

PREBLE COUNTY

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**PREBLE COUNTY
TABLE OF CONTENTS**

TITLE	PAGE
Report of Independent Accountants	Under a Separate Cover
Comprehensive Annual Financial Report	Under a Separate Cover
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
Report of Independent Accountants on Compliance and on Internal Control Required by Governmental Auditing Standards	5
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	7
Schedule of Findings	9
Schedule of Prior Audit Findings	12

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**PREBLE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity NUMBER	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant	B-C-97-063-1	14.228	\$147,635
	B-F-98-063-1		<u>180,485</u>
Total Community Development Block Grant			328,120
Home Improvement Partnerships Program	B-C-97-063-2	14.239	149,628
<i>Total Passed Through the Ohio Department of Development</i>			<u>477,748</u>
Total U.S. Department of Housing and Urban Development			<u>477,748</u>
U.S. DEPARTMENT OF JUSTICE			
Department of Justice Forfeiture Funds	N/A	N/A	4,526
<i>Passed Through Ohio Office of Criminal Justice Services:</i>			
Juvenile Justice and Delinquency Prevention	97-JJ-IN4-0562	16.540	1,579
	98-JJ-IN4-0562		<u>1,426</u>
Total Juvenile Justice and Delinquency Prevention			3,005
Byrne Formula Grant	97-DG-D02-7127	16.579	3,082
	98-DG-D02-7127		4,283
	98-DG-F01-7140		<u>27,661</u>
Total Byrne Formula Grant			35,026
National Criminal History Improvement Program	98-RU-R39-9048	16.554	<u>50,000</u>
<i>Total Passed Through Ohio Office of Criminal Justice Services</i>			88,031
<i>Passed Through Ohio Attorney General's Office:</i>			
Crime Victim Assistance	99VAGENE199T	16.575	7,982
	98VAGENE199		24,170
	98VADSCE199X		<u>23,343</u>
Total Crime Victim Assistance			55,495
<i>Total Passed Through Ohio Attorney General's Office</i>			<u>55,495</u>
Total U.S. Department of Justice			<u>148,052</u>
U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT ASSISTANCE			
Emergency Management Institute Training Assistance	N/A	83.527	1,155
<i>Passed Through Ohio Department of Public Safety:</i>			
Emergency Management State and Local Assistance	N/A	83.534	28,267
	OH-98-007		7,000
	OH-98-003 HM		<u>443</u>
Total Emergency Management State and Local Assistance			35,710
<i>Total Passed Through Ohio Department of Public Safety</i>			<u>35,710</u>
Total U.S. Department of Federal Emergency Management Assistance			<u>36,865</u>

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

**PREBLE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity NUMBER	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department Of Public Safety</i>			
State and Community Highway Safety	1061.0	20.600	<u>12,500</u>
<i>Total Passed Through Ohio Department of Public Safety</i>			<u>12,500</u>
Total U.S. Department of Transportation			<u>12,500</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health:</i>			
Title XX Social Service Block Grant	N/A	93.667	25,844
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Title XX Social Service Block Grant	N/A	93.667	<u>39,373</u>
Total Title XX Social Service Block Grant			65,217
<i>Passed Through Ohio Department of Mental Health:</i>			
Title XIX Medical Assistance Program	N/A	93.778	185,858
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Title XIX Medical Assistance Program	N/A	93.778	88,633
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Title XIX Medical Assistance Program	N/A	93.778	<u>357,033</u>
Total Title XIX Medical Assistance Program			631,524
<i>Passed Through Ohio Department of Mental Health:</i>			
Community Mental Service Block Grant	N/A	93.958	45,403
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grant for the Prevention and Treatment of Substance Abuse	N/A	93.959	131,545
			<u>11,000</u>
Total Block Grant for the Prevention and Treatment of Substance Abuse			142,545
Total U.S. Department of Health and Human Services			<u>884,689</u>
Total			<u><u>\$1,559,854</u></u>

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

**PREBLE COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - MATCHING REQUIREMENTS

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

NOTE D

The Community Development Block Grant (CFDA # 14.228, Project #B-C-97-063-1) expenditures include loans to County residents based on income eligibility. These loans were used for the repair of private homes. Interest is not assessed on these loans. As of December 31, 1999, the balance of loans outstanding is \$113,985. The recaptured funds will be placed in a First-Time Home Buyers Revolving Loan Fund to assist additional applicants.

NOTE E

The Home Improvement Partnership Program (CFDA # 14.239, Project B-C-97-063-2) expenditures include loans to County residents based on income eligibility. These loans were used to assist with the down payment for first-time home buyers and the rehabilitation of private residences. Interest is not assessed on these loans. As of December 31, 1999, the balance of loans outstanding is \$157,211. The County will use recaptured funds to assist additional low income, first-time home buyers obtain affordable housing.

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

Preble County
100 East Main Street
Eaton, Ohio 45320

To the Board of County Commissioners:

We have audited the general-purpose financial statements of Preble County, Ohio (the County), as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 2000. 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 Preble County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 16, 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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 1999-60368-001.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that 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 believe the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control structure over financial reporting that do not require inclusion in this report that we have reported to the management of Preble County, Ohio, in a separate letter dated June 16, 2000.

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

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

Jim Petro
Auditor of State

June 16, 2000



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**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**

Preble County
100 East Main Street
Eaton, Ohio 45320

To the Board of County Commissioners:

Compliance

We have audited the compliance of Preble County, Ohio (the County), with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. Preble County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Preble County's management. Our responsibility is to express an opinion on Preble County's compliance based on our audit.

Except as discussed in the following paragraph, 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Preble County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Preble County's compliance with those requirements.

We were unable to obtain sufficient documentation supporting the compliance of Preble County with the Medical Assistance Program regarding Reporting, nor were we able to satisfy ourselves as to Preble County's compliance with this requirement by other auditing procedures.

In our opinion, except for the effects of such noncompliance described in the preceding paragraph, if any, as might have been determined had we been able to examine sufficient evidence regarding Preble County's compliance with the requirement of the Medical Assistance Program regarding reporting, Preble County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. The results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings as items 1999-60368-002 and 1999-60368-003. We also noted other matters involving federal compliance that do not require inclusion in this report that we have reported to management of Preble County in a separate letter dated June 16, 2000.

Internal Control Over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Preble County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings as items 1999-60368-002 and 1999-60368-003.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 1999-60368-002 to be a material weakness.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Preble County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, 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 16, 2000

**PREBLE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

FINDING NUMBER 1999-60368-001

Reportable Condition

The County Child Support Enforcement Agency (CSEA) has fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, the CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

**PREBLE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999
(Continued)**

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS, not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

3. FINDINGS FOR FEDERAL AWARDS

FINDING NUMBER 1999-60368-002

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

Noncompliance and Reportable Condition

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

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

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

FINDING NUMBER 1999-60368-003

CFDA Title and Number	Title XIX: Medical Assistance Program, CFDA #93.778
Federal Award Number / Year	N/A
Federal Agency	United States Department of Health and Human Services
Pass-Through Agency	Ohio Department of Mental Retardation and Developmental Disabilities

PREBLE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999
(Continued)

Noncompliance and Reportable Condition

OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, Section .300(b) requires the auditee to maintain internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its Federal programs.

The Preble County Board of Mental Retardation and Developmental Disabilities did not properly monitor the Medical Assistance Program. The Board of Mental Retardation and Developmental Disabilities did not have procedures in place to assure the matching requirements of the Medical Assistance Program were met. The Board of Mental Retardation and Developmental Disabilities also did not identify nonfederal public funds when payments were made to providers. The Board of Mental Retardation and Developmental Disabilities inadvertently met the matching requirement only because their local revenue exceeded their required Federal matching amounts.

In addition, the Board of Mental Retardation and Developmental Disabilities was unable to locate and provide sufficient documentation for Medicaid reimbursements from July through December 1999. This indicates the Board of Mental Retardation and Developmental Disabilities did not monitor the reimbursement amounts from the State to ensure the reimbursement amounts were for services provided. As a result of the lack of documentation, we were unable to determine whether the Board of Mental Retardation and Developmental Disabilities was in compliance with the reporting requirement of the Medicaid Assistance Program. We were unable to determine compliance with this requirement because we were not able to test whether reimbursed services were actually provided to individuals and reported properly.

We recommend the Board of Mental Retardation and Developmental Disabilities establish procedures to monitor both the matching and reporting requirements of the Medical Assistance Program, such as:

- Establishing an official written policy outlining the responsibilities for determining required amounts for matching, allowable costs that may be claimed for matching, and methods of accounting for and documenting amounts used to calculate amounts claimed for matching
- Identifying the source of nonfederal public funds when a payment is made to providers
- Establishing a system of supervisory reviews of matching activities performed to assess the accuracy and allowability of transactions and determinations
- Establishing a system of supervisory reviews of reports performed to assure accuracy and completeness of data and information included in the reports

In addition, we recommend the Board of Mental Retardation and Developmental Disabilities maintain documentation of all monitoring activities.

**PREBLE COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-60368-001	Reconciliation of the books to the bank	No	Partially Corrected. The difference on the reconciliation of the book to the bank accounts was the same throughout 1999 and the difference was close to the amount of difference for prior years. A management letter recommendation was issued for the County to adjust the books to match the bank accounts.
1998-60368-002	Noncompliance with federal cash management regulations for CDBG grant.	No	The County was in noncompliance with the Fifteen-Day Rule during the audit period. Reissued as finding number 1999-60368-02.
1998-60368-003	Noncompliance for subrecipient monitoring for Federal Block Grant for Prevention and Treatment of Substance Abuse.	Yes	

Preble County, Ohio

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

Issued by:
County Auditor's Office

Harold E. Yoder
Preble County Auditor

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PREBLE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

Table of Contents

INTRODUCTORY SECTION

Table of Contents	i
Letter of Transmittal	vi
GFOA Certificate of Achievement	xv
List of Elected Officials	xvi
Organizational Chart	xvii

FINANCIAL SECTION

Report of Independent Accountants	1
General Purpose Financial Statements (Combined Statements Overview)	
General Purpose Financial Statements Description	3
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	9
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - All Governmental Fund Types and Expendable Trust Funds	10
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Nonexpendable Trust Funds	12
Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis) - All Proprietary Fund Types and Nonexpendable Trust Funds	13
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Funds	15
Statement of Activities and Changes in Net Assets - Discretely Presented Component Unit	17
Statement of Cash Flows - Discretely Presented Component Unit	18
Notes to the General Purpose Financial Statements	19

PREBLE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999

Table of Contents
 (Continued)

Financial Statements and Schedules of Individual Funds and Account Groups	65
General Fund:	
Fund Description	66
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis)	67
Special Revenue Funds:	
Fund Descriptions	74
Combining Balance Sheet	78
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	84
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis):.....	
Motor Vehicle and Gas Tax Fund	89
Dog and Kennel Fund	90
Human Services Fund	91
Marriage License Fund	92
Community Mental Health Fund	93
Children Services Fund	94
Mental Retardation Levy Fund	95
Preble Victim Witness Fund	96
Real Estate Assessment Fund	97
Ditch Maintenance Fund	98
9-1-1 Emergency Services Fund	99
Youth Services Subsidy Fund	100
Preble County Jail Inmates Fund	101
Preble County Intervention Team Fund	102
Computer Maintenance Fund	103
Indigent Guardianship Fund	104
Probate Court - Conduct of Business Fund	105
Enforcement and Education Fund	106
Westview Acres Fund	107
Child Support Enforcement Fund	108
Computer Legal Research Fund	109
Ohio Law Enforcement Fund	110
JTPA-Federal Funds Fund	111
Community Development Block Grant Fund	112
Certificate of Title Administration Fund	113
Ohio Election Commission Fund	114
Indigent Driver's Alcohol Treatment Fund	115
Delinquent Real Estate Assessment Fund	116
All Special Revenue Funds	117

PREBLE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999

Table of Contents
 (Continued)

Debt Service Funds:	
Fund Descriptions	122
Combining Balance Sheet	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	124
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Earl Ditch Special Assessment Fund	125
Jail Bond Retirement Fund	126
Human Services Bond Retirement Fund	127
Agricultural Society Bond Retirement Fund	128
All Debt Service Funds	129
Capital Projects Funds:	
Fund Descriptions	131
Combining Balance Sheet	132
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	134
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Ditch Construction Fund	136
Jail Construction Fund	137
Engineer Building Construction Fund	138
Issue II Fund	139
Permanent Improvement Fund	140
Euphemia-Castine Road Improvement Fund	141
All Capital Projects Funds	142
Enterprise Funds:	
Fund Descriptions	143
Combining Balance Sheet	144
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	146
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis):	
Sewer Fund	147
Landfill Fund	148
All Enterprise Funds	149
Combining Statement of Cash Flows	150
Internal Service Fund:	
Fund Description	152
Fiduciary Funds:	
Fund Type Description	153
Combining Balance Sheet	154

PREBLE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999

Table of Contents
 (Continued)

Expendable Trust Funds:	
Fund Descriptions	155
Combining Balance Sheet	156
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	157
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Scholarship Fund	158
Conner Allison Trust Fund	159
Heirs and Legatees Fund	160
Unclaimed Money Fund	161
All Expendable Trust Funds	162
Nonexpendable Trust Funds:	
Fund Descriptions	163
Combining Balance Sheet	164
Combining Statement of Revenues, Expenses and Changes in Fund Balances	165
Schedule of Revenues, Expenses and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Nellie Gregg Trust Fund	166
John Foran Trust Fund	167
James W. Bruce Trust Fund	168
All Nonexpendable Trust Funds	169
Combining Statement of Cash Flows	170
Agency Funds:	
Fund Descriptions	171
Combining Balance Sheet	174
Combining Statement of Changes in Assets and Liabilities	176
General Fixed Assets Account Group:	
General Fixed Assets Account Group Description	181
Schedule of General Fixed Assets by Sources	182
Schedule of General Fixed Assets by Function and Activity	183
Schedule of Changes in General Fixed Assets by Function and Activity	184
STATISTICAL SECTION	
Statistical Section Description	185
General Governmental Expenditures by Function - Last Ten Years	186
General Governmental Revenues by Source - Last Ten Years	187

PREBLE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

Table of Contents
(Continued)

Statistical Section (Continued)	
Property Tax Levies and Collections - Last Ten Years	188
Assessed Value and Estimated True Value of Taxable Property - Last Ten Years	189
Property Tax Rates - Direct and Overlapping Governments (Per \$1,000 of Assessed Value) - Last Ten Years	190
Special Assessment Billings and Collections - Last Ten Years	191
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years	192
Computation of Legal Debt Margin	193
Computation of Direct and Overlapping Debt	194
Percent of Annual Debt Service for General Bonded Debt to General Governmental Expenditures - Last Ten Years	195
Demographic Statistics - Last Ten Years	196
Property Values, Construction and Bank Deposits - Last Ten Years	197
Principal Taxpayers	198
Miscellaneous Statistics	199

Preble County Auditor
HAROLD E. "HAL" YODER

Courthouse, 2nd Floor
Eaton, Ohio 45320



Phone: (937) 456-8148

Fax: (937) 456-8108

June 16, 2000

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

As Auditor of Preble County, I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Preble County for the year ended December 31, 1999. The CAFR was prepared in accordance with generally accepted accounting principles (GAAP) as applicable to governmental entities, and represents a significant achievement brought about by the combined efforts of many County departments.

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

This CAFR is divided into three sections as follows:

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

THE COUNTY

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

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

Reporting Entity and Services

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. L & M Products is a discretely presented component unit of the County.

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

ECONOMIC CONDITIONS AND OUTLOOK

The County is an agriculturally rich County, with approximately 76 percent or 208,000 acres of County land used for agriculture. The County currently produces primarily corn and soybeans. Ohio Agriculture Statistics for 1998, (the latest information available), state that the 1,140 farms in the County average 182 acres per farm. The average corn yield per bushel in 1998 was approximately 135 bushels per acre, with soybeans averaging approximately 42 bushels per acre.

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

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

MAJOR INITIATIVES

Geographical Information System

Preble County continued progress in 1999 towards the full implementation of a Geographical Information System (GIS). The GIS project included geographical positioning of all road center lines in the County, digital filming of all structures in the County, as well as digital orthophotography. The orthophotography was completed in March, and all the photography was digitized before the end of the year.

In the very near future, as County Auditor, I plan to digitize the tax and soil maps. County Engineer, Steve Simmons, also plans to use the GIS data to improve road and bridge planning. Many other departments will also develop informational layers which will enable them to better serve the residents.

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

Revaluation of Real Estate

The County Auditor's Office completed the revaluation of all real estate during 1999. This revaluation is required to be completed every six years. The reappraisal resulted in a twenty-two percent (22%) increase in total county valuation. Many properties increased much more than the average valuation increase. This resulted in many large tax increases for the County taxpayers. Taxes increased because the inside millage in each district increased, and also because of voted school millage not being reduced in five of the six school districts in the County. The County Auditor's Office is working at the State level to reform real estate taxation and school funding to eliminate these large tax increases in the future.

Auditor's Web Site Established

During 1999, the County Auditor's Office established a web site so that people can access all real estate property information and taxes. This web site has become very popular with realtors, attorneys, title companies and residents. The property information is now available seven days a week, twenty-four hours a day. This web site has cut down on walk-in office traffic. The property records can be accessed at www.preblecountyauditor.org.

FINANCIAL INFORMATION

Internal Controls

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

Budgetary Controls

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

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

General Fund

The following schedule presents a summary of General Fund revenues for the year ended December 31, 1999, and the amount and percentage of increases and decreases in relation to prior year revenues.

	1998	1999	Percent	Increase (Decrease)	Percent of Increase (Decrease)
	<u>Amount</u>	<u>Amount</u>	<u>of Total</u>	<u>From 1998</u>	<u>(Decrease)</u>
Property Taxes	\$1,319,567	\$1,333,866	15.42%	\$14,299	1.08%
Permissive Sales Tax	3,435,141	3,723,541	43.04	288,400	8.40
Charges for Services	1,737,237	1,495,363	17.28	(241,874)	(13.92)
Licenses and Permits	5,957	5,788	0.07	(169)	(2.84)
Fines and Forfeitures	94,420	78,815	0.91	(15,605)	(16.53)
Intergovernmental	922,758	1,329,858	15.37	407,100	44.12
Interest	722,914	589,151	6.81	(133,763)	(18.50)
Miscellaneous	73,496	95,165	1.10	21,669	29.48
Total	<u>\$8,311,490</u>	<u>\$8,651,547</u>	<u>100.00%</u>	<u>\$340,057</u>	

Charges for services decreased by \$241,874 due to a decrease in the amount received by the County Auditor's office for the printing of property cards (sketches of property and property tax amounts). The amount received for the printing of property cards decreased due to the implementation of the County Auditor's web site.

Fines and forfeitures decreased by \$15,605 due to a decrease in the fines collected by all of the courts and the prosecutor's office.

Intergovernmental increased by \$407,100 due to the County receiving more grant monies in 1999, as well as new grants it had not received in the past.

Interest decreased by \$133,763 due to a decrease in interest rates.

Miscellaneous revenues increased by \$21,669 due to an increase in rental income from 1998 to 1999.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 1999, and the amount and percentages of increases and decreases in relation to prior year expenditures.

	1998 <u>Amount</u>	1999 <u>Amount</u>	Percent <u>of Total</u>	Increase (Decrease) <u>From 1998</u>	Percent of Increase (Decrease)
General Government					
Legislative and Executive	\$3,677,007	\$3,802,312	40.07%	\$125,305	3.41%
Judicial	939,628	1,014,622	10.70	74,994	7.98
Public Safety	3,139,085	3,747,757	39.50	608,672	19.39
Public Works	59,492	27,000	0.28	(32,492)	(54.62)
Health	49,122	73,320	0.77	24,198	49.26
Human Services	446,247	306,166	3.23	(140,081)	(31.39)
Miscellaneous	216,772	246,961	2.60	30,189	13.93
Capital Outlay	0	3,945	0.04	3,945	100.00
Intergovernmental	261,634	266,110	2.81	4,476	1.71
Total	<u>\$8,788,987</u>	<u>\$9,488,193</u>	<u>100.00%</u>	<u>\$699,206</u>	

Public Safety increased by \$608,672 due to the purchase and installation of metal detectors in County buildings, an increase in salaries of the Sheriff's department and an increase in capital purchases for the Sheriff's department.

Public Works decreased by \$32,492 due to less construction on County highways in 1999.

Health increased by \$24,198 due to an increase in vital statistics expenditures.

Human Services decreased by \$140,081 due to a decrease in soldier's relief expenditures and a decrease in public assistance expenditures.

Miscellaneous increased by \$30,189 due to an increase in attorney fees during 1999.

Capital outlay increased by \$3,945 due to an increase in contracts payable in 1999.

Special Revenue Funds

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

All Special Revenue Funds, on a combined basis, operated with \$14,659,348 in revenues and other financing sources and \$13,988,675 in expenditures and other financing uses in 1999.

Debt Service Funds

The Debt Service Funds consist of the Jail Bond Retirement, Human Services Bond Retirement and the Agricultural Society Bond Retirement Funds. All Debt Service Funds, on a combined basis, operated with \$602,881 in revenues and other financing sources and \$464,041 in expenditures in 1999.

Capital Projects Funds

The Capital Projects Funds consist of the Ditch Construction, Jail Construction, Engineer Building Construction, Issue II, Permanent Improvement and Euphemia - Castine Road Improvement Funds. All Capital Projects Funds, on a combined basis, operated with \$851,357 in revenues and other financing sources and \$813,992 in expenditures and other financing uses in 1999. Fund balance of all Capital Projects Funds at December 31, 1999 was \$1,558,547. Capital Projects Funds will continue to be used to provide resources for capital improvements and renovations, and to acquire fixed assets as the Commissioners authorize expenditures of bond and note proceeds.

Proprietary Operations

The Enterprise Funds operated by the County consist of the Sewer and Landfill Funds. All Enterprise Funds, on a combined basis, operated with \$1,522,951 in operating and non-operating revenues. The decrease in retained earnings of \$207,148 in 1999 resulted from user charges not covering operational costs. The County will continue to monitor these funds closely and implement changes as they become necessary in order to alleviate these deficit balances.

The Internal Service Fund operated by the County is the Employees Health Insurance Fund. It had \$1,550,503 in operating revenues and transfers - in and recorded an increase in retained earnings of \$170,094.

Fiduciary Operations

At December 31, 1999, assets recorded in the Expendable Trust Funds, the Nonexpendable Trust Funds and the Agency Funds were \$126,794, \$34,610 and \$28,240,369, respectively.

DEBT ADMINISTRATION

At December 31, 1999, the County had several debt issues outstanding. These debt issues consisted of \$3,905,000 in governmental funds general obligation bonds, \$4,377,770 in proprietary funds general obligation bonds and \$1,108 in obligations under capital leases. The County also had \$201,634 in notes outstanding that were issued in anticipation of long-term bond financing. All notes are backed by the full faith and credit of the County.

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

The County's debt position as of December 31, 1999, was as follows:

Overall Legal Debt Margin	\$14,641,365
Unvoted Legal Debt Margin	6,456,546
Net General Obligation Bonds	
Payable from Property Taxes	2,919,999
Net General Bonded Debt as a	
Percentage of Assessed Value	.452%
Net General Bonded Debt per Capita	72.79

CASH MANAGEMENT

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

A majority of the County's deposits are collateralized by pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

RISK MANAGEMENT

During 1999, the County contracted with Cincinnati Insurance Company and Monticello Insurance Company for liability, property and crime insurance. Coverages provided by the insurance companies are as follows:

Cincinnati Insurance:

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

Monticello Insurance:

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

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

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered by the Auditor of State with respect to the general purpose financial statements for the fund types and the account groups of the County for the year ended December 31, 1999. As part of the annual preparation of a CAFR, the County submits all financial statements for an annual independent audit. This annual audit arrangement should serve to strengthen the County's accounting and budgetary controls.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1998. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

Sincerely,



Harold E. Yoder
Preble County Auditor

PREBLE COUNTY, OHIO

ELECTED OFFICIALS

DECEMBER 31, 1999

Board of County Commissioners

Thomas L. McQuiston
Mark Goeke
Fred Voge

Auditor

Harold E. Yoder

Clerk of Common Pleas Court

Christopher B. Washington

Coroner

Dr. John Vosler

Common Pleas Court

David Abruzzo - General
Wilfrid G. Dues - Probate and Juvenile

Engineer

J. Stephen Simmons

Prosecuting Attorney

Rebecca J. Ferguson

Recorder

William J. Spahr

Sheriff

Thomas A. Hayes

Treasurer

Barbara A. Suggs

Certificate of Achievement for Excellence in Financial Reporting

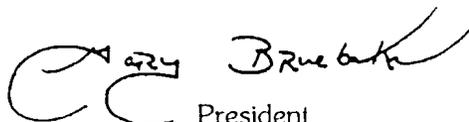
Presented to

Preble County,
Ohio

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

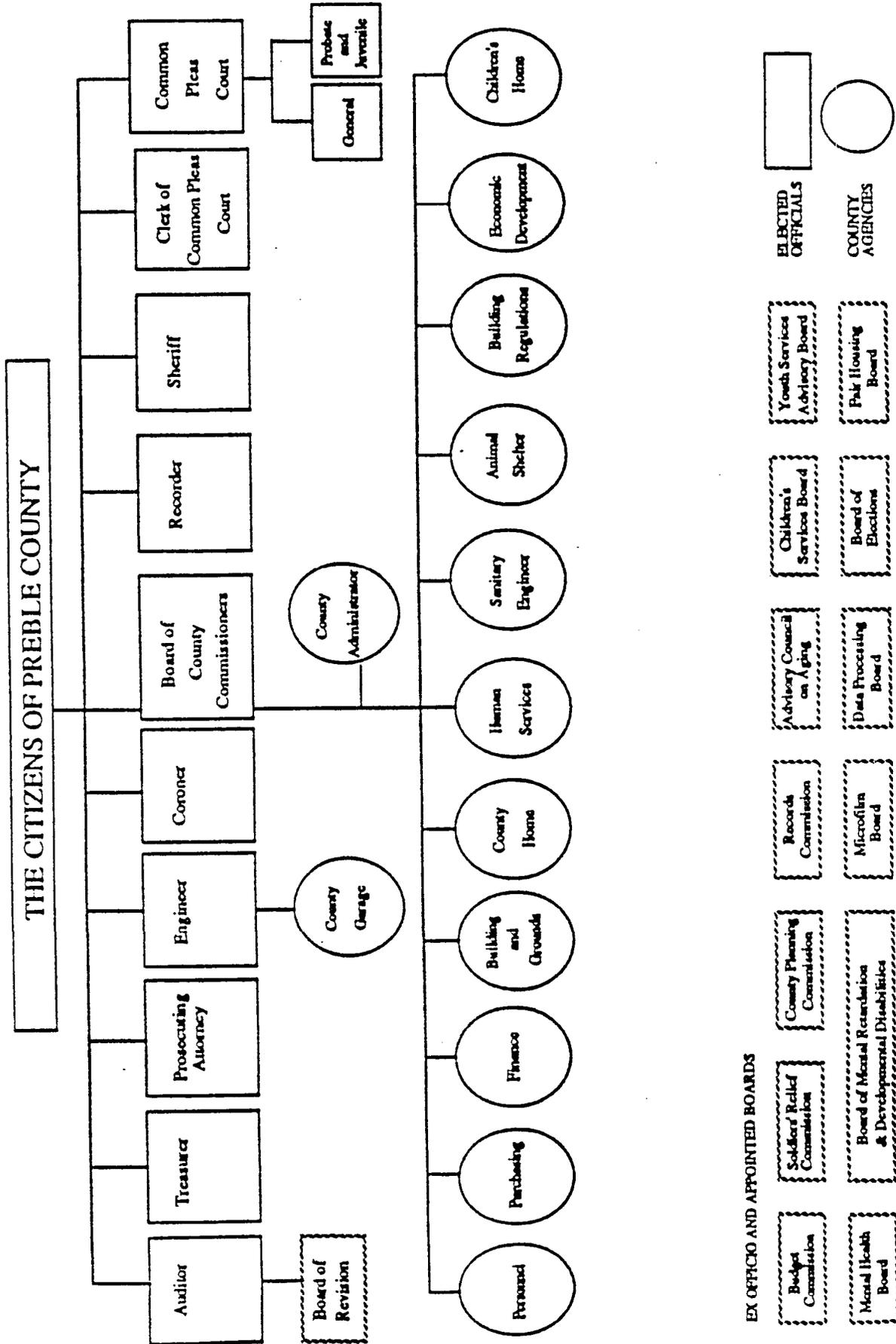
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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




President


Executive Director

PREBLE COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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

REPORT OF INDEPENDENT ACCOUNTANTS

Preble County
100 East Main Street
Eaton, Ohio 45320

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Preble County, Ohio, 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 Preble County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the component unit (L & M Products). 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 component unit (L & M Products), is based on the report of 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. The financial statements of the component unit (L & M Products) were audited by the other auditors in accordance with generally accepted auditing standards. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Preble County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have issued our report dated June 16, 2000 on our consideration of Preble County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

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

Jim Petro
Auditor of State

June 16, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 1999, and the results of operations and cash flows of the Proprietary Funds and the Nonexpendable Trust Funds for the year then ended.

