



**HOLMES COUNTY  
FINANCIAL CONDITION**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



HOLMES COUNTY  
FINANCIAL CONDITION

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OFFICE OF THE AUDITOR**

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

Holmes County  
Board of Commissioners  
2 Court Street  
Millersburg, Ohio 44654

To the Board of Commissioners:

We have audited the general purpose financial statements of Holmes County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 20, 2002, which indicated the financial statements of the County's Enterprise Hospital Fund were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the Enterprise Hospital Fund, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2001-60938-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 20, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 20, 2002.

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

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

**Jim Petro**  
Auditor of State

June 20, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR

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

Holmes County  
Board of Commissioners  
2 Court Street  
Millersburg, Ohio 44654

**Compliance**

We have audited the compliance of Holmes County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

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

However, we noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 20, 2002.

**Internal Control Over Compliance**

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

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

#### **Schedule of Receipts and Expenditures of Federal Awards**

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 20, 2002, which indicated the financial statements of the County's Enterprise Hospital Fund were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the Enterprise Hospital Fund, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

June 20, 2002



HOLMES COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>Federal Grantor/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Receipts</u>	<u>Expenditures</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through the Ohio Department of Education:</i>				
National School Lunch Program		10.550	\$5,198	\$5,198
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education - Grants to States- Title VI-B	066043-6B-SF-01P	84.027	41,089	50,688
Special Education - Preschool Grants	066043-PG-S1-01P	84.173	<u>41,734</u>	<u>41,028</u>
Total Special Education Cluster			<u>82,823</u>	<u>91,716</u>
Innovative Education Program Strategies	066043-C2-S1-01	84.298	3,173	2,312
Special Education - Grants for Infants and Families with Disabilities	38102-F-A-N-392	84.181	<u>44,553</u>	<u>70,084</u>
<b>Total U.S. Department of Education</b>			<u><b>130,549</b></u>	<u><b>164,112</b></u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant		93.667	27,142	27,619
Medical Assistance Program - CAFS		93.778	<u>205,989</u>	<u>274,369</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><b>233,131</b></u>	<u><b>301,988</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants - State's Program	B-F-00-035-1 B-F-00-035-1 B-F-99-035-1	14.228	127,611 108,000 <u>62,100</u>	127,611 106,485 <u>133,850</u>
Total Community Development Block Grant - State's Program			<u>297,711</u>	<u>367,946</u>
HOME Investment Partnerships Program	B-C-00-035-2	14.239	<u>248,897</u>	<u>248,906</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>546,608</b></u>	<u><b>616,852</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Direct</i>				
Public Safety Partnership and Community Policing Grants				
COPS More Grant	1999CMWX2552	16.710	33,540	44,720
COPS Universal Hiring Grant	96UMWX0756		<u>50,203</u>	<u>58,376</u>
Total Public Safety Partnership and Community Policing Grants			83,743	103,096
<i>Passed through the Ohio Office of Criminal Justice Services</i>				
Local Law Enforcement Block Grants Program	99-LE-LEB-3088	16.592	2,377	2,377
Total Local Law Enforcement Block Grants Program				
Victim Assistance Grant	2001VAGENE274 2001SAGENE274	16.575	55,705 0 <u>55,705</u>	48,793 5,693 <u>54,486</u>
<b>Total U.S. Department of Justice</b>			<u><b>139,448</b></u>	<u><b>159,959</b></u>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
<i>Passed through the Ohio Department of Public Safety:</i>				
Emergency Management Performance Grant (FEMA)		83.552	818	818
<b>U.S. DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</b>				
<i>Passed through the Governor's Highway Safety Office:</i>				
State and Community Highway Safety Program		20.600	<u>21,884</u>	<u>21,884</u>
<b>Total</b>			<u><b>\$1,077,636</b></u>	<u><b>\$1,270,811</b></u>

See Notes to Schedule of Receipts and Expenditures of Federal Awards

**HOLMES COUNTY**

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE A-SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B-FIFO METHOD**

Federal funds were commingled with the local funds for the Medical Assistance Program - CAFS, Emergency Management Performance Grant (FEMA), Local Law Enforcement Block Grants Program, State and Community Highway Safety Program and the National School Lunch Program. A first-in-first-out (FIFO) method was used to arrive at grant expenditures for these federal programs.

