722	\$8,530
Materials and Supplies	6,129	5,035	1,094
Contractual Services	4,275	4,249	26
Capital Outlay	500	350	150
Other	1,225	220	1,005
Total Tax Map	67,381	56,576	10,805
Insurance, Pensions, and Taxes:			
Personal Services	55,637	52,245	3,392
Contractual Services	1,250,722	1,102,753	147,969
Other	103,430	78,146	25,284
Total Insurance, Pensions and Taxes	1,409,789	1,233,144	176,645
Planning Commission:			
Other	5,787	5,787	0
Total General Government - Legislative and Executive	4,475,309	3,755,291	720,018
General Government - Judicial:			
Common Pleas Court:			
Personal Services	142,381	134,978	7,403
Materials and Supplies	19,080	8,903	10,177
Capital Outlay	3,600	3,586	14
Other	2,000	1,940	60
Total Common Pleas Court	167,061	149,407	17,654
Jury Commission:			
Personal Services	1,604	802	802
Adult Probation:			
Personal Services	102,688	102,398	290
Materials and Supplies	7,005	6,752	253
Capital Outlay	2,985	2,897	88
Total Adult Probation	\$112,678	\$112,047	\$631

(continued)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Court:			
Personal Services	\$93,020	\$89,559	\$3,461
Materials and Supplies	5,565	4,240	1,325
Contractual Services	181,952	163,632	18,320
Other	3,580	2,573	1,007
Total Juvenile Court	284,117	260,004	24,113
Juvenile Probation:			
Personal Services	11,569	9,794	1,775
Materials and Supplies	2,350	1,341	1,009
Other	425	356	69
Total Juvenile Probation	14,344	11,491	2,853
Probate Court:			
Personal Services	41,178	32,778	8,400
Materials and Supplies	9,974	8,026	1,948
Other	2,000	1,653	347
Total Probate Court	53,152	42,457	10,695
Clerk of Courts:			
Personal Services	151,962	148,404	3,558
Materials and Supplies	17,990	17,949	41
Contractual Services	1,360	1,307	53
Total Clerk of Courts	171,312	167,660	3,652
County Court:			
Personal Services	161,713	160,214	1,499
Materials and Supplies	13,838	13,838	0
Contractual Services	2,947	1,895	1,052
Total County Court	178,498	175,947	2,551
Law Library:			
Personal Services	3,000	3,000	0
Total General Government - Judicial	\$985,766	\$922,815	\$62,951

(continued)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety:			
Coroner:			
Personal Services	\$23,480	\$23,374	\$106
Materials and Supplies	150	0	150
Other	6,887	5,530	1,357
Total Coroner	30,517	28,904	1,613
Jail:			
Personal Services	566,250	562,524	3,726
Materials and Supplies	6,000	5,806	194
Contractual Services	167,519	162,878	4,641
Capital Outlay	13,949	13,949	0
Other	2,250	1,980	270
Total Jail	755,968	747,137	8,831
Sheriff:			
Personal Services	702,003	667,850	34,153
Materials and Supplies	67,492	66,792	700
Contractual Services	103,189	101,924	1,265
Capital Outlay	62,755	61,944	811
Other	33,860	33,510	350
Total Sheriff	969,299	932,020	37,279
Total Public Safety	1,755,784	1,708,061	47,723
Public Works:			
Highway:			
Personal Services	650	63	587
Materials and Supplies	600	391	209
Contractual Services	390	187	203
Capital Outlay	550	0	550
Other	1,500	1,302	198
Total Highway	3,690	1,943	1,747
Airport:			
Grant in Aid	58,730	43,730	15,000
Total Public Works	62,420	45,673	16,747
Health:			
Other Health Programs:			
Contractual Services	\$47,055	\$44,894	\$2,161

(continued)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services:			
Veterans Services:			
Personal Services	\$86,463	\$86,463	\$0
Materials and Supplies	6,291	6,291	0
Contractual Services	42,004	42,004	0
Capital Outlay	19,093	19,093	0
Other	1,823	1,823	0
Total Veteran Services	155,674	155,674	0
Historical Services:			
Grant in Aid	5,500	5,500	0
Total Human Services	161,174	161,174	0
Conservation and Recreation:			
Other Agriculture Programs:			
Grant in Aid	299,974	299,974	0
Other	1,500	0	1,500
Total Conservation and Recreation	301,474	299,974	1,500
Intergovernmental	306,135	297,037	9,098
Total Expenditures	8,095,117	7,234,919	860,198
Excess of Revenues Over (Under) Expenditures	(179,297)	602,095	781,392
Other Financing Sources (Uses)			
Advances In	117,159	117,159	0
Operating Transfers In	83,318	24,351	(58,967)
Operating Transfers Out	(787,397)	(781,234)	6,163
Total Other Financing Sources (Uses)	(586,920)	(639,724)	(52,804)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(766,217)	(37,629)	728,588
Fund Balance Beginning of Year	967,700	967,700	0
Residual Equity Transfers	2,296	2,296	0
Prior Year Encumbrances Appropriated	125,483	125,483	0
Fund Balance End of Year	\$329,262	\$1,057,850	\$728,588

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's special revenue funds:

Dog and Kennel - To account for the dog warden's operations, financed by the sale of dog tags and fine collections.

Mental Retardation - To account for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

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

Child Support Enforcement - To account for Federal, State and Local revenues used to administer the County Bureau of Support.

Real Estate Assessment - To account for State mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Delinquent Real Estate Collection - To account for five percent of all collections of certified delinquent real estate taxes and assessments used for the purpose of collecting delinquent property taxes and assessments.

Motor Vehicle License and Gas Tax - To account for revenue derived from motor vehicle license tax and gasoline taxes. Expenditures in this special revenue fund are restricted by State law to county road and bridge repair/improvement programs.

Youth Services - To account for grant monies from the State Department of Youth Services used to maintain a restitution program for juvenile offenders.

Recycling and Litter - To account for a county-wide litter control and recycling program prescribed by the State of Ohio Department of Natural Resources.

ODNR Grant - To account for Ohio Department of Natural Resources grant monies to provide conservation and recreation.

Children Services - To account for revenue from the State government expended for the support and placement of children.

Indigent Drivers Alcohol - To account for monies received from fines from convictions on alcohol-related cases used for treatment of persons convicted of alcohol-related motor vehicle violations.

Probate Court Conduct of Business - To account for monies used for probate court business.

911 - To account for sales tax monies used for training and implementing the 911 program.

(continued)

Special Revenue Funds (continued)

County Home - To account for room and board fees and property tax monies used for the operations of the County Home.

Community Development - To account for revenue from the Federal government to be expended for administrative costs of the community development block grant program.

Community Housing Improvement - To account for revenue from the Federal government to be expended for administrative costs of the community housing improvement grant program.

Jail Kitchen - To account for transfers used to provide food services to inmates and county employees.

Other Special Revenue

Child Neglect and Abuse

Victim Assistance

Tax Map

Indigent Guardianship

Education and Enforcement

Community Corrections

Special Projects

Employee Extended

Certificate Title Administration

Tax Continuum

FEMA Grant

Restitution and Community Work

Federal Cops Universal

Sheriff's Overtime Block Grant

Courthouse Security Grant

Scenic Byways Grant

Wastewater Treatment Rotary

Domestic Violence

Community Improvement Corporation

Holmes County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	<u>Dog and Kennel</u>	<u>Mental Retardation</u>	<u>Public Assistance</u>	<u>Child Support Enforcement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,227	\$2,140,223	\$471,149	\$204,520
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	2,057,249	0	0
Accounts	150	2,420	0	0
Accrued Interest	0	60	0	0
Intergovernmental Receivable	0	243	124,858	0
Materials and Supplies				
Inventory	769	6,847	0	0
Prepaid Items	388	3,740	9,048	0
Total Assets	<u>\$3,534</u>	<u>\$4,210,782</u>	<u>\$605,055</u>	<u>\$204,520</u>
Liabilities				
Accounts Payable	\$308	\$12,423	\$21,290	\$0
Contracts Payable	0	840	905	0
Accrued Wages	1,246	83,759	45,387	6,196
Compensated Absences Payable	0	2,776	3,201	422
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	12,302
Intergovernmental Payable	389	16,893	84,917	127,364
Due to Component Unit	0	2,506	0	0
Deferred Revenue	0	2,057,249	0	0
Total Liabilities	<u>1,943</u>	<u>2,176,446</u>	<u>155,700</u>	<u>146,284</u>
Fund Equity				
Fund Balance (Deficit):				
Reserved for Encumbrances	9	0	0	0
Reserved for Inventory	769	6,847	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated	813	2,027,489	449,355	58,236
Total Fund Equity (Deficit)	<u>1,591</u>	<u>2,034,336</u>	<u>449,355</u>	<u>58,236</u>
Total Liabilities and Fund Equity	<u>\$3,534</u>	<u>\$4,210,782</u>	<u>\$605,055</u>	<u>\$204,520</u>

Real Estate Assessment	Delinquent Real Estate Collection	Motor Vehicle License and GasTax	Youth Services	Recycling and Litter	ODNR Grant
\$136,416	\$36,802	\$1,629,581	\$120,517	\$6,667	\$124
0	0	0	0	12,589	0
0	0	0	0	0	0
0	0	2,621	0	12,476	0
0	0	463	0	0	0
0	0	105,903	5,418	0	0
0	0	238,770	0	0	0
0	0	4,217	0	627	0
<u>\$136,416</u>	<u>\$36,802</u>	<u>\$1,981,555</u>	<u>\$125,935</u>	<u>\$32,359</u>	<u>\$124</u>
\$1,885	\$0	\$37,093	\$0	\$1,841	\$0
0	0	0	0	0	0
2,264	0	38,008	2,731	2,739	937
0	0	835	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
494	51	5,418	743	1,022	217
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,643</u>	<u>51</u>	<u>81,354</u>	<u>3,474</u>	<u>5,602</u>	<u>1,154</u>
9,745	0	9,714	349	0	0
0	0	238,770	0	0	0
0	0	0	0	0	0
<u>122,028</u>	<u>36,751</u>	<u>1,651,717</u>	<u>122,112</u>	<u>26,757</u>	<u>(1,030)</u>
<u>131,773</u>	<u>36,751</u>	<u>1,900,201</u>	<u>122,461</u>	<u>26,757</u>	<u>(1,030)</u>
<u>\$136,416</u>	<u>\$36,802</u>	<u>\$1,981,555</u>	<u>\$125,935</u>	<u>\$32,359</u>	<u>\$124</u>

(continued)

Holmes County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
 December 31, 1999

	Children Services	Indigent Drivers Alcohol	Probate Court Conduct of Business	911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$812,414	\$41,974	\$81,857	\$1,539,834
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	0	0	0
Accounts	0	276	440	163
Accrued Interest	0	0	0	3,129
Intergovernmental Receivable	46,617	0	6,010	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	390
Total Assets	\$859,031	\$42,250	\$88,307	\$1,543,516
Liabilities				
Accounts Payable	\$85,179	\$0	\$608	\$8,643
Contracts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	6,992	0	0	0
Intergovernmental Payable	30,055	0	426	0
Due to Component Unit	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	122,226	0	1,034	8,643
Fund Equity				
Fund Balance (Deficit):				
Reserved for Encumbrances	107	0	750	0
Reserved for Inventory	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated	736,698	42,250	86,523	1,534,873
Total Fund Equity (Deficit)	736,805	42,250	87,273	1,534,873
Total Liabilities and Fund Equity	\$859,031	\$42,250	\$88,307	\$1,543,516

<u>County Home</u>	<u>Community Development</u>	<u>Community Housing Improvement</u>	<u>Jail Kitchen</u>	<u>Other</u>	<u>Totals</u>
\$198,076	\$5,525	\$38,024	\$56,176	\$335,638	\$7,857,744
0	0	0	0	33,196	45,785
611,585	0	0	0	0	2,668,834
42,084	0	0	0	9,131	69,761
0	0	0	0	0	3,652
0	0	0	0	12,196	301,245
5,476	0	0	6,711	0	258,573
2,899	0	0	0	0	21,309
<u>\$860,120</u>	<u>\$5,525</u>	<u>\$38,024</u>	<u>\$62,887</u>	<u>\$390,161</u>	<u>\$11,226,903</u>
\$15,982	\$0	\$0	\$6,111	\$1,313	\$192,676
564	490	0	0	0	2,799
24,960	0	0	2,528	2,444	213,199
6,300	0	0	113	43	13,690
0	0	0	0	12,900	12,900
5,371	0	0	0	0	24,665
4,546	0	0	665	359	273,559
0	0	0	0	0	2,506
611,585	0	0	0	0	2,668,834
<u>669,308</u>	<u>490</u>	<u>0</u>	<u>9,417</u>	<u>17,059</u>	<u>3,404,828</u>
12,545	0	25,263	506	69	59,057
5,476	0	0	6,711	0	258,573
0	0	0	0	104,991	104,991
172,791	5,035	12,761	46,253	268,042	7,399,454
<u>190,812</u>	<u>5,035</u>	<u>38,024</u>	<u>53,470</u>	<u>373,102</u>	<u>7,822,075</u>
<u>\$860,120</u>	<u>\$5,525</u>	<u>\$38,024</u>	<u>\$62,887</u>	<u>\$390,161</u>	<u>\$11,226,903</u>