PREBLE COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 1999

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits						
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$2,525,694	\$4,867,413	\$985,390	\$1,740,427	\$2,143,247	\$714,773
Cash and Cash Equivalents in Segregated Accounts	4,013	87,176	0	0	0	264,733
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	604,803	60,177	0	0	0	0
Accounts	8,897	37,676	0	0	146,257	372
Special Assessments	0	0	0	0	0	0
Accrued Interest	104,711	0	0	0	2,685	0
Due from Other Funds	1,902,056	1,286,328	266,487	45,760	0	0
Due from Other Governments	61,473	625,078	0	0	0	0
Materials and Supplies Inventory	3,615	174,822	0	0	643	0
Prepaid Items	4,058	8,672	0	0	0	0
Bond Issuance Costs	0	0	0	0	123,019	0
Advance Deposit	0	0	0	0	0	0
Restricted Assets:						
Investments with Fiscal Agents	0	0	0	0	486,347	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	1,402,764	0
Other Debits:						
Amount Available in General Obligation Bond Retirement Debt Service Fund	0	0	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0	0	0
Total Assets and Other Debits	\$5,219,320	\$7,147,342	\$1,251,877	\$1,786,187	\$4,304,962	\$979,878

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
Trust and Agency					
\$1,634,319	\$0	\$0	\$14,611,263	\$0	\$14,611,263
585,273	0	0	941,195	185,293	1,126,488
25,000	0	0	25,000	0	25,000
24,348,766	0	0	25,013,746	0	25,013,746
148,133	0	0	341,335	18,250	359,585
685,324	0	0	685,324	0	685,324
0	0	0	107,396	2,030	109,426
93,802	0	0	3,594,433	0	3,594,433
880,996	0	0	1,567,547	0	1,567,547
0	0	0	179,080	0	179,080
160	0	0	12,890	0	12,890
0	0	0	123,019	0	123,019
0	0	0	0	186	186
0	0	0	486,347	0	486,347
0	15,921,541	0	17,324,305	49,802	17,374,107
0	0	985,390	985,390	0	985,390
0	0	3,927,573	3,927,573	0	3,927,573
<u>\$28,401,773</u>	<u>\$15,921,541</u>	<u>\$4,912,963</u>	<u>\$69,925,843</u>	<u>\$255,561</u>	<u>\$70,181,404</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 1999
 (Continued)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity, Net Assets and Other Credits						
Liabilities:						
Accounts Payable	\$43,726	\$46,550	\$0	\$0	\$14,044	\$0
Contracts Payable	781,395	275,007	0	14,901	24,297	0
Accrued Salaries Payable	244,194	214,708	0	0	12,513	0
Due to Other Funds	0	5,827	0	0	13,945	0
Due to Other Governments	84,548	154,585	0	0	13,392	0
Payroll Taxes and Withholdings	0	0	0	0	0	0
Deferred Revenue	1,698,247	1,279,928	266,487	45,760	0	0
Notes Payable	0	40,000	0	161,634	0	0
Accrued Interest Payable	0	1,896	0	5,345	18,510	0
General Obligation Bonds Payable	0	0	0	0	4,377,770	0
Compensated Absences Payable	12,573	19,831	0	0	25,785	0
Claims Payable	0	0	0	0	0	249,372
Landfill Closure and Postclosure Costs	0	0	0	0	1,393,709	0
Capital Leases Payable	0	0	0	0	0	0
Undistributed Money	0	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0	0
Total Liabilities	2,864,683	2,038,332	266,487	227,640	5,893,965	249,372
Fund Equity, Net Assets and Other Credits:						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	26,397	0
Retained Earnings:						
Unreserved (Deficit)	0	0	0	0	(1,615,400)	730,506
Net Assets:						
Unrestricted	0	0	0	0	0	0
Fund Balances:						
Reserved for Encumbrances	332,522	550,264	0	490,085	0	0
Reserved for Materials and Supplies Inventory	3,615	174,822	0	0	0	0
Reserved for Nonexpendable Trust Principal	0	0	0	0	0	0
Unreserved	2,018,500	4,383,924	985,390	1,068,462	0	0
Total Fund Equity (Deficit), Net Assets and Other Credits	2,354,637	5,109,010	985,390	1,558,547	(1,589,003)	730,506
Total Liabilities, Fund Equity, Net Assets and Other Credits	\$5,219,320	\$7,147,342	\$1,251,877	\$1,786,187	\$4,304,962	\$979,878

See Accompanying Notes to the General Purpose Financial Statements

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$345	\$0	\$0	\$104,665	\$2,462	\$107,127
0	0	0	1,095,600	0	1,095,600
43,901	0	0	515,316	923	516,239
3,574,661	0	0	3,594,433	0	3,594,433
22,346,938	0	361,949	22,961,412	0	22,961,412
0	0	0	0	967	967
0	0	0	3,290,422	0	3,290,422
0	0	0	201,634	0	201,634
0	0	0	25,751	0	25,751
0	0	3,905,000	8,282,770	0	8,282,770
0	0	644,906	703,095	0	703,095
0	0	0	249,372	0	249,372
0	0	0	1,393,709	0	1,393,709
0	0	1,108	1,108	0	1,108
1,325,939	0	0	1,325,939	0	1,325,939
948,585	0	0	948,585	0	948,585
<u>28,240,369</u>	<u>0</u>	<u>4,912,963</u>	<u>44,693,811</u>	<u>4,352</u>	<u>44,698,163</u>
0	15,921,541	0	15,921,541	0	15,921,541
0	0	0	26,397	0	26,397
0	0	0	(884,894)	0	(884,894)
0	0	0	0	251,209	251,209
5,900	0	0	1,378,771	0	1,378,771
0	0	0	178,437	0	178,437
13,906	0	0	13,906	0	13,906
141,598	0	0	8,597,874	0	8,597,874
<u>161,404</u>	<u>15,921,541</u>	<u>0</u>	<u>25,232,032</u>	<u>251,209</u>	<u>25,483,241</u>
<u>\$28,401,773</u>	<u>\$15,921,541</u>	<u>\$4,912,963</u>	<u>\$69,925,843</u>	<u>\$255,561</u>	<u>\$70,181,404</u>

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PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Property Taxes	\$1,333,866	\$1,210,713	\$332,946	\$0	\$0	\$2,877,525
Permissive Sales Tax	3,723,541	0	0	0	0	3,723,541
Other Taxes	0	1,619,226	0	0	0	1,619,226
Charges for Services	1,495,363	1,326,137	0	0	0	2,821,500
Licenses and Permits	5,788	60,071	0	0	0	65,859
Fines and Forfeitures	78,815	70,405	0	0	0	149,220
Intergovernmental	1,329,858	9,098,615	41,785	576,151	0	11,046,409
Special Assessments	0	207,593	0	6,852	0	214,445
Interest	589,151	55,074	0	2,769	0	646,994
Gifts and Donations	0	7,803	0	0	464	8,267
Miscellaneous	95,165	153,984	16,098	0	9,478	274,725
Total Revenues	8,651,547	13,809,621	390,829	585,772	9,942	23,447,711
Expenditures:						
Current:						
General Government						
Legislative and Executive	3,802,312	396,319	0	0	0	4,198,631
Judicial	1,014,622	29,388	0	0	0	1,044,010
Public Safety	3,747,757	616,315	0	0	0	4,364,072
Public Works	27,000	3,595,233	0	0	0	3,622,233
Health	73,320	2,026,793	0	0	0	2,100,113
Human Services	306,166	5,959,110	0	0	0	6,265,276
Community and Economic Development	0	572,144	0	0	0	572,144
Miscellaneous	246,961	0	0	0	309	247,270
Capital Outlay	3,945	0	0	697,550	0	701,495
Intergovernmental	266,110	0	0	0	0	266,110
Debt Service:						
Principal Retirement	0	2,609	235,000	0	0	237,609
Interest and Fiscal Charges	0	2,628	229,041	9,396	0	241,065
Total Expenditures	9,488,193	13,200,539	464,041	706,946	309	23,860,028
Excess of Revenues Over (Under) Expenditures	(836,646)	609,082	(73,212)	(121,174)	9,633	(412,317)
Other Financing Sources (Uses):						
Proceeds from Sale of Fixed Assets	0	0	0	92,000	0	92,000
Operating Transfers - In	244,297	849,727	212,052	173,585	0	1,479,661
Operating Transfers - Out	(590,890)	(788,136)	0	(107,046)	0	(1,486,072)
Total Other Financing Sources (Uses)	(346,593)	61,591	212,052	158,539	0	85,589
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,183,239)	670,673	138,840	37,365	9,633	(326,728)
Fund Balances (Deficit) at Beginning of Year - Restated (Note 3)	3,537,581	5,963,207	846,550	(24,193)	117,161	10,440,306
Increase in Reserve for Inventory	295	20,505	0	0	0	20,800
Residual Equity Transfer - In	0	0	0	1,545,375	0	1,545,375
Residual Equity Transfer - Out	0	(1,545,375)	0	0	0	(1,545,375)
Fund Balances at End of Year	\$2,354,637	\$5,109,010	\$985,390	\$1,558,547	\$126,794	\$10,134,378

See Accompanying Notes to General Purpose Financial Statements

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Property Taxes	\$1,580,000	\$1,333,866	(\$246,134)	\$1,207,496	\$1,210,713	\$3,217
Permissive Sales Tax	3,500,756	3,708,251	207,495	0	0	0
Other Taxes	0	0	0	1,520,000	1,621,168	101,168
Charges for Services	1,481,500	1,489,875	8,375	1,586,470	1,180,514	(405,956)
Licenses and Permits	6,000	5,788	(212)	54,000	60,071	6,071
Fines and Forfeitures	0	76,247	76,247	59,670	62,126	2,456
Intergovernmental	1,181,000	1,258,170	77,170	8,312,196	8,926,556	614,360
Special Assessments	0	0	0	155,000	160,857	5,857
Interest	500,000	711,762	211,762	55,747	54,376	(1,371)
Gifts and Donations	0	0	0	10,000	7,803	(2,197)
Miscellaneous	49,000	96,102	47,102	92,048	161,484	69,436
Total Revenues	8,298,256	8,680,061	381,805	13,052,627	13,445,668	393,041
Expenditures:						
Current:						
General Government						
Legislative and Executive	4,307,522	4,053,248	254,274	653,996	539,035	114,961
Judicial	1,169,607	1,083,998	85,609	47,279	34,999	12,280
Public Safety	3,906,896	3,806,361	100,535	587,041	490,299	96,742
Public Works	90,510	54,000	36,510	3,803,702	3,715,070	88,632
Health	81,602	85,582	(3,980)	2,488,389	2,114,251	374,138
Human Services	424,614	338,022	86,592	6,692,429	6,106,680	585,749
Community and Economic Development	0	0	0	747,175	612,063	135,112
Miscellaneous	378,992	258,023	120,969	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	272,190	266,490	5,700	0	0	0
Debt Service:						
Principal Retirement	0	0	0	60,000	60,000	0
Interest and Fiscal Charges	0	0	0	3,500	2,932	568
Total Expenditures	10,631,933	9,945,724	686,209	15,083,511	13,675,329	1,408,182
Excess of Revenues Over (Under) Expenditures	(2,333,677)	(1,265,663)	1,068,014	(2,030,884)	(229,661)	1,801,223
Other Financing Sources (Uses):						
Proceeds from Sale of Notes	200,000	0	(200,000)	40,000	40,000	0
Proceeds from Sale of Fixed Assets	0	0	0	0	0	0
Operating Transfers - In	249,244	244,297	(4,947)	933,605	849,727	(83,878)
Operating Transfers - Out	(592,708)	(590,890)	1,818	(2,395,270)	(2,333,511)	61,759
Total Other Financing Sources (Uses)	(143,464)	(346,593)	(203,129)	(1,421,665)	(1,443,784)	(22,119)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,477,141)	(1,612,256)	864,885	(3,452,549)	(1,673,445)	1,779,104
Fund Balances at Beginning of Year	2,457,960	2,457,960	0	4,965,743	4,965,743	0
Prior Year Encumbrances Appropriated	499,222	499,222	0	590,577	590,577	0
Fund Balances (Deficit) at End of Year	\$480,041	\$1,344,926	\$864,885	\$2,103,771	\$3,882,875	\$1,779,104

See Accompanying Notes to the General Purpose Financial Statements

Debt Service Funds			Capital Projects Funds			Expendable Trust Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$340,000	\$332,946	(\$7,054)	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	41,785	41,785	1,147,000	576,151	(570,849)	0	0	0
0	0	0	8,929	6,852	(2,077)	0	0	0
0	0	0	6,000	2,959	(3,041)	0	0	0
0	0	0	0	0	0	0	464	464
16,223	16,098	(125)	0	0	0	0	9,478	9,478
<u>356,223</u>	<u>390,829</u>	<u>34,606</u>	<u>1,161,929</u>	<u>585,962</u>	<u>(575,967)</u>	<u>0</u>	<u>9,942</u>	<u>9,942</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	7,914	6,209	1,705
0	0	0	1,501,607	1,187,635	313,972	0	0	0
0	0	0	0	0	0	0	0	0
235,000	235,000	0	196,350	196,350	0	0	0	0
229,041	229,041	0	9,537	9,537	0	0	0	0
<u>464,041</u>	<u>464,041</u>	<u>0</u>	<u>1,707,494</u>	<u>1,393,522</u>	<u>313,972</u>	<u>7,914</u>	<u>6,209</u>	<u>1,705</u>
(107,818)	(73,212)	34,606	(545,565)	(807,560)	(261,995)	(7,914)	3,733	11,647
0	0	0	162,135	161,634	(501)	0	0	0
0	0	0	0	92,000	92,000	0	0	0
107,968	212,052	104,084	64,631	1,718,960	1,654,329	0	0	0
0	0	0	(107,046)	(107,046)	0	0	0	0
<u>107,968</u>	<u>212,052</u>	<u>104,084</u>	<u>119,720</u>	<u>1,865,548</u>	<u>1,745,828</u>	<u>0</u>	<u>0</u>	<u>0</u>
150	138,840	138,690	(425,845)	1,057,988	1,483,833	(7,914)	3,733	11,647
846,550	846,550	0	177,426	177,426	0	111,261	111,261	0
0	0	0	0	0	0	5,900	5,900	0
<u>\$846,700</u>	<u>\$985,390</u>	<u>\$138,690</u>	<u>(\$248,419)</u>	<u>\$1,235,414</u>	<u>\$1,483,833</u>	<u>\$109,247</u>	<u>\$120,894</u>	<u>\$11,647</u>

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Total Primary Government (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Operating Revenues:				
Charges for Services	\$1,391,748	\$1,526,966	\$0	\$2,918,714
Interest	0	0	297	297
Other	14,020	0	0	14,020
Total Operating Revenues	1,405,768	1,526,966	297	2,933,031
Operating Expenses:				
Personal Services	325,104	0	0	325,104
Materials and Supplies	94,551	0	0	94,551
Charges and Services	594,717	81,646	0	676,363
Claims	0	1,298,763	0	1,298,763
Depreciation	240,145	0	0	240,145
Closure and Postclosure Care Costs	199,747	0	0	199,747
Miscellaneous	2,250	0	150	2,400
Total Operating Expenses	1,456,514	1,380,409	150	2,837,073
Operating Income	(50,746)	146,557	147	95,958
Non-Operating Revenues (Expenses):				
Grants	31,091	0	0	31,091
Interest	86,092	0	0	86,092
Interest and Fiscal Charges	(236,757)	0	0	(236,757)
Loss on Disposal of Fixed Assets	(19,702)	0	0	(19,702)
Total Non-Operating Revenues (Expenses)	(139,276)	0	0	(139,276)
Net Income (Loss) before Operating Transfers	(190,022)	146,557	147	(43,318)
Operating Transfers - In	0	23,537	0	23,537
Operating Transfers - Out	(17,126)	0	0	(17,126)
Net Income (Loss)	(207,148)	170,094	147	(36,907)
Retained Earnings (Deficit)/Fund Balances at Beginning of Year - Restated (Note 3)	(1,408,252)	560,412	34,463	(813,377)
Retained Earnings (Deficit)/Fund Balances at End of Year	(\$1,615,400)	\$730,506	\$34,610	(\$850,284)

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
 IN FUND EQUITY - BUDGET AND ACTUAL (BUDGET BASIS)
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Enterprise Funds			Internal Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for Services	\$1,391,746	\$1,317,979	(\$73,767)	\$1,498,012	\$1,517,369	\$19,357
Grants	30,000	31,091	1,091	0	0	0
Interest	4,000	101,666	97,666	40,800	0	(40,800)
Other	5,400	12,513	7,113	0	0	0
Total Revenues	1,431,146	1,463,249	32,103	1,538,812	1,517,369	(21,443)
Expenses:						
Personal Services	387,978	336,341	51,637	0	0	0
Materials and Supplies	314,407	103,518	210,889	0	0	0
Charges and Services	1,492,522	1,108,585	383,937	176,170	176,170	0
Claims	0	0	0	1,631,223	1,386,917	244,306
Miscellaneous	3,311	2,331	980	0	0	0
Capital Outlay	31,320	23,539	7,781	0	0	0
Debt Service:						
Principal Retirement	170,000	170,000	0	0	0	0
Interest and Fiscal Charges	229,088	229,088	0	0	0	0
Total Expenses	2,628,626	1,973,402	655,224	1,807,393	1,563,087	244,306
Excess of Revenues Over (Under) Expenses Before Operating Transfers	(1,197,480)	(510,153)	687,327	(268,581)	(45,718)	222,863
Operating Transfers - In	340,520	0	(340,520)	0	23,537	23,537
Operating Transfers - Out	(24,142)	(17,126)	7,016	0	0	0
Excess of Revenues Over (Under) Expenses and Operating Transfers	(881,102)	(527,279)	353,823	(268,581)	(22,181)	246,400
Fund Equity at Beginning of Year	2,020,678	2,020,678	0	350,889	350,889	0
Prior Year Encumbrances Appropriated	383,586	383,586	0	197,393	197,393	0
Fund Equity at End of Year	\$1,523,162	\$1,876,985	\$353,823	\$279,701	\$526,101	\$246,400

(Continued)

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
 IN FUND EQUITY - BUDGET AND ACTUAL (BUDGET BASIS)
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	Nonexpendable Trust Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
Grants	0	0	0
Interest	1,343	297	(1,046)
Other	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>1,343</u>	<u>297</u>	<u>(1,046)</u>
Expenses:			
Personal Services	0	0	0
Materials and Supplies	0	0	0
Charges and Services	0	0	0
Claims	0	0	0
Miscellaneous	2,650	150	2,500
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>2,650</u>	<u>150</u>	<u>2,500</u>
Excess of Revenues Over (Under) Expenses Before Operating Transfers	(1,307)	147	1,454
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers	(1,307)	147	1,454
Fund Equity at Beginning of Year	34,463	34,463	0
Prior Year Encumbrances Appropriated	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity at End of Year	<u>\$33,156</u>	<u>\$34,610</u>	<u>\$1,454</u>

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Total Primary Government (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Increase (Decrease) in Cash and Cash Equivalents:				
Cash Flows from Operating Activities:				
Cash Received From Customers	\$1,337,442	\$0	\$0	\$1,337,442
Cash Received From Other Operating Revenues	12,513	0	0	12,513
Cash Received From Quasi-External Transactions with Other Funds	0	1,526,594	0	1,526,594
Cash Payments for Employee Services and Benefits	(325,418)	0	0	(325,418)
Cash Payments to Suppliers	(789,764)	(168,066)	0	(957,830)
Cash Payments for Other Operating Expenses	(2,685)	0	(150)	(2,835)
Cash Payments for Claims	0	(1,206,350)	0	(1,206,350)
Net Cash Provided by (Used for) Operating Activities	232,088	152,178	(150)	384,116
Cash Flows from Noncapital Financing Activities:				
Grants	31,091	0	0	31,091
Operating Transfers - In	0	23,537	0	23,537
Operating Transfers - Out	(17,126)	0	0	(17,126)
Net Cash Provided by Noncapital Financing Activities	13,965	23,537	0	37,502
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(200,193)	0	0	(200,193)
General Obligation Bond Principal Payments	(170,000)	0	0	(170,000)
General Obligation Bond Interest Payments	(229,088)	0	0	(229,088)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(599,281)	0	0	(599,281)
Cash Flows from Investing Activities:				
Interest	87,322	0	297	87,619
Change in Fair Value of Cash Equivalents	(1,230)	0	0	(1,230)
Purchase of Investments	(486,347)	0	0	(486,347)
Sale of Investments	469,214	0	0	469,214
Net Cash Provided by Investing Activities	68,959	0	297	69,256
Net Increase (Decrease) in Cash and Cash Equivalents	(284,269)	175,715	147	(108,407)
Cash and Cash Equivalents Beginning of Year	2,427,516	803,791	34,463	3,265,770
Cash and Cash Equivalents End of Year	\$2,143,247	\$979,506	\$34,610	\$3,157,363

(Continued)

PREBLE COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	Total Primary Government (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Nonexpendable Trust</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss)	(\$50,746)	\$146,557	\$147	\$95,958
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	240,145	0	0	240,145
Landfill Closure and Postclosure Costs	199,747	0	0	199,747
Nonexpendable Trust Fund Interest	0	0	(297)	(297)
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(53,128)	(372)	0	(53,500)
Increase in Accrued Interest Receivable	(2,685)	0	0	(2,685)
Increase in Materials and Supplies Inventory	(643)	0	0	(643)
Decrease in Accounts Payable	(10,630)	(86,420)	0	(97,050)
Increase in Contracts Payable	22,007	0	0	22,007
Decrease in Contracts Payable - Retainage	(111,114)	0	0	(111,114)
Increase in Claims Payable	0	92,413	0	92,413
Increase in Accrued Salaries Payable	1,902	0	0	1,902
Decrease in Due to Other Funds	(3,616)	0	0	(3,616)
Increase in Due to Other Governments	1,863	0	0	1,863
Decrease in Compensated Absences Payable	(1,014)	0	0	(1,014)
Net Cash Provided by (Used for) Operating Activities	\$232,088	\$152,178	(\$150)	\$384,116
Reconciliation of Cash and Cash Equivalents of Nonexpendable Trust Funds to Balance Sheet				
Cash and Cash Equivalents-All Fiduciary Funds			\$2,219,592	
Cash and Cash Equivalents-Expendable Trust and Agency Funds			<u>(2,184,982)</u>	
Cash and Cash Equivalents-Nonexpendable Trust Funds			<u>\$34,610</u>	

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 1999

	L & M Products
Operating Revenues:	
Sales	\$179,255
Equivalent Value of Donated Services	590,810
Equivalent Value of Donated Facilities	128,186
Interest Income	11,159
Other	1,917
	<u>911,327</u>
Operating Expenses:	
Personal Services	89,122
Payroll Taxes	7,950
Subcontractor Labor	27,277
Materials and Supplies	27,209
Mileage and Gasoline	1,777
Maintenance and Repairs	6,464
Depreciation	19,622
Special Events and Benefits	373
Professional Fees	7,444
Insurance and Bonds	6,052
Public Relations	2,193
Staff Training	75
Equivalent Cost of Donated Services	590,810
Equivalent Cost of Donated Facilities	128,186
Other	1,941
	<u>916,495</u>
Total Expenses	<u>916,495</u>
Decrease in Unrestricted Net Assets	(5,168)
Net Assets at Beginning of Year	<u>256,377</u>
Net Assets at End of Year	<u>\$251,209</u>

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 1999

	L & M Products
<u>Net Increase (Decrease) in Cash and Cash Equivalents:</u>	
Cash Flows from Operating Activities:	
Decrease in Unrestricted Net Assets	(\$5,168)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used for Operating Activities:	
Depreciation	19,622
Gain of Sale of Equipment	(750)
Equivalent Value of Donated Services and Facilities	(718,996)
Equivalent Cost of Donated Services and Facilities	718,996
Increase in Accounts Receivable	(5,841)
Increase in Accrued Interest Receivable	(1,539)
Decrease in Accounts Payable	(2,821)
Decrease in Accrued Salaries Payable	(117)
Decrease in Payroll Taxes	(322)
Decrease in Advance Deposits	815
Total Adjustments	9,047
Net Cash and Cash Equivalents Provided by Operating Activities	3,879
Cash Flows from Investing Activities:	
Purchases of Property and Equipment	(7,410)
Proceeds from Sale of Equipment	750
Net Cash and Cash Equivalents Used for Investing Activities	(6,660)
Net Decrease in Cash and Cash Equivalents	(2,781)
Cash and Cash Equivalents at Beginning of Year	188,074
Cash and Cash Equivalents at End of Year	\$185,293

See Accompanying Notes to the General Purpose Financial Statements

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

Reporting Entity

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. The County has one component unit included in its reporting entity.