HOLMES COUNTY

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

1. SUMMARY OF AUDITOR'S RESULTS

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

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

**NONCOMPLIANCE**

<b>Finding Number</b>	2001-60938-001
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**Finding for Recovery**

We noted the County Commissioners authorized an \$850.65 (107 people @ \$7.95 each) payment for lunches for employees' family members at the County's Fun Day Outing at Six Flags World of Adventure held on July 7, 2001. Counties may exercise only those powers affirmatively granted by the General Assembly. In the absence of a specific statutory grant of authority, a Board of County Commissioners is powerless to take action. Geauga Cty. Bd. of Commrs. v. Munn Rd. Sand & Gravel, 67 Ohio St.3d 579 (1993). There is no statutory authority for a Board of County Commissioners to expend county funds on meals for county employees' family members. As the County may only act where a statutory grant of authority exists, the expenditure constitutes an illegal expenditure.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of such expenditure. Seward v. National Surety Co. 120 Ohio St. 47 (1929); 1980 Op. Att'y Gen. No 80-074: Ohio Rev Code Section 9.39; State, ex rel. Village of Lindale v. Masten, 18 Ohio St. 3d 228 (1985).

In accordance with the foregoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Roger Clark, Commissioner, Richard Graven, Commissioner, David Hall, Commissioner and their bonding company, Western Surety Co.; jointly and severally, in the amount of \$850.65, and in favor of the County's General Fund.

The County Commissioners repaid the finding on June 26, 2002.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

# Holmes County Ohio



*Comprehensive Annual Financial Report  
For The Year Ended December 31, 2001*

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# Holmes County Ohio

Comprehensive Annual Financial Report  
For The Year Ended December 31, 2001



Jackie McKee

Holmes County Auditor

Prepared by the Holmes County Auditor's Office

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**Holmes County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
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**Holmes County, Ohio**  
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# Jackie McKee

## Holmes County Auditor

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

June 20, 2002

The Honorable David L. Hall  
The Honorable Roger L. Clark  
The Honorable Richard Graven

The Citizens of Holmes County:

I am pleased to present Holmes County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

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

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

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

The Introductory Section includes a table of contents, the transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting for 2000, a list of elected county officials and an organization chart for Holmes County.

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

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

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

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

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

The County Auditor, who is elected to a four-year term serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. As the chief fiscal officer, no contract or obligation involving the County can be made without the Auditor's certification that appropriations are sufficient and that funds are available to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County, who, by the issuance of county warrants, distributes funds to creditors in payment of liabilities, including payroll, incurred by the County and its departments. As tax assessor, the County Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the County Auditor is responsible for distributing those collections to other governmental entities in accordance with legally adopted rates. The County Auditor also serves as the secretary of the County Board of Revision and of the County Budget Commission. The County has not established a microfilm board or a data processing board.

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

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

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

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

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

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

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

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

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

### **Economic Condition and Outlook**

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

2001 was the eighth year in which a hotel/motel bed tax was put into effect on a County level. The number of hotel/motel facilities paying the tax is 22. The Holmes County Commissioners passed a resolution effective June 1, 2001, increasing the bed tax 2% to a total of 3%. The additional 1% will go directly to Travel and Tourism Bureau and the other 1% will be set aside in a fund to be used for Bed Tax Grants. Monies collected in 2001 for the bed tax were the highest recorded due to the increase in percentage, increasing from \$79,406 in 2000 to \$126,336 in 2001.

The financial woes of the State of Ohio continue to trickle down to the County level. With some funding cuts or freezes from the State to the County, it will make the Budget process for the County more challenging.

### New Construction

New construction of Agricultural, Residential, Industrial and Commercial properties is perhaps the best barometer for economic growth in the County. Below is a chart depicting the steady growth for the past five years. However, the true value of new construction decreased from \$47,040,637 in 2001 to \$41,819,429 in 2002 as the chart reflects.