Holmes County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999*

	Dog and Kennel	Mental Retardation	Public Assistance	Child Support Enforcement
Revenues				
Property and Other Taxes	\$0	\$2,050,344	\$0	\$0
Sales Tax	0	0	0	0
Charges for Services	0	28,753	0	13,570
Licenses and Permits	97,006	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,589,039	1,900,442	294,550
Interest	0	32,573	0	0
Rentals	0	0	0	0
Contributions and Donations	0	1,153	0	0
Other	1,561	69,651	125,135	0
Total Revenues	98,567	3,771,513	2,025,577	308,120
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	73,743	0	0	0
Human Services	0	3,564,248	2,604,466	276,121
Conservation and Recreation	0	0	0	0
Total Expenditures	73,743	3,564,248	2,604,466	276,121
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>24,824</i>	<i>207,265</i>	<i>(578,889)</i>	<i>31,999</i>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	944,564	84,703
Operating Transfers Out	(24,351)	0	0	(232,522)
Total Other Financing Sources (Uses)	(24,351)	0	944,564	(147,819)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>473</i>	<i>207,265</i>	<i>365,675</i>	<i>(115,820)</i>
Fund Balances				
<i>Beginning of Year</i>	<i>895</i>	<i>1,828,107</i>	<i>83,680</i>	<i>174,056</i>
<i>Increase (Decrease) in Reserve for Inventory</i>	<i>223</i>	<i>(1,036)</i>	<i>0</i>	<i>0</i>
Fund Balances (Deficit) End of Year	\$1,591	\$2,034,336	\$449,355	\$58,236

Real Estate Assessment	Delinquent Real Estate Collection	Motor Vehicle License and Gas Tax	Youth Services	Recycling and Litter	ODNR Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
295,347	51,008	0	0	240,262	0
0	0	0	0	0	0
0	0	31,193	0	0	0
0	0	2,852,377	143,721	0	42,379
0	0	16,254	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
412	0	21,408	251	4,262	0
<u>295,759</u>	<u>51,008</u>	<u>2,921,232</u>	<u>143,972</u>	<u>244,524</u>	<u>42,379</u>
192,574	35,978	0	0	0	0
0	0	0	0	0	0
0	0	0	134,886	0	0
0	0	2,713,294	0	268,525	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	35,201
<u>192,574</u>	<u>35,978</u>	<u>2,713,294</u>	<u>134,886</u>	<u>268,525</u>	<u>35,201</u>
103,185	15,030	207,938	9,086	(24,001)	7,178
0	0	12,849	0	16,174	929
0	0	0	0	0	(7,354)
0	0	12,849	0	16,174	(6,425)
103,185	15,030	220,787	9,086	(7,827)	753
28,588	21,721	1,663,449	113,375	34,584	(1,783)
0	0	15,965	0	0	0
<u>\$131,773</u>	<u>\$36,751</u>	<u>\$1,900,201</u>	<u>\$122,461</u>	<u>\$26,757</u>	<u>(\$1,030)</u>

(continued)

Holmes County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999*

	Children Services	Indigent Drivers Alcohol	Probate Court Conduct of Business	911
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	1,417
Charges for Services	562,080	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	2,668	90,897	0
Intergovernmental	776,976	0	77,206	0
Interest	0	0	0	75,775
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	10,642	3,487	3,000	0
<i>Total Revenues</i>	<u>1,349,698</u>	<u>6,155</u>	<u>171,103</u>	<u>77,192</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	158,679	0
Public Safety	0	0	0	64,660
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	972,416	0	0	0
Conservation and Recreation	0	0	0	0
<i>Total Expenditures</i>	<u>972,416</u>	<u>0</u>	<u>158,679</u>	<u>64,660</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>377,282</u>	<u>6,155</u>	<u>12,424</u>	<u>12,532</u>
Other Financing Sources (Uses)				
Operating Transfers In	241,753	0	0	0
Operating Transfers Out	(624,992)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(383,239)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(5,957)</u>	<u>6,155</u>	<u>12,424</u>	<u>12,532</u>
Fund Balances				
<i>Beginning of Year</i>	742,762	36,095	74,849	1,522,341
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$736,805</u>	<u>\$42,250</u>	<u>\$87,273</u>	<u>\$1,534,873</u>

County Home	Community Development	Community Housing Improvement	Jail Kitchen	Other	Totals
\$606,530	\$0	\$0	\$0	\$0	\$2,656,874
0	0	0	0	88,000	89,417
438,023	0	0	1,354	139,359	1,769,756
0	0	0	0	0	97,006
0	0	0	0	961	125,719
69,241	92,200	424,200	0	318,022	8,580,353
0	0	0	0	1,072	125,674
21,076	0	0	0	0	21,076
0	0	0	0	0	1,153
10,490	0	0	0	2,079	252,378
<u>1,145,360</u>	<u>92,200</u>	<u>424,200</u>	<u>1,354</u>	<u>549,493</u>	<u>13,719,406</u>
0	95,289	400,300	0	175,424	899,565
0	0	0	0	0	158,679
0	0	0	0	111,677	311,223
0	0	0	0	0	2,981,819
0	0	0	0	0	73,743
1,064,802	0	0	193,217	72,356	8,747,626
0	0	0	0	48,150	83,351
<u>1,064,802</u>	<u>95,289</u>	<u>400,300</u>	<u>193,217</u>	<u>407,607</u>	<u>13,256,006</u>
<u>80,558</u>	<u>(3,089)</u>	<u>23,900</u>	<u>(191,863)</u>	<u>141,886</u>	<u>463,400</u>
0	0	0	199,290	16,618	1,516,880
0	0	0	0	(11,849)	(901,068)
<u>0</u>	<u>0</u>	<u>0</u>	<u>199,290</u>	<u>4,769</u>	<u>615,812</u>
80,558	(3,089)	23,900	7,427	146,655	1,079,212
110,410	8,124	14,124	44,640	226,447	6,726,464
(156)	0	0	1,403	0	16,399
<u>\$190,812</u>	<u>\$5,035</u>	<u>\$38,024</u>	<u>\$53,470</u>	<u>\$373,102</u>	<u>\$7,822,075</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$96,675	\$98,288	\$1,613
Other	2,500	1,561	(939)
<i>Total Revenues</i>	<u>99,175</u>	<u>99,849</u>	<u>674</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	65,312	65,064	248
Materials and Supplies	1,540	1,468	72
Other	9,461	9,091	370
<i>Total Expenditures</i>	<u>76,313</u>	<u>75,623</u>	<u>690</u>
<i>Excess of Revenues Over Expenditures</i>	22,862	24,226	1,364
Other Financing Uses			
Operating Transfers Out	(24,351)	(24,351)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(1,489)	(125)	1,364
<i>Fund Balance Beginning of Year</i>	1,489	1,489	0
Prior Year Encumbrances Appropriated	510	510	0
<i>Fund Balance End of Year</i>	<u>\$510</u>	<u>\$1,874</u>	<u>\$1,364</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,985,250	\$2,050,344	\$65,094
Charges for Services	2,600	29,185	26,585
Intergovernmental	1,305,353	1,636,177	330,824
Interest	16,266	16,266	0
Contributions and Donations	15,909	1,153	(14,756)
Other	110,534	69,791	(40,743)
<i>Total Revenues</i>	<u>3,435,912</u>	<u>3,802,916</u>	<u>367,004</u>
Expenditures			
Current:			
Human Services:			
Mental Retardation:			
Personal Services	2,967,653	2,565,259	402,394
Materials and Supplies	171,935	153,688	18,247
Contractual Services	906,707	654,300	252,407
Capital Outlay	205,735	166,214	39,521
Other	161,669	49,146	112,523
<i>Total Expenditures</i>	<u>4,413,699</u>	<u>3,588,607</u>	<u>825,092</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(977,787)	214,309	1,192,096
<i>Fund Balance Beginning of Year</i>	1,871,292	1,871,292	0
Prior Year Encumbrances Appropriated	111	111	0
<i>Fund Balance End of Year</i>	<u>\$893,616</u>	<u>\$2,085,712</u>	<u>\$1,192,096</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,850,581	\$1,701,343	(\$149,238)
Other	114,418	125,135	10,717
<i>Total Revenues</i>	<u>1,964,999</u>	<u>1,826,478</u>	<u>(138,521)</u>
Expenditures			
Current:			
Human Services:			
Public Assistance:			
Personal Services	1,578,922	1,236,099	342,823
Materials and Supplies	65,234	58,954	6,280
Contractual Services	498,000	447,477	50,523
Capital Outlay	121,986	116,323	5,663
Other	880,249	691,260	188,989
<i>Total Expenditures</i>	<u>3,144,391</u>	<u>2,550,113</u>	<u>594,278</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,179,392)</u>	<u>(723,635)</u>	<u>455,757</u>
Other Financing Sources (Uses)			
Operating Transfers In	937,051	944,564	7,513
Operating Transfers Out	(3,000)	0	3,000
<i>Total Other Financing Sources (Uses)</i>	<u>934,051</u>	<u>944,564</u>	<u>10,513</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(245,341)</u>	<u>220,929</u>	<u>466,270</u>
<i>Fund Balance Beginning of Year</i>	<u>245,341</u>	<u>245,341</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$466,270</u>	<u>\$466,270</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$48,500	\$13,570	(\$34,930)
Intergovernmental	436,797	561,183	124,386
<i>Total Revenues</i>	<u>485,297</u>	<u>574,753</u>	<u>89,456</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement:			
Personal Services	195,000	181,604	13,396
Materials and Supplies	4,000	3,660	340
Contractual Services	86,000	61,116	24,884
Other	92,014	28,048	63,966
Total Human Services	<u>377,014</u>	<u>274,428</u>	<u>102,586</u>
<i>Excess of Revenues Over Expenditures</i>	<u>108,283</u>	<u>300,325</u>	<u>192,042</u>
Other Financing Sources (Uses)			
Operating Transfers In	84,703	84,703	0
Operating Transfers Out	(245,000)	(232,522)	12,478
<i>Total Other Financing Sources (Uses)</i>	<u>(160,297)</u>	<u>(147,819)</u>	<u>12,478</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(52,014)</u>	<u>152,506</u>	<u>204,520</u>
<i>Fund Balance Beginning of Year</i>	<u>52,014</u>	<u>52,014</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$204,520</u>	<u>\$204,520</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$265,000	\$295,347	\$30,347
Other	5,200	412	(4,788)
<i>Total Revenues</i>	<u>270,200</u>	<u>295,759</u>	<u>25,559</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	122,879	101,455	21,424
Materials and Supplies	8,778	5,453	3,325
Contractual Services	98,592	59,899	38,693
Other	42,450	42,196	254
<i>Total Expenditures</i>	<u>272,699</u>	<u>209,003</u>	<u>63,696</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,499)	86,756	89,255
<i>Fund Balance Beginning of Year</i>	28,896	28,896	0
Prior Year Encumbrance Appropriated	8,772	8,772	0
<i>Fund Balance End of Year</i>	<u>\$35,169</u>	<u>\$124,424</u>	<u>\$89,255</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$40,000	\$51,008	\$11,008
Other	5,000	0	(5,000)
<i>Total Revenues</i>	<u>45,000</u>	<u>51,008</u>	<u>6,008</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Assessment:			
Personal Services	24,698	24,698	0
Other	15,302	11,407	3,895
<i>Total Expenditures</i>	<u>40,000</u>	<u>36,105</u>	<u>3,895</u>
<i>Excess of Revenues Over Expenditures</i>	5,000	14,903	9,903
<i>Fund Balance Beginning of Year</i>	<u>21,830</u>	<u>21,830</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$26,830</u>	<u>\$36,733</u>	<u>\$9,903</u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Motor Vehicle License and Gas Tax Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$27,500	\$30,303	\$2,803
Intergovernmental	2,781,800	2,911,212	129,412
Interest	16,256	16,256	0
Other	13,995	21,625	7,630
<i>Total Revenues</i>	<u>2,839,551</u>	<u>2,979,396</u>	<u>139,845</u>
Expenditures			
Current:			
Public Works:			
Engineer:			
Personal Services	379,281	286,510	92,771
Materials and Supplies	1,200,812	706,159	494,653
Contractual Services	1,851,237	1,348,864	502,373
Capital Outlay	539,259	250,584	288,675
Other	209,680	175,524	34,156
<i>Total Public Works</i>	<u>4,180,269</u>	<u>2,767,641</u>	<u>1,412,628</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,340,718)	211,755	1,552,473
Other Financing Sources			
Operating Transfers In	12,849	12,849	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,327,869)	224,604	1,552,473
<i>Fund Balance Beginning of Year</i>	1,306,656	1,306,656	0
Prior Year Encumbrances Appropriated	56,515	56,515	0
<i>Fund Balance End of Year</i>	<u>\$35,302</u>	<u>\$1,587,775</u>	<u>\$1,552,473</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$159,828	\$146,271	(\$13,557)
Other	350	251	(99)
<i>Total Revenues</i>	<u>160,178</u>	<u>146,522</u>	<u>(13,656)</u>
Expenditures			
Current:			
Public Safety:			
Youth Services:			
Personal Services	132,395	123,232	9,163
Contractual Services	34,464	12,495	21,969
Other	2,530	1,221	1,309
<i>Total Expenditures</i>	<u>169,389</u>	<u>136,948</u>	<u>32,441</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,211)	9,574	18,785
Other Financing Uses			
Operating Transfers Out	(350)	0	350
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(9,561)	9,574	19,135
<i>Fund Balance Beginning of Year</i>	109,655	109,655	0
Prior Year Encumbrances Appropriated	519	519	0
<i>Fund Balance End of Year</i>	<u>\$100,613</u>	<u>\$119,748</u>	<u>\$19,135</u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Recycling and Litter Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$312,612	\$199,233	(\$113,379)
Other	2,000	4,262	2,262
<i>Total Revenues</i>	<u>314,612</u>	<u>203,495</u>	<u>(111,117)</u>
Expenditures			
Current:			
Public Works:			
Recycling and Litter:			
Personal Services	141,254	131,281	9,973
Materials and Supplies	26,849	20,579	6,270
Contractual Services	43,881	41,901	1,980
Capital Outlay	58,839	48,000	10,839
Other	12,108	2,322	9,786
<i>Total Expenditures</i>	<u>282,931</u>	<u>244,083</u>	<u>38,848</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	31,681	(40,588)	(72,269)
Other Financing Sources			
Operating Transfers In	0	16,174	16,174
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	31,681	(24,414)	(56,095)
<i>Fund Balance Beginning of Year</i>	29,280	29,280	0
Prior Year Encumbrances Appropriated	843	843	0
<i>Fund Balance End of Year</i>	<u>\$61,804</u>	<u>\$5,709</u>	<u>(\$56,095)</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ODNR Grant Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$42,450	\$42,379	(\$71)
Expenditures			
Current:			
Conservation and Recreation:			
Ohio Department of Natural Resources:			
Personal Services	34,801	34,801	0
Materials and Supplies	199	199	0
Other	516	516	0
<i>Total Expenditures</i>	35,516	35,516	0
<i>Excess of Revenues Over Expenditures</i>	6,934	6,863	(71)
Other Financing Sources (Uses)			
Operating Transfers In	1,188	929	(259)
Operating Transfers Out	(7,354)	(7,354)	0
<i>Total Other Financing Sources (Uses)</i>	(6,166)	(6,425)	(259)
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	768	438	(330)
<i>Fund Balance (Deficit) Beginning of Year</i>	(438)	(438)	0
<i>Fund Balance End of Year</i>	\$330	\$0	(\$330)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$769,743	\$562,080	(\$207,663)
Intergovernmental	592,745	751,575	158,830
Other	25,000	10,642	(14,358)
<i>Total Revenues</i>	<u>1,387,488</u>	<u>1,324,297</u>	<u>(63,191)</u>
Expenditures			
Current:			
Human Services:			
Children Services:			
Personal Services	31,257	1,872	29,385
Materials and Supplies	3,793	2,863	930
Contractual Services	1,085,746	550,921	534,825
Grant in Aid	185,885	163,771	22,114
Other	236,463	187,843	48,620
<i>Total Expenditures</i>	<u>1,543,144</u>	<u>907,270</u>	<u>635,874</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(155,656)</u>	<u>417,027</u>	<u>572,683</u>
Other Financing Sources (Uses)			
Operating Transfers In	323,753	241,753	(82,000)
Operating Transfers Out	(761,093)	(624,992)	136,101
<i>Total Other Financing Sources (Uses)</i>	<u>(437,340)</u>	<u>(383,239)</u>	<u>54,101</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(592,996)</u>	<u>33,788</u>	<u>626,784</u>
<i>Fund Balance Beginning of Year</i>	<u>766,543</u>	<u>766,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$173,547</u>	<u>\$800,331</u>	<u>\$626,784</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$5,000	\$2,549	(\$2,451)
Other	0	3,487	3,487
<i>Total Revenues</i>	5,000	6,036	1,036
Expenditures			
Current:			
Public Safety:			
Indigent Drivers Alcohol:			
Materials and Supplies	10,000	0	10,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	6,036	11,036
<i>Fund Balance Beginning of Year</i>	35,938	35,938	0
<i>Fund Balance End of Year</i>	\$30,938	\$41,974	\$11,036