Discretely Presented Component Unit

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

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

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

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

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

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

Related Organizations:

Preble County Library Board

Preble Metropolitan Housing Authority (PMHA)

Joint Venture:

Preble County Emergency Management Agency (EMA)

Group Purchasing Pool:

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

Basis of Presentation - Fund Accounting

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

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

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

Governmental Fund Types

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

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

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

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

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

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

Proprietary Fund Types

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

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

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

Fiduciary Fund Types

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

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

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

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

Account Groups

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

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the Proprietary Funds or Nonexpendable Trust Funds.

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

PREBLE 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 issued on or before November 30, 1989, to the Proprietary Funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below. Information regarding the Workshop is presented in Note 20.

Measurement Focus and Basis of Accounting

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

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

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 1999, whose availability is indeterminable and which are not intended to finance current period obligations, have been recorded as deferred revenue as further described in Note 7. Levied special assessments are measurable, and have been recorded as a receivable. Since all assessments are due outside the available period, the entire amount has been deferred.

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than Agency Funds and the Drug Law Enforcement Special Revenue Fund, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level (personal services, materials and supplies, charges and services, capital purchases and other) within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

Tax Budget

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

Estimated Resources

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

The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Appropriations

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

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

Budgeted Level of Expenditures/Expenses

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

Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for Governmental Funds and Expendable Trust Funds and reported in the notes to the financial statements for Proprietary Funds and Nonexpendable Trust Funds.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lapsing of Appropriations

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

Cash and Cash Equivalents

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

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

Investments with original maturities of three months or more that are held separately within departments of the County and not with the County Treasurer are recorded on the balance sheet as "Investments in Segregated Accounts."

During fiscal year 1999, investments were limited to a Star Treasury Mutual Fund, Federal National Mortgage Association (FNMA) Notes, Federal Home Loan Bank (FHLB) Notes, a Federal Home Loan Mortgage Company (FHLMC) Note, a Federal Farm Credit Bank (FFCB) Note, U.S. Treasury Notes, certificates of deposit and STAR Ohio.

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 1999.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during fiscal year 1999 amounted to \$589,151, which includes \$484,225 assigned from other County funds. The Special Revenue Funds, a Capital Projects Fund, an Enterprise Fund, and the Nonexpendable Trust Funds earned interest in the amounts of \$55,074, \$2,769, \$86,092 and \$297, respectively.

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

Inventory of Supplies

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

Interfund Receivables/Payables

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Assets

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

Fixed Assets and Depreciation

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

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets. Interest incurred during the construction of general fixed assets is not capitalized. Fixed asset threshold for the County is \$500.

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Capitalization of Interest

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

Contributed Capital

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

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

Intergovernmental Revenues

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

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

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All remaining interfund transfers are reported as operating transfers.

Self-Insurance Fund

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

Compensated Absences

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

The County records a liability for accumulated unused vacation and compensatory time when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for all employees after 15 years of current service with the County. For Governmental Funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the General Long-Term Obligations Account Group. In Proprietary Funds, the entire amount of compensated absences is reported as a fund liability.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued Liabilities and Long-Term Debt

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

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

Bond Discounts/Issuance Costs

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

Estimates

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

Reservations of Fund Balance

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns on General Purpose Financial Statements

Total columns on the General Purpose Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented component unit (See Note 20). The total columns on statements which do not include the component unit have no additional caption.

NOTE 3 - RESTATEMENT OF FUND EQUITY

There was a restatement to cash in segregated accounts in the special revenue funds because the cash in segregated accounts was understated in 1998. There was also a restatement to cash and cash equivalents in the Employees Self-Insurance Internal Service Fund because cash was understated in the prior year.

Fixed assets in the Landfill Enterprise Fund were also restated because fixed assets were disposed of in a prior year and not taken off the County's fixed asset listings. The fixed assets in the Sewer Enterprise Fund were also restated because fixed assets were incorrectly deleted from the County's fixed asset listing in the prior year.

Cash and cash equivalents in the Unclaimed Money Expendable Trust Fund was also overstated in the prior year.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 3 - RESTATEMENT OF FUND EQUITY (Continued)

The effect of these changes on fund balance/retained earnings as previously reported for the year ended December 31, 1998, is as follows:

	Special Revenue	Expendable Trust	Enterprise	Internal Service
Fund Balance/Retained Earnings (Deficit) at December 31, 1998	\$5,961,949	\$121,649	(\$1,390,667)	\$557,048
Restatement for Cash and Cash Equivalents in Segregated Accounts	1,258	0	0	0
Restatement for Equity in Pooled Cash and Cash Equivalents	0	(4,488)	0	3,364
Restatement for Fixed Assets	0	0	(17,585)	0
Fund Balance/Retained Earnings (Deficit)- Restated at January 1, 1999	<u>\$5,963,207</u>	<u>\$117,161</u>	<u>(\$1,408,252)</u>	<u>\$560,412</u>

There was also a restatement to general fixed assets due to fixed assets being disposed of in a prior year and not being taken off the fixed asset listing. General fixed assets as of December 31, 1998, decreased by \$24,272 from \$15,380,620 to \$15,356,348.

NOTE 4 - BUDGET TO GAAP RECONCILIATION

Budgetary Basis of Accounting

While reporting financial position and results of operations on the basis of generally accepted accounting principles (GAAP), the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis) - All Proprietary Fund Types and Nonexpendable Trust Funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 4 - BUDGET TO GAAP RECONCILIATION (Continued)

2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for Governmental Fund Types and Expendable Trust Funds or note disclosure for Proprietary Fund Types and Nonexpendable Trust Funds (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as a balance sheet transaction (GAAP basis).
5. For the Proprietary Funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

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

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

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis:	(\$1,183,239)	(\$874,702)	\$138,840	\$1,582,740	\$9,633
Adjustments:					
Revenue Accruals	79,683	(177,327)	0	380	0
Expenditure Accruals	786,370	335,509	0	14,760	0
Encumbrances	(1,186,043)	(952,875)	0	(504,986)	(5,900)
Debt Principal Payments	0	(60,000)	0	(196,350)	0
Proceeds from Sale of Notes	0	40,000	0	161,634	0
Prepaid Items	(57,858)	(8,544)	0	0	0
Unrecorded Cash	(98,032)	(9,944)	0	(190)	0
Decrease in Fair Value of Cash Equivalents	46,863	0	0	0	0
Non-Budgeted Activity	0	34,438	0	0	0
Budget Basis	<u>(\$1,612,256)</u>	<u>(\$1,673,445)</u>	<u>\$138,840</u>	<u>\$1,057,988</u>	<u>\$3,733</u>

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 4 - BUDGET TO GAAP RECONCILIATION (Continued)

Net Income (Loss)/Excess of Revenues
Over (Under) Expenses
All Proprietary Fund Types and Nonexpendable Trust Funds

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Nonexpendable Trust</u>
GAAP Basis:	(\$207,148)	\$170,094	\$147
Adjustments:			
Revenue Accruals	(49,694)	(372)	0
Expense Accruals	(94,219)	5,994	0
Closure and Postclosure Care Costs	199,747	0	0
Debt Principal Payments	(170,000)	0	0
Acquisition of Fixed Assets	(200,193)	0	0
Depreciation	240,145	0	0
Materials and Supplies Inventory	643	0	0
Loss on Disposal of Fixed Assets	19,702	0	0
Unrecorded Cash	(11,238)	0	0
Non-Budgeted Activity	0	(9,225)	0
Decrease in Fair Value of Investments	1,230	0	0
Encumbrances	(256,254)	(188,672)	0
Budget Basis	<u>(\$527,279)</u>	<u>(\$22,181)</u>	<u>\$147</u>

NOTE 5 - COMPLIANCE AND ACCOUNTABILITY

The following budgetary objects had an excess of expenditures plus encumbrances over appropriations for the year ended December 31, 1999:

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 5 - COMPLIANCE AND ACCOUNTABILITY (Continued)

	<u>Excess</u>
<u>General Fund:</u>	
Vital Statistics	
Charges and Services	\$4,914
 <u>Special Revenue Funds:</u>	
Motor Vehicle and Gas Tax	
Engineer	
Public Works	
Charges and Services	57,744
Youth Services Subsidy	
Public Safety	
Felony Delinquent Care and Custody	
Capital Purchases	1,966
 <u>Capital Projects Fund:</u>	
Permanent Improvement	
Capital Outlay	
Capital Purchases	1,841

The Marriage License and Community Development Block Grant Special Revenue Funds and the Permanent Improvement Capital Projects Fund had appropriations in excess of estimated resources plus available balances of \$170, \$686 and \$273,000 for the year ended December 31, 1999.

The following funds had fund balance/retained earnings deficits at December 31, 1999:

	<u>Deficit</u>
<u>Capital Projects Funds:</u>	
Ditch Construction	\$28,669
Engineer Building Construction	114,022
<u>Enterprise Fund:</u>	
Landfill	1,702,077

The deficits in the Capital Projects Funds are the result of the application of generally accepted accounting principles to the financial reporting of these funds. Liabilities for notes payable are reported as fund liabilities. The fund deficits will be eliminated when bonds are issued and resources are provided for the retirement of the notes.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 5 - COMPLIANCE AND ACCOUNTABILITY (Continued)

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

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

At year-end, the County had \$96,557 undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

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

Deposits

At year-end, the carrying amount of the County's deposits was \$2,071,808, and the bank balance was \$3,434,317. Of the bank balance, \$531,707 was covered by federal deposit insurance and \$2,902,610 was considered uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

Investments

During 1999, the County continued to diversify its investment portfolio to gain a higher rate of return while still maintaining liquidity and minimizing risk. Investments included a Star Treasury Mutual Fund, Federal National Mortgage Association (FNMA) Notes, Federal Home Loan Bank (FHLB) Notes, a Federal Home Loan Mortgage Company (FHLMC) Note, a Federal Farm Credit Bank (FFCB) Note, U.S. Treasury Notes and STAR Ohio.

The FHLB notes have interest rates that vary directly with the Constant Maturity Treasury (CMT), an index of Treasury securities published by the Federal Reserve Board.

The notes are issued with a coupon floor and a coupon cap which establish a range of possible interest rates for the security regardless of the change in market rates. The securities were selected for purchase because the minimum interest rate, when coupled with the discount at the time of purchase, yields a rate of return that exceeds what was available from more conventional securities and that yield will increase if market interest rates increase.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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

	Primary Government		
	Category 2	Unclassified	Fair/Carrying Value
Star Treasury Mutual Fund	\$0	\$486,347	\$486,347
Federal National Mortgage Association (FNMA) Notes	4,458,525	0	4,458,525
Federal Home Loan Bank (FHLB) Notes	1,983,175	0	1,983,175
Federal Home Loan Mortgage Company (FHLMC) Note	997,018	0	997,018
Federal Farm Credit Bank (FFCB) Note	495,620	0	495,620
U.S. Treasury Notes	1,980,938	0	1,980,938
STAR Ohio	0	3,493,817	3,493,817
	<u>\$9,915,276</u>	<u>\$3,980,164</u>	<u>\$13,895,440</u>

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

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

	Primary Government	
	Cash & Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$15,552,458	\$511,347
Cash on Hand	(96,557)	0
Investments:		
Federal National Mortgage Association (FNMA) Notes	(4,458,525)	4,458,525
Federal Home Loan Bank Notes (FHLB)	(1,983,175)	1,983,175
Federal Home Loan Mortgage Company (FHLMC) Note	(997,018)	997,018
Federal Farm Credit Bank (FFCB) Note	(495,620)	495,620
U.S. Treasury Notes	(1,980,938)	1,980,938
Certificates of Deposit	25,000	(25,000)
STAR Ohio	(3,493,817)	3,493,817
GASB Statement 3	\$2,071,808	\$13,895,440

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 1999 for real and public utility property taxes is for 1998 taxes and property tax revenue 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 became 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 assessed valuations.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 7- PROPERTY TAXES (Continued)

The assessed value for the taxes collected in 1999 was \$645,654,590 of which real property represented 82 percent (\$527,731,770) of the total, public utility property represented eight percent (\$49,940,120) of the total, and tangible personal property represented ten percent (\$67,982,700) of the total. The full tax rate for all County operations for the year ended December 31, 1999, was \$8.37 per \$1,000 of assessed value.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

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

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

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 8 - PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a 1.5 percent continuing tax on all retail sales made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and are to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 1999 amounted to \$3,723,541.

NOTE 9 - RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, intergovernmental receivables arising from grants, entitlements and shared revenues, charges for services, special assessments, interest on investments, and utility accounts. Utility accounts receivable at December 31, 1999, were \$146,257. All receivables are considered fully collectible.

A summary of intergovernmental receivables follows:

<u>General Fund</u>	
Election Costs	\$21,273
Reimbursement for Housing	14,640
Title IV-D	5,728
Indigent Defense	19,832
Total General Fund	<u>61,473</u>

<u>Special Revenue Funds</u>	
Gasoline Tax	156,751
Gasoline Excise Tax	78,930
Flood Damage	172,748
Backcharge for Labor	7,514
Homemakers Care	69,534
ODS Reimbursement	830
Medicaid	70,305
Youth Services Subsidy	16,651
Urinalysis Reimbursement	1,560

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 9 - RECEIVABLES (Continued)

Special Revenue Funds (continued)

Title IV-E	\$23,577
MED - ODMH	13,903
Community Development Block Grant	12,775
Total Special Revenue Funds	625,078

Agency Funds

Gasoline Tax	67,987
Gasoline Excise Tax	34,315
Auto Registration	36,555
Local Government Revenue Assistance	76,986
Local Government	290,781
Undivided Library	364,025
Reimbursements from Subdivisions	9,580
Siren Grant	767
Total Agency Funds	880,996
Total All Funds	\$1,567,547

NOTE 10 - FIXED ASSETS

A summary of the Sewer and Landfill Enterprise Funds fixed assets at December 31, 1999, follows:

Land	\$279,610
Buildings, Structures and Improvements	739,452
Furniture, Fixtures and Equipment	1,225,659
Total	2,244,721
Less: Accumulated Depreciation	(841,957)
Total Fixed Assets	\$1,402,764

The changes in general fixed assets during 1999 were as follows:

Asset Category	Restated Balance at January 1, 1999	Additions	Deletions	Balance at December 31, 1999
Land	\$1,385,161	\$0	\$0	\$1,385,161
Buildings, Structures and Improvements	8,506,276	0	0	8,506,276
Furniture, Fixtures and Equipment	5,464,911	729,462	164,269	6,030,104
Total General Fixed Assets	\$15,356,348	\$729,462	\$164,269	\$15,921,541

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE 11- RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. With the exception of health insurance, dental insurance, vision insurance, life insurance, and workers' compensation, during 1999, the County contracted with Cincinnati Insurance Company and Monticello Insurance Company for liability, property and crime insurance. Coverages provided by the insurance companies are as follows:

Cincinnati Insurance:

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

Monticello Insurance:

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

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

The County pays all elected officials' bonds by statute.

The County is self-insured for medical, dental, vision and life insurance benefits. This plan provides medical plans with a \$150 deductible for single and a \$300 deductible for employee + 1 and families, dental plans with no deductible, and \$10,000 in accidental life insurance. A third party administrator, BEBSI, reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$50,000 per employee. The County pays the Employees Health Insurance Internal Service Fund \$269.46 per month for single employees, \$509.67 per month for employee + 1 and \$707.40 per month for family plans which represents a portion of the entire premium required. This premium is paid by the fund that pays the employee's salary and is based on historic cost information.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 11 - RISK MANAGEMENT (Continued)

The liability for unpaid claims of \$249,372 reported in the fund at December 31, 1999, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims, including incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the Fund's claim liability amount in 1998 and 1999 were:

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current Year</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
1998	\$136,371	\$1,153,757	\$1,133,169	\$156,959
1999	156,959	1,298,763	1,206,350	249,372

Workers' compensation benefits are provided through the State Bureau of Workers' compensation. For 1999, the County participated in the County Commissioner's Association of Ohio Workers' Compensation Group Rating Program, provided by the County Commissioner's Association of Ohio Service Corporation (CCAOSC), a workers' compensation group purchasing pool (See Note 23). The intent of the CCAOSC is to achieve lower workers' compensation rates while establishing safe working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the CCAOSC. Each participant pays its workers' compensation premium to the State based on the rate for the CCAOSC rather than its individual rate.

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 11 - RISK MANAGEMENT (Continued)

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

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

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All County full-time employees 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 12.50 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 \$1,255,053, \$1,202,825, and \$1,234,467, respectively. The full amount has been contributed for 1998 and 1997. 80 percent has been contributed for 1999 with the remainder being reported as a liability within the General Long-Term Obligations Account Group.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 13 - POSTEMPLOYMENT BENEFITS

Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in *GASB Statement No. 12*. 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 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 16.7 percent and 4.2 percent was used to fund health care.

For 1999, benefits were 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 \$563,767.

NOTE 14 - EMPLOYEE BENEFITS

Deferred Compensation Plan

County employees may participate in the Ohio Public Employees Deferred Compensation Plan. This plan is created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

The County did not enter into any new capital leases during 1999. In prior years, the County entered into capitalized leases for vehicles and copying equipment. The terms of each agreement provide options to purchase the equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee.

Capital lease payments have been reclassified and are reflected as debt service in the combined financial statements for the Governmental Funds. These expenditures are reflected as program/function expenditures on a budgetary basis.

Vehicles and equipment acquired by lease have been capitalized in the General Fixed Assets Account Group at amounts equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the General Long-Term Obligations Account Group. Principal payments in 1999 totaled \$2,609 in the Governmental Funds. The following is an analysis of assets leased under capital leases as of December 31, 1999:

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

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 1999.

Year	GLTOAG
2000	\$1,152
Less: Amount Representing Interest	(44)
Present Value of Minimum Lease Payments	\$1,108

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 16 - LONG-TERM DEBT

The changes in the County's long-term obligations for the year consist of the following:

	Balance at January 1, 1999	Increases	Decreases	Balance at December 31, 1999
General Obligation Bonds:				
3.00 to 5.55% - 1993 County Jail Project - Voted	\$3,125,000	\$0	\$180,000	\$2,945,000
6.50 to 7.125% - 1989 Human Services Building - Unvoted	825,000	0	50,000	775,000
4.40% to 6.15% - 1996 Fairgrounds Project - Unvoted	<u>190,000</u>	<u>0</u>	<u>5,000</u>	<u>185,000</u>
TOTAL General Obligation Bonds	<u>4,140,000</u>	<u>0</u>	<u>235,000</u>	<u>3,905,000</u>
Other Long-Term Obligations:				
Compensated Absences Payable	625,839	19,067	0	644,906
Obligations Under Capital Lease	3,717	0	2,609	1,108
Due to Other Governments	<u>326,444</u>	<u>361,949</u>	<u>326,444</u>	<u>361,949</u>
TOTAL - Other Long-Term Obligations	<u>956,000</u>	<u>381,016</u>	<u>329,053</u>	<u>1,007,963</u>
TOTAL - General Long-Term Obligations	<u>\$5,096,000</u>	<u>\$381,016</u>	<u>\$564,053</u>	<u>\$4,912,963</u>

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 16 - LONG-TERM DEBT (Continued)

Changes in the long-term obligations reported in the Proprietary Funds during 1999 were as follows:

	Balance at January 1, 1999	<u>Increases</u>	<u>Decreases</u>	Balance at December 31, 1999
General Obligation Bond Payable:				
3.75% to 5.50% - 1996 Landfill Improvement Bond	\$4,546,756	\$0	\$168,986	\$4,377,770
Compensated Absences	26,799	0	1,014	25,785
Due to Other Governments	11,529	13,392	11,529	13,392
Landfill Closure and Postclosure	1,193,962	199,747	0	1,393,709
TOTAL - Enterprise Funds	\$5,779,046	\$213,139	\$181,529	\$5,810,656

The Landfill Improvement General Obligation Bond is reported at carrying value. Principal paid in 1999 was \$170,000, and the amortized bond discount was \$1,014. The general obligation bond payable will be paid off with user charges which are received in the Landfill Enterprise Fund.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 1999, are an overall legal debt margin of \$14,641,365 and an unvoted legal debt margin of \$6,456,546.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 16 - LONG-TERM DEBT (Continued)

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Enterprise General Obligation Bonds</u>	<u>Total</u>
2000	\$463,011	\$397,118	\$860,129
2001	466,241	394,768	861,009
2002	473,226	397,118	870,344
2003	468,738	398,852	867,590
2004	468,034	394,952	862,986
2005-2009	2,338,210	1,981,115	4,319,325
2010-2014	764,587	1,990,015	2,754,602
2015-2017	<u>32,768</u>	<u>790,775</u>	<u>823,543</u>
Total	<u>\$5,474,815</u>	<u>\$6,744,713</u>	<u>\$12,219,528</u>

NOTE 17 - NOTES PAYABLE

A summary of the short-term note transactions for the year ended December 31, 1999, follows:

<u>Fund Type/Fund/Issue</u>	<u>Interest Rate</u>	<u>Balance at January 1, 1999</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at December 31, 1999</u>
Special Revenue Funds:					
Property Acquisition	5.00%	<u>\$60,000</u>	<u>\$40,000</u>	<u>\$60,000</u>	<u>\$40,000</u>
Capital Projects Funds:					
Plummer Ditch Construction	6.50%	27,600	20,000	27,600	20,000
West Alex Ditch Construction	5.00%	0	29,134	0	29,134
Engineer's Building Construction	4.67%	<u>168,750</u>	<u>112,500</u>	<u>168,750</u>	<u>112,500</u>
Total Capital Projects Funds		<u>196,350</u>	<u>161,634</u>	<u>196,350</u>	<u>161,634</u>
Grand Total All Funds		<u>\$256,350</u>	<u>\$201,634</u>	<u>\$256,350</u>	<u>\$201,634</u>

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 17 - NOTES PAYABLE (Continued)

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

NOTE 18 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

<u>Fund Type/Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	<u>\$1,902,056</u>	<u>\$0</u>
Special Revenue Funds:		
Motor Vehicle and Gas Tax	1,060	1,167
Community Mental Health	253,472	0
Children Services	335,560	4,255
Mental Retardation Levy	565,364	0
Real Estate Assessment	0	405
Ditch Maintenance	43,989	0
9-1-1 Emergency Services	86,883	0
Total Special Revenue Funds	<u>1,286,328</u>	<u>5,827</u>
Debt Service Fund:		
Jail Bond Retirement	<u>266,487</u>	<u>0</u>
Capital Projects Fund:		
Ditch Construction	<u>45,760</u>	<u>0</u>
Enterprise Fund:		
Landfill	<u>0</u>	<u>13,945</u>
Agency Funds:		
Health	93,802	142
Disaster Services	0	6,495
Undivided General Tax	0	3,568,024
Total Agency Funds	<u>93,802</u>	<u>3,574,661</u>
Total All Funds	<u>\$3,594,433</u>	<u>\$3,594,433</u>

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 19 - SEGMENT INFORMATION

The County's Enterprise Funds account for sewer and landfill services. Key financial information as of and for the year ended December 31, 1999, for each Enterprise Fund is as follows:

	Sewer Fund	Landfill Fund	Total
Operating Revenues	\$58,836	\$1,346,932	\$1,405,768
Depreciation Expense	600	239,545	240,145
Operating Income	55,582	(106,328)	(50,746)
Non-Operating Revenues (Expenses) Excluding Grants	0	(108,185)	(108,185)
Grants	0	31,091	31,091
Operating Transfers	0	(17,126)	(17,126)
Net Income (Loss)	55,582	(262,730)	(207,148)
Additions to Property, Plant and Equipment	0	200,193	200,193
Net Working Capital	102,877	2,049,197	2,152,074
Total Assets	113,074	4,191,888	4,304,962
Long-Term Liabilities Payable from Revenue	0	5,630,188	5,630,188
Total Equity (Deficit)	113,074	(1,702,077)	(1,589,003)
Total Encumbrances	\$1,103	\$255,151	\$256,254

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)

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

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

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

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

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

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

B. CONCENTRATIONS OF CREDIT RISK

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)

Three customers represent 74% of total assembly contract billings for 1999, and 76% of accounts receivable at December 31, 1999.

C. DEPOSITS AND INVESTMENTS

Cash and cash equivalents that are held by L & M Products Workshops' are classified as "Cash and Cash Equivalents in Segregated Accounts." At year end, the carrying amount of L & M Products Workshops' deposits was \$185,293.

D. PROPERTY AND EQUIPMENT

Property and equipment consists of:

<u>1999</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Leasehold Improvements	\$34,479	\$13,803	\$20,676
Machinery and Equipment	102,276	77,452	24,824
Vehicles	71,671	67,369	4,302
Total	<u>\$208,426</u>	<u>\$158,624</u>	<u>\$49,802</u>

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

E. DONATED FACILITIES AND SERVICES

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT (Continued)

	1999
Salaries and benefits expense	
incurred by MRDD Board	\$604,915
Less payments from L&M Products	(17,165)
Value of MRDD Board Contribution	587,750
Other Donated Services	3,060
	\$590,810
Costs Paid by MRDD Board	\$77,046
Estimated payments from L&M Products	51,140
Value of MRDD Board Contribution	\$128,186

F. OTHER REVENUE

Other Revenue for 1999 is composed of:

Reimbursements for special events	\$152
Ice Cream Sales	488
Workers' Compensation refund	7
Community donations	520
Van Proceeds	750
Total	\$1,917

NOTE 21 - RELATED ORGANIZATIONS

Preble County Library Board

The Preble County Library Board is a related organization to the County. The County Officials (the Commissioners, the Probate Court and the Common Pleas Court) are responsible for appointing the trustees of the Library Board; however, the County Officials cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the Library Board, its role is limited to a ministerial function. Once the Library Board determines to present a levy to the voters, including the determination of the rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. During 1999, the County did not make any significant financial contributions to the operation of the Library. Financial information for the Library may be obtained by writing to Beverly Keefe, Treasurer of the Preble County Library Board, 450 S. Baron Street, Eaton, Ohio 45320.

**PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE 21 - RELATED ORGANIZATIONS (Continued)

Preble Metropolitan Housing Authority

The Preble Metropolitan Housing Authority (PMHA) is a related organization to the County. The general purpose of the PMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. The ability to influence operations depends on the County's representation on the Board. The PMHA Board is composed of five representatives: one member appointed by the County Common Pleas Court Judge; one member appointed by the County Commissioners; one member appointed by the County Probate Court Judge; and two members appointed by the Mayor of Eaton. During 1999, the County did not make any significant financial contributions to the operation of the PMHA. Financial information may be obtained by writing to Alice Flora, Director of the Preble Metropolitan Housing Authority, 100 East Main Street, Eaton, Ohio 45320.

NOTE 22 - JOINT VENTURE

Preble County Emergency Management Agency

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

The Board is composed of the following seven members: one County Commissioner representing the Board of County Commissioners; five chief executives representing the municipal corporations and townships entering into the agreement; and one non-elected representative. The County contributed \$39,452 (61 percent) for the operation of the agency during 1999.

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 23 - GROUP PURCHASING POOL

County Commissioner's Association of Ohio Service Corporation

The County is participating in the County Commissioner's Association of Ohio Workers' Compensation Group Rating Program as established under Section 4123.29 of the Ohio Revised Code. The County Commissioner's Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioner's Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates; approving the selection of a third party administrator; reviewing and approving proposed third party fees, fees for risk management services, and general management fees; determining ongoing responsibility of each participant; and performing any other acts and functions which may be delegated to it by the participating employers.