Year		Agriculture	Residential	Industrial	Commercial	Total
2002	Assessed	\$4,161,740	\$8,109,080	\$285,520	\$2,080,460	\$14,636,800
	Estimated					
	Actual	11,890,686	23,168,800	815,771	5,944,171	41,819,429
2001	Assessed	3,966,810	8,459,040	842,160	3,196,460	16,464,470
	Estimated					
	Actual	11,333,573	24,168,323	2,406,135	9,132,606	47,040,637
2000	Assessed	3,883,340	5,376,640	78,270	2,072,680	11,410,930
	Estimated					
	Actual	11,095,257	15,361,829	223,629	5,921,943	32,602,658
1999	Assessed	3,272,240	6,356,310	397,760	653,850	10,680,160
	Estimated					
	Actual	9,349,260	18,160,890	1,136,460	1,868,140	30,514,750
1998	Assessed	3,532,330	6,696,390	183,820	1,239,760	11,652,300
	Estimated					
	Actual	10,092,370	19,132,540	525,200	3,542,170	33,292,280
1997	Assessed	3,664,960	6,974,910	634,290	2,917,580	14,191,740
	Estimated					
	Actual	10,471,314	19,928,314	1,812,257	8,335,943	40,547,828

### Financial Information

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

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

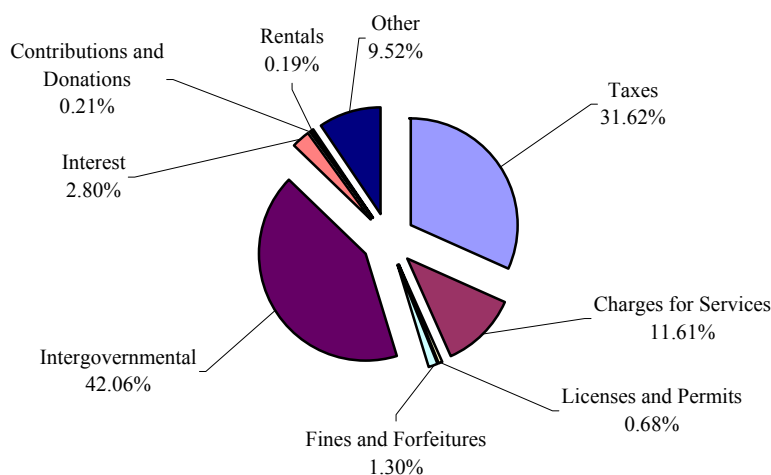
The County uses a fully-automated accounting system as well as automated systems of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by

the accounting department of the Auditor's Office, help insure that the financial information generated is both accurate and reliable.

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

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

2001 Governmental Funds Revenue



The following schedule presents a summary of all governmental funds' revenues of the primary government for the years ended December 31, 2000 and 2001, and the amount and percentage of increases and decreases in relation to prior year's revenues.

Revenues	Amount	Amount	Total	Change	Change
Taxes	\$7,832,426	\$8,212,435	31.62 %	\$380,009	4.85 %
Charges for Services	3,412,975	3,015,869	11.61	(397,106)	(11.64)
Licenses and Permits	229,542	176,104	0.68	(53,438)	(23.28)
Fines and Forfeitures	226,374	337,478	1.30	111,104	49.08
Intergovernmental	11,611,980	10,924,701	42.06	(687,279)	(5.92)
Interest	881,579	727,365	2.80	(154,214)	(17.49)
Contributions and Donations	44,098	55,429	0.21	11,331	25.70
Rentals	192,455	49,931	0.19	(142,524)	(74.06)
Other	808,910	2,473,606	9.52	1,664,696	205.79