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Probate Court Conduct of Business Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$158,689	\$90,457	(\$68,232)
Intergovernmental	70,275	71,196	921
Other	22,661	3,000	(19,661)
<i>Total Revenues</i>	<u>251,625</u>	<u>164,653</u>	<u>(86,972)</u>
Expenditures			
Current:			
General Government - Judicial:			
Probate Conduct of Business:			
Personal Services	209,806	112,585	97,221
Materials and Supplies	19,793	14,065	5,728
Contractual Services	46,290	18,557	27,733
Capital Outlay	23,056	20,687	2,369
Other	14,641	2,351	12,290
<i>Total Expenditures</i>	<u>313,586</u>	<u>168,245</u>	<u>145,341</u>
<i>Excess of Revenues Under Expenditures</i>	(61,961)	(3,592)	58,369
<i>Fund Balance Beginning of Year</i>	81,939	81,939	0
Prior Year Encumbrances Appropriated	2,579	2,579	0
<i>Fund Balance End of Year</i>	<u>\$22,557</u>	<u>\$80,926</u>	<u>\$58,369</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Sales Tax	\$5,000	\$1,254	(\$3,746)
Interest	0	65,487	\$65,487
<i>Total Revenues</i>	<u>5,000</u>	<u>66,741</u>	<u>61,741</u>
Expenditures			
Current:			
Public Safety:			
911:			
Personal Services	500	0	500
Materials and Supplies	700	495	205
Contractual Services	36,000	28,959	7,041
Capital Outlay	50,000	28,504	21,496
Other	3,000	2,895	105
<i>Total Expenditures</i>	<u>90,200</u>	<u>60,853</u>	<u>29,347</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(85,200)	5,888	91,088
<i>Fund Balance Beginning of Year</i>	<u>1,489,930</u>	<u>1,489,930</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,404,730</u>	<u>\$1,495,818</u>	<u>\$91,088</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$587,254	\$606,530	\$19,276
Charges for Services	310,124	424,427	114,303
Intergovernmental	68,225	69,241	1,016
Rentals	30,285	20,880	(9,405)
Other	6,000	10,490	4,490
<i>Total Revenues</i>	<u>1,001,888</u>	<u>1,131,568</u>	<u>129,680</u>
Expenditures			
Current:			
Human Services:			
County Home:			
Personal Services	816,832	814,603	2,229
Materials and Supplies	195,479	185,196	10,283
Contractual Services	86,518	75,901	10,617
Capital Outlay	2,000	1,800	200
Other	6,726	5,802	924
<i>Total Expenditures</i>	<u>1,107,555</u>	<u>1,083,302</u>	<u>24,253</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(105,667)	48,266	153,933
<i>Fund Balance Beginning of Year</i>	92,597	92,597	0
Prior Year Encumbrances Appropriated	31,188	31,188	0
<i>Fund Balance End of Year</i>	<u>\$18,118</u>	<u>\$172,051</u>	<u>\$153,933</u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Community Development Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$199,000	\$92,200	(\$106,800)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Planning Commission:			
Personal Services	28,600	13,928	14,672
Material and Supplies	3,400	3,400	0
Capital Outlay	182,701	179,537	3,164
<i>Total Expenditures</i>	214,701	196,865	17,836
<i>Excess of Revenues Under Expenditures</i>	(15,701)	(104,665)	(88,964)
<i>Fund Balance Beginning of Year</i>	103,089	103,089	0
Prior Year Encumbrances Appropriated	7,101	7,101	0
<i>Fund Balance End of Year</i>	\$94,489	\$5,525	(\$88,964)

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Community Housing Improvement Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$600,000	\$424,200	(\$175,800)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Planning Commission:			
Materials and Supplies	53,200	30,000	23,200
Contractual Services	120,000	33,500	86,500
Capital Outlay	426,800	362,553	64,247
<i>Total Expenditures</i>	600,000	426,053	173,947
<i>Excess of Revenues Under Expenditures</i>	0	(1,853)	(1,853)
<i>Fund Balance Beginning of Year</i>	14,124	14,124	0
<i>Fund Balance End of Year</i>	\$14,124	\$12,271	(\$1,853)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Kitchen Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,300	\$1,429	\$129
Expenditures			
Current:			
Human Services:			
Jail Kitchen:			
Personal Services	119,180	115,697	3,483
Materials and Supplies	83,575	82,826	749
Contractual Services	3,180	2,753	427
Other	200	164	36
<i>Total Expenditures</i>	206,135	201,440	4,695
<i>Excess of Revenues Under Expenditures</i>	(204,835)	(200,011)	4,824
Other Financing Sources			
Operating Transfers In	199,290	199,290	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(5,545)	(721)	4,824
<i>Fund Balance Beginning of Year</i>	44,899	44,899	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
<i>Fund Balance End of Year</i>	\$44,354	\$49,178	\$4,824

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Child Neglect and Abuse Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$300	\$213	(\$87)
Expenditures			
Current:			
Human Services:			
Child Neglect and Abuse:			
Other	1,800	320	1,480
<i>Excess of Revenues Under Expenditures</i>	(1,500)	(107)	1,393
Other Financing Sources			
Operating Transfers In	1,500	1,500	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	1,393	1,393
<i>Fund Balance Beginning of Year</i>	2,674	2,674	0
<i>Fund Balance End of Year</i>	<u>\$2,674</u>	<u>\$4,067</u>	<u>\$1,393</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$106,125	\$47,064	(\$59,061)
Expenditures			
Current:			
Human Services:			
Victim Assistance:			
Personal Services	93,754	54,787	38,967
Materials and Supplies	2,270	1,717	553
Contractual Services	4,916	2,724	2,192
Capital Outlay	2,991	2,619	372
Other	2,194	916	1,278
<i>Total Expenditures</i>	106,125	62,763	43,362
<i>Excess of Revenues Under Expenditures</i>	0	(15,699)	(15,699)
Other Financing Sources			
Operating Transfers In	0	14,118	14,118
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	0	(1,581)	(1,581)
<i>Fund Balance Beginning of Year</i>	457	457	0
Prior Year Encumbrances Appropriated	428	428	0
<i>Fund Balance (Deficit) End of Year</i>	\$885	(\$696)	(\$1,581)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Map Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$3,000	\$1,905	(\$1,095)
Other	500	1,866	1,366
<i>Total Revenues</i>	<u>3,500</u>	<u>3,771</u>	<u>271</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Tax Map:			
Materials and Supplies	8,000	0	8,000
Other	2,000	0	2,000
<i>Total Expenditures</i>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(6,500)	3,771	10,271
<i>Fund Balance Beginning of Year</i>	<u>13,714</u>	<u>13,714</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,214</u>	<u>\$17,485</u>	<u>\$10,271</u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Guardianship Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$3,000	\$4,213	\$1,213
Expenditures			
Current:			
Public Safety:			
Indigent Guardianship:			
Materials and Supplies	3,000	1,731	1,269
<i>Excess of Revenues Over Expenditures</i>	0	2,482	2,482
<i>Fund Balance Beginning of Year</i>	4,815	4,815	0
<i>Fund Balance End of Year</i>	\$4,815	\$7,297	\$2,482

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Education and Enforcement Fund
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$1,000	\$899	(\$101)
Expenditures			
Current:			
Public Safety:			
Enforcement and Education:			
Materials and Supplies	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	899	4,899
<i>Fund Balance Beginning of Year</i>	6,690	6,690	0
<i>Fund Balance End of Year</i>	<u>\$2,690</u>	<u>\$7,589</u>	<u>\$4,899</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Community Corrections:			
Other	1	1	0
<i>Excess of Revenues Under Expenditures</i>	(1)	(1)	0
<i>Fund Balance Beginning of Year</i>	1	1	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Projects Fund
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$10,000	\$18,618	\$8,618
Expenditures			
Current:			
General Government - Judicial:			
County Court:			
Personal Services	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	18,618	28,618
<i>Fund Balance Beginning of Year</i>	<u>17,522</u>	<u>17,522</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,522</u></u>	<u><u>\$36,140</u></u>	<u><u>\$28,618</u></u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Extended Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Sales Tax	\$96,000	\$96,000	\$0
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Administration:			
Personal Services	16,000	15,009	991
<i>Excess of Revenues Over Expenditures</i>	80,000	80,991	991
<i>Fund Balance Beginning of Year</i>	24,000	24,000	0
<i>Fund Balance End of Year</i>	<u>\$104,000</u>	<u>\$104,991</u>	<u>\$991</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate Title Administration Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$100,000	\$103,870	\$3,870
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Treasurer:			
Personal Services	<u>101,797</u>	<u>101,797</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,797)	2,073	3,870
<i>Fund Balance Beginning of Year</i>	<u>24,342</u>	<u>24,342</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,545</u></u>	<u><u>\$26,415</u></u>	<u><u>\$3,870</u></u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Continuum Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$69,636	\$75,595	\$5,959
Expenditures			
Current:			
Public Safety:			
Tax Continuum:			
Other	69,636	50,523	19,113
<i>Excess of Revenues Over Expenditures</i>	0	25,072	25,072
<i>Fund Balance Beginning of Year</i>	9	9	0
<i>Fund Balance End of Year</i>	\$9	\$25,081	\$25,072