The group executive committee consists of seven members. Two members are the president and the treasurer of the CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member on the group executive committee in any year and each elected member shall be a County Commissioner.

NOTE 24 - CLOSURE AND POSTCLOSURE COSTS

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

The \$1,393,709 reported as landfill closure and postclosure care liability at December 31, 1999, represents the cumulative amount reported to date based on the use of 19.87 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$5,621,602 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. The County expects to close the landfill in the year 2044.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 24 - CLOSURE AND POSTCLOSURE COSTS (Continued)

Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County is required by state and federal laws and regulations to provide financial assurance for the closure and postclosure care liabilities. To comply with this closure and postclosure financial assurance requirement, the County has placed \$486,347 in a trust fund for 1999. These proceeds are restricted in trust to finance closure and postclosure care and are reported as restricted assets on the balance sheet.

NOTE 25 - CONTRIBUTED CAPITAL

At January 1, 1999, contributed capital was restated in the Sewer Enterprise Fund, the only Enterprise Fund with contributed capital, from \$0 to \$26,397 due to a donated asset mistakenly being deleted in the prior year.

NOTE 26 - CONTINGENT LIABILITIES

A. Litigation

The County is involved in a number of claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 1999 for litigation settled were not material.

B. Federal and State Grants

The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant; Ohio Department of Human Services; and Ohio Commission of Aging. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 1999, the audits of certain programs had not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 27 - CONTRACTUAL COMMITMENTS

As of December 31, 1999, the County had contractual purchase commitments as follows:

The Barbour Company	\$23,256
Columbus Engineering Construction Inc.	44,383
Compaq Computer Corp.	37,649
Charles Hubler	22,600
LP Cavett Co.	145,510
Metcalf & Eddy Inc.	138,970
Millennium Care Administrators	180,476
P&R Communications	71,033
P&R Investigations	23,256
Sabre Systems and Service	66,609
Stephen Pope & Associates	566,105
Walls Brothers Asphalt Co.	495,286

NOTE 28 - RELATED PARTY TRANSACTIONS

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

PREBLE COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 29 - SUBSEQUENT EVENTS

On January 10, 2000, the County issued a \$23,308 West Alex Ditch Construction bond anticipation note to mature on January 10, 2001. The note was issued at an interest rate of 7.00%. On that same date, the County issued a \$35,000 County Building Acquisition bond anticipation note at an interest rate of 7.00% to mature on January 10, 2001.

In addition, the County issued a \$56,250 Engineer's Building Improvement bond anticipation note. The note was issued at an interest rate of 7.00% and will mature on April 24, 2001. On May 15, 2000, the Commissioner's passed a resolution authorizing the issuance of \$30,000 in notes for the purpose of procuring and maintaining computer systems for the Clerk of the Common Pleas Court, as well as \$112,545 in notes for engineer building improvements.

FINANCIAL STATEMENTS AND SCHEDULES
OF INDIVIDUAL
FUNDS AND ACCOUNT GROUPS

GENERAL FUND

To account for government resources which are not accounted for in any other fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,580,000	\$1,333,866	(\$246,134)
Permissive Sales Tax	3,500,756	3,708,251	207,495
Charges for Services	1,481,500	1,489,875	8,375
Licenses and Permits	6,000	5,788	(212)
Fines and Forfeitures	0	76,247	76,247
Intergovernmental	1,181,000	1,258,170	77,170
Interest	500,000	711,762	211,762
Miscellaneous	49,000	96,102	47,102
Total Revenues	<u>8,298,256</u>	<u>8,680,061</u>	<u>381,805</u>
Expenditures:			
Current:			
General Government			
Legislative and Executive			
County Commissioners			
Personal Services	280,943	278,078	2,865
Materials and Supplies	4,656	4,016	640
Charges and Services	1,125,905	1,102,208	23,697
Capital Purchases	25,093	25,021	72
Other	43,449	37,255	6,194
Total County Commissioners	<u>1,480,046</u>	<u>1,446,578</u>	<u>33,468</u>
Microfilm			
Personal Services	43,931	42,564	1,367
Materials and Supplies	6,190	4,276	1,914
Charges and Services	5,314	4,693	621
Capital Purchases	2,000	933	1,067
Other	1,000	961	39
Total Microfilm	<u>58,435</u>	<u>53,427</u>	<u>5,008</u>
County Auditor			
Personal Services	161,257	156,823	4,434
Materials and Supplies	16,707	13,892	2,815
Charges and Services	3,500	805	2,695
Capital Purchases	5,184	2,733	2,451
Other	3,849	2,554	1,295
Total County Auditor	<u>\$190,497</u>	<u>\$176,807</u>	<u>\$13,690</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Personal Property			
Materials and Supplies	<u>\$700</u>	<u>\$0</u>	<u>\$700</u>
County Treasurer			
Personal Services	74,974	72,850	2,124
Materials and Supplies	7,775	6,871	904
Charges and Services	9,200	8,141	1,059
Capital Purchases	1,718	1,662	56
Other	<u>325</u>	<u>310</u>	<u>15</u>
Total County Treasurer	<u>93,992</u>	<u>89,834</u>	<u>4,158</u>
Prosecutor			
Personal Services	468,170	466,547	1,623
Materials and Supplies	26,848	24,614	2,234
Charges and Services	7,106	6,259	847
Capital Purchases	26,332	26,327	5
Other	<u>38,183</u>	<u>32,528</u>	<u>5,655</u>
Total Prosecutor	<u>566,639</u>	<u>556,275</u>	<u>10,364</u>
Bureau of Inspection			
Charges and Services	<u>133,230</u>	<u>105,000</u>	<u>28,230</u>
Data Processing			
Personal Services	24,165	24,142	23
Materials and Supplies	4,500	923	3,577
Charges and Services	119,711	106,618	13,093
Capital Purchases	60,000	46,442	13,558
Other	<u>10,569</u>	<u>8,460</u>	<u>2,109</u>
Total Data Processing	<u>218,945</u>	<u>186,585</u>	<u>32,360</u>
Board of Elections			
Personal Services	78,014	77,608	406
Materials and Supplies	18,600	14,784	3,816
Charges and Services	56,160	33,195	22,965
Capital Purchases	4,100	3,728	372
Other	<u>700</u>	<u>700</u>	<u>0</u>
Total Board of Elections	<u>157,574</u>	<u>130,015</u>	<u>27,559</u>
Buildings and Grounds			
Charges and Services	217,962	186,197	31,765
Capital Purchases	23,122	21,249	1,873
Other	<u>31,720</u>	<u>27,490</u>	<u>4,230</u>
Total Buildings and Grounds	<u>\$272,804</u>	<u>\$234,936</u>	<u>\$37,868</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Building Maintenance			
Personal Services	\$168,327	\$168,327	\$0
Materials and Supplies	18,500	18,205	295
Charges and Services	161,421	141,500	19,921
Capital Purchases	2,000	1,456	544
Other	1,000	175	825
	<u>351,248</u>	<u>329,663</u>	<u>21,585</u>
Total Building Maintenance			
Recorder			
Personal Services	92,066	91,421	645
Materials and Supplies	13,845	13,164	681
Charges and Services	6,324	5,086	1,238
Capital Purchases	3,915	3,915	0
Other	312	298	14
	<u>116,462</u>	<u>113,884</u>	<u>2,578</u>
Total Recorder			
Rural Zoning			
Personal Services	10,298	9,653	645
Materials and Supplies	3,488	1,970	1,518
Charges and Services	4,245	4,019	226
Capital Purchases	8,426	8,426	0
Other	3,728	3,662	66
	<u>30,185</u>	<u>27,730</u>	<u>2,455</u>
Total Rural Zoning			
Insurance			
Charges and Services	<u>628,925</u>	<u>594,869</u>	<u>34,056</u>
Real Estate Appraisal			
Personal Services	<u>7,840</u>	<u>7,645</u>	<u>195</u>
Total General Government Legislative and Executive	<u>4,307,522</u>	<u>4,053,248</u>	<u>254,274</u>
General Government Judicial			
Appeals Court			
Other	<u>\$30,000</u>	<u>\$24,012</u>	<u>\$5,988</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Common Pleas Court			
Personal Services	\$116,967	\$112,226	\$4,741
Materials and Supplies	8,850	8,455	395
Charges and Services	25,410	16,476	8,934
Capital Purchases	1,200	762	438
Other	6,057	5,324	733
Total Common Pleas Court	158,484	143,243	15,241
Jury Commission			
Personal Services	800	800	0
Materials and Supplies	250	150	100
Charges and Services	375	131	244
Total Jury Commission	1,425	1,081	344
Adult Probation			
Materials and Supplies	100	0	100
Charges and Services	882	507	375
Other	250	0	250
Total Adult Probation	1,232	507	725
Common Pleas Referee			
Personal Services	32,075	31,341	734
Juvenile Court			
Personal Services	185,530	182,673	2,857
Materials and Supplies	12,620	11,874	746
Charges and Services	176,066	133,735	42,331
Capital Purchases	22,000	21,746	254
Other	29,345	27,707	1,638
Total Juvenile Court	425,561	377,735	47,826
Probate Court			
Personal Services	88,877	87,556	1,321
Materials and Supplies	9,594	8,969	625
Charges and Services	2,992	2,992	0
Other	604	351	253
Total Probate Court	\$102,067	\$99,868	\$2,199

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Clerk of Courts			
Personal Services	\$248,133	\$240,501	\$7,632
Materials and Supplies	14,724	14,175	549
Charges and Services	36,403	35,305	1,098
Capital Purchases	2,149	2,149	0
Other	1,019	620	399
<u>Total Clerk of Courts</u>	<u>302,428</u>	<u>292,750</u>	<u>9,678</u>
Municipal Court			
Personal Services	101,634	100,919	715
Charges and Services	5,100	2,941	2,159
Other	5,010	5,010	0
<u>Total Municipal Court</u>	<u>111,744</u>	<u>108,870</u>	<u>2,874</u>
Law Library			
Personal Services	4,591	4,591	0
<u>Total General Government</u>			
Judicial	<u>1,169,607</u>	<u>1,083,998</u>	<u>85,609</u>
Public Safety			
Coroner			
Personal Services	34,846	34,270	576
Materials and Supplies	2,000	689	1,311
Charges and Services	25,824	24,660	1,164
Other	2,584	1,690	894
<u>Total Coroner</u>	<u>65,254</u>	<u>61,309</u>	<u>3,945</u>
Sheriff Dispatch			
Personal Services	303,187	297,279	5,908
Materials and Supplies	2,706	2,463	243
Charges and Services	5,659	4,265	1,394
<u>Total Sheriff Dispatch</u>	<u>311,552</u>	<u>304,007</u>	<u>7,545</u>
Sheriff			
Personal Services	2,345,581	2,332,394	13,187
Materials and Supplies	234,301	203,136	31,165
Charges and Services	507,555	467,992	39,563
Capital Purchases	230,176	228,723	1,453
Other	25,950	23,978	1,972
<u>Total Sheriff</u>	<u>\$3,343,563</u>	<u>\$3,256,223</u>	<u>\$87,340</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Building Regulations			
Personal Services	\$156,028	\$156,028	\$0
Materials and Supplies	2,864	2,841	23
Charges and Services	2,645	2,128	517
Capital Purchases	22,397	22,355	42
Other	1,500	1,470	30
	<u>185,434</u>	<u>184,822</u>	<u>612</u>
Total Building Regulations			
Workhouse			
Charges and Services	1,093	0	1,093
	<u>1,093</u>	<u>0</u>	<u>1,093</u>
Total Public Safety	<u>3,906,896</u>	<u>3,806,361</u>	<u>100,535</u>
Public Works			
Highways			
Charges and Services	54,000	54,000	0
Sanitation and Drainage			
Other	36,510	0	36,510
	<u>36,510</u>	<u>0</u>	<u>36,510</u>
Total Public Works	<u>90,510</u>	<u>54,000</u>	<u>36,510</u>
Health			
Tuberculosis			
Other	1,831	897	934
	<u>1,831</u>	<u>897</u>	<u>934</u>
Vital Statistics			
Charges and Services	71,371	76,285	(4,914)
Other	8,400	8,400	0
	<u>79,771</u>	<u>84,685</u>	<u>(4,914)</u>
Total Vital Statistics	<u>79,771</u>	<u>84,685</u>	<u>(4,914)</u>
Total Health	<u>81,602</u>	<u>85,582</u>	<u>(3,980)</u>
Human Services			
Children's Home			
Personal Services	59,676	41,556	18,120
	<u>59,676</u>	<u>41,556</u>	<u>18,120</u>
Soldier's Relief			
Personal Services	16,467	14,356	2,111
Materials and Supplies	1,200	834	366
Charges and Services	89,675	79,506	10,169
Capital Purchases	1,500	975	525
Other	2,954	0	2,954
	<u>2,954</u>	<u>0</u>	<u>2,954</u>
Total Soldier's Relief	<u>\$111,796</u>	<u>\$95,671</u>	<u>\$16,125</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Veteran's Services			
Personal Services	\$70,172	\$65,790	\$4,382
Charges and Services	30,970	24,067	6,903
Capital Purchases	20,000	18,934	1,066
Other	2,000	1,105	895
	<u>123,142</u>	<u>109,896</u>	<u>13,246</u>
Total Veteran's Services			
Public Assistance			
Charges and Services	130,000	90,899	39,101
	<u>130,000</u>	<u>90,899</u>	<u>39,101</u>
Total Human Services	<u>424,614</u>	<u>338,022</u>	<u>86,592</u>
Miscellaneous			
Other			
Charges and Services	294,324	199,571	94,753
Other	84,668	58,452	26,216
	<u>378,992</u>	<u>258,023</u>	<u>120,969</u>
Total Other			
Intergovernmental			
Agriculture			
Charges and Services	272,190	266,490	5,700
	<u>272,190</u>	<u>266,490</u>	<u>5,700</u>
Total Expenditures	<u>10,631,933</u>	<u>9,945,724</u>	<u>686,209</u>
Excess of Revenues Under Expenditures	<u>(2,333,677)</u>	<u>(1,265,663)</u>	<u>1,068,014</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Notes	200,000	0	(200,000)
Operating Transfers - In	249,244	244,297	(4,947)
Operating Transfers - Out	(592,708)	(590,890)	1,818
	<u>(143,464)</u>	<u>(346,593)</u>	<u>(203,129)</u>
Total Other Financing Sources (Uses)			
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,477,141)	(1,612,256)	864,885
Fund Balance at Beginning of Year	2,457,960	2,457,960	0
Prior Year Encumbrances Appropriated	499,222	499,222	0
	<u>2,457,960</u>	<u>2,457,960</u>	<u>0</u>
Fund Balance at End of Year	<u>\$480,041</u>	<u>\$1,344,926</u>	<u>\$864,885</u>

SPECIAL REVENUE FUNDS

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

Motor Vehicle and Gas Tax

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

Dog and Kennel

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

Human Services

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

Marriage License

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

Community Mental Health

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

Children Services

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

Mental Retardation Levy

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

Preble Victim Witness

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

Real Estate Assessment

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

(Continued)

SPECIAL REVENUE FUNDS (Continued)

Ditch Maintenance

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

9-1-1 Emergency Services

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

Youth Services Subsidy

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

Preble County Jail Inmates

To account for monies that the jail inmates contribute to a bank account that can only be used by the inmates for personal items.

Preble County Intervention Team

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

Computer Maintenance

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

Indigent Guardianship

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

Probate Court - Conduct of Business

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

Enforcement and Education

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

(Continued)

SPECIAL REVENUE FUNDS (Continued)

Westview Acres

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

Child Support Enforcement

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

Computer Legal Research

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

Ohio Law Enforcement

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

JTPA-Federal Funds

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

Community Development Block Grant

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

Certificate of Title Administration

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

Ohio Election Commission

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

(Continued)

SPECIAL REVENUE FUNDS (Continued)

Indigent Driver's Alcohol Treatment

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

Drug Law Enforcement

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

Delinquent Real Estate Assessment

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

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	<u>Motor Vehicle and Gas Tax</u>	<u>Dog and Kennel</u>	<u>Human Services</u>	<u>Marriage License</u>	<u>Community Mental Health</u>	<u>Children Services</u>
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$448,707	\$24,609	\$906,349	\$3,230	\$581,293	\$353,365
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	60,177	0	0	0	0	0
Accounts	1,387	0	296	0	16,981	2,095
Due from Other Funds	1,060	0	0	0	253,472	335,560
Due from Other Governments	415,943	0	0	0	59,077	24,407
Materials and Supplies Inventory	141,973	0	20,782	0	0	0
Prepaid Items	55	0	4,261	0	2,750	423
Total Assets	<u>\$1,069,302</u>	<u>\$24,609</u>	<u>\$931,688</u>	<u>\$3,230</u>	<u>\$913,573</u>	<u>\$715,850</u>
Liabilities:						
Accounts Payable	\$14,754	\$2,127	\$9,325	\$1,130	\$3,092	\$628
Contracts Payable	60,989	0	21,203	0	80,476	22,962
Accrued Salaries Payable	49,689	2,988	53,305	0	17,788	20,236
Due to Other Funds	1,167	0	0	0	0	4,255
Due to Other Governments	23,990	653	17,352	0	87,498	6,142
Deferred Revenue	82	0	0	0	249,217	335,560
Notes Payable	0	0	0	0	40,000	0
Accrued Interest Payable	0	0	0	0	1,896	0
Compensated Absences Payable	5,402	0	5,369	0	1,446	3,076
Total Liabilities	<u>156,073</u>	<u>5,768</u>	<u>106,554</u>	<u>1,130</u>	<u>481,413</u>	<u>392,859</u>
Fund Equity:						
Fund Balances:						
Reserved for Encumbrances	75,342	4,113	9,066	0	102,159	18,832
Reserved for Materials and Supplies Inventory	141,973	0	20,782	0	0	0
Unreserved	695,914	14,728	795,286	2,100	330,001	304,159
Total Fund Equity	<u>913,229</u>	<u>18,841</u>	<u>825,134</u>	<u>2,100</u>	<u>432,160</u>	<u>322,991</u>
Total Liabilities and Fund Equity	<u>\$1,069,302</u>	<u>\$24,609</u>	<u>\$931,688</u>	<u>\$3,230</u>	<u>\$913,573</u>	<u>\$715,850</u>

<u>Mental Retardation Levy</u>	<u>Preble Victim Witness</u>	<u>Real Estate Assessment</u>	<u>Ditch Maintenance</u>	<u>9-1-1 Emergency Services</u>	<u>Youth Services Subsidy</u>	<u>Preble County Jail Inmates</u>	<u>Preble County Intervention Team</u>
\$875,062	\$33,152	\$710,855	\$69,723	\$145,120	\$215,524	\$0	\$28,434
0	0	0	0	0	0	3,703	0
0	0	0	0	0	0	0	0
1,508	0	0	0	0	0	0	0
565,364	0	0	43,989	86,883	0	0	0
96,225	0	0	0	0	16,651	0	0
0	0	0	0	1,845	0	0	0
0	0	0	0	628	0	0	0
<u>\$1,538,159</u>	<u>\$33,152</u>	<u>\$710,855</u>	<u>\$113,712</u>	<u>\$234,476</u>	<u>\$232,175</u>	<u>\$3,703</u>	<u>\$28,434</u>
\$1,796	\$1,007	\$550	\$1,446	\$0	\$2,544	\$0	\$0
0	2,389	2,830	0	2,868	4,875	0	0
36,895	3,768	3,336	3,134	640	3,217	0	0
0	0	405	0	0	0	0	0
9,468	915	1,173	1,132	146	1,048	0	0
565,364	0	0	42,822	86,883	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,998	0	62	783	0	596	0	0
<u>615,521</u>	<u>8,079</u>	<u>8,356</u>	<u>49,317</u>	<u>90,537</u>	<u>12,280</u>	<u>0</u>	<u>0</u>
37,452	2,378	119,424	3,822	73,027	13,280	0	2,436
0	0	0	0	1,845	0	0	0
<u>885,186</u>	<u>22,695</u>	<u>583,075</u>	<u>60,573</u>	<u>69,067</u>	<u>206,615</u>	<u>3,703</u>	<u>25,998</u>
<u>922,638</u>	<u>25,073</u>	<u>702,499</u>	<u>64,395</u>	<u>143,939</u>	<u>219,895</u>	<u>3,703</u>	<u>28,434</u>
<u>\$1,538,159</u>	<u>\$33,152</u>	<u>\$710,855</u>	<u>\$113,712</u>	<u>\$234,476</u>	<u>\$232,175</u>	<u>\$3,703</u>	<u>\$28,434</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999
 (Continued)

	Computer Maintenance	Indigent Guardianship	Probate Court - Conduct of Business	Enforcement and Education	Westview Acres
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$40,330	\$4,539	\$1,394	\$2,095	\$26,304
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	\$40,330	\$4,539	\$1,394	\$2,095	\$26,304
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Salaries Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Notes Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Total Liabilities	0	0	0	0	0
Fund Equity:					
Fund Balances:					
Reserved for Encumbrances	5,552	0	0	0	3,655
Reserved for Materials and Supplies Inventory	0	0	0	0	0
Unreserved	34,778	4,539	1,394	2,095	22,649
Total Fund Equity	40,330	4,539	1,394	2,095	26,304
Total Liabilities and Fund Equity	\$40,330	\$4,539	\$1,394	\$2,095	\$26,304

<u>Child Support Enforcement</u>	<u>Computer Legal Research</u>	<u>Ohio Law Enforcement</u>	<u>JTPA-Federal Funds</u>	<u>Community Development Block Grant</u>	<u>Certificate of Title Administration</u>	<u>Ohio Election Commission</u>
\$174,970	\$8,741	\$14	\$38,763	\$103,324	\$12,355	\$470
0	0	27,459	0	0	0	0
0	0	0	0	0	0	0
9,208	0	0	0	6,201	0	0
0	0	0	0	0	0	0
0	0	0	0	12,775	0	0
10,222	0	0	0	0	0	0
182	0	0	373	0	0	0
<u>\$194,582</u>	<u>\$8,741</u>	<u>\$27,473</u>	<u>\$39,136</u>	<u>\$122,300</u>	<u>\$12,355</u>	<u>\$470</u>
\$6,298	\$0	\$0	\$1,853	\$0	\$0	\$0
0	0	0	0	76,115	0	0
11,819	0	0	5,736	0	0	0
0	0	0	0	0	0	0
3,219	0	0	1,393	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
506	0	0	593	0	0	0
<u>21,842</u>	<u>0</u>	<u>0</u>	<u>9,575</u>	<u>76,115</u>	<u>0</u>	<u>0</u>
12,875	59	0	3,732	39,919	0	0
10,222	0	0	0	0	0	0
149,643	8,682	27,473	25,829	6,266	12,355	470
<u>172,740</u>	<u>8,741</u>	<u>27,473</u>	<u>29,561</u>	<u>46,185</u>	<u>12,355</u>	<u>470</u>
<u>\$194,582</u>	<u>\$8,741</u>	<u>\$27,473</u>	<u>\$39,136</u>	<u>\$122,300</u>	<u>\$12,355</u>	<u>\$470</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999
 (Continued)

	Indigent Driver's Alcohol Treatment	Drug Law Enforcement	Delinquent Real Estate Assessment	Total
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$150	\$0	\$58,541	\$4,867,413
Cash and Cash Equivalents in Segregated Accounts	0	56,014	0	87,176
Receivables:				
Taxes	0	0	0	60,177
Accounts	0	0	0	37,676
Due from Other Funds	0	0	0	1,286,328
Due from Other Governments	0	0	0	625,078
Materials and Supplies Inventory	0	0	0	174,822
Prepaid Items	0	0	0	8,672
Total Assets	\$150	\$56,014	\$58,541	\$7,147,342
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$46,550
Contracts Payable	0	0	300	275,007
Accrued Salaries Payable	0	0	2,157	214,708
Due to Other Funds	0	0	0	5,827
Due to Other Governments	0	0	456	154,585
Deferred Revenue	0	0	0	1,279,928
Notes Payable	0	0	0	40,000
Accrued Interest Payable	0	0	0	1,896
Compensated Absences Payable	0	0	0	19,831
Total Liabilities	0	0	2,913	2,038,332
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	0	0	23,141	550,264
Reserved for Materials and Supplies Inventory	0	0	0	174,822
Unreserved	150	56,014	32,487	4,383,924
Total Fund Equity	150	56,014	55,628	5,109,010
Total Liabilities and Fund Equity	\$150	\$56,014	\$58,541	\$7,147,342

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PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Motor Vehicle and Gas Tax	Dog and Kennel	Human Services	Marriage License	Community Mental Health	Children Services
Revenues:						
Property Taxes	\$0	\$0	\$0	\$0	\$250,027	\$347,690
Other Taxes	1,619,226	0	0	0	0	0
Charges for Services	24,218	0	143,843	5,066	63,080	49,259
Licenses and Permits	0	60,071	0	0	0	0
Fines and Forfeitures	3,294	11,682	0	0	0	0
Intergovernmental	1,616,482	0	1,993,927	0	1,901,944	658,632
Special Assessments	0	0	0	0	0	0
Interest	48,882	0	0	0	0	0
Gifts and Donations	0	0	0	0	0	0
Miscellaneous	133,962	50	1,354	0	2,072	13,676
Total Revenues	3,446,064	71,803	2,139,124	5,066	2,217,123	1,069,257
Expenditures:						
Current:						
General Government						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	3,440,795	0	0	0	0	0
Health	0	92,797	0	3,000	1,930,996	0
Human Services	0	0	1,850,741	0	255,270	1,095,354
Community and Economic Development	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	1,729	0
Interest and Fiscal Charges	0	0	0	0	2,621	0
Total Expenditures	3,440,795	92,797	1,850,741	3,000	2,190,616	1,095,354
Excess of Revenues Over (Under) Expenditures	5,269	(20,994)	288,383	2,066	26,507	(26,097)
Other Financing Sources (Uses):						
Operating Transfers - In	41,691	35,000	331,527	0	0	348,557
Operating Transfers - Out	(127,922)	0	(157,365)	0	(5,000)	(216,073)
Total Other Financing Sources (Uses)	(86,231)	35,000	174,162	0	(5,000)	132,484
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(80,962)	14,006	462,545	2,066	21,507	106,387
Fund Balances at Beginning of Year	963,160	4,835	368,309	34	410,653	217,149
Increase (Decrease) in Reserve for Inventory	31,031	0	(5,720)	0	0	(545)
Residual Equity Transfer - Out	0	0	0	0	0	0
Fund Balances at End of Year	\$913,229	\$18,841	\$825,134	\$2,100	\$432,160	\$322,991