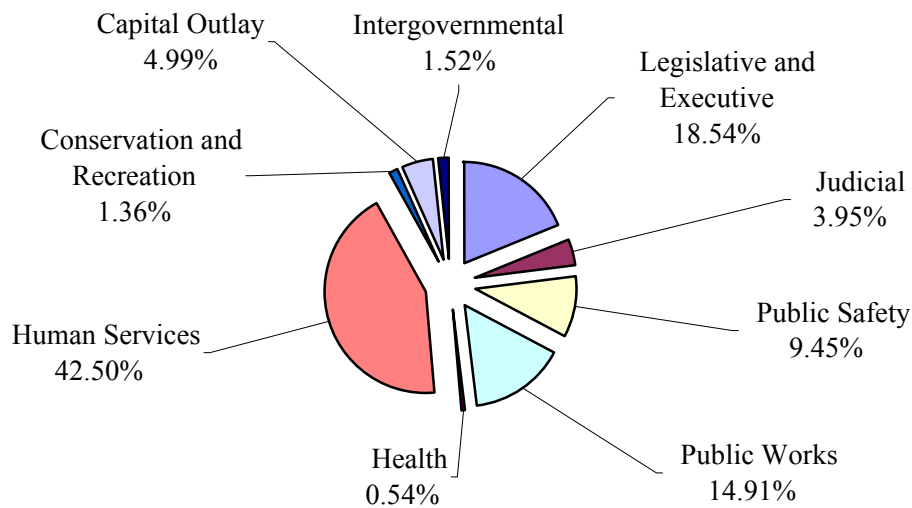


*Total Revenues*                      \$25,240,339      \$25,972,918                      100.00 %      \$732,579                      2.82 %

Taxes increased mainly due to sales tax collection and new construction. Charges for services decreased in several special revenue funds. Licenses and permits decreased in 2001 due to an decrease in the sale of dog licenses. Intergovernmental revenues decreased due to a decrease in grant monies being received. Interest revenue decreased due to less monies being available for investments and lower interest rates. Contributions and donations increased due to the inconsistencies of donated monies.

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

2001 Governmental Funds Expenditures



The following schedule presents a summary of all governmental funds' expenditures of the primary government for the years ended December 31, 2000 and 2001, and the amount and percentage of increases and decreases in relation to prior year's revenues.

	2000 Amount	2001 Amount	Percent of Total	Change	Percent Change
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government</b>					
Legislative and Executive	\$3,717,996	\$4,875,440	18.54 %	\$1,157,444	31.13 %
Judicial	1,319,260	1,038,722	3.95	(280,538)	(21.26)
Public Safety	2,823,469	2,484,096	9.45	(339,373)	(12.02)
Public Works	3,162,113	3,920,469	14.91	758,356	23.98
Health	126,965	141,375	0.54	14,410	11.35
Human Services	10,427,129	11,175,724	42.50	748,595	7.18
Conservation and Recreation	352,149	356,461	1.36	4,312	1.22
Capital Outlay	1,996,047	1,313,245	4.99	(682,802)	(34.21)
Intergovernmental	217,344	399,602	1.52	182,258	83.86
<b>Debt Service:</b>					
Principal Retirement	424,606	263,000	1.00	(161,606)	(38.06)
Interest and Fiscal Charges	333,441	327,646	1.25	(5,795)	(1.74)
<b>Total Expenditures</b>	<b>\$24,900,519</b>	<b>\$26,295,780</b>	<b>100.00 %</b>	<b>\$1,395,261</b>	<b>5.60 %</b>

Legislative and executive expenditures increased due to an increase in Community Housing Improvement Program expenditures. Human Services expenditures increased due to a increase in programs being offered by Children Services and Mental Retardation special revenue funds. Capital outlay decreased due to a decrease in the number of construction projects within the County. Public Works expenditures increased due to the increase in gas and heating oil prices.

**General Fund Balance** The general fund balance encompasses the general government functions of the County and all other functions not accounted for in other funds. The fund balance of the general fund decreased from \$1,358,016 to \$1,317,876 during 2001. The decrease of \$40,140 was due to an increase in general government expenditures.