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 FEMA Grant Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$13,016	\$13,016	\$0
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Other	1,167	550	617
<i>Excess of Revenues Over Expenditures</i>	11,849	12,466	617
Other Financing Uses			
Operating Transfers Out	(11,849)	(11,849)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	617	617
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$617	\$617

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Restitution and Community Work Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$1,000	\$0	(\$1,000)
Expenditures			
Current:			
Public Safety:			
Restitution and Community Work:			
Contractual Services	1,000	0	1,000
<i>Excess of Revenues Over Expenditure</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	2,564	2,564	0
<i>Fund Balance End of Year</i>	-\$2,564	\$2,564	\$0

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Cops Universal Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$46,340	\$41,503	(\$4,837)
Expenditures			
Current:			
Public Safety:			
Federal COPS Universal:			
Personal Services	47,412	47,412	0
Capital Outlay	17,665	0	17,665
Total Expenditures	<u>65,077</u>	<u>47,412</u>	<u>17,665</u>
<i>Excess of Revenues Under Expenditures</i>	(18,737)	(5,909)	12,828
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(6,364)</u>	<u>(6,364)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$25,101)</u></u>	<u><u>(\$12,273)</u></u>	<u><u>\$12,828</u></u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Overtime Block Grant Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$22,516	\$22,516	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff's Overtime Block Grant:			
Personal Services	25,896	12,380	13,516
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,380)	10,136	13,516
Other Financing Sources:			
Operating Transfers In	1,000	1,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(2,380)	11,136	13,516
<i>Fund Balance Beginning of Year</i>	2,380	2,380	0
<i>Fund Balance End of Year</i>	\$0	\$13,516	\$13,516

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Courthouse Security Grant Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$69,000	\$78,000	\$9,000
Expenditures			
Current:			
Public Safety:			
Courthouse Security Grant:			
Contractual Services	6,000	0	6,000
Capital Outlay	58,678	0	58,678
Other	5,000	0	5,000
Total Expenditures	69,678	0	69,678
<i>Excess of Revenues Over (Under) Expenditures</i>	(678)	78,000	78,678
<i>Fund Balance Beginning of Year</i>	678	678	0
<i>Fund Balance End of Year</i>	\$0	\$78,678	\$78,678

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Scenic Byways Grant Fund
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$48,150	\$53,400	\$5,250
Expenditures			
Current:			
Conservation and Recreation:			
Scenic Byways:			
Other	48,150	48,150	0
<i>Excess of Revenues Over Expenditures</i>	0	5,250	5,250
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$5,250</u>	<u>\$5,250</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wastewater Treatment Rotary Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Sources (Uses)			
Operating Transfers In	117,160		(117,160)
Operating Transfers Out	(117,697)	0	117,697
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(537)	0	537
<i>Fund Balance Beginning of Year</i>	783	783	0
<i>Fund Balance End of Year</i>	\$246	\$783	\$537

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$8,000	\$9,910	\$1,910
Expenditures			
Current:			
Human Services:			
Domestic Violence:			
Contractual Services	9,326	9,326	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,326)	584	1,910
<i>Fund Balance Beginning of Year</i>	4,387	4,387	0
<i>Fund Balance End of Year</i>	<u>\$3,061</u>	<u>\$4,971</u>	<u>\$1,910</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$2,572,504	\$2,656,874	\$84,370
Sales Tax	101,000	97,254	(3,746)
Charges for Services	1,873,879	1,714,795	(159,084)
Licenses and Permits	96,675	98,288	1,613
Fines and Forfeitures	192,189	124,208	(67,981)
Intergovernmental	8,481,837	8,738,071	256,234
Interest	32,522	98,009	65,487
Rentals	30,285	20,880	(9,405)
Contributions and Donations	15,909	1,153	(14,756)
Other	309,458	252,735	(56,723)
<i>Total Revenues</i>	<u>13,706,258</u>	<u>13,802,267</u>	<u>96,009</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment Fund	272,699	209,003	63,696
Delinquent Real Estate Collection Fund	40,000	36,105	3,895
Community Development Fund	214,701	196,865	17,836
Community Housing Improvement Fund	600,000	426,053	173,947
Tax Map Fund	10,000	0	10,000
Employee Extended Fund	16,000	15,009	991
Certificate Title Administration Fund	101,797	101,797	0
FEMA Grant Fund	1,167	550	617
Total Legislative and Executive	<u>1,256,364</u>	<u>985,382</u>	<u>270,982</u>
Judicial:			
Probate Court Conduct of Business Fund	313,586	168,245	145,341
Special Projects Fund	20,000	0	20,000
Total Judicial	<u>333,586</u>	<u>168,245</u>	<u>165,341</u>
Total General Government	<u>1,589,950</u>	<u>1,153,627</u>	<u>436,323</u>
Public Safety:			
Youth Services Fund	169,389	136,948	32,441
Indigent Drivers Alcohol Fund	10,000	0	10,000
911 Fund	90,200	60,853	29,347
Indigent Guardianship Fund	3,000	1,731	1,269
Education and Enforcement Fund	5,000	0	5,000
Community Corrections Fund	1	1	0
Tax Continuum Fund	69,636	50,523	19,113
Restitution and Community Work Fund	1,000	0	1,000
Federal Cops Universal Fund	65,077	47,412	17,665
Sheriff's Overtime Block Grant Fund	25,896	12,380	13,516
Courthouse Security Grant Fund	69,678	0	69,678
Total Public Safety	<u>\$508,877</u>	<u>\$309,848</u>	<u>\$199,029</u>

(continued)

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Motor Vehicle License and Gas Tax Fund	\$4,180,269	\$2,767,641	\$1,412,628
Recycling and Litter Fund	282,931	244,083	38,848
Total Public Works	4,463,200	3,011,724	1,451,476
Health:			
Dog and Kennel Fund	76,313	75,623	690
Human Services:			
Mental Retardation Fund	4,413,699	3,588,607	825,092
Public Assistance Fund	3,144,391	2,550,113	594,278
Child Support Enforcement Fund	377,014	274,428	102,586
Children Services Fund	1,543,144	907,270	635,874
County Home Fund	1,107,555	1,083,302	24,253
Jail Kitchen Fund	206,135	201,440	4,695
Child Neglect and Abuse Fund	1,800	320	1,480
Victim Assistance Fund	106,125	62,763	43,362
Domestic Violence Fund	9,326	9,326	0
Total Human Services	10,909,189	8,677,569	2,231,620
Conservation and Recreation:			
ODNR Grant	35,516	35,516	0
Scenic Byways	48,150	48,150	0
Total Conservation and Recreation	83,666	83,666	0
Total Expenditures	17,631,195	13,312,057	4,319,138
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(3,924,937)</i>	<i>490,210</i>	<i>4,415,147</i>
Other Financing Sources (Uses)			
Operating Transfers In	1,678,494	1,516,880	(161,614)
Operating Transfers Out	(1,170,694)	(901,068)	269,626
Total Other Financing Sources (Uses)	507,800	615,812	108,012
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(3,417,137)</i>	<i>1,106,022</i>	<i>4,523,159</i>
<i>Fund Balances Beginning of Year</i>	<i>6,393,726</i>	<i>6,393,726</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>113,566</i>	<i>113,566</i>	<i>0</i>
Fund Balances End of Year	\$3,090,155	\$7,613,314	\$4,523,159

Debt Service Fund

Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. Since there is only one debt service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented.

Capital Projects Funds

The Capital Projects 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). Following is a description of the County's capital projects funds:

Mental Retardation Capital - To account for transfers to be used for ongoing MRDD capital improvements.

Capital Improvements - To account for sales tax monies set aside for various capital projects within the County.

Corrections Facility - To account for the revenues and expenditures associated with the construction of a new County corrections facility.

Landfill Capital Projects - To account for anticipated costs regarding the Holmes County Landfill.

Capital Computerization - To account for monies set aside for computerizing various County departments.

Recorder's Equipment - To account for monies set aside for the purpose of buying equipment for the recorder's office.

Rails-to-Trails - To account for donations and Federal grant revenues to facilitate the conservation of railroad rights-of-way and similar linear resources by acquisition, conversion and operation of such holding to trail use for the general public.

Issue II - To account for monies received from the Ohio Public Works Commission used to build infrastructure.

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Holmes County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	<u>Mental Retardation Capital</u>	<u>Capital Improvements</u>	<u>Landfill Capital Projects</u>	<u>Capital Computerization</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$709,111	\$690,691	\$5,524	\$136,151
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	20,000	10,000	0
Accounts	0	0	0	3,780
<i>Total Assets</i>	<u>\$709,111</u>	<u>\$710,691</u>	<u>\$15,524</u>	<u>\$139,931</u>
Liabilities				
Accounts Payable	\$8,746	\$1,910	\$568	\$1,522
Contracts Payable	0	19,444	0	0
Accrued Wages	0	0	0	396
Intergovernmental Payable	0	0	0	63
Accrued Interest Payable	0	0	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>8,746</u>	<u>21,354</u>	<u>568</u>	<u>1,981</u>
Fund Equity				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	98,806	4,382	704
Unreserved, Undesignated	700,365	590,531	10,574	137,246
<i>Total Fund Equity (Deficit)</i>	<u>700,365</u>	<u>689,337</u>	<u>14,956</u>	<u>137,950</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$709,111</u>	<u>\$710,691</u>	<u>\$15,524</u>	<u>\$139,931</u>

<u>Recorder's Equipment</u>	<u>Rails-to-Trails</u>	<u>Totals</u>
\$6,869	\$0	\$1,548,346
0	141,362	141,362
0	0	30,000
0	0	3,780
<u>\$6,869</u>	<u>\$141,362</u>	<u>\$1,723,488</u>
\$2,700	\$3,555	\$19,001
0	0	19,444
0	0	396
0	0	63
0	27,983	27,983
0	179,606	179,606
<u>2,700</u>	<u>211,144</u>	<u>246,493</u>
558	0	104,450
3,611	(69,782)	1,372,545
<u>4,169</u>	<u>(69,782)</u>	<u>1,476,995</u>
<u>\$6,869</u>	<u>\$141,362</u>	<u>\$1,723,488</u>

Holmes County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999*

	Mental Retardation Capital	Capital Improvements	Corrections Facility	Landfill Capital Projects
Revenues				
Sales Tax	\$0	\$240,000	\$0	\$80,000
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	400,000	250,323	0	0
Interest	0	7,849	0	0
Contributions and Donations	0	0	0	0
Other	3,208	9,400	0	0
<i>Total Revenues</i>	<u>403,208</u>	<u>507,572</u>	<u>0</u>	<u>80,000</u>
Expenditures				
Capital Outlay	518,547	629,856	5,153	28,804
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>518,547</u>	<u>629,856</u>	<u>5,153</u>	<u>28,804</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(115,339)</u>	<u>(122,284)</u>	<u>(5,153)</u>	<u>51,196</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	8,506	0	0
Operating Transfers Out	0	0	0	(36,240)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>8,506</u>	<u>0</u>	<u>(36,240)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(115,339)</u>	<u>(113,778)</u>	<u>(5,153)</u>	<u>14,956</u>
Fund Balances (Deficit)				
<i>Beginning of Year</i>	815,704	803,115	7,449	0
Residual Equity Transfers	0	0	(2,296)	0
<i>Fund Balances(Deficit) End of Year</i>	<u>\$700,365</u>	<u>\$689,337</u>	<u>\$0</u>	<u>\$14,956</u>

<u>Capital Computerization</u>	<u>Recorder's Equipment</u>	<u>Rails-to-Trails</u>	<u>Issue II</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$320,000
3,288	27,384	0	0	30,672
60,051	0	0	0	60,051
0	0	0	152,822	803,145
2,790	0	2,143	0	12,782
0	0	147,882	0	147,882
8,105	0	2,685	0	23,398
<u>74,234</u>	<u>27,384</u>	<u>152,710</u>	<u>152,822</u>	<u>1,397,930</u>
63,117	27,056	53,316	155,907	1,481,756
0	0	11,388	0	11,388
<u>63,117</u>	<u>27,056</u>	<u>64,704</u>	<u>155,907</u>	<u>1,493,144</u>
<u>11,117</u>	<u>328</u>	<u>88,006</u>	<u>(3,085)</u>	<u>(95,214)</u>
0	0	0	0	8,506
0	0	0	0	(36,240)
0	0	0	0	(27,734)
11,117	328	88,006	(3,085)	(122,948)
126,833	3,841	(157,788)	3,085	1,602,239
0	0	0	0	(2,296)
<u>\$137,950</u>	<u>\$4,169</u>	<u>(\$69,782)</u>	<u>\$0</u>	<u>\$1,476,995</u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Retardation Capital Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,730,264	\$400,000	(\$1,330,264)
Other	3,208	3,208	0
<i>Total Revenues</i>	1,733,472	403,208	(1,330,264)
Expenditures			
Capital Outlay	2,549,176	509,801	2,039,375
<i>Excess of Revenues Under Expenditures</i>	(815,704)	(106,593)	709,111
<i>Fund Balance Beginning of Year</i>	815,704	815,704	0
<i>Fund Balance End of Year</i>	\$0	\$709,111	\$709,111