Mental Retardation Levy	Preble Victim Witness	Real Estate Assessment	Ditch Maintenance	9-1-1 Emergency Services	Youth Services Subsidy	Preble County Jail Inmates	Preble County Intervention Team
\$564,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
194,013	0	281,501	79,133	0	0	155,212	0
0	0	0	0	0	0	0	0
0	9,760	0	0	0	0	0	0
1,355,819	65,942	0	0	0	288,162	0	69,819
0	0	0	124,518	83,075	0	0	0
0	0	0	0	4,773	0	0	0
0	7,803	0	0	0	0	0	0
1,396	145	0	0	278	0	0	0
<u>2,115,859</u>	<u>83,650</u>	<u>281,501</u>	<u>203,651</u>	<u>88,126</u>	<u>288,162</u>	<u>155,212</u>	<u>69,819</u>
0	0	350,283	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	67,679	270,577	154,535	52,505
0	0	0	154,438	0	0	0	0
0	0	0	0	0	0	0	0
2,037,095	118,169	0	0	0	0	0	0
0	0	0	0	0	0	0	0
880	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0
<u>2,037,982</u>	<u>118,169</u>	<u>350,283</u>	<u>154,438</u>	<u>67,679</u>	<u>270,577</u>	<u>154,535</u>	<u>52,505</u>
<u>77,877</u>	<u>(34,519)</u>	<u>(68,782)</u>	<u>49,213</u>	<u>20,447</u>	<u>17,585</u>	<u>677</u>	<u>17,314</u>
0	21,919	0	0	71,033	0	0	0
0	0	0	0	0	0	0	0
0	21,919	0	0	71,033	0	0	0
77,877	(12,600)	(68,782)	49,213	91,480	17,585	677	17,314
844,761	37,673	771,281	15,182	52,864	202,310	3,026	11,120
0	0	0	0	(405)	0	0	0
0	0	0	0	0	0	0	0
<u>\$922,638</u>	<u>\$25,073</u>	<u>\$702,499</u>	<u>\$64,395</u>	<u>\$143,939</u>	<u>\$219,895</u>	<u>\$3,703</u>	<u>\$28,434</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	Computer Maintenance	Indigent Guardianship	Probate Court- Conduct of Business	Enforcement and Education	Westview Acres
Revenues:					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0	0
Charges for Services	49,504	7,178	8	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	1,515	0
Intergovernmental	0	0	0	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Gifts and Donations	0	0	0	0	0
Miscellaneous	0	0	0	0	94
Total Revenues	49,504	7,178	8	1,515	94
Expenditures:					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	28,414	0	168	0	0
Public Safety	0	0	0	1,748	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	7,828	0	0	2,960
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	28,414	7,828	168	1,748	2,960
Excess of Revenues					
Over (Under) Expenditures	21,090	(650)	(160)	(233)	(2,866)
Other Financing Sources (Uses):					
Operating Transfers - In	0	0	0	0	0
Operating Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	21,090	(650)	(160)	(233)	(2,866)
Fund Balances at Beginning of Year	19,240	5,189	1,554	2,328	1,574,545
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Residual Equity Transfer - Out	0	0	0	0	(1,545,375)
Fund Balances at End of Year	\$40,330	\$4,539	\$1,394	\$2,095	\$26,304

<u>Child Support Enforcement</u>	<u>Computer Legal Research</u>	<u>Ohio Law Enforcement</u>	<u>JTPA-Federal Funds</u>	<u>Community Development Block Grant</u>	<u>Certificate of Title Administration</u>	<u>Ohio Election Commission</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
89,345	2,117	0	0	6,201	173,329	3,130
0	0	0	0	0	0	0
0	0	22,684	0	0	0	0
403,672	0	0	190,983	551,944	0	0
0	0	0	0	0	0	0
0	0	359	1,060	0	0	0
0	0	0	0	0	0	0
0	0	0	222	735	0	0
<u>493,017</u>	<u>2,117</u>	<u>23,043</u>	<u>192,265</u>	<u>558,880</u>	<u>173,329</u>	<u>3,130</u>
0	0	0	0	0	0	2,670
0	806	0	0	0	0	0
0	0	12,686	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
411,672	0	0	180,021	0	0	0
0	0	0	0	572,144	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>411,672</u>	<u>806</u>	<u>12,686</u>	<u>180,021</u>	<u>572,144</u>	<u>0</u>	<u>2,670</u>
<u>81,345</u>	<u>1,311</u>	<u>10,357</u>	<u>12,244</u>	<u>(13,264)</u>	<u>173,329</u>	<u>460</u>
0	0	0	0	0	0	0
(108,225)	0	0	0	0	(173,551)	0
<u>(108,225)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(173,551)</u>	<u>0</u>
(26,880)	1,311	10,357	12,244	(13,264)	(222)	460
203,476	7,430	17,116	17,317	59,449	12,577	10
(3,856)	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$172,740</u>	<u>\$8,741</u>	<u>\$27,473</u>	<u>\$29,561</u>	<u>\$46,185</u>	<u>\$12,355</u>	<u>\$470</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	Indigent Driver's Alcohol Treatment	Drug Law Enforcement	Delinquent Real Estate Assessment	Total
Revenues:				
Property Taxes	\$0	\$0	\$48,365	\$1,210,713
Other Taxes	0	0	0	1,619,226
Charges for Services	0	0	0	1,326,137
Licenses and Permits	0	0	0	60,071
Fines and Forfeitures	0	21,470	0	70,405
Intergovernmental	0	0	1,289	9,098,615
Special Assessments	0	0	0	207,593
Interest	0	0	0	55,074
Gifts and Donations	0	0	0	7,803
Miscellaneous	0	0	0	153,984
Total Revenues	0	21,470	49,654	13,809,621
Expenditures:				
Current:				
General Government				
Legislative and Executive	0	0	43,366	396,319
Judicial	0	0	0	29,388
Public Safety	0	56,585	0	616,315
Public Works	0	0	0	3,595,233
Health	0	0	0	2,026,793
Human Services	0	0	0	5,959,110
Community and Economic Development	0	0	0	572,144
Debt Service:				
Principal Retirement	0	0	0	2,609
Interest and Fiscal Charges	0	0	0	2,628
Total Expenditures	0	56,585	43,366	13,200,539
Excess of Revenues Over (Under) Expenditures	0	(35,115)	6,288	609,082
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	0	849,727
Operating Transfers - Out	0	0	0	(788,136)
Total Other Financing Sources (Uses)	0	0	0	61,591
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(35,115)	6,288	670,673
Fund Balances at Beginning of Year	150	91,129	49,340	5,963,207
Increase (Decrease) in Reserve for Inventory	0	0	0	20,505
Residual Equity Transfer - Out	0	0	0	(1,545,375)
Fund Balances at End of Year	\$150	\$56,014	\$55,628	\$5,109,010

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
MOTOR VEHICLE AND GAS TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other Taxes	\$1,520,000	\$1,621,168	\$101,168
Charges for Services	20,000	21,977	1,977
Fines and Forfeitures	43,000	38,513	(4,487)
Intergovernmental	1,400,000	1,392,204	(7,796)
Interest	50,000	48,692	(1,308)
Miscellaneous	<u>80,000</u>	<u>134,131</u>	<u>54,131</u>
Total Revenues	<u>3,113,000</u>	<u>3,256,685</u>	<u>143,685</u>
Expenditures:			
Public Works			
Engineer			
Personal Services	1,522,691	1,429,592	93,099
Materials and Supplies	625,132	584,572	40,560
Charges and Services	1,085,573	1,143,317	(57,744)
Capital Purchases	390,363	389,729	634
Other	<u>4,600</u>	<u>3,316</u>	<u>1,284</u>
Total Engineer	<u>3,628,359</u>	<u>3,550,526</u>	<u>77,833</u>
Excess of Revenues Under Expenditures	<u>(515,359)</u>	<u>(293,841)</u>	<u>221,518</u>
Other Financing Sources (Uses):			
Operating Transfers - In	27,061	41,691	14,630
Operating Transfers - Out	<u>(127,922)</u>	<u>(127,922)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(100,861)</u>	<u>(86,231)</u>	<u>14,630</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(616,220)	(380,072)	236,148
Fund Balance at Beginning of Year	540,749	540,749	0
Prior Year Encumbrances Appropriated	<u>121,221</u>	<u>121,221</u>	<u>0</u>
Fund Balance at End of Year	<u>\$45,750</u>	<u>\$281,898</u>	<u>\$236,148</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
DOG AND KENNEL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Licenses and Permits	\$54,000	\$60,071	\$6,071
Fines and Forfeitures	<u>6,458</u>	<u>11,756</u>	<u>5,298</u>
Total Revenues	<u>60,458</u>	<u>71,827</u>	<u>11,369</u>
Expenditures:			
Health			
Dog and Kennel			
Personal Services	73,241	69,794	3,447
Materials and Supplies	4,380	3,450	930
Charges and Services	21,274	19,864	1,410
Capital Purchases	1,900	1,893	7
Other	<u>3,000</u>	<u>2,561</u>	<u>439</u>
Total Dog and Kennel	<u>103,795</u>	<u>97,562</u>	<u>6,233</u>
Excess of Revenues Under Expenditures	(43,337)	(25,735)	17,602
Other Financing Sources:			
Operating Transfers - In	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(8,337)	9,265	17,602
Fund Balance at Beginning of Year	6,757	6,757	0
Prior Year Encumbrances Appropriated	<u>2,294</u>	<u>2,294</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$714</u></u>	<u><u>\$18,316</u></u>	<u><u>\$17,602</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
HUMAN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$606,025	\$143,853	(\$462,172)
Intergovernmental	1,048,900	1,993,927	945,027
Miscellaneous	0	1,999	1,999
Total Revenues	1,654,925	2,139,779	484,854
Expenditures:			
Human Services			
Public Assistance			
Personal Services	1,429,475	1,362,599	66,876
Materials and Supplies	40,778	39,334	1,444
Charges and Services	561,707	448,229	113,478
Capital Purchases	8,550	6,924	1,626
Other	22,461	1,046	21,415
Total Public Assistance	2,062,971	1,858,132	204,839
Excess of Revenues Over (Under) Expenditures	(408,046)	281,647	689,693
Other Financing Sources (Uses):			
Operating Transfers - In	368,454	331,527	(36,927)
Operating Transfers - Out	(171,000)	(157,365)	13,635
Total Other Financing Sources (Uses)	197,454	174,162	(23,292)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(210,592)	455,809	666,401
Fund Balance at Beginning of Year	380,004	380,004	0
Prior Year Encumbrances Appropriated	26,950	26,950	0
Fund Balance at End of Year	\$196,362	\$862,763	\$666,401

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 MARRIAGE LICENSE FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,000	\$4,998	\$1,998
Expenditures:			
Health			
Marriage License			
Charges and Services	5,448	5,448	0
Excess of Revenues Under Expenditures	(2,448)	(450)	1,998
Fund Balance (Deficit) at Beginning of Year	(170)	(170)	0
Prior Year Encumbrances Appropriated	2,448	2,448	0
Fund Balance (Deficit) at End of Year	(\$170)	\$1,828	\$1,998

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
COMMUNITY MENTAL HEALTH FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$250,296	\$250,027	(\$269)
Charges for Services	35,376	41,967	6,591
Intergovernmental	2,065,177	1,908,518	(156,659)
Miscellaneous	<u>648</u>	<u>1,879</u>	<u>1,231</u>
Total Revenues	<u>2,351,497</u>	<u>2,202,391</u>	<u>(149,106)</u>
Expenditures:			
Health			
648 Board			
Personal Services	249,736	207,120	42,616
Materials and Supplies	8,500	3,970	4,530
Charges and Services	2,107,927	1,792,095	315,832
Capital Purchases	<u>12,983</u>	<u>8,056</u>	<u>4,927</u>
Total 648 Board	<u>2,379,146</u>	<u>2,011,241</u>	<u>367,905</u>
Human Services			
Treatment Alternatives to Street Crime			
Personal Services	179,781	148,537	31,244
Materials and Supplies	24,650	21,872	2,778
Charges and Services	91,767	54,402	37,365
Capital Purchases	<u>11,995</u>	<u>4,499</u>	<u>7,496</u>
Total Treatment Alternatives to Street Crime	<u>308,193</u>	<u>229,310</u>	<u>78,883</u>
Jail House Program			
Charges and Services	<u>30,493</u>	<u>30,493</u>	<u>0</u>
Total Human Services	<u>338,686</u>	<u>259,803</u>	<u>78,883</u>
Debt Service:			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	<u>3,500</u>	<u>2,932</u>	<u>568</u>
Total Debt Service	<u>63,500</u>	<u>62,932</u>	<u>568</u>
Total Expenditures	<u>2,781,332</u>	<u>2,333,976</u>	<u>447,356</u>
Excess of Revenues Under Expenditures	<u>(429,835)</u>	<u>(131,585)</u>	<u>298,250</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Notes	40,000	40,000	0
Operating Transfers - In	10,000	0	(10,000)
Operating Transfers - Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>45,000</u>	<u>35,000</u>	<u>(10,000)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(384,835)</u>	<u>(96,585)</u>	<u>288,250</u>
Fund Balance at Beginning of Year	317,788	317,788	0
Prior Year Encumbrances Appropriated	<u>105,898</u>	<u>105,898</u>	<u>0</u>
Fund Balance at End of Year	<u>\$38,851</u>	<u>\$327,101</u>	<u>\$288,250</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
CHILDREN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$341,500	\$347,690	\$6,190
Charges for Services	60,000	48,883	(11,117)
Intergovernmental	606,834	742,696	135,862
Miscellaneous	<u>8,400</u>	<u>13,316</u>	<u>4,916</u>
Total Revenues	<u>1,016,734</u>	<u>1,152,585</u>	<u>135,851</u>
Expenditures:			
Human Services			
Children Services Special Levy			
Personal Services	670,679	623,629	47,050
Materials and Supplies	58,909	45,628	13,281
Charges and Services	525,286	477,308	47,978
Capital Purchases	11,200	9,026	2,174
Other	<u>82</u>	<u>0</u>	<u>82</u>
Total Children Services Special Levy	<u>1,266,156</u>	<u>1,155,591</u>	<u>110,565</u>
Excess of Revenues Under Expenditures	<u>(249,422)</u>	<u>(3,006)</u>	<u>246,416</u>
Other Financing Sources (Uses):			
Operating Transfers - In	348,006	348,557	551
Operating Transfers - Out	<u>(216,073)</u>	<u>(216,073)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>131,933</u>	<u>132,484</u>	<u>551</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(117,489)	129,478	246,967
Fund Balance at Beginning of Year	165,610	165,610	0
Prior Year Encumbrances Appropriated	<u>15,846</u>	<u>15,846</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$63,967</u></u>	<u><u>\$310,934</u></u>	<u><u>\$246,967</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 MENTAL RETARDATION LEVY FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$568,200	\$564,631	(\$3,569)
Charges for Services	177,738	192,648	14,910
Intergovernmental	1,391,939	1,318,073	(73,866)
Miscellaneous	1,500	8,549	7,049
Total Revenues	2,139,377	2,083,901	(55,476)
Expenditures:			
Human Services			
Mental Retardation Levy			
Personal Services	954,824	929,844	24,980
Materials and Supplies	19,720	14,786	4,934
Charges and Services	1,123,833	1,073,823	50,010
Capital Purchases	63,063	63,043	20
Total Mental Retardation Levy	2,161,440	2,081,496	79,944
Excess of Revenues Over (Under) Expenditures	(22,063)	2,405	24,468
Other Financing Sources:			
Operating Transfers - In	42,132	0	(42,132)
Excess of Revenues and Other Financing Sources Over Expenditures	20,069	2,405	(17,664)
Fund Balance at Beginning of Year	811,507	811,507	0
Prior Year Encumbrances Appropriated	21,834	21,834	0
Fund Balance at End of Year	\$853,410	\$835,746	(\$17,664)

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 PREBLE VICTIM WITNESS FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$9,600	\$10,240	\$640
Intergovernmental	71,584	74,633	3,049
Gifts and Donations	10,000	7,803	(2,197)
Miscellaneous	<u>0</u>	<u>145</u>	<u>145</u>
Total Revenues	<u>91,184</u>	<u>92,821</u>	<u>1,637</u>
Expenditures:			
Human Services			
Victim Witness			
Personal Services	88,378	88,008	370
Materials and Supplies	1,743	1,642	101
Charges and Services	29,954	27,447	2,507
Capital Purchases	2,616	2,079	537
Other	<u>1,080</u>	<u>980</u>	<u>100</u>
Total Victim Witness	<u>123,771</u>	<u>120,156</u>	<u>3,615</u>
Excess of Revenues Under Expenditures	(32,587)	(27,335)	5,252
Other Financing Sources:			
Operating Transfers - In	<u>21,919</u>	<u>21,919</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(10,668)	(5,416)	5,252
Fund Balance at Beginning of Year	32,818	32,818	0
Prior Year Encumbrances Appropriated	<u>2,012</u>	<u>2,012</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,162</u></u>	<u><u>\$29,414</u></u>	<u><u>\$5,252</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 REAL ESTATE ASSESSMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$270,000</u>	<u>\$272,089</u>	<u>\$2,089</u>
Expenditures:			
General Government			
Legislative and Executive			
Real Estate Assessment			
Personal Services	110,923	107,952	2,971
Materials and Supplies	7,500	2,780	4,720
Charges and Services	351,975	280,914	71,061
Capital Purchases	63,171	60,820	2,351
Other	<u>18,490</u>	<u>17,908</u>	<u>582</u>
Total Real Estate Assessment	<u>552,059</u>	<u>470,374</u>	<u>81,685</u>
Excess of Revenues Under Expenditures	(282,059)	(198,285)	83,774
Fund Balance at Beginning of Year	675,132	675,132	0
Prior Year Encumbrances Appropriated	<u>101,791</u>	<u>101,791</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$494,864</u></u>	<u><u>\$578,638</u></u>	<u><u>\$83,774</u></u>

PREBLE COUNTY, OHIO
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
DITCH MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$80,000	\$124,518	\$44,518
Special Assessments	<u>75,000</u>	<u>77,782</u>	<u>2,782</u>
Total Revenues	<u>155,000</u>	<u>202,300</u>	<u>47,300</u>
Expenditures:			
Public Works			
Ditch Maintenance			
Personal Services	115,582	111,351	4,231
Materials and Supplies	30,458	27,065	3,393
Charges and Services	19,723	18,793	930
Capital Purchases	<u>9,580</u>	<u>7,335</u>	<u>2,245</u>
Total Ditch Maintenance	<u>175,343</u>	<u>164,544</u>	<u>10,799</u>
Excess of Revenues Over (Under) Expenditures	(20,343)	37,756	58,099
Fund Balance at Beginning of Year	9,951	9,951	0
Prior Year Encumbrances Appropriated	<u>16,562</u>	<u>16,562</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,170</u></u>	<u><u>\$64,269</u></u>	<u><u>\$58,099</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND-BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 9-1-1 EMERGENCY SERVICES FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$80,000	\$83,075	\$3,075
Interest	2,000	4,336	2,336
Miscellaneous	0	278	278
	<u>82,000</u>	<u>87,689</u>	<u>5,689</u>
Total Revenues			
Expenditures:			
Public Safety			
9-1-1 Emergency Services			
Personal Services	15,337	15,058	279
Materials and Supplies	648	425	223
Charges and Services	22,050	19,921	2,129
Capital Purchases	90,233	78,123	12,110
Other	41,000	27,190	13,810
	<u>169,268</u>	<u>140,717</u>	<u>28,551</u>
Total 9-1-1 Emergency Services			
Excess of Revenues Under Expenditures	(87,268)	(53,028)	34,240
Other Financing Sources:			
Operating Transfers - In	71,033	71,033	0
	<u>71,033</u>	<u>71,033</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(16,235)	18,005	34,240
Fund Balance at Beginning of Year	45,573	45,573	0
Prior Year Encumbrances Appropriated	4,198	4,198	0
	<u>49,771</u>	<u>49,771</u>	<u>0</u>
Fund Balance at End of Year	<u>\$33,536</u>	<u>\$67,776</u>	<u>\$34,240</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
YOUTH SERVICES SUBSIDY FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$228,265	\$287,681	\$59,416
Miscellaneous	<u>0</u>	<u>136</u>	<u>136</u>
Total Revenues	<u>228,265</u>	<u>287,817</u>	<u>59,552</u>
Expenditures:			
Public Safety			
Felony Delinquent Care and Custody			
Personal Services	98,456	92,412	6,044
Charges and Services	207,615	194,768	12,847
Capital Purchases	<u>0</u>	<u>1,966</u>	<u>(1,966)</u>
Total Felony Delinquent Care and Custody	<u>306,071</u>	<u>289,146</u>	<u>16,925</u>
Excess of Revenues Under Expenditures	(77,806)	(1,329)	76,477
Fund Balance at Beginning of Year	180,576	180,576	0
Prior Year Encumbrances Appropriated	<u>15,578</u>	<u>15,578</u>	<u>0</u>
Fund Balance at End of Year	<u>\$118,348</u>	<u>\$194,825</u>	<u>\$76,477</u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 PREBLE COUNTY JAIL INMATES FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,464	\$0	(\$17,464)
Expenditures:			
Public Safety			
Jail Inmates Commissary			
Materials and Supplies	12,000	0	12,000
Other	3,600	0	3,600
Total Jail Inmates Commissary	15,600	0	15,600
Excess of Revenues Over Expenditures	1,864	0	(1,864)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$1,864	\$0	(\$1,864)

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 PREBLE COUNTY INTERVENTION TEAM FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$86,434	\$69,819	(\$16,615)
Expenditures:			
Public Safety			
Preble County Intervention Team			
Personal Services	33,276	1,285	31,991
Materials and Supplies	858	858	0
Charges and Services	2,923	2,798	125
Capital Purchases	53,550	50,000	3,550
Total Preble County Intervention Team	90,607	54,941	35,666
Excess of Revenues Over (Under) Expenditures	(4,173)	14,878	19,051
Fund Balance at Beginning of Year	8,892	8,892	0
Prior Year Encumbrances Appropriated	2,228	2,228	0
Fund Balance at End of Year	\$6,947	\$25,998	\$19,051

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 COMPUTER MAINTENANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$33,557	\$49,150	\$15,593
Expenditures:			
General Government			
Judicial			
Court Computerization			
Charges and Services	<u>41,987</u>	<u>33,966</u>	<u>8,021</u>
Excess of Revenues Over (Under) Expenditures	(8,430)	15,184	23,614
Fund Balance at Beginning of Year	17,191	17,191	0
Prior Year Encumbrances Appropriated	<u>255</u>	<u>255</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,016</u></u>	<u><u>\$32,630</u></u>	<u><u>\$23,614</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 INDIGENT GUARDIANSHIP FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$11,802	\$7,358	(\$4,444)
Expenditures:			
Human Services			
Indigent Guardianship			
Charges and Services	13,459	7,828	5,631
Excess of Revenues Under Expenditures	(1,657)	(470)	1,187
Fund Balance at Beginning of Year	4,328	4,328	0
Fund Balance at End of Year	\$2,671	\$3,858	\$1,187

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 PROBATE COURT - CONDUCT OF BUSINESS FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$450	\$0	(\$450)
Expenditures:			
General Government			
Judicial			
Probate Court - Conduct of Business			
Other	700	168	532
Excess of Revenues Under Expenditures	(250)	(168)	82
Fund Balance at Beginning of Year	2,030	2,030	0
Fund Balance at End of Year	\$1,780	\$1,862	\$82

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 ENFORCEMENT AND EDUCATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$612	\$1,617	\$1,005
Expenditures:			
Public Safety			
Enforcement and Education			
Charges and Services	1,748	1,748	0
Excess of Revenues Under Expenditures	(1,136)	(131)	1,005
Fund Balance at Beginning of Year	2,131	2,131	0
Fund Balance at End of Year	\$995	\$2,000	\$1,005

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 WESTVIEW ACRES FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Miscellaneous	<u>\$0</u>	<u>\$94</u>	<u>\$94</u>
Expenditures:			
Human Services			
County Home			
Personal Services	15,221	0	15,221
Materials and Supplies	1,078	1,000	78
Charges and Services	11,028	3,774	7,254
Other	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total County Home	<u>30,327</u>	<u>7,774</u>	<u>22,553</u>
Excess of Revenues Under Expenditures	(30,327)	(7,680)	22,647
Other Financing Uses:			
Operating Transfers - Out	<u>(1,545,375)</u>	<u>(1,545,375)</u>	<u>0</u>
Excess of Revenues Under Expenditures And Other Financing Uses	(1,575,702)	(1,553,055)	22,647
Fund Balance at Beginning of Year	1,545,375	1,545,375	0
Prior Year Encumbrances Appropriated	<u>30,327</u>	<u>30,327</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$22,647</u></u>	<u><u>\$22,647</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 CHILD SUPPORT ENFORCEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$107,330	\$94,216	(\$13,114)
Intergovernmental	486,873	403,672	(83,201)
	<u>594,203</u>	<u>497,888</u>	<u>(96,315)</u>
Total Revenues			
Expenditures:			
Human Services			
Child Support Enforcement			
Personal Services	308,607	300,779	7,828
Materials and Supplies	21,559	10,489	11,070
Charges and Services	155,777	117,192	38,585
Capital Purchases	500	250	250
Other	3,000	3,000	0
	<u>489,443</u>	<u>431,710</u>	<u>57,733</u>
Total Child Support Enforcement			
Excess of Revenues Over Expenditures	<u>104,760</u>	<u>66,178</u>	<u>(38,582)</u>
Other Financing Sources (Uses):			
Operating Transfers - In	10,000	0	(10,000)
Operating Transfers - Out	(154,900)	(108,225)	46,675
	<u>(144,900)</u>	<u>(108,225)</u>	<u>36,675</u>
Total Other Financing Sources (Uses)			
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(40,140)</u>	<u>(42,047)</u>	<u>(1,907)</u>
Fund Balance at Beginning of Year	181,206	181,206	0
Prior Year Encumbrances Appropriated	16,636	16,636	0
	<u>\$157,702</u>	<u>\$155,795</u>	<u>(\$1,907)</u>
Fund Balance at End of Year			

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 COMPUTER LEGAL RESEARCH FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,192	\$2,176	(\$1,016)
Expenditures:			
General Government			
Judicial			
Court Computerization-Legal Research			
Charges and Services	3,000	668	2,332
Other	1,592	197	1,395
Total Computerization-Legal Research	4,592	865	3,727
Excess of Revenues Over (Under) Expenditures	(1,400)	1,311	2,711
Fund Balance at Beginning of Year	7,204	7,204	0
Fund Balance at End of Year	\$5,804	\$8,515	\$2,711