**Enterprise Funds** The enterprise funds operated by the County consist of a sewer district, County disposal (landfill) and hospital. Operating revenues in the sewer district fund totaled \$562,648 with depreciation expense of \$193,748, a net loss of \$144,907, and retained earnings at year end of (\$1,270,624). The County disposal (landfill) fund had operating revenues of \$94,778, a net loss of \$80,706 and retained earnings deficit at year end of (\$1,587,823). Management is analyzing these operations to determine appropriate steps to alleviate the deficits. Operating revenues in the hospital fund totaled \$18,993,566 with depreciation expense of \$1,098,798, a net income of \$1,161,366, and retained earnings at year end of \$15,144,335.

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

At December 31, 2001, assets in the agency funds totaled \$30,633,917. The County utilizes some of the agency funds to receive and distribute taxes and State levied revenues for all governments within the County.

**Cash Management** During the year ended December 31, 2001, the County's pooled cash was divided into bank deposits and short-term investments.

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

**Risk Management** In 2001, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The County maintains replacement cost insurance on buildings and their contents. Police and professional liability are protected with a \$6,000,000 limit and a \$2,500 deductible. County vehicles hold a \$2,500 deductible. Automobile liability has a \$6,000,000 limit for collision, a \$1,000,000 limit for personal injury and a \$250,000 amount for uninsured motorists. During the past three years, settled claims have not exceeded this commercial coverage. There has not been a significant reduction of coverage from the prior year. Workers' compensation coverage is maintained by paying premiums to the State of Ohio.

**Debt Administration** In 2001, the County retired \$76,000 in revenue bonds. The amount of outstanding revenue bonds at December 31, 2001, was \$4,698,000. During 2001, the County retired \$263,000 of general obligation bonds. The amount of outstanding general obligation bonds at December 31, 2001, was \$5,876,000. The total legal debt margin at December 31, 2001 was \$10,983,605 with an unvoted total debt margin of \$3,700,404.

## **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 2001, by independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

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

## **Awards**

The Governmental Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Holmes County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2000. This was the ninth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, the government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report which conforms to program standards. Such reports must satisfy both Generally Accepted Accounting Principles (GAAP) and satisfy all applicable legal requirements.

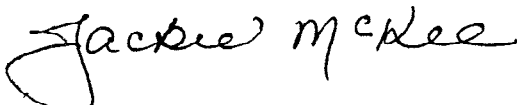
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of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

## **Acknowledgments**

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

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

Sincerely,



JACKIE MCKEE  
HOLMES COUNTY AUDITOR

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Holmes County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