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Improvements Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Sales Tax	\$120,000	\$240,000	\$120,000
Intergovernmental	580,000	250,323	(329,677)
Interest	20,000	12,274	(7,726)
Other	0	9,400	9,400
<i>Total Revenues</i>	<u>720,000</u>	<u>511,997</u>	<u>(208,003)</u>
Expenditures			
Capital Outlay	<u>1,184,532</u>	<u>830,248</u>	<u>354,284</u>
<i>Excess of Revenues Under Expenditures</i>	(464,532)	(318,251)	146,281
Other Financing Sources			
Operating Transfers In	<u>8,506</u>	<u>8,506</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(456,026)	(309,745)	146,281
<i>Fund Balance Beginning of Year</i>	669,889	669,889	0
Prior Year Encumbrances Appropriated	<u>210,993</u>	<u>210,993</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$424,856</u></u>	<u><u>\$571,137</u></u>	<u><u>\$146,281</u></u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Corrections Facility Fund
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	5,153	5,153	0
<i>Excess of Revenues Under Expenditures</i>	(5,153)	(5,153)	0
<i>Fund Balance Beginning of Year</i>	7,449	7,449	0
Residual Equity Transfers	(2,296)	(2,296)	
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Landfill Capital Projects Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Sales Taxes	\$70,000	\$70,000	\$0
Expenditures			
Capital Outlay	33,760	33,186	574
<i>Excess of Revenues Over Expenditures</i>	36,240	36,814	574
Other Financing Uses			
Operating Transfers Out	(36,240)	(36,240)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	574	574
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$574	\$574

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Computerization Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$3,000	\$1,981	(\$1,019)
Fines and Forfeitures	64,800	60,051	(4,749)
Interest	0	2,790	2,790
Other	8,000	8,105	105
<i>Total Revenues</i>	75,800	72,927	(2,873)
Expenditures			
Capital Outlay	105,456	62,468	42,988
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,656)	10,459	40,115
<i>Fund Balance Beginning of Year</i>	124,574	124,574	0
Prior Year Encumbrances Appropriated	250	250	0
<i>Fund Balance End of Year</i>	<u>\$95,168</u>	<u>\$135,283</u>	<u>\$40,115</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$40,000	\$27,244	(\$12,756)
Expenditures			
Capital Outlay	<u>48,085</u>	<u>32,108</u>	<u>15,977</u>
<i>Excess of Revenues Under Expenditures</i>	(8,085)	(4,864)	3,221
<i>Fund Balance Beginning of Year</i>	6,099	6,099	0
Prior Year Encumbrances Appropriated	<u>2,234</u>	<u>2,234</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$248</u></u>	<u><u>\$3,469</u></u>	<u><u>\$3,221</u></u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$0	\$155,907	\$155,907
Expenditures			
Capital Outlay	0	155,907	(155,907)
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Sales Tax	\$190,000	\$310,000	\$120,000
Charges for Services	43,000	29,225	(13,775)
Fines and Forfeitures	64,800	60,051	(4,749)
Intergovernmental	2,310,264	806,230	(1,504,034)
Interest	20,000	15,064	(4,936)
Other	11,208	20,713	9,505
<i>Total Revenues</i>	<u>2,639,272</u>	<u>1,241,283</u>	<u>(1,397,989)</u>
Expenditures			
Capital Outlay:			
Mental Retardation Capital Fund	2,549,176	509,801	2,039,375
Capital Improvements Fund	1,184,532	830,248	354,284
Corrections Facility Fund	5,153	5,153	0
Landfill Capital Projects Fund	33,760	33,186	574
Capital Computerization Fund	105,456	62,468	42,988
Recorder's Equipment Fund	48,085	32,108	15,977
Issue II Fund	0	155,907	(155,907)
<i>Total Expenditures</i>	<u>3,926,162</u>	<u>1,628,871</u>	<u>2,297,291</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,286,890)</u>	<u>(387,588)</u>	<u>899,302</u>
Other Financing Sources (Uses)			
Operating Transfers In	8,506	8,506	0
Operating Transfers Out	(36,240)	(36,240)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(27,734)</u>	<u>(27,734)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(1,314,624)</u>	<u>(415,322)</u>	<u>899,302</u>
<i>Fund Balances Beginning of Year</i>	1,623,715	1,623,715	0
Residual Equity Transfers	(2,296)	(2,296)	0
Prior Year Encumbrances Appropriated	213,477	213,477	0
<i>Fund Balances End of Year</i>	<u>\$520,272</u>	<u>\$1,419,574</u>	<u>\$899,302</u>

Enterprise Funds

The enterprise funds are used to account for the County's ongoing organizations and activities whose operations are financed and operated in a manner similar to a private business enterprise. The intent of the County 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. The following is a description of the enterprise funds:

Sewer District - To account for sanitary sewer services provided to individuals and commercial users in the County. The cost of providing these services are financed primarily through user charges.

County Disposal - To account for disposal of refuse services provided to individual and commercial users in the County. The cost of providing these services are financed primarily through user charges.

Joel Pomerene Hospital - To account for revenues earned from the services rendered by the hospital to the residents of the County.

Holmes County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$336,301	\$0	\$0	\$336,301
Cash and Cash Equivalents in Segregated Accounts	0	0	685,228	685,228
Accounts Receivable	39,499	0	2,643,665	2,683,164
Material and Supplies Inventory	13,408	0	204,208	217,616
Prepaid Items and Other Assets	0	0	120,823	120,823
Notes and Loans Receivable	226,892	0	108,762	335,654
Current Portion of Assets Limited as to Use	0	0	127,012	127,012
Total Current Assets	616,100	0	3,889,698	4,505,798
Assets Limited as to Use (Net of Current Portion)	0	0	5,556,470	5,556,470
Fixed Assets (Net of Accumulated Depreciation)	4,963,255	368,540	7,765,686	13,097,481
Total Assets	\$5,579,355	\$368,540	\$17,211,854	\$23,159,749
Liabilities				
Current Liabilities:				
Accounts Payable	\$43,093	\$0	\$413,870	\$456,963
Accrued Wages	5,055	0	895,255	900,310
Intergovernmental Payable	8,404	0	0	8,404
Accrued Interest Payable	97,801	0	0	97,801
Third-Party Settlements	0	0	241,219	241,219
Other Accrued Expenses	0	0	276,565	276,565
Capital Leases Payable	0	0	113,789	113,789
Revenue Bonds Payable	27,000	0	45,000	72,000
Total Current Liabilities	181,353	0	1,985,698	2,167,051
Long-Term Liabilities:				
Compensated Absences Payable	2,844	0	0	2,844
Capital Leases Payable	0	0	289,949	289,949
Closure and Post Closure Care Payable	0	1,875,682	0	1,875,682
Revenue Bonds Payable (net of current portion)	2,899,000	0	1,875,000	4,774,000
Total Long-Term Liabilities	2,901,844	1,875,682	2,164,949	6,942,475
Total Liabilities	3,083,197	1,875,682	4,150,647	9,109,526
Fund Equity				
Contributed Capital	3,720,538	0	0	3,720,538
Retained Earnings (Deficit): Unreserved	(1,224,380)	(1,507,142)	13,061,207	10,329,685
Total Fund Equity (Deficit)	2,496,158	(1,507,142)	13,061,207	14,050,223
Total Liabilities and Fund Equity	\$5,579,355	-\$368,540	\$17,211,854	\$23,159,749

Holmes County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999*

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
Operating Revenues				
Charges for Services	\$617,591	\$278,475	\$16,203,755	\$17,099,821
Other	14,473	7,392	383,745	405,610
<i>Total Operating Revenues</i>	<u>632,064</u>	<u>285,867</u>	<u>16,587,500</u>	<u>17,505,431</u>
Operating Expenses				
Personal Services	136,613	0	7,614,580	7,751,193
Materials and Supplies	1,181	0	4,731,587	4,732,768
Contractual Services	282,633	353,088	0	635,721
Provision for Bad Debts	0	0	672,988	672,988
Physician Recruiting and Incentive	0	0	72,325	72,325
Medical Professional Fees	0	0	1,967,328	1,967,328
Depreciation	161,619	0	1,018,273	1,179,892
Closure and Postclosure	0	66,079	0	66,079
Interest	0	0	138,311	138,311
Other	11,079	0	0	11,079
<i>Total Operating Expenses</i>	<u>593,125</u>	<u>419,167</u>	<u>16,215,392</u>	<u>17,227,684</u>
<i>Operating Income (Loss)</i>	<u>38,939</u>	<u>(133,300)</u>	<u>372,108</u>	<u>277,747</u>
Non-Operating Revenues (Expenses)				
Net Non-Operating Income	0	0	406,998	406,998
Interest	14,188	0	0	14,188
Interest and Fiscal Charges	(146,731)	0	0	(146,731)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(132,543)</u>	<u>0</u>	<u>406,998</u>	<u>274,455</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(93,604)</u>	<u>(133,300)</u>	<u>779,106</u>	<u>552,202</u>
Operating Transfers In	108,730	30,285	0	139,015
<i>Net Income (Loss)</i>	<u>15,126</u>	<u>(103,015)</u>	<u>779,106</u>	<u>691,217</u>
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(1,239,506)</u>	<u>(1,404,127)</u>	<u>12,282,101</u>	<u>9,638,468</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u>(1,224,380)</u>	<u>(1,507,142)</u>	<u>13,061,207</u>	<u>10,329,685</u>
<i>Contributed Capital Beginning and End of Year</i>	<u>3,720,538</u>	<u>0</u>	<u>0</u>	<u>3,720,538</u>
<i>Total Fund Equity (Deficit) End of Year</i>	<u>\$2,496,158</u>	<u>(\$1,507,142)</u>	<u>\$13,061,207</u>	<u>\$14,050,223</u>

Holmes County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$481,628	\$417,559	(\$64,069)
Other	29,276	14,473	(14,803)
<i>Total Revenues</i>	<u>510,904</u>	<u>432,032</u>	<u>(78,872)</u>
Expenses			
Personal Services	141,504	141,504	0
Materials and Supplies	12,612	12,612	0
Contractual Services	253,959	285,244	(31,285)
Other	14,056	11,079	2,977
<i>Total Expenses</i>	<u>422,131</u>	<u>450,439</u>	<u>(28,308)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	88,773	(18,407)	(107,180)
Operating Transfers In	1,524	108,730	107,206
Operating Transfers Out	(4,000)	0	4,000
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	86,297	90,323	4,026
<i>Fund Equity (Deficit) Beginning of Year</i>	(31,903)	(31,903)	0
Prior Year Encumbrances Appropriated	185	185	0
<i>Fund Equity End of Year</i>	<u>\$54,579</u>	<u>\$58,605</u>	<u>\$4,026</u>

Holmes County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Disposal Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$129,300	\$157,990	\$28,690
Other	0	7,392	7,392
<i>Total Revenues</i>	129,300	165,382	36,082
Expenses			
Contractual Services	192,441	192,441	0
<i>Excess of Revenues Under Expenses</i>	(63,141)	(27,059)	36,082
Operating Transfers In	174,200	30,285	(143,915)
<i>Excess of Revenues and Operating Transfers Over Expenses</i>	111,059	3,226	(107,833)
<i>Fund Equity (Deficit) Beginning of Year</i>	(3,226)	(3,226)	0
<i>Fund Equity End of Year</i>	\$107,833	\$0	(\$107,833)

Holmes County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$610,928	\$575,549	(\$35,379)
Other	29,276	21,865	(7,411)
<i>Total Revenues</i>	<u>640,204</u>	<u>597,414</u>	<u>(42,790)</u>
Expenses			
Personal Services:			
Sewer District Fund	141,504	141,504	0
Materials and Supplies:			
Sewer District Fund	12,612	12,612	0
Contractual Services:			
Sewer District Fund	253,959	285,244	(31,285)
County Disposal Fund	192,441	192,441	0
Total Contractual Services	<u>446,400</u>	<u>477,685</u>	<u>(31,285)</u>
Other:			
Sewer District Fund	14,056	11,079	2,977
<i>Total Expenses</i>	<u>614,572</u>	<u>642,880</u>	<u>(28,308)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	25,632	(45,466)	(71,098)
Operating Transfers In	175,724	139,015	(36,709)
Operating Transfers Out	(4,000)	0	4,000
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	197,356	93,549	(103,807)
<i>Fund Equity (Deficit) Beginning of Year</i>	(35,129)	(35,129)	0
Prior Year Encumbrances Appropriated	185	185	0
<i>Fund Equity End of Year</i>	<u>\$162,412</u>	<u>\$58,605</u>	<u>(\$103,807)</u>