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 OHIO LAW ENFORCEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$3,747	\$368	(\$3,379)
Expenditures:			
Public Safety			
Law Enforcement			
Personal Services	3,747	3,747	0
Excess of Revenues Over (Under) Expenditures	0	(3,379)	(3,379)
Fund Balance at Beginning of Year	3,393	3,393	0
Fund Balance at End of Year	\$3,393	\$14	(\$3,379)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
JTPA-FEDERAL FUNDS FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$217,792	\$190,983	(\$26,809)
Interest	0	980	980
Miscellaneous	<u>1,500</u>	<u>222</u>	<u>(1,278)</u>
Total Revenues	<u>219,292</u>	<u>192,185</u>	<u>(27,107)</u>
Expenditures:			
Human Services			
JTPA			
Personal Services	134,512	132,078	2,434
Materials and Supplies	2,732	1,527	1,205
Charges and Services	55,261	41,014	14,247
Other	<u>13,671</u>	<u>9,571</u>	<u>4,100</u>
Total JTPA	<u>206,176</u>	<u>184,190</u>	<u>21,986</u>
Excess of Revenues Over Expenditures	13,116	7,995	(5,121)
Fund Balance at Beginning of Year	22,837	22,837	0
Prior Year Encumbrances Appropriated	<u>2,208</u>	<u>2,208</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$38,161</u></u>	<u><u>\$33,040</u></u>	<u><u>(\$5,121)</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$690,934	\$543,061	(\$147,873)
Miscellaneous	0	735	735
	690,934	543,796	(147,138)
Total Revenues	690,934	543,796	(147,138)
Expenditures:			
Community and Economic Development CDBG			
Charges and Services	747,175	612,063	135,112
Excess of Revenues Under Expenditures	(56,241)	(68,267)	(12,026)
Fund Balance (Deficit) at Beginning of Year	(26,187)	(26,187)	0
Prior Year Encumbrances Appropriated	81,742	81,742	0
Fund Balance (Deficit) at End of Year	(\$686)	(\$12,712)	(\$12,026)

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 CERTIFICATE OF TITLE ADMINISTRATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$175,000	\$173,551	(\$1,449)
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	175,000	173,551	(1,449)
Other Financing Uses:			
Operating Transfers - Out	<u>(175,000)</u>	<u>(173,551)</u>	<u>1,449</u>
Excess of Revenues Over Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 OHIO ELECTION COMMISSION FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$3,000	\$3,130	\$130
Expenditures:			
General Government Legislative and Executive Charges and Services	<u>3,000</u>	<u>2,670</u>	<u>330</u>
Excess of Revenues Over Expenditures	0	460	460
Fund Balance at Beginning of Year	<u>10</u>	<u>10</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10</u></u>	<u><u>\$470</u></u>	<u><u>\$460</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 INDIGENT DRIVER'S ALCOHOL TREATMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:	\$0	\$0	\$0
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>150</u>	<u>150</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$150</u></u>	<u><u>\$150</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 DELINQUENT REAL ESTATE ASSESSMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property Taxes	\$47,500	\$48,365	\$865
Intergovernmental	<u>0</u>	<u>1,289</u>	<u>1,289</u>
Total Revenues	<u>47,500</u>	<u>49,654</u>	<u>2,154</u>
Expenditures:			
General Government			
Legislative and Executive			
Personal Services	55,200	31,388	23,812
Charges and Services	<u>43,737</u>	<u>34,603</u>	<u>9,134</u>
Total General Government-Legislative and Executive	<u>98,937</u>	<u>65,991</u>	<u>32,946</u>
Excess of Revenues Under Expenditures	(51,437)	(16,337)	35,100
Fund Balance at Beginning of Year	30,888	30,888	0
Prior Year Encumbrances Appropriated	<u>20,549</u>	<u>20,549</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$35,100</u></u>	<u><u>\$35,100</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,207,496	\$1,210,713	\$3,217
Other Taxes	1,520,000	1,621,168	101,168
Charges for Services	1,586,470	1,180,514	(405,956)
Licenses and Permits	54,000	60,071	6,071
Fines and Forfeitures	59,670	62,126	2,456
Intergovernmental	8,312,196	8,926,556	614,360
Special Assessments	155,000	160,857	5,857
Interest	55,747	54,376	(1,371)
Gifts and Donations	10,000	7,803	(2,197)
Miscellaneous	92,048	161,484	69,436
Total Revenues	<u>13,052,627</u>	<u>13,445,668</u>	<u>393,041</u>
Expenditures:			
General Government			
Legislative and Executive			
Real Estate Assessment			
Personal Services	110,923	107,952	2,971
Materials and Supplies	7,500	2,780	4,720
Charges and Services	351,975	280,914	71,061
Capital Purchases	63,171	60,820	2,351
Other	18,490	17,908	582
Total Real Estate Assessment	<u>552,059</u>	<u>470,374</u>	<u>81,685</u>
Ohio Election Commission			
Charges and Services	3,000	2,670	330
Delinquent Real Estate and Tax Collection			
Personal Services	55,200	31,388	23,812
Charges and Services	43,737	34,603	9,134
Total Delinquent Real Estate and Tax Collection	<u>98,937</u>	<u>65,991</u>	<u>32,946</u>
Total General Government			
Legislative and Executive	<u>653,996</u>	<u>539,035</u>	<u>114,961</u>
Judicial			
Court Computerization			
Charges and Services	41,987	33,966	8,021
Court Computerization-Legal Research			
Charges and Services	3,000	668	2,332
Other	1,592	197	1,395
Total Court Computerization-Legal Research	<u>4,592</u>	<u>865</u>	<u>3,727</u>
Probate Court - Conduct of Business			
Other	700	168	532
Total General Government - Judicial	<u>\$47,279</u>	<u>\$34,999</u>	<u>\$12,280</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety			
9-1-1 Emergency Services			
Personal Services	\$15,337	\$15,058	\$279
Materials and Supplies	648	425	223
Charges and Services	22,050	19,921	2,129
Capital Purchases	90,233	78,123	12,110
Other	41,000	27,190	13,810
Total 9-1-1 Emergency Services	<u>169,268</u>	<u>140,717</u>	<u>28,551</u>
Felony Delinquent Care and Custody			
Personal Services	98,456	92,412	6,044
Charges and Services	207,615	194,768	12,847
Capital Purchases	0	1,966	(1,966)
Total Felony Delinquent Care and Custody	<u>306,071</u>	<u>289,146</u>	<u>16,925</u>
Jail Inmates Commissary			
Materials and Supplies	12,000	0	12,000
Other	3,600	0	3,600
Total Jail Inmates Commissary	<u>15,600</u>	<u>0</u>	<u>15,600</u>
Preble County Intervention Team			
Personal Services	33,276	1,285	31,991
Materials and Supplies	858	858	0
Charges and Services	2,923	2,798	125
Capital Purchases	53,550	50,000	3,550
Total Preble County Intervention Team	<u>90,607</u>	<u>54,941</u>	<u>35,666</u>
Enforcement and Education			
Charges and Services	1,748	1,748	0
Law Enforcement			
Personal Services	3,747	3,747	0
Total Public Safety	<u>587,041</u>	<u>490,299</u>	<u>96,742</u>
Public Works			
Engineer			
Personal Services	1,522,691	1,429,592	93,099
Materials and Supplies	625,132	584,572	40,560
Charges and Services	1,085,573	1,143,317	(57,744)
Capital Purchases	390,363	389,729	634
Other	4,600	3,316	1,284
Total Engineer	<u>3,628,359</u>	<u>3,550,526</u>	<u>77,833</u>
Ditch Maintenance			
Personal Services	115,582	111,351	4,231
Materials and Supplies	30,458	27,065	3,393
Charges and Services	19,723	18,793	930
Capital Purchases	9,580	7,335	2,245
Total Ditch Maintenance	<u>175,343</u>	<u>164,544</u>	<u>10,799</u>
Total Public Works	<u>\$3,803,702</u>	<u>\$3,715,070</u>	<u>\$88,632</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Health			
Dog and Kennel			
Personal Services	\$73,241	\$69,794	\$3,447
Materials and Supplies	4,380	3,450	930
Charges and Services	21,274	19,864	1,410
Capital Purchases	1,900	1,893	7
Other	3,000	2,561	439
Total Dog and Kennel	<u>103,795</u>	<u>97,562</u>	<u>6,233</u>
Marriage Licenses			
Charges and Services	5,448	5,448	0
648 Board			
Personal Services	249,736	207,120	42,616
Materials and Supplies	8,500	3,970	4,530
Charges and Services	2,107,927	1,792,095	315,832
Capital Purchases	12,983	8,056	4,927
Total 648 Board	<u>2,379,146</u>	<u>2,011,241</u>	<u>367,905</u>
Total Health	<u>2,488,389</u>	<u>2,114,251</u>	<u>374,138</u>
Human Services			
Public Assistance			
Personal Services	1,429,475	1,362,599	66,876
Materials and Supplies	40,778	39,334	1,444
Charges and Services	561,707	448,229	113,478
Capital Purchases	8,550	6,924	1,626
Other	22,461	1,046	21,415
Total Public Assistance	<u>2,062,971</u>	<u>1,858,132</u>	<u>204,839</u>
Children Services Special Levy			
Personal Services	670,679	623,629	47,050
Materials and Supplies	58,909	45,628	13,281
Charges and Services	525,286	477,308	47,978
Capital Purchases	11,200	9,026	2,174
Other	82	0	82
Total Children Services Special Levy	<u>1,266,156</u>	<u>1,155,591</u>	<u>110,565</u>
Mental Retardation Levy			
Personal Services	954,824	929,844	24,980
Materials and Supplies	19,720	14,786	4,934
Charges and Services	1,123,833	1,073,823	50,010
Capital Purchases	63,063	63,043	20
Total Mental Retardation Levy	<u>\$2,161,440</u>	<u>\$2,081,496</u>	<u>\$79,944</u>

(Continued)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Victim Witness			
Personal Services	\$88,378	\$88,008	\$370
Materials and Supplies	1,743	1,642	101
Charges and Services	29,954	27,447	2,507
Capital Purchases	2,616	2,079	537
Other	1,080	980	100
Total Victim Witness	123,771	120,156	3,615
Child Support Enforcement			
Personal Services	308,607	300,779	7,828
Materials and Supplies	21,559	10,489	11,070
Charges and Services	155,777	117,192	38,585
Capital Purchases	500	250	250
Other	3,000	3,000	0
Total Child Support Enforcement	489,443	431,710	57,733
Indigent Guardianship			
Charges and Services	13,459	7,828	5,631
JTPA			
Personal Services	134,512	132,078	2,434
Materials and Supplies	2,732	1,527	1,205
Charges and Services	55,261	41,014	14,247
Other	13,671	9,571	4,100
Total JTPA	206,176	184,190	21,986
Treatment Alternatives to Street Crime			
Personal Services	179,781	148,537	31,244
Materials and Supplies	24,650	21,872	2,778
Charges and Services	91,767	54,402	37,365
Capital Purchases	11,995	4,499	7,496
Total Treatment Alternatives to Street Crime	308,193	229,310	78,883
County Home			
Personal Services	15,221	0	15,221
Materials and Supplies	1,078	1,000	78
Charges and Services	11,028	3,774	7,254
Other	3,000	3,000	0
Total County Home	30,327	7,774	22,553
Jail House Program			
Charges and Services	30,493	30,493	0
Total Human Services	6,692,429	6,106,680	585,749
Community and Economic Development			
CDBG			
Charges and Services	\$747,175	\$612,063	\$135,112

(Continued)

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 (BUDGET BASIS)
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$60,000	\$60,000	\$0
Interest and Fiscal Charges	<u>3,500</u>	<u>2,932</u>	<u>568</u>
Total Debt Service	<u>63,500</u>	<u>62,932</u>	<u>568</u>
Total Expenditures	<u>15,083,511</u>	<u>13,675,329</u>	<u>1,408,182</u>
Excess of Revenues Under Expenditures	<u>(2,030,884)</u>	<u>(229,661)</u>	<u>1,801,223</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Notes	40,000	40,000	0
Operating Transfers - In	933,605	849,727	(83,878)
Operating Transfers - Out	<u>(2,395,270)</u>	<u>(2,333,511)</u>	<u>61,759</u>
Total Other Financing Sources (Uses)	<u>(1,421,665)</u>	<u>(1,443,784)</u>	<u>(22,119)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(3,452,549)	(1,673,445)	1,779,104
Fund Balances at Beginning of Year	4,965,743	4,965,743	0
Prior Year Encumbrances Appropriated	<u>590,577</u>	<u>590,577</u>	<u>0</u>
Fund Balances at End of Year	<u>\$2,103,771</u>	<u>\$3,882,875</u>	<u>\$1,779,104</u>

DEBT SERVICE FUNDS

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

Earl Ditch Special Assessment

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

Jail Bond Retirement

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

Human Services Bond Retirement

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

Agricultural Society Bond Retirement

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

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 DECEMBER 31, 1999

	Earl Ditch Special Assessment	Jail Bond Retirement	Human Services Bond Retirement	Agricultural Society Bond Retirement	Total
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$389	\$822,773	\$152,021	\$10,207	\$985,390
Due from Other Funds	0	266,487	0	0	266,487
Total Assets	<u>\$389</u>	<u>\$1,089,260</u>	<u>\$152,021</u>	<u>\$10,207</u>	<u>\$1,251,877</u>
Liabilities:					
Deferred Revenue	\$0	\$266,487	\$0	\$0	\$266,487
Total Liabilities	<u>0</u>	<u>266,487</u>	<u>0</u>	<u>0</u>	<u>266,487</u>
Fund Equity:					
Fund Balances:					
Unreserved	389	822,773	152,021	10,207	985,390
Total Fund Equity	<u>389</u>	<u>822,773</u>	<u>152,021</u>	<u>10,207</u>	<u>985,390</u>
Total Liabilities and Fund Equity	<u>\$389</u>	<u>\$1,089,260</u>	<u>\$152,021</u>	<u>\$10,207</u>	<u>\$1,251,877</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Earl Ditch Special Assessment	Jail Bond Retirement	Human Services Bond Retirement	Agricultural Society Bond Retirement	Total
Revenues:					
Property Taxes	\$0	\$332,946	\$0	\$0	\$332,946
Intergovernmental	0	41,785	0	0	41,785
Miscellaneous	0	0	0	16,098	16,098
Total Revenues	<u>0</u>	<u>374,731</u>	<u>0</u>	<u>16,098</u>	<u>390,829</u>
Expenditures:					
Debt Service:					
Principal Retirement	0	180,000	50,000	5,000	235,000
Interest and Fiscal Charges	0	159,850	57,968	11,223	229,041
Total Expenditures	<u>0</u>	<u>339,850</u>	<u>107,968</u>	<u>16,223</u>	<u>464,041</u>
Excess of Revenues Over (Under) Expenditures	0	34,881	(107,968)	(125)	(73,212)
Other Financing Sources:					
Operating Transfers - In	<u>0</u>	<u>101,554</u>	<u>110,498</u>	<u>0</u>	<u>212,052</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	136,435	2,530	(125)	138,840
Fund Balances at Beginning of Year	<u>389</u>	<u>686,338</u>	<u>149,491</u>	<u>10,332</u>	<u>846,550</u>
Fund Balances at End of Year	<u>\$389</u>	<u>\$822,773</u>	<u>\$152,021</u>	<u>\$10,207</u>	<u>\$985,390</u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 EARL DITCH SPECIAL ASSESSMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

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

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
JAIL BOND RETIREMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$340,000	\$332,946	(\$7,054)
Intergovernmental	<u>0</u>	<u>41,785</u>	<u>41,785</u>
Total Revenues	<u>340,000</u>	<u>374,731</u>	<u>34,731</u>
Expenditures:			
Debt Service:			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	<u>159,850</u>	<u>159,850</u>	<u>0</u>
Total Debt Service	<u>339,850</u>	<u>339,850</u>	<u>0</u>
Excess of Revenues Over Expenditures	150	34,881	34,731
Other Financing Sources:			
Operating Transfers - In	<u>0</u>	<u>101,554</u>	<u>101,554</u>
Excess of Revenues and Other Financing Sources Over Expenditures	150	136,435	136,285
Fund Balance at Beginning of Year	<u>686,338</u>	<u>686,338</u>	<u>0</u>
Fund Balance at End of Year	<u>\$686,488</u>	<u>\$822,773</u>	<u>\$136,285</u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 HUMAN SERVICES BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	<u>57,968</u>	<u>57,968</u>	<u>0</u>
Total Debt Service	<u>107,968</u>	<u>107,968</u>	<u>0</u>
Excess of Revenues Under Expenditures	(107,968)	(107,968)	0
Other Financing Sources:			
Operating Transfers - In	<u>107,968</u>	<u>110,498</u>	<u>2,530</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	2,530	2,530
Fund Balance at Beginning of Year	<u>149,491</u>	<u>149,491</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$149,491</u></u>	<u><u>\$152,021</u></u>	<u><u>\$2,530</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 AGRICULTURAL SOCIETY BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Miscellaneous	<u>\$16,223</u>	<u>\$16,098</u>	<u>(\$125)</u>
Expenditures:			
Debt Service:			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	<u>11,223</u>	<u>11,223</u>	<u>0</u>
Total Debt Service	<u>16,223</u>	<u>16,223</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	(125)	(125)
Fund Balance at Beginning of Year	<u>10,332</u>	<u>10,332</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,332</u></u>	<u><u>\$10,207</u></u>	<u><u>(\$125)</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 (BUDGET BASIS)
 ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$340,000	\$332,946	(\$7,054)
Intergovernmental	0	41,785	41,785
Miscellaneous	16,223	16,098	(125)
Total Revenues	<u>356,223</u>	<u>390,829</u>	<u>34,606</u>
Expenditures:			
Debt Service			
Principal Retirement	235,000	235,000	0
Interest and Fiscal Charges	229,041	229,041	0
Total Debt Service	<u>464,041</u>	<u>464,041</u>	<u>0</u>
Excess of Revenues Under Expenditures	(107,818)	(73,212)	34,606
Other Financing Sources:			
Operating Transfers - In	107,968	212,052	104,084
Excess of Revenues and Other Financing Sources Over Expenditures	150	138,840	138,690
Fund Balances at Beginning of Year	<u>846,550</u>	<u>846,550</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$846,700</u></u>	<u><u>\$985,390</u></u>	<u><u>\$138,690</u></u>

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CAPITAL PROJECTS FUNDS

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

Ditch Construction

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

Jail Construction

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

Engineer Building Construction

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

Issue II

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

Permanent Improvement

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

Euphemia-Castine Road Improvement

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

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1999

	<u>Ditch Construction</u>	<u>Jail Construction</u>	<u>Engineer Building Construction</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$22,384	\$7,651	\$1,904
Due from Other Funds	<u>45,760</u>	<u>0</u>	<u>0</u>
Total Assets	<u><u>\$68,144</u></u>	<u><u>\$7,651</u></u>	<u><u>\$1,904</u></u>
Liabilities:			
Contracts Payable	\$0	\$0	\$0
Deferred Revenue	45,760	0	0
Notes Payable	49,134	0	112,500
Accrued Interest Payable	<u>1,919</u>	<u>0</u>	<u>3,426</u>
Total Liabilities	<u>96,813</u>	<u>0</u>	<u>115,926</u>
Fund Equity:			
Fund Balances:			
Reserved for Encumbrances	0	7,400	0
Unreserved (Deficit)	<u>(28,669)</u>	<u>251</u>	<u>(114,022)</u>
Total Fund Equity (Deficit)	<u>(28,669)</u>	<u>7,651</u>	<u>(114,022)</u>
Total Liabilities and Fund Equity	<u><u>\$68,144</u></u>	<u><u>\$7,651</u></u>	<u><u>\$1,904</u></u>

<u>Issue II</u>	<u>Permanent Improvement</u>	<u>Euphemia-Castine Road Improvement</u>	<u>Total</u>
\$2,800	\$1,596,734	\$108,954	\$1,740,427
<u>0</u>	<u>0</u>	<u>0</u>	<u>45,760</u>
<u>\$2,800</u>	<u>\$1,596,734</u>	<u>\$108,954</u>	<u>\$1,786,187</u>
\$0	\$0	\$14,901	\$14,901
0	0	0	45,760
0	0	0	161,634
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,345</u>
<u>0</u>	<u>0</u>	<u>14,901</u>	<u>227,640</u>
0	2,300	480,385	490,085
<u>2,800</u>	<u>1,594,434</u>	<u>(386,332)</u>	<u>1,068,462</u>
<u>2,800</u>	<u>1,596,734</u>	<u>94,053</u>	<u>1,558,547</u>
<u>\$2,800</u>	<u>\$1,596,734</u>	<u>\$108,954</u>	<u>\$1,786,187</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Ditch Construction	Jail Construction	Engineer Building Construction
Revenues:			
Intergovernmental	\$0	\$0	\$0
Special Assessments	6,852	0	0
Interest	0	2,769	0
Total Revenues	<u>6,852</u>	<u>2,769</u>	<u>0</u>
Expenditures:			
Capital Outlay	61,364	3,957	536
Debt Service:			
Interest and Fiscal Charges	2,990	0	6,406
Total Expenditures	<u>64,354</u>	<u>3,957</u>	<u>6,942</u>
Excess of Revenues Over (Under) Expenditures	<u>(57,502)</u>	<u>(1,188)</u>	<u>(6,942)</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Fixed Assets	0	0	0
Operating Transfers - In	0	0	64,631
Operating Transfers - Out	(5,492)	(101,554)	0
Total Other Financing Sources (Uses)	<u>(5,492)</u>	<u>(101,554)</u>	<u>64,631</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(62,994)	(102,742)	57,689
Fund Balances (Deficit) at Beginning of Year	34,325	110,393	(171,711)
Residual Equity Transfer - In	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$28,669)</u>	<u>\$7,651</u>	<u>(\$114,022)</u>

<u>Issue II</u>	<u>Permanent Improvement</u>	<u>Euphemia-Castine Road Improvement</u>	<u>Total</u>
\$576,151	\$0	\$0	\$576,151
0	0	0	6,852
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,769</u>
<u>576,151</u>	<u>0</u>	<u>0</u>	<u>585,772</u>
576,151	40,641	14,901	697,550
0	0	0	9,396
<u>576,151</u>	<u>40,641</u>	<u>14,901</u>	<u>706,946</u>
<u>0</u>	<u>(40,641)</u>	<u>(14,901)</u>	<u>(121,174)</u>
0	92,000	0	92,000
0	0	108,954	173,585
<u>0</u>	<u>0</u>	<u>0</u>	<u>(107,046)</u>
<u>0</u>	<u>92,000</u>	<u>108,954</u>	<u>158,539</u>
0	51,359	94,053	37,365
2,800	0	0	(24,193)
<u>0</u>	<u>1,545,375</u>	<u>0</u>	<u>1,545,375</u>
<u>\$2,800</u>	<u>\$1,596,734</u>	<u>\$94,053</u>	<u>\$1,558,547</u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 DITCH CONSTRUCTION FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$8,929	\$6,852	(\$2,077)
Expenditures:			
Capital Outlay			
Charges and Services	67,735	61,364	6,371
Debt Service:			
Principal Retirement	27,600	27,600	0
Interest and Fiscal Charges	1,656	1,656	0
Total Debt Service	29,256	29,256	0
Total Expenditures	96,991	90,620	6,371
Excess of Revenues Under Expenditures	(88,062)	(83,768)	4,294
Other Financing Sources (Uses):			
Proceeds from Sale of Notes	49,635	49,134	(501)
Operating Transfers - Out	(5,492)	(5,492)	0
Total Other Financing Sources (Uses)	44,143	43,642	(501)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(43,919)	(40,126)	3,793
Fund Balance at Beginning of Year	62,510	62,510	0
Fund Balance at End of Year	\$18,591	\$22,384	\$3,793

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 JAIL CONSTRUCTION FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$6,000	\$2,959	(\$3,041)
Expenditures:			
Capital Outlay			
Capital Purchases	<u>11,357</u>	<u>11,357</u>	<u>0</u>
Excess of Revenues Under Expenditures	(5,357)	(8,398)	(3,041)
Other Financing Uses:			
Operating Transfers - Out	<u>(101,554)</u>	<u>(101,554)</u>	<u>0</u>
Excess of Revenues Under Expenditures And Other Financing Uses	(106,911)	(109,952)	(3,041)
Fund Balance at Beginning of Year	<u>110,176</u>	<u>110,176</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,265</u></u>	<u><u>\$224</u></u>	<u><u>(\$3,041)</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGET BASIS)
ENGINEER BUILDING CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Capital Outlay			
Charges and Services	<u>700</u>	<u>536</u>	<u>164</u>
Debt Service:			
Principal Retirement	168,750	168,750	0
Interest and Fiscal Charges	<u>7,881</u>	<u>7,881</u>	<u>0</u>
Total Debt Service	<u>176,631</u>	<u>176,631</u>	<u>0</u>
Total Expenditures	<u>177,331</u>	<u>177,167</u>	<u>164</u>
Excess of Revenues Under Expenditures	<u>(177,331)</u>	<u>(177,167)</u>	<u>164</u>
Other Financing Sources:			
Proceeds from Sale of Notes	112,500	112,500	0
Operating Transfers - In	<u>64,631</u>	<u>64,631</u>	<u>0</u>
Total Other Financing Sources	<u>177,131</u>	<u>177,131</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(200)	(36)	164
Fund Balance at Beginning of Year	<u>1,940</u>	<u>1,940</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,740</u></u>	<u><u>\$1,904</u></u>	<u><u>\$164</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 ISSUE II FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$587,000	\$576,151	(\$10,849)
Expenditures:			
Capital Outlay			
Charges and Services	<u>588,815</u>	<u>576,151</u>	<u>12,664</u>
Excess of Revenues Over (Under) Expenditures	(1,815)	0	1,815
Fund Balance at Beginning of Year	<u>2,800</u>	<u>2,800</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$985</u></u>	<u><u>\$2,800</u></u>	<u><u>\$1,815</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 PERMANENT IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Capital Outlay			
Charges and Services	241,000	9,100	231,900
Capital Purchases	<u>32,000</u>	<u>33,841</u>	<u>(1,841)</u>
Total Expenditures	<u>273,000</u>	<u>42,941</u>	<u>230,059</u>
Excess of Revenues Under Expenditures	<u>(273,000)</u>	<u>(42,941)</u>	<u>230,059</u>
Other Financing Sources:			
Proceeds from Sale of Fixed Assets	0	92,000	92,000
Operating Transfers - In	<u>0</u>	<u>1,545,375</u>	<u>1,545,375</u>
Total Other Financing Sources	<u>0</u>	<u>1,637,375</u>	<u>1,637,375</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(273,000)	1,594,434	1,867,434
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$273,000)</u></u>	<u><u>\$1,594,434</u></u>	<u><u>\$1,867,434</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 EUPHEMIA-CASTINE ROAD IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$560,000	\$0	(\$560,000)
Expenditures:			
Capital Outlay			
Charges and Services	560,000	495,286	64,714
Excess of Revenues Over (Under) Expenditures	0	(495,286)	(495,286)
Other Financing Sources:			
Operating Transfers - In	0	108,954	108,954
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(386,332)	(386,332)
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$0	(\$386,332)	(\$386,332)

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,147,000	\$576,151	(\$570,849)
Special Assessments	8,929	6,852	(2,077)
Interest	6,000	2,959	(3,041)
Total Revenues	<u>1,161,929</u>	<u>585,962</u>	<u>(575,967)</u>
Expenditures:			
Capital Outlay			
Charges and Services	1,458,250	1,142,437	315,813
Capital Purchases	43,357	45,198	(1,841)
Total Capital Outlay	<u>1,501,607</u>	<u>1,187,635</u>	<u>313,972</u>
Debt Service:			
Principal Retirement	196,350	196,350	0
Interest and Fiscal Charges	9,537	9,537	0
Total Debt Service	<u>205,887</u>	<u>205,887</u>	<u>0</u>
Total Expenditures	<u>1,707,494</u>	<u>1,393,522</u>	<u>313,972</u>
Excess of Revenues Under Expenditures	<u>(545,565)</u>	<u>(807,560)</u>	<u>(261,995)</u>
Other Financing Sources (Uses):			
Proceeds from Sale of Notes	162,135	161,634	(501)
Proceeds from Sale of Fixed Assets	0	92,000	92,000
Operating Transfers - In	64,631	1,718,960	1,654,329
Operating Transfers - Out	(107,046)	(107,046)	0
Total Other Financing Sources (Uses)	<u>119,720</u>	<u>1,865,548</u>	<u>1,745,828</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(425,845)	1,057,988	1,483,833
Fund Balances at Beginning of Year	<u>177,426</u>	<u>177,426</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$248,419)</u></u>	<u><u>\$1,235,414</u></u>	<u><u>\$1,483,833</u></u>