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



*Timothy Drew*  
President

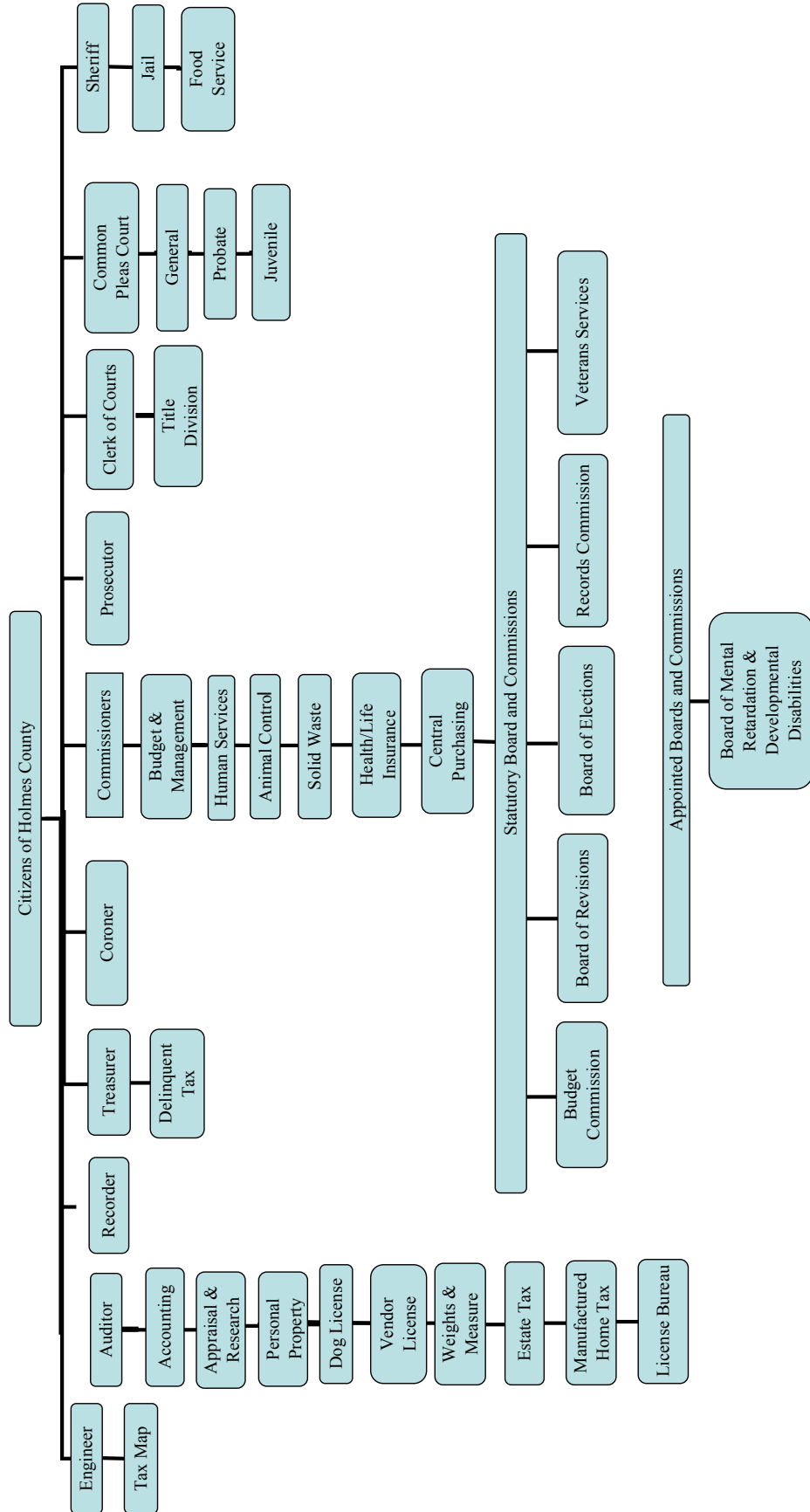
*Jeffrey L. Eason*  
Executive Director

**Holmes County, Ohio**

*Elected Officials  
December 31, 2001*

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

HOLMES COUNTY, OHIO  
ORGANIZATION CHART



## **Financial Section**







STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

## REPORT OF INDEPENDENT ACCOUNTANTS

Holmes County  
2 Court Street  
Millersburg, Ohio 44654

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Holmes County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Joel Pomerene Memorial Hospital (the Hospital), which represents 75% and 97%, respectively, of the assets and revenues of the County's Enterprise Funds. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Hospital, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Holmes County as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, it is fairly stated, 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 flourish at the end.

**Jim Petro**  
Auditor of State

June 20, 2002

GENERAL PURPOSE  
FINANCIAL STATEMENTS

**Holmes County, Ohio**  
*Combined Balance Sheet*  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Units*  
*December 31, 2001*

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,175,440	\$8,096,913	\$137,532	\$727,294	\$570,114
Cash and Cash Equivalents in Segregated Accounts	7,604	6,584	0	92,115	778,023
Investments in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes (Due from Agency Funds)	1,807,506	3,602,094	0	0	0
Taxes	291,004	32,000	70,000	24,000	0
Accounts (Net of Allowances)	6,312	46,531	0	2,486	3,624,352
Interfund	28,102	0	0	0	0
Interest	15,195	3,531	0	0	0
Due from Other Funds	24,512	0	0	0	0
Intergovernmental Receivable	759,595	1,495,137	0	0	0
Advances to Other Funds	0	138,050	0	0	0
Materials and Supplies					
Inventory	53,595	307,787	0	0	185,449
Prepaid Items	41,255	20,953	0	0	0
Prepaid Items and Other Assets	0	0	0	0	299,286
Notes and Loans Receivable	0	0	0	0	207,445
Other Assets	0	0	0	0	0
Assets Limited as to Use	0	0	0	0	4,371,646
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	0	15,957,547
<b>Other Debits</b>					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Special Revenue Funds for Accrued Compensated Absences	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$4,210,120</u>	<u>\$13,749,580</u>	<u>\$207,532</u>	<u>\$845,895</u>	<u>\$25,993,862</u>