Holmes County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers	\$650,249	\$300,820	\$15,821,860	\$16,772,929
Other Cash Receipts	14,473	7,392	383,745	405,610
Cash Paid to Suppliers for Goods and Services	(273,682)	(360,615)	(6,662,142)	(7,296,439)
Cash Paid to Employees	(141,504)	0	(7,614,580)	(7,756,084)
Other Cash Payments	(11,079)	0	0	(11,079)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>238,457</u>	<u>(52,403)</u>	<u>,928,883</u>	<u>2,114,937</u>
Cash Flows from Noncapital Financing Activities				
Advances Out	(117,159)	0	0	(117,159)
Repayment of Interfund Loan	0	(3,226)	0	(3,226)
Net Proceeds from Grants	0	0	72,127	72,127
Operating Transfers In	108,730	30,285	0	139,015
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(8,429)</u>	<u>27,059</u>	<u>72,127</u>	<u>90,757</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of Fixed Assets	0	0	(931,323)	(931,323)
Principal Payments - Revenue Bonds	(26,000)	0	(43,000)	(69,000)
Principal Payments on Capital Leases	0	0	(117,148)	(117,148)
Placed in Trust for Capital Related Debts	0	0	(24,954)	(24,954)
Interest Payments-Revenue Bonds	(147,600)	0	(115,328)	(262,928)
Interest Payments-Capital Leases	0	0	(22,983)	(22,983)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(173,600)</u>	<u>0</u>	<u>(1,254,736)</u>	<u>(1,428,336)</u>
Cash Flows from Investing Activities				
Repayments from Notes Receivable	12,804	0	0	12,804
Interest on Investments	14,188	0	242,442	256,630
Advances on Physician Loan	0	0	(89,620)	(89,620)
Purchases of Investments	0	0	(767,573)	(767,573)
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>26,992</u>	<u>0</u>	<u>(614,751)</u>	<u>(587,759)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	83,420	(25,344)	131,523	189,599
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>252,881</u>	<u>25,344</u>	<u>2,130,213</u>	<u>2,408,438</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$336,301</u></u>	<u><u>\$0</u></u>	<u><u>\$2,261,736</u></u>	<u><u>\$2,598,037</u></u>
Cash and Cash Equivalents Include the Following:				
Cash and Cash Equivalents	\$336,301	\$0	\$685,228	\$1,021,529
Assets Limited as to Use - Cash and Cash Equivalents				
Board Designed for Future Capital Improvements	0	0	1,533,238	,533,238
Assets Limited as to Use - Funds Available for Future Construction and Equipment	0	0	43,270	43,270
<i>Total Cash and Cash Equivalents</i>	<u><u>\$336,301</u></u>	<u><u>\$0</u></u>	<u><u>\$2,261,736</u></u>	<u><u>\$2,598,037</u></u>

Holmes County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 1999

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss)	\$38,939	(\$133,300)	\$372,108	\$277,747
Adjustments:				
Depreciation Expense	161,619	0	1,018,273	1,179,892
Interest Payments	0	0	138,311	138,311
(Increase) Decrease in Assets:				
Accounts Receivable	30,545	22,345	277,874	330,764
Due from Other Funds	1,627	0	0	1,627
Materials and Supplies Inventory	(13,408)	0	(22,406)	(35,814)
Prepaid Items and Other Assets	0	0	(41,514)	(41,514)
Increase (Decrease) in Liabilities:				
Accounts Payable	22,032	(1,650)	105,255	125,637
Accrued Wages	1,000	0	0	1,000
Compensated Absences Payable	(3,652)	0	0	(3,652)
Due to Other Funds	(365)	(3,982)	0	(4,347)
Intergovernmental Payable	120	(1,895)	0	(1,775)
Third-Party Settlements	0	0	13,219	13,219
Other Accrued Expenses	0	0	67,763	67,763
Closure and Postclosure Care Payable	0	66,079	0	66,079
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$238,457</u>	<u>(\$52,403)</u>	<u>\$1,928,883</u>	<u>\$2,114,937</u>

Fiduciary Funds

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

Agency Funds

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

District Board of Health - To account for the funds and subfunds of the Board of Health for which the County Auditor is the fiscal agent as required under Section 3709.31, Ohio Revised Code.

Gasoline and License Tax - To account for the collection of shared revenues from the State of Ohio which is apportioned to certain local governments.

Undivided Personal Property Tax - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Undivided Real Property Tax - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

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

Other Agency Funds

*Soil and Water Conservation
Park District
Real Estate Escrow
County Public Library
Local Emergency Planning
Sheriff's Law Enforcement
Undivided Inheritance Tax
Undivided Municipal Permissive
State Settlements
Undivided Cigarette Tax
Law Library
Undivided Trailer Tax*

*Undivided Local Government
Emergency Management
Undivided Local Government Revenue
Legal Aid
Chamber of Commerce
Payroll
Sheriff's Agency
Sheriff's Commissary
Court Agency
County Home Patient
Travel and Tourism
Special Taxing Districts*

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
District Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,932	\$2,913,912	\$2,910,789	\$31,055
Cash and Cash Equivalents in Segregated Accounts	17,579	935,665	865,584	87,660
Total Assets	\$45,511	\$3,849,577	\$3,776,373	\$118,715
Liabilities				
Undistributed Assets	\$45,511	\$3,849,577	\$3,776,373	\$118,715
 Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,511	\$201,975	\$181,524	\$59,962
Cash and Cash Equivalents in Segregated Accounts	82,175	264,456	188,925	157,706
Total Assets	\$121,686	\$466,431	\$370,449	\$217,668
Liabilities				
Undistributed Assets	\$121,686	\$466,431	\$370,449	\$217,668
 Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,890	\$112,964	\$94,255	\$28,599
Liabilities				
Undistributed Assets	\$9,890	\$112,964	\$94,255	\$28,599
 Real Estate Escrow				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,842	\$29,334	\$48,176	\$0
Liabilities				
Undistributed Assets	\$18,842	\$29,334	\$48,176	\$0
 County Public Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,255,117	\$1,255,117	\$0
Intergovernmental Receivable	99,539	98,757	99,539	98,757
Total Assets	\$99,539	\$1,353,874	\$1,354,656	\$98,757
Liabilities				
Undistributed Assets	\$99,539	\$1,353,874	\$1,354,656	\$98,757

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
Local Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,921	\$18,902	\$15,030	\$29,793
Liabilities				
Undistributed Assets	\$25,921	\$18,902	\$15,030	\$29,793
Sheriff's Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,517	\$3,553	\$5,058	\$2,012
Liabilities				
Undistributed Assets	\$3,517	\$3,553	\$5,058	\$2,012
Gasoline and License Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,422	\$1,006,383	\$1,005,707	\$21,098
Intergovernmental Receivable	71,631	37,233	71,631	37,233
Total Assets	\$92,053	\$1,043,616	\$1,077,338	\$58,331
Liabilities				
Intergovernmental Payable	\$71,631	\$37,233	\$71,631	\$37,233
Undistributed Assets	20,422	1,006,383	1,005,707	21,098
Total Liabilities	\$92,053	\$1,043,616	\$1,077,338	\$58,331
Undivided Inheritance Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$99,136	\$688,303	\$505,171	\$282,268
Liabilities				
Undistributed Assets	\$99,136	\$688,303	\$505,171	\$282,268
Undivided Municipal Permissive				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$172,852	\$25,357	\$0	\$198,209
Intergovernmental Receivable	0	1,762	0	1,762
Total Assets	\$172,852	\$27,119	\$0	\$199,971
Liabilities				
Undistributed Assets	\$172,852	\$27,119	\$0	\$199,971

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
Undivided Personal Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$148,360	\$4,829,820	\$4,958,370	\$19,810
Taxes Receivable	4,366,271	4,307,170	4,366,271	4,307,170
Total Assets	\$4,514,631	\$9,136,990	\$9,324,641	\$4,326,980
Liabilities				
Undistributed Assets (Due to County Funds)	\$820,954	\$774,631	\$820,954	\$774,631
Undistributed Assets	3,693,677	8,362,359	8,503,687	3,552,349
Total Liabilities	\$4,514,631	\$9,136,990	\$9,324,641	\$4,326,980
Undivided Real Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$382,896	\$19,324,808	\$19,310,927	\$396,777
Taxes Receivable	19,915,241	20,311,914	19,915,241	20,311,914
Total Assets	\$20,298,137	\$39,636,722	\$39,226,168	\$20,708,691
Liabilities				
Undistributed Assets (Due to County Funds)	\$3,586,959	\$3,796,561	\$3,586,959	\$3,796,561
Undistributed Assets	16,711,178	35,840,161	35,639,209	16,912,130
Total Liabilities	\$20,298,137	\$39,636,722	\$39,226,168	\$20,708,691
State Settlements				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$151	\$158,617	\$158,617	\$151
Liabilities				
Undistributed Assets	\$151	\$158,617	\$158,617	\$151
Undivided Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$117	\$1,396	\$1,438	\$75
Liabilities				
Undistributed Assets	\$117	\$1,396	\$1,438	\$75

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$248	\$58,325	\$52,319	\$6,254
Liabilities				
Undistributed Assets	\$248	\$58,325	\$52,319	\$6,254
Undivided Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,594	\$271,552	\$262,611	\$28,535
Liabilities				
Undistributed Assets	\$19,594	\$271,552	\$262,611	\$28,535
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$800,918	\$800,918	\$0
Intergovernmental Receivable	76,912	57,519	76,912	57,519
Total Assets	\$76,912	\$858,437	\$877,830	\$57,519
Liabilities				
Undistributed Assets	\$76,912	\$858,437	\$877,830	\$57,519
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,609	\$65,333	\$56,189	\$30,753
Liabilities				
Undistributed Assets	\$21,609	\$65,333	\$56,189	\$30,753
Undivided Local Government Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$317,438	\$317,438	\$0
Intergovernmental Receivable	0	22,590	0	22,590
Total Assets	\$0	\$340,028	\$317,438	\$22,590
Liabilities				
Undistributed Assets	\$0	\$340,028	\$317,438	\$22,590

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
Legal Aid				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50	\$0	\$0	\$50
Liabilities				
Undistributed Assets	\$50	\$0	\$0	\$50
 Chamber of Commerce				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$42,176	\$42,176	\$0
Liabilities				
Undistributed Assets	\$0	\$42,176	\$42,176	\$0
 Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$68,866	\$13,558,990	\$13,561,118	\$66,738
Liabilities				
Undistributed Assets	\$68,866	\$13,558,990	\$13,561,118	\$66,738
 Alimony and Child Support				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$4,443	\$2,498,972	\$2,483,470	\$19,945
Accounts Receivable	77,505	80,243	77,505	80,243
Total Assets	\$81,948	\$2,579,215	\$2,560,975	\$100,188
Liabilities				
Undistributed Assets	\$81,948	\$2,579,215	\$2,560,975	\$100,188

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
Sheriff's Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$33,403	\$792,367	\$812,276	\$13,494
Liabilities				
Undistributed Assets	\$33,403	\$792,367	\$812,276	\$13,494
Sheriff's Commissary				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,176	\$31,895	\$32,641	\$430
Liabilities				
Undistributed Assets	\$1,176	\$31,895	\$32,641	\$430
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$55,857	\$4,299,101	\$4,265,965	\$88,993
Investments in Segregated Accounts	25,000	0	0	25,000
Total Assets	\$80,857	\$4,299,101	\$4,265,965	\$113,993
Liabilities				
Undistributed Assets	\$80,857	\$4,299,101	\$4,265,965	\$113,993
County Home Patient				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,950	\$4,986	\$6,083	\$853
Liabilities				
Undistributed Assets	\$1,950	\$4,986	\$6,083	\$853
Travel and Tourism				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,494	\$78,312	\$70,343	\$34,463
Taxes Receivable	2,720	4,637	2,720	4,637
Total Assets	\$29,214	\$82,949	\$73,063	\$39,100
Liabilities				
Undistributed Assets	\$29,214	\$82,949	\$73,063	\$39,100

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
Special Taxing Districts				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,485,182	\$19,484,488	\$694
Liabilities				
Undistributed Assets	\$0	\$19,485,182	\$19,484,488	\$694
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,086,408	\$65,248,667	\$65,097,779	\$1,237,296
Cash and Cash Equivalents in Segregated Accounts	196,583	8,827,442	8,654,944	369,081
Investments in Segregated Accounts	25,000	0	0	25,000
Taxes Receivable	24,284,232	24,623,721	24,284,232	24,623,721
Accounts Receivable	77,505	80,243	77,505	80,243
Intergovernmental Receivable	248,082	217,861	248,082	217,861
Total Assets	\$25,917,810	\$98,997,934	\$98,362,542	\$26,553,202
Liabilities				
Intergovernmental Payable	\$71,631	\$37,233	\$71,631	\$37,233
Undistributed Assets (Due to County Funds)	4,407,913	4,571,192	4,407,913	4,571,192
Undistributed Assets	21,438,266	94,389,509	93,882,998	21,944,777
Total Liabilities	\$25,917,810	\$98,997,934	\$98,362,542	\$26,553,202

General Fixed Assets Account Group

The general fixed assets account group is used to account for all land, land improvements, buildings, equipment and machinery, furniture and fixtures, and vehicles not used in the operations of the enterprise funds.