ENTERPRISE FUNDS

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

Sewer

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

Landfill

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

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 DECEMBER 31, 1999

	Sewer	Landfill	Total
Assets:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$49,511	\$2,093,736	\$2,143,247
Receivables:			
Accounts	53,366	92,891	146,257
Accrued Interest	0	2,685	2,685
Materials and Supplies Inventory	0	643	643
Bond Issuance Costs	0	123,019	123,019
Total Current Assets	102,877	2,312,974	2,415,851
Restricted Assets:			
Investments with Fiscal Agents	0	486,347	486,347
Fixed Assets:			
Land	2,397	277,213	279,610
Buildings, Structures and Improvements	24,000	715,452	739,452
Furniture, Fixtures and Equipment	0	1,225,659	1,225,659
Accumulated Depreciation	(16,200)	(825,757)	(841,957)
Net Fixed Assets	10,197	1,392,567	1,402,764
Total Assets	\$113,074	\$4,191,888	\$4,304,962

(Continued)

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL ENTERPRISE FUNDS
 DECEMBER 31, 1999
 (Continued)

	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$0	\$14,044	\$14,044
Contracts Payable	0	24,297	24,297
Accrued Salaries Payable	0	12,513	12,513
Due to Other Funds	0	13,945	13,945
Due to Other Governments	0	4,946	4,946
Accrued Interest Payable	0	18,510	18,510
General Obligation Bonds Payable	0	175,000	175,000
Compensated Absences Payable	0	522	522
Total Current Liabilities	<u>0</u>	<u>263,777</u>	<u>263,777</u>
Long Term Liabilities:			
Due to Other Governments	0	8,446	8,446
General Obligation Bonds Payable	0	4,202,770	4,202,770
Compensated Absences Payable	0	25,263	25,263
Landfill Closure and Postclosure Costs	0	1,393,709	1,393,709
Total Long Term Liabilities	<u>0</u>	<u>5,630,188</u>	<u>5,630,188</u>
Total Liabilities	<u>0</u>	<u>5,893,965</u>	<u>5,893,965</u>
Fund Equity:			
Contributed Capital	26,397	0	26,397
Retained Earnings:			
Unreserved (Deficit)	86,677	(1,702,077)	(1,615,400)
Total Fund Equity (Deficit)	<u>113,074</u>	<u>(1,702,077)</u>	<u>(1,589,003)</u>
Total Liabilities and Fund Equity	<u>\$113,074</u>	<u>\$4,191,888</u>	<u>\$4,304,962</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$58,836	\$1,332,912	\$1,391,748
Other	0	14,020	14,020
Total Operating Revenues	<u>58,836</u>	<u>1,346,932</u>	<u>1,405,768</u>
Operating Expenses:			
Personal Services	0	325,104	325,104
Materials and Supplies	435	94,116	94,551
Charges and Services	1,859	592,858	594,717
Depreciation	600	239,545	240,145
Closure and Postclosure Costs	0	199,747	199,747
Miscellaneous	360	1,890	2,250
Total Operating Expenses	<u>3,254</u>	<u>1,453,260</u>	<u>1,456,514</u>
Operating Income	<u>55,582</u>	<u>(106,328)</u>	<u>(50,746)</u>
Non-Operating Revenues (Expenses):			
Grants	0	31,091	31,091
Interest	0	86,092	86,092
Interest and Fiscal Charges	0	(236,757)	(236,757)
Loss on Disposal of Fixed Assets	0	(19,702)	(19,702)
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>(139,276)</u>	<u>(139,276)</u>
Net Income (Loss) Before Operating Transfers	55,582	(245,604)	(190,022)
Operating Transfers - Out	<u>0</u>	<u>(17,126)</u>	<u>(17,126)</u>
Net Income (Loss)	55,582	(262,730)	(207,148)
Retained Earnings (Deficit) at Beginning of Year	<u>31,095</u>	<u>(1,439,347)</u>	<u>(1,408,252)</u>
Retained Earnings (Deficit) at End of Year	<u>\$86,677</u>	<u>(\$1,702,077)</u>	<u>(\$1,615,400)</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITY - BUDGET AND ACTUAL
(BUDGET BASIS)
SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$5,746</u>	<u>\$5,470</u>	<u>(\$276)</u>
Expenses:			
Materials and Supplies	500	500	0
Charges and Services	5,185	2,462	2,723
Miscellaneous	1,311	360	951
Capital Outlay	<u>2,820</u>	<u>435</u>	<u>2,385</u>
Total Expenses	<u>9,816</u>	<u>3,757</u>	<u>6,059</u>
Excess of Revenues Over (Under) Expenses	(4,070)	1,713	5,783
Fund Equity at Beginning of Year	45,827	45,827	0
Prior Year Encumbrances Appropriated	<u>865</u>	<u>865</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$42,622</u></u>	<u><u>\$48,405</u></u>	<u><u>\$5,783</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITY - BUDGET AND ACTUAL
(BUDGET BASIS)
LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,386,000	\$1,312,509	(\$73,491)
Grants	30,000	31,091	1,091
Interest	4,000	101,666	97,666
Other	5,400	12,513	7,113
Total Revenues	<u>1,425,400</u>	<u>1,457,779</u>	<u>32,379</u>
Expenses:			
Personal Services	387,978	336,341	51,637
Materials and Supplies	313,907	103,018	210,889
Charges and Services	1,487,337	1,106,123	381,214
Miscellaneous	2,000	1,971	29
Capital Outlay	28,500	23,104	5,396
Debt Service:			
Principal Retirement	170,000	170,000	0
Interest and Fiscal Charges	229,088	229,088	0
Total Expenses	<u>2,618,810</u>	<u>1,969,645</u>	<u>649,165</u>
Excess of Revenues Under Expenses Before Operating Transfers	(1,193,410)	(511,866)	681,544
Operating Transfers - In	340,520	0	(340,520)
Operating Transfers - Out	<u>(24,142)</u>	<u>(17,126)</u>	<u>7,016</u>
Excess of Revenues Under Expenses and Operating Transfers	(877,032)	(528,992)	348,040
Fund Equity at Beginning of Year	1,974,851	1,974,851	0
Prior Year Encumbrances Appropriated	<u>382,721</u>	<u>382,721</u>	<u>0</u>
Fund Equity at End of Year	<u>\$1,480,540</u>	<u>\$1,828,580</u>	<u>\$348,040</u>

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND EQUITY - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,391,746	\$1,317,979	(\$73,767)
Grants	30,000	31,091	1,091
Interest	4,000	101,666	97,666
Other	5,400	12,513	7,113
Total Revenues	<u>1,431,146</u>	<u>1,463,249</u>	<u>32,103</u>
Expenses:			
Personal Services	387,978	336,341	51,637
Materials and Supplies	314,407	103,518	210,889
Charges and Services	1,492,522	1,108,585	383,937
Miscellaneous	3,311	2,331	980
Capital Outlay	31,320	23,539	7,781
Debt Service:			
Principal Retirement	170,000	170,000	0
Interest and Fiscal Charges	229,088	229,088	0
Total Expenses	<u>2,628,626</u>	<u>1,973,402</u>	<u>655,224</u>
Excess of Revenues Under Expenses Before Operating Transfers	(1,197,480)	(510,153)	687,327
Operating Transfers - In	340,520	0	(340,520)
Operating Transfers - Out	<u>(24,142)</u>	<u>(17,126)</u>	<u>7,016</u>
Excess of Revenues Under Expenses And Operating Transfers	(881,102)	(527,279)	353,823
Fund Equity at Beginning of Year	2,020,678	2,020,678	0
Prior Year Encumbrances Appropriated	<u>383,586</u>	<u>383,586</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$1,523,162</u></u>	<u><u>\$1,876,985</u></u>	<u><u>\$353,823</u></u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Net Increase (Decrease) in Cash and Cash Equivalents:</u>	<u>Sewer</u>	<u>Landfill</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received From Customers	\$5,470	\$1,331,972	\$1,337,442
Cash Received From Other Operating Revenues	0	12,513	12,513
Cash Payments for Employee Services and Benefits	(1,859)	(323,559)	(325,418)
Cash Payments to Suppliers	0	(789,764)	(789,764)
Other Operating Expenses	(795)	(1,890)	(2,685)
Net Cash Provided by Operating Activities	<u>2,816</u>	<u>229,272</u>	<u>232,088</u>
Cash Flows from Noncapital Financing Activities:			
Grants	0	31,091	31,091
Operating Transfers - Out	0	(17,126)	(17,126)
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>13,965</u>	<u>13,965</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	0	(200,193)	(200,193)
General Obligation Bond Principal Payments	0	(170,000)	(170,000)
General Obligation Bond Interest Payments	0	(229,088)	(229,088)
Net Cash Provided by (Used for) Capital And Related Financing Activities	<u>0</u>	<u>(599,281)</u>	<u>(599,281)</u>
Cash Flows from Investing Activities:			
Interest	0	87,322	87,322
Change in Fair Value of Cash Equivalents	0	(1,230)	(1,230)
Purchase of Investments	0	(486,347)	(486,347)
Sale of Investments	0	469,214	469,214
Net Cash Provided by Investing Activities	<u>0</u>	<u>68,959</u>	<u>68,959</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,816	(287,085)	(284,269)
Cash and Cash Equivalents at Beginning of Year	<u>46,695</u>	<u>2,380,821</u>	<u>2,427,516</u>
Cash and Cash Equivalents at End of Year	<u>\$49,511</u>	<u>\$2,093,736</u>	<u>\$2,143,247</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	Sewer	Landfill	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$55,582	(\$106,328)	(\$50,746)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	600	239,545	240,145
Landfill Closure and Postclosure Costs	0	199,747	199,747
Changes in Assets and Liabilities:			
Increase (Decrease) in Accounts Receivable	(53,366)	238	(53,128)
Increase in Accrued Interest Receivable	0	(2,685)	(2,685)
Increase in Materials and Supplies Inventory	0	(643)	(643)
Decrease in Accounts Payable	0	(10,630)	(10,630)
Increase in Contracts Payable	0	22,007	22,007
Decrease in Contracts Payable - Retainage	0	(111,114)	(111,114)
Increase in Accrued Salaries Payable	0	1,902	1,902
Decrease in Due to Other Funds	0	(3,616)	(3,616)
Increase in Due to Other Governments	0	1,863	1,863
Decrease in Compensated Absences Payable	0	(1,014)	(1,014)
Net Cash Provided by Operating Activities	<u>\$2,816</u>	<u>\$229,272</u>	<u>\$232,088</u>

INTERNAL SERVICE FUND

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

Employees Health Insurance

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

FIDUCIARY FUNDS

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 DECEMBER 31, 1999

	Expendable Trust	Nonexpendable Trust	Agency	Total
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$126,794	\$34,610	\$1,472,915	\$1,634,319
Cash and Cash Equivalents in Segregated Accounts	0	0	585,273	585,273
Investments in Segregated Accounts	0	0	25,000	25,000
Receivables:				
Taxes	0	0	24,348,766	24,348,766
Accounts	0	0	148,133	148,133
Special Assessments	0	0	685,324	685,324
Due from Other Funds	0	0	93,802	93,802
Due from Other Governments	0	0	880,996	880,996
Prepaid Items	0	0	160	160
Total Assets	<u>\$126,794</u>	<u>\$34,610</u>	<u>\$28,240,369</u>	<u>\$28,401,773</u>
Liabilities:				
Accounts Payable	\$0	\$0	\$345	\$345
Accrued Salaries Payable	0	0	43,901	43,901
Due to Other Funds	0	0	3,574,661	3,574,661
Due to Other Governments	0	0	22,346,938	22,346,938
Undistributed Money	0	0	1,325,939	1,325,939
Deposits Held and Due to Others	0	0	948,585	948,585
Total Liabilities	<u>0</u>	<u>0</u>	<u>28,240,369</u>	<u>28,240,369</u>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	5,900	0	0	5,900
Reserved for Nonexpendable Trust Principal	0	13,906	0	13,906
Unreserved	<u>120,894</u>	<u>20,704</u>	<u>0</u>	<u>141,598</u>
Total Fund Equity	<u>126,794</u>	<u>34,610</u>	<u>0</u>	<u>161,404</u>
Total Liabilities and Fund Equity	<u>\$126,794</u>	<u>\$34,610</u>	<u>\$28,240,369</u>	<u>\$28,401,773</u>

EXPENDABLE TRUST FUNDS

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

Scholarship

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

Conner Allison Trust

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

Heirs and Legatees

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

Unclaimed Money

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

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL EXPENDABLE TRUST FUNDS
 DECEMBER 31, 1999

	<u>Scholarship</u>	<u>Conner Allison Trust</u>	<u>Heirs and Legatees</u>	<u>Unclaimed Money</u>	<u>Total</u>
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$3,541	\$5,900	\$48,667	\$68,686	\$126,794
Total Assets	<u>\$3,541</u>	<u>\$5,900</u>	<u>\$48,667</u>	<u>\$68,686</u>	<u>\$126,794</u>
Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Equity:					
Fund Balances:					
Reserved for Encumbrances	0	5,900	0	0	5,900
Unreserved	<u>3,541</u>	<u>0</u>	<u>48,667</u>	<u>68,686</u>	<u>120,894</u>
Total Fund Equity	<u>3,541</u>	<u>5,900</u>	<u>48,667</u>	<u>68,686</u>	<u>126,794</u>
Total Liabilities and Fund Equity	<u>\$3,541</u>	<u>\$5,900</u>	<u>\$48,667</u>	<u>\$68,686</u>	<u>\$126,794</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Scholarship</u>	<u>Conner Allison Trust</u>	<u>Heirs and Legatees</u>	<u>Unclaimed Money</u>	<u>Total</u>
Revenues:					
Gifts and Donations	\$464	\$0	\$0	\$0	\$464
Miscellaneous	<u>0</u>	<u>0</u>	<u>2,888</u>	<u>6,590</u>	<u>9,478</u>
Total Revenues	464	0	2,888	6,590	9,942
Expenditures:					
Miscellaneous Charges and Services	<u>295</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>309</u>
Excess of Revenues Over Expenditures	169	0	2,888	6,576	9,633
Fund Balances at Beginning of Year	<u>3,372</u>	<u>5,900</u>	<u>45,779</u>	<u>62,110</u>	<u>117,161</u>
Fund Balances at End of Year	<u><u>\$3,541</u></u>	<u><u>\$5,900</u></u>	<u><u>\$48,667</u></u>	<u><u>\$68,686</u></u>	<u><u>\$126,794</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 SCHOLARSHIP FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Gifts and Donations	\$0	\$464	\$464
Expenditures:			
Miscellaneous			
Charges and Services	2,000	295	1,705
Excess of Revenues Over (Under)			
Expenditures	(2,000)	169	2,169
Fund Balance at Beginning of Year	3,372	3,372	0
Fund Balance at End of Year	\$1,372	\$3,541	\$2,169

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 CONNER ALLISON TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

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

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 HEIRS AND LEGATEES FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous	\$0	\$2,888	\$2,888
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	2,888	2,888
Fund Balance at Beginning of Year	<u>45,779</u>	<u>45,779</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$45,779</u></u>	<u><u>\$48,667</u></u>	<u><u>\$2,888</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 UNCLAIMED MONEY FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Miscellaneous	\$0	\$6,590	\$6,590
Expenditures:			
Miscellaneous			
Charges and Services	14	14	0
Excess of Revenues Over (Under) Expenditures	(14)	6,576	6,590
Fund Balance at Beginning of Year	62,110	62,110	0
Fund Balance at End of Year	\$62,096	\$68,686	\$6,590

PREBLE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
(BUDGET BASIS)
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Gifts and Donations	\$0	\$464	\$464
Miscellaneous	<u>0</u>	<u>9,478</u>	<u>9,478</u>
Total Revenues	0	9,942	9,942
Expenditures:			
Miscellaneous			
Charges and Services	<u>7,914</u>	<u>6,209</u>	<u>1,705</u>
Excess of Revenues Over (Under) Expenditures	(7,914)	3,733	11,647
Fund Balances at Beginning of Year	111,261	111,261	0
Prior Year Encumbrances Appropriated	<u>5,900</u>	<u>5,900</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$109,247</u></u>	<u><u>\$120,894</u></u>	<u><u>\$11,647</u></u>

NONEXPENDABLE TRUST FUNDS

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

Nellie Gregg Trust

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

John Foran Trust

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

James W. Bruce Trust

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

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL NONEXPENDABLE TRUST FUNDS
 DECEMBER 31, 1999

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

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND BALANCES
 ALL NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Nellie Gregg Trust	John Foran Trust	James W. Bruce Trust	Total
Operating Revenues:				
Interest	\$158	\$96	\$43	\$297
Operating Expenses:				
Miscellaneous	<u>0</u>	<u>0</u>	<u>150</u>	<u>150</u>
Net Income (Loss)	158	96	(107)	147
Fund Balances at Beginning of Year	<u>31,516</u>	<u>1,929</u>	<u>1,018</u>	<u>34,463</u>
Fund Balances at End of Year	<u><u>\$31,674</u></u>	<u><u>\$2,025</u></u>	<u><u>\$911</u></u>	<u><u>\$34,610</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 NELLIE GREGG TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$1,225	\$158	(\$1,067)
Expenses:			
Miscellaneous	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Excess of Revenues Over (Under) Expenses	(775)	158	933
Fund Balance at Beginning of Year	<u>31,516</u>	<u>31,516</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$30,741</u></u>	<u><u>\$31,674</u></u>	<u><u>\$933</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 JOHN FORAN TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$75	\$96	\$21
Expenses:			
Miscellaneous	<u>500</u>	<u>0</u>	<u>500</u>
Excess of Revenues Over (Under) Expenses	(425)	96	521
Fund Balance at Beginning of Year	<u>1,929</u>	<u>1,929</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,504</u></u>	<u><u>\$2,025</u></u>	<u><u>\$521</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (BUDGET BASIS)
 JAMES W. BRUCE TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$43	\$43	\$0
Expenses:			
Miscellaneous	<u>150</u>	<u>150</u>	<u>0</u>
Excess of Revenues Under Expenses	(107)	(107)	0
Fund Balance at Beginning of Year	<u>1,018</u>	<u>1,018</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$911</u></u>	<u><u>\$911</u></u>	<u><u>\$0</u></u>

PREBLE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 (BUDGET BASIS)
 ALL NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$1,343	\$297	(\$1,046)
Expenses:			
Miscellaneous	<u>2,650</u>	<u>150</u>	<u>2,500</u>
Excess of Revenues Over (Under) Expenses	(1,307)	147	1,454
Fund Balances at Beginning of Year	<u>34,463</u>	<u>34,463</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$33,156</u></u>	<u><u>\$34,610</u></u>	<u><u>\$1,454</u></u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CASH FLOWS
 ALL NONEXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Nellie Gregg Trust	John Foran Trust	James W. Bruce Trust	Total
<u>Net Increase (Decrease) in Cash and Cash Equivalents:</u>				
Cash Flows from Operating Activities:				
Cash Payments for Other Operating Expenses	\$0	\$0	(\$150)	(\$150)
Net Cash Provided by (Used for) Operating Activities	0	0	(150)	(150)
Cash Flows from Investing Activities:				
Interest	158	96	43	297
Net Cash Provided by Investing Activities	158	96	43	297
Net Increase (Decrease) in Cash and Cash Equivalents	158	96	(107)	147
Cash and Cash Equivalents Beginning of Year	31,516	1,929	1,018	34,463
Cash and Cash Equivalents End of Year	\$31,674	\$2,025	\$911	\$34,610
 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss)	\$158	\$96	(\$107)	\$147
 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:				
Nonexpendable Trust Fund Interest	(158)	(96)	(43)	(297)
Net Cash Provided by (Used for) Operating Activities	\$0	\$0	(\$150)	(\$150)
 Reconciliation of Cash and Cash Equivalents of Nonexpendable Trust Funds to Balance Sheet				
Cash and Cash Equivalents-All Fiduciary Funds				\$2,219,592
Cash and Cash Equivalents-Expendable Trust and Agency Funds				(2,184,982)
Cash and Cash Equivalents-Nonexpendable Trust Funds				\$34,610

AGENCY FUNDS

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

Health

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

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

Payroll Distribution

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

Soil and Water Conservation

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

Forfeited Land Sales

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

Disaster Services

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

(Continued)

AGENCY FUNDS (Continued)

Emergency Planning Committee - Right to Know

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

Law Library

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

Undivided General Tax

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

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

Fines

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

Local Government

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

Preble County Council on Aging

To account for receipts and distribution of tax revenue.

(Continued)

AGENCY FUNDS
(Continued)

Sheriff Agency

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

Alimony and Child Support

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

County Court Agency

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

PREBLE COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL AGENCY FUNDS
 DECEMBER 31, 1999

	<u>Health</u>	<u>Payroll Distribution</u>	<u>Soil and Water Conservation</u>	<u>Forfeited Land Sales</u>	<u>Disaster Services</u>
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$106,468	\$25,157	\$18,640	\$29,042	\$23,154
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Investments in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Due from Other Funds	93,802	0	0	0	0
Due from Other Governments	0	0	0	0	10,347
Prepaid Items	0	0	0	0	160
Total Assets	<u>\$200,270</u>	<u>\$25,157</u>	<u>\$18,640</u>	<u>\$29,042</u>	<u>\$33,661</u>
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$345
Accrued Salaries Payable	31,515	0	10,290	0	1,456
Due to Other Funds	142	0	0	0	6,495
Due to Other Governments	7,476	0	2,160	0	441
Undistributed Money	0	25,157	6,190	0	24,924
Deposits Held and Due to Others	161,137	0	0	29,042	0
Total Liabilities	<u>\$200,270</u>	<u>\$25,157</u>	<u>\$18,640</u>	<u>\$29,042</u>	<u>\$33,661</u>

Emergency Planning Committee- Right to Know	Law Library	Undivided General Tax	Fines	Sheriff Agency	Alimony and Child Support	County Court Agency	Total
\$14,152	\$0	\$1,240,320	\$15,982	\$0	\$0	\$0	\$1,472,915
0	94,997	0	0	235,027	29,954	225,295	585,273
0	0	0	0	0	0	25,000	25,000
0	0	24,348,766	0	0	0	0	24,348,766
0	0	0	0	0	0	148,133	148,133
0	0	685,324	0	0	0	0	685,324
0	0	0	0	0	0	0	93,802
0	0	870,649	0	0	0	0	880,996
0	0	0	0	0	0	0	160
<u>\$14,152</u>	<u>\$94,997</u>	<u>\$27,145,059</u>	<u>\$15,982</u>	<u>\$235,027</u>	<u>\$29,954</u>	<u>\$398,428</u>	<u>\$28,240,369</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$345
640	0	0	0	0	0	0	43,901
0	0	3,568,024	0	0	0	0	3,574,661
146	0	22,336,715	0	0	0	0	22,346,938
13,366	0	1,240,320	15,982	0	0	0	1,325,939
0	94,997	0	0	235,027	29,954	398,428	948,585
<u>\$14,152</u>	<u>\$94,997</u>	<u>\$27,145,059</u>	<u>\$15,982</u>	<u>\$235,027</u>	<u>\$29,954</u>	<u>\$398,428</u>	<u>\$28,240,369</u>

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Beginning Balance 1/1/99	Additions	Reductions	Ending Balance 12/31/99
HEALTH				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$152,956	\$972,198	\$1,018,686	\$106,468
Due from Other Funds	90,379	93,802	90,379	93,802
Total Assets	\$243,335	\$1,066,000	\$1,109,065	\$200,270
Liabilities:				
Accrued Salaries Payable	\$24,907	\$31,515	\$24,907	\$31,515
Due to Other Funds	0	142	0	142
Due to Other Governments	8,052	7,476	8,052	7,476
Deposits Held and Due to Others	210,376	1,098,959	1,148,198	161,137
Total Liabilities	\$243,335	\$1,138,092	\$1,181,157	\$200,270
PAYROLL DISTRIBUTION				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$21,559	\$3,598	\$0	\$25,157
Total Assets	\$21,559	\$3,598	\$0	\$25,157
Liabilities:				
Undistributed Money	\$21,559	\$3,598	\$0	\$25,157
Total Liabilities	\$21,559	\$3,598	\$0	\$25,157
SOIL AND WATER CONSERVATION				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$11,819	\$253,749	\$246,928	\$18,640
Total Assets	\$11,819	\$253,749	\$246,928	\$18,640
Liabilities:				
Accrued Salaries Payable	\$5,218	\$10,290	\$5,218	\$10,290
Due to Other Governments	2,273	2,160	2,273	2,160
Undistributed Money	4,328	261,240	259,378	6,190
Total Liabilities	\$11,819	\$273,690	\$266,869	\$18,640
FORFEITED LAND SALES				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$29,042	\$20,114	\$20,114	\$29,042
Total Assets	\$29,042	\$20,114	\$20,114	\$29,042
Liabilities:				
Deposits Held and Due to Others	\$29,042	\$20,114	\$20,114	\$29,042
Total Liabilities	\$29,042	\$20,114	\$20,114	\$29,042

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	Beginning Balance 1/1/99	Additions	Reductions	Ending Balance 12/31/99
DISASTER SERVICES				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$21,441	\$69,093	\$67,380	\$23,154
Due from Other Governments	4,108	10,347	4,108	10,347
Prepaid Items	588	160	588	160
Total Assets	\$26,137	\$79,600	\$72,076	\$33,661
Liabilities:				
Accounts Payable	\$0	\$345	\$0	345
Accrued Salaries Payable	1,023	1,456	1,023	1,456
Due to Other Funds	5,999	6,495	5,999	6,495
Due to Other Governments	461	441	461	441
Undistributed Money	18,654	87,083	80,813	24,924
Total Liabilities	\$26,137	\$95,820	\$88,296	\$33,661
EMERGENCY PLANNING COMMITTEE-RIGHT TO KNOW				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10,958	\$19,331	\$16,137	\$14,152
Total Assets	\$10,958	\$19,331	\$16,137	\$14,152
Liabilities:				
Accrued Salaries Payable	539	640	539	640
Due to Other Governments	143	146	143	146
Undistributed Money	10,276	20,013	16,923	13,366
Total Liabilities	\$10,958	\$20,799	\$17,605	\$14,152
LAW LIBRARY				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$70,440	\$229,696	\$205,139	\$94,997
Total Assets	\$70,440	\$229,696	\$205,139	\$94,997
Liabilities:				
Deposits Held and Due to Others	\$70,440	\$229,696	\$205,139	\$94,997
Total Liabilities	\$70,440	\$229,696	\$205,139	\$94,997