Holmes County, Ohio
Schedule of General Fixed Assets
By Sources
December 31, 1999

General Fixed Assets	
Land and Land Improvements	-\$1,207,757
Buildings	13,919,898
Equipment and Machinery	2,395,170
Furnitures and Fixtures	800,856
Vehicles	2,422,263
Contruction in Progress	<u>502,865</u>
<i>Total General Fixed Assets</i>	<u><u>\$21,248,809</u></u>
Investment in General Fixed Assets From	
General Government Revenues	\$6,934,986
Special Revenue Fund Revenues	5,278,470
Capital Projects Fund Revenue	7,229,042
State and Federal Grants	<u>1,806,311</u>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$21,248,809</u></u>

Holmes County, Ohio
Schedule of General Fixed Assets
By Function
December 31, 1999

Program	Total	Land and Improvements Land	Buildings	Equipment and Machinery	Furniture and Fixtures	Vehicles
General Government -						
Legislative and Executive						
Commissioners	\$6,818,130	\$1,207,757	\$5,589,227	\$18,144	\$3,002	\$0
Auditor	126,478	0	0	111,902	14,576	0
Treasurer	28,254	0	0	27,424	830	0
Prosecutor	23,056	0	0	16,416	6,640	0
Recorder	49,512	0	0	12,312	37,200	0
Board of Elections	27,401	0	0	10,176	17,225	0
Tax Map	32,375	0	0	16,055	16,320	0
Total General Government -	7,105,206	1,207,757	5,589,227	212,429	95,793	0
Legislative and Executive						
General Government - Judicial						
Common Pleas Court	111,004	0	0	44,448	31,576	34,980
Probate/Juvenile Court	102,365	0	0	62,337	12,140	27,888
County Court	65,071	0	0	47,630	17,441	0
Clerk of Court	102,526	0	0	65,856	36,670	0
Total General	380,966	0	0	220,271	97,827	62,868
Government - Judicial						
Public Safety						
Sheriff	5,342,569	0	4,046,868	829,989	0	465,712
Public Works						
Engineers	1,766,589	0	193,229	658,066	5,978	909,316
Recycling and Litter	117,952	0	0	76,013	3,789	38,150
Total Public Works	1,884,541	0	193,229	734,079	9,767	947,466
Human Services						
Veterans Services	42,083	0	0	13,581	11,654	16,848
Mental Retardation	3,197,563	0	2,124,499	131,531	223,266	718,267
Public Assistance	450,312	0	0	214,038	85,658	150,616
Child Support Enforcement	1,796,296	0	1,765,374	15,178	15,744	0
County Home	489,699	0	185,394	13,198	251,621	39,486
Total Human Services	5,975,953	0	4,075,267	387,526	587,943	925,217
Health						
Dog and Kennel	56,709	0	15,307	10,876	9,526	21,000
Construction in Progress	502,865	0	0	0	0	0
Total General Fixed Assets	\$21,248,809	\$1,207,757	\$13,919,898	\$2,395,170	\$800,856	\$2,422,263

Holmes County, Ohio
Schedule of Changes in General Fixed Assets
By Function and Activity
For the Year Ended December 31, 1999

Program and Fixed Asset Type	General Fixed Assets 12/31/98	Additions	Deletions	General Fixed Assets 12/31/99
General Government -				
Legislative and Executive				
Commissioners	\$6,021,984	\$796,146	\$0	\$6,818,130
Auditor	103,861	22,617	0	126,478
Treasurer	28,254	0	0	28,254
Prosecutor	23,056	0	0	23,056
Recorder	49,512	0	0	49,512
Board of Elections	27,401	0	0	27,401
Tax Map	32,375	0	0	32,375
Total General Government - Legislative and Executive	6,286,443	818,763	0	7,105,206
General Government - Judicial				
Common Pleas Court	93,419	22,985	5,400	111,004
Probate/Juvenile Court	84,184	27,581	9,400	102,365
County Court	55,897	9,174	0	65,071
Clerk of Court	90,326	12,200	0	102,526
Total General Government - Judicial	323,826	71,940	14,800	380,966
Public Safety				
Sheriff	5,249,277	147,738	54,446	5,342,569
Public Works				
Engineers	1,520,509	246,080	0	1,766,589
Recycling and Litter	112,202	5,750	0	117,952
Total Public Works	1,632,711	251,830	0	1,884,541
Human Services				
Veterans Services	18,465	23,618	0	42,083
Mental Retardation	3,042,376	196,928	41,741	3,197,563
Public Assistance	273,113	180,771	3,572	450,312
Child Support Enforcement	1,786,396	9,900	0	1,796,296
County Home	487,699	2,000	0	489,699
Total Human Services	5,608,049	413,217	45,313	5,975,953
Health				
Dog and Kennel	54,709	2,000	0	56,709
Construction in Progress	237,933	502,865	237,933	502,865
Total General Fixed Assets	\$19,392,948	\$2,208,353	\$352,492	\$21,248,809

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Statistical Section



Holmes County, Ohio
Governmental Fund Expenditures by Function (1)
Last Ten Years (2)

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government:										
Legislative and Executive	\$3,953,343	\$3,232,315	\$3,347,647	\$3,541,989	\$2,896,653	\$2,468,167	\$2,509,170	\$1,822,445	\$1,615,877	\$1,654,640
Judicial	1,337,266	1,257,178	1,117,124	820,592	562,244	548,762	649,004	683,551	432,548	359,785
Public Safety	2,491,039	2,547,591	2,253,933	2,429,037	2,605,770	1,730,906	1,284,569	1,249,352	928,704	859,764
Public Works	2,983,628	2,844,067	2,681,447	3,096,336	2,720,178	2,768,693	2,836,431	2,697,618	2,333,440	2,026,651
Health (3)	118,637	119,974	119,241	120,249	98,028	84,859	72,697	70,852	74,755	1,539,218
Human Services	8,942,845	8,451,089	7,368,522	6,383,471	6,003,764	5,809,128	5,560,350	5,320,492	4,731,727	2,499,163
Conservation and Recreation	383,325	252,591	198,849	280,295	220,604	242,323	227,196	209,455	0	0
Other	0	0	0	0	1,061,782	594,054	358,250	111,238	1,009,857	762,884
Capital Outlay	1,481,756	651,773	2,339,437	905,035	847,958	4,537,331	3,345,706	295,220	302,586	154,909
Intergovernmental	199,637	212,702	135,285	0	0	0	0	0	0	0
Debt Service	11,388	12,484	12,480	373,970	309,615	212,832	106,408	34,659	0	0
Total Expenditures	\$21,902,864	\$19,581,764	\$19,573,965	\$17,950,974	\$17,326,596	\$18,997,055	\$16,949,781	\$12,496,882	\$11,429,494	\$9,857,014

Source: Holmes County Auditor

(1) Governmental Funds include: general, special revenue, and capital project funds.

(2) Data from 1990 thru 1991 is shown on a cash basis, 1992 thru 1999 data are presented in conformity with Generally Accepted Accounting Principles (GAAP) on a modified accrual basis.

(3) Prior to 1991, mental retardation and the county home were included in health.

Holmes County Family First Council
Governmental Fund Revenues by Source (1)
Last Ten Years (2)

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Taxes	\$7,201,077	\$6,767,091	\$7,146,650	\$6,838,549	\$6,575,465	\$6,205,302	\$5,460,280	\$4,608,474	\$4,551,847	\$3,232,954
Charges for Services	3,288,293	2,957,982	2,735,017	2,283,348	2,530,573	2,020,279	1,773,429	1,530,016	1,253,707	964,791
Licenses and Permits	103,414	80,879	96,695	113,730	97,823	128,531	180,344	363,320	7,667	6,125
Fines and Forfeitures	285,717	285,153	253,483	142,185	148,546	71,686	72,926	80,656	77,976	73,094
Intergovernmental	10,535,452	9,251,619	8,472,586	6,983,455	7,193,639	8,234,364	7,206,256	6,092,087	4,619,588	4,788,143
Interest	668,613	641,051	531,718	480,039	460,525	353,908	269,443	220,751	0	0
Rentals	39,545	46,228	78,023	63,997	68,971	131,076	30,524	14,467	0	0
Contributions and Donations	149,035	304,103	0	0	0	0	0	0	0	0
Other	817,155	805,901	510,402	1,470,772	842,915	572,570	153,600	335,477	654,575	689,549
Total Revenues	\$23,088,301	\$21,100,027	\$19,824,574	\$18,376,075	\$17,918,457	\$17,717,716	\$15,146,802	\$13,245,248	\$11,165,360	\$9,754,656

Source: Holmes County Auditor

(1) Governmental Funds include: general, special revenue, and capital project funds.

(2) Data from 1990 thru 1991 is shown on a cash basis, 1992 thru 1999 data are presented in conformity with Generally Accepted Accounting Principles (GAAP) on a modified accrual basis.

Holmes County, Ohio
Property Tax Levies and Collections - Real and Public Utility Taxes
Last Ten Years

Year	Total Tax Levied (1)	Current Collections	Percentage of Current Taxes Collected	Delinquent Collections	Total Tax Collections	Percentage of Total Collections to Tax Levy	Outstanding Delinquent Taxes (2)	Ratio of Delinquent Taxes to Tax Levy
1999	\$3,787,965	\$3,728,243	98.42%	\$71,257	\$3,799,500	100.30%	\$83,360	2.20%
1998	3,140,391	3,111,527	99.08	71,257	3,182,784	101.35	79,194	2.52
1997	3,065,229	2,867,235	93.54	78,508	2,945,743	96.10	164,116	5.35
1996	2,992,090	2,917,949	97.52	68,682	2,986,631	99.82	848,438	28.36
1995	2,766,953	2,692,903	97.32	81,537	2,774,440	100.27	697,938	25.22
1994	2,770,860	2,540,016	91.67	89,359	2,629,375	94.89	518,799	18.72
1993	2,586,893	2,447,654	94.62	98,490	2,546,144	98.42	492,295	19.03
1992	2,413,769	2,334,150	96.70	110,104	2,444,254	101.26	492,327	20.40
1991	2,501,737	2,175,873	86.97	86,110	2,261,983	90.42	453,064	18.11
1990	1,476,243	1,289,514	87.35	59,309	1,348,823	91.37	379,715	25.72

Source: Holmes County Auditor

(1) Does not include State reimbursements for homestead and rollback exemptions.

(2) This amount cannot be calculated based on the information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by the Ohio law they become part of the tax obligation.

Holmes County, Ohio
Assessed and Estimated Actual Value of Taxable Property (1)
Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
1999	\$434,148,300	\$1,240,423,714	\$32,552,060	\$36,990,977	\$86,891,610	\$347,566,440	\$553,591,970	\$1,624,981,132	34.07
1998	356,106,550	1,017,447,286	33,131,020	37,648,886	80,618,640	322,474,560	469,856,210	1,377,570,732	34.11
1997	346,194,070	989,125,914	31,957,120	36,314,909	72,988,730	291,954,920	451,139,920	1,317,395,743	34.24
1996	333,072,990	951,637,114	34,606,030	39,325,034	69,326,670	277,306,680	437,005,690	1,268,268,828	34.46
1995	289,674,830	827,642,371	34,574,300	39,288,977	62,377,900	249,511,600	386,627,030	1,116,442,949	34.63
1994	274,129,900	783,228,286	35,255,710	40,063,307	53,294,390	213,177,560	362,680,000	1,036,469,153	34.99
1993	264,669,320	756,198,057	35,410,640	40,239,364	47,053,106	188,212,424	347,133,066	984,649,845	35.25
1992	230,279,430	657,941,229	35,930,350	40,829,943	48,278,800	193,115,200	314,488,580	891,886,372	35.26
1991	220,420,800	629,773,714	30,623,970	34,799,966	44,019,150	176,076,600	295,063,920	840,650,280	35.10
1990	212,461,940	607,034,114	32,239,600	36,635,909	45,346,780	181,387,120	290,048,320	825,057,143	35.15

Source: Holmes County Auditor

(1) The estimated actual values of taxable property are calculated using the following percentages:

Real property is assessed at thirty-five percent of actual value

Public utility property is assessed at eighty-eight percent of actual value

Tangible personal property is assessed at twenty-five percent of actual value

Holmes County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1,000 of Assessed Valuation)
 Last Ten Years

Collection Year	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
County Units:										
General Fund	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
County Home	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Training Center	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Total County Rate	12.55									
School Districts Within County:										
East Holmes LSD	26.40	26.70	27.45	27.75	27.90	28.65	24.45	25.95	24.95	26.70
West Holmes LSD	36.10	36.30	37.60	37.70	32.10	32.60	28.00	28.00	28.40	28.40
Overlapping School Districts:										
Darville LSD	41.00	41.00	41.00	42.00	42.00	42.00	42.00	42.00	42.50	43.20
Garway LSD	44.80	44.80	45.20	44.20	44.20	44.30	37.60	38.00	38.00	38.00
Loudonville-Perrysville EVSD	35.70	36.40	36.80	37.10	37.40	37.90	37.90	38.90	38.90	38.90
Southeast LSD	47.05	48.30	48.30	41.60	41.90	41.90	40.00	41.90	41.90	41.90
Trivay LSD	42.20	42.20	42.20	42.20	42.20	42.20	42.40	36.30	36.30	36.30
Overlapping Joint Vocational Schools:										
Wayne County	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80	1.80	1.80
Knox County	4.10	4.10	6.40	6.40	6.40	6.40	4.70	4.70	4.70	4.70
Ashland West Holmes	4.10	4.10	4.10	4.10	4.10	4.10	4.10	3.10	3.30	3.30
Villages:										
Baltic	9.20	9.20	9.20	9.20	9.20	6.20	6.20	6.20	6.20	6.20
Glenmont	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.50

(continued)

Holmes County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Valuation)
Last Ten Years

Collection Year	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Villages (continued):										
Holmesville	\$3.50	\$3.50	\$3.50	\$1.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.20
Killbuck	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Millersburg	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Nashville	1.60	1.60	1.60	1.60	1.60	3.60	3.60	3.60	3.60	3.60
Overlapping Villages:										
Loudonville	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	12.80
Townships:										
Berlin	4.10	4.10	4.10	4.10	4.10	4.10	6.55	6.55	5.55	5.10
Clark	4.60	4.60	4.60	4.60	4.60	5.35	5.35	5.35	5.35	5.35
Hardy	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Killbuck	6.65	6.65	6.65	6.65	5.40	5.40	5.40	5.40	5.40	5.40
Knox	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Mechanic	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Monroe	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Paint	6.60	6.60	6.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Prairie	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	7.50
Richland	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	5.10
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Saltcreek	5.60	5.60	5.60	4.60	6.60	6.60	6.10	5.10	5.10	5.10
Walnutcreek	3.60	3.60	3.60	3.60	3.60	3.60	4.60	4.60	4.60	4.60
Washington	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Special Districts:										
Fire District #1	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.10
Park District	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Western Holmes Fire District	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Knox County Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.90
Clark Twp., Fire Department	2.00	2.00	1.75	1.75	1.75	0.00	0.00	0.00	0.00	0.00
East Holmes Fire & EMS District	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00

Source: Holmes County Auditor

Holmes County, Ohio
Tangible Tax Collections
Last Ten Years

<u>Year</u>	<u>Amount</u>
1999	\$1,131,669
1998	986,484
1997	914,804
1996	893,023
1995	829,833
1994	677,729
1993	637,980
1992	648,816
1991	582,399
1990	389,741

Source: Holmes County Auditor

Holmes County, Ohio
Computation of Legal Debt Margin
 December 31, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<i>Assessed Value of County Collection Year 1999 (3)</i>	\$553,591,970	\$553,591,970
<i>Debt Limitation</i>	12,339,799	5,535,920
Total Outstanding Debt:		
General Obligations Bonds	6,379,000	6,379,000
Revenue Bonds	4,846,000	4,846,000
Total	11,225,000	11,225,000
Exemptions:		
General Obligations Bonds Paid from Rentals	1,443,512	1,443,512
General Obligations Bonds for Jail Construction	2,484,000	2,484,000
Enterprise Bonds	4,846,000	4,846,000
Amount Available in Debt Service Fund	97,600	97,600
Total Exemptions	8,871,112	8,871,112
Net Debt	2,353,888	2,353,888
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$9,985,911	\$3,182,032

- (1) The Debt Limitation is calculated as follows:
 3% of first \$100,000,000 of assessed value
 1 1/2% of next \$200,000,000 of assessed value
 2 1/2% of amount of assessed value in excess of \$300,000,000
- (2) The Debt Limitation equals 1% of assessed value.
- (3) Includes CAUV reduced values.

Note - Does not include capital leases.

Source: Holmes County Auditor

Holmes County, Ohio

*Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita
Last Six Years*

Year	Population(1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available	Debt Payable from Enterprise Revenues	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
1999	38,295	\$553,591,970	\$11,225,000	\$97,600	\$4,846,000	\$6,281,400	1.13%	\$164.03
1998	37,841	469,856,210	11,527,300	83,150	4,915,300	6,528,850	1.39	172.53
1997	37,373	451,139,920	9,412,000	53,257	4,980,000	4,378,743	0.97	117.16
1996	32,849	437,005,690	6,575,000	42,529	2,040,000	4,492,471	1.03	136.76
1995	32,849	386,627,030	6,712,000	39,391	2,076,000	4,596,609	1.19	139.93
1994	32,849	362,680,000	4,810,000	0	2,110,000	2,700,000	0.74	82.19

Source: Holmes County Auditor

(1) Information obtained from Holmes County Regional Planning Commission

(2) 1994 was the first year Holmes County issued long-term general obligation bonded debt.

Holmes County, Ohio
*Ratio of Annual Debt Service Expenditures for
 General Obligation Bonded Debt to Total Governmental Fund Expenditures
 Last Six Years (1)*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Governmental Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
1999	\$233,000	\$338,480	\$571,480	\$21,902,864	2.61%
1998	220,000	330,202	550,202	19,581,764	2.81
1997	103,000	244,615	347,615	19,573,965	1.78
1996	101,000	249,107	350,107	17,950,974	1.95
1995	39,000	172,772	211,772	17,326,596	1.22
1994	0	0	0	18,997,055	0.00

Source: Holmes County Auditor

(1) 1994 was the first year Holmes County issued long-term general obligation bonded debt

Holmes County, Ohio
*Computation of Direct and Overlapping
 General Obligation Debt
 December 31, 1999 (2)*

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Holmes County	\$6,379,000	100.00%	\$63,790
Village of Baltic	340,857	52.96	180,518
Village of Loudonville	792,561	23.69	187,758
Garaway School District	1,820,000	2.20	40,040
Southeast School District	810,000	18.25	147,825
Total Applicable to Holmes County	<u>\$10,142,418</u>		<u>\$619,931</u>

Source: Holmes County Auditor

- (1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision.
- (2) School district data is presented on a fiscal year basis because that is the manner in which the information is maintained.

Holmes County, Ohio
Revenue Bond Coverage
Last Eight Years (1)

Year	Gross Revenue (2)	Operating Expenses Net of Depreciation Expense	Net Revenue Available for Debt Service	Debt Service Requirements		
				Principal	Interest	Total
Sewer District Enterprise Fund						
1999	\$646,252	\$431,506	\$214,746	\$26,000	\$147,600	\$173,600 1.24
1998	557,954	410,479	147,475	25,000	145,919	170,919 0.86
Joel Pomerene Hospital Enterprise Fund						
1999	16,994,498	15,197,119	1,797,379	43,000	115,328	158,328 11.35
1998	16,022,835	14,121,805	1,901,030	40,000	115,326	155,326 12.24
1997	15,397,291	13,093,266	2,304,025	37,000	119,850	156,850 14.69
1996	12,592,529	11,357,008	1,235,521	36,000	137,543	173,543 7.12
1995	11,367,399	10,398,314	969,085	34,000	141,320	175,320 5.53
1994	10,917,559	9,820,972	1,096,587	32,000	125,963	157,963 6.94
1993	9,917,668	9,418,423	499,245	30,000	126,428	156,428 3.19
1992	9,912,833	9,413,312	499,521	28,000	126,063	154,063 3.24

Sources: Holmes County Auditor

(1) 1992 was the first year debt service payments were made on the revenue bond. 1998 was the first year debt service payments were made on the sewer revenue bond.

(2) Includes operating revenues and interest income

Holmes County, Ohio
Demographic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
1999	38,295	4,606	2.4%
1998	37,841	4,640	3.4
1997	37,373	4,745	3.3
1996	32,849	4,752	3.7
1995	32,849	4,708	3.2
1994	32,849	4,634	3.3
1993	32,849	4,477	3.9
1992	32,849	4,554	4.8
1991	32,849	4,578	4.9
1990	32,849	4,541	4.7

Sources: (1) U.S. Census Bureau, Federal 1990
(2) Tri-County Educational Service Center
(3) Ohio Department of Development

Holmes County, Ohio

Property Value, Construction and Financial Institution Deposits Last Ten Years

Year	New Construction			Total New Construction	Real Property Value (1)			Domestic Bank Deposits in the County (in thousands)
	Agriculture Residential	Commercial Industrial			Agriculture Residential	Commercial Industrial	Tax Exempt	
1999	\$9,628,550	\$1,051,610		\$10,680,160	\$358,679,900	\$69,687,480	\$24,524,040	\$458,339
1998	10,228,720	1,423,580		11,652,300	284,539,640	65,359,310	22,345,330	430,886
1997	10,639,870	3,551,870		14,191,740	275,756,210	63,882,910	20,197,600	418,105
1996	9,664,740	4,593,400		14,258,140	264,728,830	61,152,370	19,520,950	383,844
1995	8,706,240	5,033,120		13,739,360	224,817,470	56,467,470	19,321,730	359,973
1994	6,502,860	3,712,100		10,214,960	215,722,730	51,506,880	18,643,090	327,728
1993	5,837,590	2,616,960		8,454,550	212,233,520	47,006,480	18,470,980	303,928
1992	4,768,420	4,649,460		9,417,880	184,754,110	41,250,900	12,963,290	280,877
1991	6,139,660	2,487,060		8,626,720	180,565,360	36,728,090	12,954,320	265,490
1990	4,220,410	985,570		5,205,980	175,016,990	33,883,420	13,128,760	253,653

Sources: Holmes County Auditor
Federal Reserve Bank - Cleveland, Ohio.

(1) Does not include land and mineral rights.

Holmes County, Ohio
Principal Taxpayers
Real Estate Tax
December 31, 1999

Taxpayer	Type of Business	Real Estate	Public Utility		Tangible Personal	Total Assessed Valuation	Percent of Assessed Value
			Personal	Personal			
Wayne Dalton Corporation	Manufacturing	\$1,538,570	\$0	\$0	\$7,932,100	\$9,470,670	1.71%
Merrillat Industries Corporation	Manufacturing	3,745,530	0	0	4,659,000	8,404,530	1.52
Columbia Gas Transmission Corporation	Public Utility	0	8,245,650	0	0	8,245,650	1.49
Ohio Power Company	Public Utility	0	6,954,630	0	0	6,954,630	1.26
Owens Illinois Corporation	Manufacturing	0	0	5,995,810	0	5,995,810	1.08
Wayne Door Company	Business	4,989,150	0	0	0	4,989,150	0.90
United Telephone Company	Public Utility	0	4,753,760	0	0	4,753,760	0.86
Kelm Lumber Company	Business	1,108,590	0	2,818,060	0	3,926,650	0.71
Holmes Wayne Electric Company	Public Utility	0	3,890,730	0	0	3,890,730	0.70
Akro Corporation	Manufacturing	0	0	3,147,560	0	3,147,560	0.57
Totals		\$11,381,840	\$23,844,770	\$24,552,530	\$59,779,140	\$553,591,970	10.80%
Total Assessed Valuation							

Source: Holmes County Auditor

Holmes County, Ohio
Miscellaneous Statistics
 December 31, 1999

Date of Incorporation	1825	Agriculture(3):	
		Number of Farms	1,640
1,729 Largest County in the United States (3,141 Counties in U.S.)		Average Size of Farm (Acres)	111
		Land in Farms (Acres)	182,000
County Seat: Millersburg, Ohio		Livestock (Head):	
	424	All Cattle	42,000
		Hogs and Pigs	40,400
		Sheep and Lambs	2,000
Number of Political Subdivisions Located in the County:			
Townships	14		
Villages	7		
School Districts	7	Crops (Acres):	
Joint Vocational Schools	4	Corn	31,800
Library	1	Wheat	4,100
Fire Districts	4	Soybeans	8,100
Park District	1	Oats	11,700
		Hay	39,100
Road Mileage (1)		Agriculture Sales:	
U.S. and State Highways	172.79	Poultry/Other Livestock Income	\$39,794,000
County Highways	249.87		
Township Highways	565.48	Livestock Marketing Receipts	89,539,000
		Crop Marketing Receipts	8,277,000
Communications:		Total Cash Farm Marketing	<u>\$97,816,000</u>
1 Radio Station - WKLM 95.3 FM		Average Cash Receipts per Farm	59,644
1 Weekly Newspaper - Holmes Co. Hub (Circulation - 4,350)			
Voter Statistics, Election of November 1996 (2):			
Number of Registered Voters	15,987		
Number of Voters, Last General Election	4,665		
Percentage of Registered Voters Voting	29.18%		

Sources
 (1) Holmes County Engineer
 (2) Holmes County Board of Elections
 (3) Holmes County Ohio State University Extension
 All other information obtained from County Records

Holmes County produces 212,300,000 pounds of milk a year. Th
 production ranks third in the State of Ohio.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

HOLMES COUNTY FINANACIAL CONDITION

HOLMES 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
OCTOBER 24, 2000