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	Beginning Balance 1/1/99	Additions	Reductions	Ending Balance 12/31/99
UNDIVIDED GENERAL TAX				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,037,766	\$47,951,377	\$47,748,823	\$1,240,320
Receivables:				
Taxes	22,189,101	24,348,766	22,189,101	24,348,766
Special Assessments	717,823	685,324	717,823	685,324
Due from Other Governments	732,715	870,649	732,715	870,649
Total Assets	\$24,677,405	\$73,856,116	\$71,388,462	\$27,145,059
Liabilities:				
Due to Other Funds	\$3,304,663	\$3,568,024	\$3,304,663	\$3,568,024
Due to Other Governments	20,334,976	22,336,715	20,334,976	22,336,715
Undistributed Money	1,037,766	47,951,377	47,748,823	1,240,320
Total Liabilities	\$24,677,405	\$73,856,116	\$71,388,462	\$27,145,059
FINES				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$13,854	\$190,040	\$187,912	\$15,982
Total Assets	\$13,854	\$190,040	\$187,912	\$15,982
Liabilities:				
Undistributed Money	\$13,854	\$190,040	\$187,912	\$15,982
Total Liabilities	\$13,854	\$190,040	\$187,912	\$15,982
LOCAL GOVERNMENT				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,763,156	\$1,763,156	\$0
Total Assets	\$0	\$1,763,156	\$1,763,156	\$0
Liabilities:				
Undistributed Money	\$0	\$1,763,156	\$1,763,156	\$0
Total Liabilities	\$0	\$1,763,156	\$1,763,156	\$0
PREBLE COUNTY COUNCIL ON AGING				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$750,548	\$750,548	\$0
Total Assets	\$0	\$750,548	\$750,548	\$0
Liabilities:				
Undistributed Money	\$0	\$750,548	\$750,548	\$0
Total Liabilities	\$0	\$750,548	\$750,548	\$0

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

	Beginning Balance 1/1/99	Additions	Reductions	Ending Balance 12/31/99
SHERIFF AGENCY				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$75,120	\$1,051,172	\$891,265	\$235,027
Total Assets	<u>\$75,120</u>	<u>\$1,051,172</u>	<u>\$891,265</u>	<u>\$235,027</u>
Liabilities:				
Deposits Held and Due to Others	\$75,120	\$1,051,172	\$891,265	\$235,027
Total Liabilities	<u>\$75,120</u>	<u>\$1,051,172</u>	<u>\$891,265</u>	<u>\$235,027</u>
 ALIMONY AND CHILD SUPPORT				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$103,096	\$6,919,196	\$6,992,338	\$29,954
Total Assets	<u>\$103,096</u>	<u>\$6,919,196</u>	<u>\$6,992,338</u>	<u>\$29,954</u>
Liabilities:				
Deposits Held and Due to Others	\$103,096	\$6,919,196	\$6,992,338	\$29,954
Total Liabilities	<u>\$103,096</u>	<u>\$6,919,196</u>	<u>\$6,992,338</u>	<u>\$29,954</u>
 COUNTY COURT AGENCY				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$225,602	\$7,824,078	\$7,824,385	\$225,295
Investments in Segregated Accounts	25,000	0	0	25,000
Receivables:				
Accounts	34,111	148,133	34,111	148,133
Total Assets	<u>\$284,713</u>	<u>\$7,972,211</u>	<u>\$7,858,496</u>	<u>\$398,428</u>
Liabilities:				
Deposits Held and Due to Others	\$284,713	\$7,972,211	\$7,858,496	\$398,428
Total Liabilities	<u>\$284,713</u>	<u>\$7,972,211</u>	<u>\$7,858,496</u>	<u>\$398,428</u>

(Continued)

PREBLE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Continued)

TOTAL AGENCY FUNDS	Beginning Balance 01/01/99	Additions	Reductions	Ending Balance 12/31/99
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,299,395	\$51,993,204	\$51,819,684	\$1,472,915
Cash and Cash Equivalents in Segregated Accounts	474,258	16,024,142	15,913,127	585,273
Investments in Segregated Accounts	25,000	0	0	25,000
Receivables:				
Taxes	22,189,101	24,348,766	22,189,101	24,348,766
Accounts	34,111	148,133	34,111	148,133
Special Assessments	717,823	685,324	717,823	685,324
Due from Other Funds	90,379	93,802	90,379	93,802
Due from Other Governments	736,823	880,996	736,823	880,996
Prepaid Items	588	160	588	160
Total Assets	<u>\$25,567,478</u>	<u>\$94,174,527</u>	<u>\$91,501,636</u>	<u>\$28,240,369</u>
Liabilities:				
Accounts Payable	\$0	\$345	\$0	\$345
Accrued Salaries Payable	31,687	43,901	31,687	43,901
Due to Other Funds	3,310,662	3,574,661	3,310,662	3,574,661
Due to Other Governments	20,345,905	22,346,938	20,345,905	22,346,938
Undistributed Money	1,106,437	51,027,055	50,807,553	1,325,939
Deposits Held and Due to Others	772,787	17,291,348	17,115,550	948,585
Total Liabilities	<u>\$25,567,478</u>	<u>\$94,284,248</u>	<u>\$91,611,357</u>	<u>\$28,240,369</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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

PREBLE COUNTY, OHIO
 SCHEDULE OF GENERAL FIXED ASSETS
 BY SOURCES
 DECEMBER 31, 1999

General Fixed Assets:

Land	\$1,385,161
Buildings, Structures and Improvements	8,506,276
Furniture, Fixtures and Equipment	<u>6,030,104</u>
Total General Fixed Assets	<u><u>\$15,921,541</u></u>

Investment in General Fixed Assets From:

General Fund Revenues	\$6,643,637
Special Revenue Fund Revenues	6,590,906
Capital Projects Funds	183,715
Donated Fixed Assets	6,175
Acquired before 12/31/88	<u>2,497,108</u>
Total Investment in General Fixed Assets	<u><u>\$15,921,541</u></u>

PREBLE COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 1999

FUNCTION AND ACTIVITY	LAND	BUILDINGS, STRUCTURES AND IMPROVEMENTS	FURNITURE, FIXTURES AND EQUIPMENT	TOTAL
General Government:				
Legislative and executive				
Commissioners	\$931,066	\$5,847,697	\$40,944	\$6,819,707
Microfilm	0	0	23,374	23,374
Auditor	0	0	222,904	222,904
Treasurer	0	0	18,173	18,173
Prosecutor	0	0	173,504	173,504
Board of Elections	0	0	128,129	128,129
Building Maintenance	0	157,488	89,246	246,734
Recorder	0	0	31,713	31,713
Data Processing	0	0	56,904	56,904
Judicial				
Common Pleas	0	1,313	41,473	42,786
Juvenile Court	0	0	140,223	140,223
Adult probation	0	0	8,079	8,079
Probate Court	0	0	14,385	14,385
Clerk of Courts	0	0	116,857	116,857
Public Safety				
Sheriff	0	0	1,102,115	1,102,115
Building regulations	0	0	54,518	54,518
9-1-1	0	0	253,245	253,245
Public Works				
Engineer	22,693	608,277	2,166,157	2,797,127
Drainage	0	0	100,561	100,561
Health				
Dog and Kennel	0	0	15,382	15,382
Human Services				
Childrens Services	57,554	246,581	70,066	374,201
Job Training and Partnership Act	0	0	3,436	3,436
Mental Health Board	373,848	516,691	307,294	1,197,833
Mental 169-Special Levy	0	12,198	357,569	369,767
Veterans Services	0	0	16,094	16,094
Human Services	0	1,116,031	223,041	1,339,072
Soldier's Relief	0	0	31,132	31,132
Victim Witness	0	0	18,124	18,124
Other				
Jail Construction	0	0	183,715	183,715
Federal revenue sharing	0	0	21,747	21,747
	<u>\$1,385,161</u>	<u>\$8,506,276</u>	<u>\$6,030,104</u>	<u>\$15,921,541</u>

PREBLE COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1999

FUNCTION AND ACTIVITY	RESTATED GENERAL FIXED ASSETS 01/01/99	ADDITIONS	DELETIONS	TRANSFERS IN (OUT)	GENERAL FIXED ASSETS 12/31/99
General Government:					
Legislative and executive					
Commissioners	\$6,815,576	\$4,131	\$0	\$0	\$6,819,707
Microfilm	24,574	0	1,200	0	23,374
Auditor	205,949	25,408	8,453	0	222,904
Treasurer	21,173	0	3,000	0	18,173
Prosecutor	173,504	0	0	0	173,504
Board of Elections	125,110	3,019	0	0	128,129
Building Maintenance	235,326	11,408	0	0	246,734
Recorder	27,314	4,399	0	0	31,713
Data Processing	23,326	35,994	2,416	0	56,904
Judicial					
Common Pleas	43,392	0	606	0	42,786
Juvenile Court	130,295	19,106	0	(9,178)	140,223
Adult probation	8,079	0	0	0	8,079
Probate Court	13,686	0	0	699	14,385
Clerk of Courts	107,516	11,533	2,192	0	116,857
Public Safety					
Sheriff	835,494	278,605	37,574	25,590	1,102,115
Building regulations	40,998	26,009	12,489	0	54,518
9-1-1	224,411	54,424	0	(25,590)	253,245
Public Works					
Engineer	2,655,039	223,450	81,362	0	2,797,127
Drainage	100,561	0	0	0	100,561
Health					
Dog and Kennel	15,382	0	0	0	15,382
Human Services					
Childrens Services	367,878	6,323	0	0	374,201
Job Training and Partnership Act	3,436	0	0	0	3,436
Mental Health Board	1,181,337	8,017	0	8,479	1,197,833
Mental 169-Special Levy	360,047	9,720	0	0	369,767
Veterans Services	16,094	0	0	0	16,094
Human Services	1,346,133	7,916	14,977	0	1,339,072
Soldier's Relief	31,132	0	0	0	31,132
Victim Witness	18,124	0	0	0	18,124
Other					
Jail Construction	183,715	0	0	0	183,715
Federal revenue sharing	21,747	0	0	0	21,747
	<u>\$15,356,348</u>	<u>\$729,462</u>	<u>\$164,269</u>	<u>\$0</u>	<u>\$15,921,541</u>

STATISTICAL SECTION

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

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

Year	General Government	Public Safety	Public Works	Health	Human Services	Community and Economic Development	Miscellaneous	Capital Outlay	Intergovernmental	Debt Service	Total
1990	\$2,212,537	\$1,424,497	\$2,424,420	\$1,017,076	\$5,282,585	\$121,942	\$401,485	\$56,056	\$0	\$275,750	\$13,216,348
1991	2,559,002	1,325,475	2,858,930	1,331,201	6,010,382	117,853	377,718	771,166	0	214,523	15,566,250
1992	2,546,736	1,275,921	2,750,922	1,226,413	5,899,128	156,089	364,211	451,450	0	315,330	14,986,200
1993	2,596,340	1,537,147	2,970,814	1,064,852	6,055,044	96,690	374,582	3,586,309	0	293,610	18,575,388
1994	3,023,008	1,781,247	2,801,881	1,467,147	6,267,713	339,189	209,276	1,716,658	0	479,885	18,086,004
1995	3,388,433	2,562,664	3,137,801	1,676,373	6,951,626	222,674	273,999	268,066	0	486,014	18,967,650
1996	3,176,660	2,860,306	2,607,197	1,887,794	7,022,486	194,613	557,509	471,481	0	492,369	19,270,415
1997	3,933,614	3,202,474	3,062,046	1,980,154	7,642,402	160,762	285,068	79,344	234,720	502,940	21,083,524
1998	4,939,209	3,668,337	3,293,890	2,146,321	6,039,855	309,864	216,772	11,236	261,634	487,924	21,375,042
1999	5,242,641	4,364,072	3,622,233	2,100,113	6,265,276	572,144	246,961	701,495	266,110	478,674	23,859,719

SOURCE: Preble County Auditor's Office

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

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

Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Intergovernmental	Special Assessments	Interest	Gifts and Donations	Miscellaneous	Total
1990	\$5,521,972	\$2,050,201	\$43,523	\$162,024	\$4,067,397	\$52,622	\$472,221	\$0	\$1,215,011	\$13,584,971
1991	5,520,761	2,584,673	51,502	82,472	5,301,179	76,164	523,917	0	824,340	14,965,008
1992	6,213,491	2,847,830	51,668	73,781	5,424,888	52,144	525,188	0	486,422	15,675,412
1993	6,590,536	3,146,733	49,116	81,630	6,242,151	146,831	263,686	0	502,920	17,023,603
1994	5,333,081	3,127,753	54,727	72,985	8,204,237	89,546	340,577	0	647,260	17,870,166
1995	8,788,798	3,278,668	55,380	124,115	6,382,796	134,708	518,864	0	698,737	19,982,066
1996	7,271,911	2,408,265	60,387	112,836	8,951,002	133,399	504,510	0	1,038,133	20,480,443
1997	7,783,850	3,748,717	60,519	192,963	9,322,979	185,249	664,276	0	166,555	22,125,108
1998	7,815,457	2,962,098	62,080	208,416	9,085,263	201,277	786,443	0	258,409	21,379,443
1999	8,220,292	2,821,500	65,859	149,220	11,046,409	214,445	646,994	7,803	265,247	23,437,769

SOURCE: Preble County Auditor's Office

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

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

Collection Year	Total Tax Levy	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a percent of Current Taxes Levied	Accumulated Delinquencies
1990	\$13,357,955	\$12,797,876	95.81%	\$603,837	\$13,401,713	100.33%	\$1,199,309
1991	14,604,002	13,522,721	92.60	592,687	14,115,408	96.65	1,137,047
1992	13,896,199	13,281,102	95.57	966,351	14,247,453	102.53	950,531
1993	15,475,110	14,915,419	96.38	618,692	15,534,112	100.38	1,258,647
1994	17,151,837	16,541,490	96.44	614,469	17,155,959	100.02	1,267,387
1995	17,501,326	16,923,219	96.70	655,554	17,578,773	100.44	1,232,655
1996	17,660,029	15,967,880	90.42	610,659	16,578,539	93.88	1,256,452
1997	18,684,560	16,640,307	89.06	670,168	17,310,475	92.65	1,333,032
1998	18,944,704	18,640,060	98.39	658,260	19,298,320	101.87	1,232,645
1999	19,885,617	19,429,417	97.71	880,656	20,310,073	102.13	1,095,670

SOURCE: Preble County Auditor's Office

(1) Includes property tax levies and collections for all County districts

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

Year	Real Property		Personal Property		Public Utility Property		Totals		Percentage of Assessed Value To Estimated True Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1990	\$273,307,980	\$780,880,000	\$37,007,300	\$132,168,929	\$35,909,990	\$119,698,000	\$346,225,270	\$1,032,746,929	33.52%
1991	277,557,980	793,020,000	28,107,830	104,100,000	56,960,390	210,967,000	362,626,200	1,108,087,000	32.73
1992	283,722,320	810,400,110	29,014,580	111,594,539	59,993,270	230,743,346	372,730,170	1,152,737,995	32.33
1993	344,367,700	983,907,714	52,564,425	210,257,700	57,852,990	231,411,960	454,785,115	1,425,577,374	31.90
1994	351,943,130	1,005,551,800	54,676,350	218,705,400	58,177,860	232,711,440	464,797,340	1,456,968,640	31.90
1995	360,199,000	1,029,140,000	58,988,347	235,953,388	49,943,750	199,775,000	469,131,097	1,464,868,388	32.03
1996	405,445,920	1,158,416,914	67,720,288	270,881,152	49,556,290	198,225,160	522,722,498	1,627,523,226	32.12
1997	417,422,840	1,192,636,686	72,609,640	290,438,560	47,954,760	191,819,040	537,987,240	1,674,894,286	32.12
1998	428,491,480	1,223,878,170	69,307,870	277,231,480	49,714,690	198,858,760	547,514,040	1,699,968,410	32.21
1999	527,731,770	1,507,381,370	67,982,700	271,930,800	49,940,120	200,353,640	645,654,590	1,979,665,810	32.61

SOURCE: Preble County Auditor's Office

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

Collection Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<u>County Entity</u>										
General Fund	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80
Childrens Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental 169-Special Levy	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
Mental Health Board #648	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Council on Aging	0.00	0.00	0.50	0.50	0.50	0.50	0.50	1.50	1.50	1.50
Jail Construction	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.70	0.70	0.70
Total County Entity	6.17	6.17	7.67	7.67	7.67	7.67	7.67	8.37	8.37	8.37
<u>Other Entities:</u>										
Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total County-Wide Rates	\$6.47	\$6.47	\$7.97	\$7.97	\$7.97	\$7.97	\$7.97	\$8.67	\$8.67	\$8.67
<u>School Districts</u>										
College Corner	42.60	42.60	39.57	41.45	41.45	41.45	40.65	32.10	32.10	32.10
Eaton City	35.90	35.90	35.40	34.90	34.90	34.40	33.90	33.20	33.20	33.20
National Trail	31.51	31.51	31.51	31.50	31.50	30.75	34.00	34.50	34.50	34.30
Preble Shawnee	29.50	29.50	29.50	27.50	27.50	25.50	25.00	22.50	22.50	25.49
Twin Valley	33.05	33.05	41.64	41.44	46.74	44.60	41.50	44.42	44.42	44.00
Tri County North	38.15	35.55	36.35	38.35	33.95	42.95	42.70	43.47	41.17	40.85
MVCTC	1.98	1.98	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58
<u>Townships</u>										
Dixon	3.40	3.40	3.40	3.40	3.40	5.30	5.30	5.30	5.30	5.30
Gasper	1.70	1.70	1.70	1.70	1.70	1.70	2.70	2.70	2.70	2.70
Gratis	4.80	4.80	5.30	5.30	5.30	5.30	6.30	6.30	6.30	6.30
Harrison	5.15	5.15	5.15	5.15	5.55	5.55	5.55	5.55	5.55	6.55
Israel	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Jackson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.95	4.95	4.95
Jefferson	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Lanier	4.20	4.20	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20
Monroe	3.10	4.60	4.60	4.60	4.60	4.60	4.60	5.60	5.60	5.60
Somers	7.70	8.20	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Twin	5.62	5.62	5.62	5.62	5.62	5.62	5.62	6.12	6.12	6.12
Washington	7.24	10.20	10.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
<u>Municipalities</u>										
Camden	7.70	7.70	7.70	7.70	6.20	6.20	6.20	6.30	6.30	6.30
College Corner	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
Eaton	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Eldorado	4.84	6.84	6.84	6.84	6.84	6.84	6.84	6.84	6.84	6.84
Gratis	6.80	6.80	7.80	7.80	7.80	7.80	8.80	8.80	8.80	8.80
Lewisburg	11.44	11.44	11.44	10.85	10.85	10.85	8.45	9.45	9.45	9.45
New Paris	8.50	8.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Verona	8.30	8.30	8.30	8.30	8.30	8.30	8.30	13.30	13.30	13.30
West Alexandria	6.80	5.20	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
West Elkton	10.10	10.10	11.60	10.10	10.10	10.10	10.10	11.10	11.10	11.10
West Manchester	6.40	6.40	6.40	6.40	7.15	7.15	9.15	11.15	11.15	11.10

SOURCE: Preble County Auditor's Office

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

Collection Year	Billed (1)	Amount Collected	Percent Collected	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Total Collections as a Percent of Current Assessments Levied	Accumulated Delinquencies
1990	\$8,864	\$8,507	95.97%	\$460	\$8,967	5.13%	101.16%	\$200
1991	6,864	6,506	94.78	0	6,506	0.00	94.78	558
1992	20,222	19,886	98.34	558	20,444	2.73	101.10	336
1993	18,280	17,939	98.13	220	18,159	1.21	99.34	516
1994	12,764	12,474	97.73	518	12,992	3.99	101.79	353
1995	12,560	12,348	98.31	217	12,565	1.73	100.04	348
1996	11,327	11,157	98.50	214	11,371	1.88	102.03	414
1997	0	0	0	42	42	100.00	100.39	372
1998	14,298	14,298	100.00	330	14,628	2.24	103.08	42
1999	6,852	6,852	100.00	0	6,852	0.00	100.00	46

SOURCE: Preble County Auditor's Office

(1) Includes only special assessments for capital projects.

This table reflects only those special assessments collected through the County Auditor's Office. It does not reflect lump sum payments received by the County.

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

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1990	40,113	\$346,225,270	\$1,140,000	\$137,593	\$1,002,407	.290%	\$25.00
1991	40,113	362,626,200	1,110,000	150,249	959,751	.265	24.00
1992	40,113	372,730,170	1,075,000	200,497	874,503	.235	22.00
1993	40,113	454,785,115	4,890,000	422,071	4,467,929	.982	111.00
1994	40,113	464,797,340	4,780,000	534,389	4,245,611	.913	106.00
1995	40,113	469,131,097	4,585,000	644,999	3,940,001	.838	98.22
1996	40,113	522,722,498	4,580,000	789,180	3,790,820	.725	94.50
1997	40,113	537,987,240	4,365,000	817,785	3,547,215	.659	88.43
1998	40,113	547,514,040	4,140,000	846,161	3,293,839	.602	82.11
1999	40,113	645,654,590	3,905,000	985,001	2,919,999	.452	72.79

(1) Source: 1990 Census

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

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

PREBLE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1999

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 1999	\$645,654,590	\$645,654,590
Debt Limitation	14,641,365	6,456,546
Outstanding Debt:		
General Obligation Bonds and Notes	<u>8,484,404</u>	<u>5,539,404</u>
Total Outstanding Debt	<u>8,484,404</u>	<u>5,539,404</u>
Less Exempt Debt:		
1993 County Jail Project Bonds	2,945,000	0
1989 Human Service Building Bonds	775,000	775,000
1996 Fairground Project Bonds	185,000	185,000
1996 Landfill Improvement Bonds	4,377,770	4,377,770
Property Acquisitions Note	40,000	40,000
Plummer Ditch Construction	20,000	20,000
West Alexandria Ditch Construction	29,134	29,134
Engineer's Building Construction Note	<u>112,500</u>	<u>112,500</u>
Total Exempt Debt	<u>8,484,404</u>	<u>5,539,404</u>
Total Debt Subject to Limitation	0	0
Less Debt Service Fund Balance	<u>985,001</u>	<u>162,228</u>
Net Debt	<u>0</u>	<u>0</u>
Total Legal Debt Margin (Debt Limitation minus Net Debt)	<u>\$14,641,365</u>	<u>\$6,456,546</u>

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>8,641,365</u>
	<u>\$14,641,365</u>

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

Note: Does not include capital leases.

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT
 DECEMBER 31, 1999

<u>Jurisdiction</u>	<u>Net Debt Outstanding (1)</u>	<u>Percentage Applicable to Preble County</u>	<u>Amount Applicable to Preble County</u>
Direct Debt:			
County	\$2,919,999	100.00%	\$2,919,999
Overlapping Debt			
School Districts: (2)			
Eaton City	1,620,000	100.00	1,620,000
Preble Shawnee Local	3,315,000	99.57	3,300,746
Tri-County North Local	4,630,000	96.10	4,449,430
Twin Valley Local	2,805,000	91.75	2,573,588
National Trail Local	3,880,000	100.00	3,880,000
Total			<u>\$18,743,762</u>

SOURCE: Preble County Auditor's Office

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

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

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

Year	Debt Principal and Interest (1)	Total General Governmental Expenditures (2)	Ratio of Debt Principal and Interest to General Governmental Expenditures
1990	\$110,868	\$13,216,348	0.84%
1991	108,917	15,566,250	0.70
1992	111,968	14,986,200	0.75
1993	109,675	18,575,388	0.59
1994	445,702	18,086,004	2.46
1995	450,990	18,967,650	2.37
1996	450,915	19,270,415	2.34
1997	463,983	21,083,524	2.20
1998	464,456	21,375,042	2.17
1999	464,041	23,859,719	1.94

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

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

PREBLE COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Preble County (3)</u>
1990	40,113	7,914	7.40%
1991	40,113	7,964	6.70
1992	40,113	8,014	7.50
1993	40,113	8,072	6.50
1994	40,113	8,040	5.20
1995	40,113	8,148	4.34
1996	40,113	8,231	4.30
1997	40,113	8,228	4.10
1998	40,113	8,173	4.00
1999	40,113	8,057	4.10

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

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

<u>Year</u>	<u>Assessed Values (1)</u>	<u>Bank Deposits at December 31, 1999 (2)</u>	<u>Building Permits Issued (3)</u>
1990	\$346,225,270	\$167,812,000	195
1991	362,626,200	169,813,000	226
1992	372,730,170	185,554,000	264
1993	454,785,115	125,744,000	290
1994	464,797,340	121,909,000	284
1995	469,131,097	121,157,000	287
1996	522,722,498	127,809,000	304
1997	537,987,240	138,869,000	274
1998	547,514,040	144,073,000	285
1999	645,654,590	151,057,000	253

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

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

(3) SOURCE: Building Inspection Department

PREBLE COUNTY, OHIO
 PRINCIPAL TAXPAYERS
 DECEMBER 31, 1999

Taxpayer	1999 Real Property Assessed Value	Percentage of Total Assessed Value
Dayton Power & Light Company	\$23,160,050	3.59%
Norfolk Southern Combined	2,060,610	0.32
MCI Telecommunications	2,070,820	0.32
GTE North Inc.	3,304,130	0.51
Carl S. Akey Inc.	5,490,220	0.85
ANR Pipeline Company	4,477,260	0.69
Texas Eastern	5,855,680	0.91
United Telephone Company	5,702,360	0.88
Neaton Auto Parts	13,596,030	2.11
iams Company	13,930,340	2.16
	\$79,647,500	12.34%

SOURCE: Preble County Auditor's Office

PREBLE COUNTY, OHIO
 MISCELLANEOUS STATISTICS
 DECEMBER 31, 1999

Year of Incorporation	1808
County Seat	City of Eaton
<u>County Employees:</u>	
Full-Time	340
Part-Time	60
<u>Number of Political Subdivisions Totally or Partially Within the County</u>	
Municipalities	11
Townships	12
School Districts	10
<u>Higher Educational Facilities Within 25 Miles of Preble County</u>	
Miami University	
University of Dayton	
Indiana University - Richmond	
Sinclair Community College	
Earlham College	
<u>Major Metropolitan Areas and Neighboring Communities</u>	<u>Miles from County Seat</u>
Richmond, Indiana	13
Dayton, Ohio	24
Hamilton, Ohio	28
Cincinnati, Ohio	55
Indianapolis, Indiana	82
Columbus, Ohio	95
<u>Nine Largest Employers</u>	<u>Number of Employees</u>
Parker Hannifan Corporation	665
Neaton Auto Products	579
Henny Penny Corporation	523
Carl S. Akey, Incorporated	290
Lewisburg Container Iams	280
	145
Browning Manufacturing	130
Weyerhaeuser Corporation	120
U.S. Precision Glass Company	84

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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PREBLE COUNTY FINANCIAL CONDITION

PREBLE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 3, 2000