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Agency					
\$2,671,141	\$0	\$0	\$13,378,434	\$138,829	\$13,517,263
247,732	0	0	1,132,058	294,461	1,426,519
25,000	0	0	25,000	0	25,000
0	0	0	5,409,600	0	5,409,600
27,478,749	0	0	27,895,753	0	27,895,753
94,228	0	0	3,773,909	36,998	3,810,907
0	0	0	28,102	0	28,102
0	0	0	18,726	0	18,726
0	0	0	24,512	0	24,512
117,067	0	0	2,371,799	0	2,371,799
0	0	0	138,050	0	138,050
0	0	0	546,831	0	546,831
0	0	0	62,208	156	62,364
0	0	0	299,286	0	299,286
0	0	0	207,445	0	207,445
0	0	0	0	451	451
0	0	0	4,371,646	0	4,371,646
0	24,670,297	0	40,627,844	340,359	40,968,203
0	0	170,582	170,582	0	170,582
0	0	250,000	250,000	0	250,000
0	0	6,758,683	6,758,683	0	6,758,683
<u>\$30,633,917</u>	<u>\$24,670,297</u>	<u>\$7,179,265</u>	<u>\$107,490,468</u>	<u>\$811,254</u>	<u>\$108,301,722</u>

(continued)

**Holmes County, Ohio**  
*Combined Balance Sheet*  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Units (continued)*  
*December 31, 2001*

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS</b>					
<b>Liabilities</b>					
Accounts Payable	\$89,203	\$182,215	\$1,950	\$2,500	\$415,361
Contracts Payable	23,123	6,359	0	44,943	0
Accrued Wages	177,367	320,365	0	1,210	1,210,165
Compensated Absences Payable	6,011	5,095	0	0	6,655
Interfund Payable	0	28,102	0	0	0
Due to Other Funds	0	24,512	0	0	0
Intergovernmental Payable	81,784	188,353	0	94	8,557
Advances from Other Funds	0	0	0	0	138,050
Deferred Revenue	2,514,756	4,621,554	35,000	12,000	0
Undistributed Assets (Due to County Funds)	0	0	0	0	0
Undistributed Assets	0	0	0	0	0
Accrued Interest Payable	0	0	0	13,259	192,860
Notes Payable	0	0	0	174,586	0
Third-Party Settlements	0	0	0	0	433,188
Other Accrued Expenses	0	0	0	0	291,473
OPWC Loan Payable	0	0	0	0	76,068
Capital Leases Payable	0	0	0	0	244,358
Closure and Postclosure Care Payable	0	0	0	0	2,276,893
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	4,698,000
<i>Total Liabilities</i>	<u>2,892,244</u>	<u>5,376,555</u>	<u>36,950</u>	<u>248,592</u>	<u>9,991,628</u>
<b>Fund Equity, Net Assets and Other Credits</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	3,972,770
Retained Earnings:					
Unreserved	0	0	0	0	12,029,464
Net Assets:					
Unrestricted (Deficit)	0	0	0	0	0
Fund Balance:					
Reserved for Encumbrances	142,659	154,303	0	52,775	0
Reserved for Inventory	53,595	307,787	0	0	0
Reserved for Unclaimed Monies	41,247	0	0	0	0
Reserved for Advances	0	138,050	0	0	0
Unreserved:					
Designated for Compensated Absence	0	250,000	0	0	0
Unreserved, Undesignated	1,080,375	7,522,885	170,582	544,528	0
<i>Total Fund Equity, Net Assets and Other Credits</i>	<u>1,317,876</u>	<u>8,373,025</u>	<u>170,582</u>	<u>597,303</u>	<u>16,002,234</u>
<i>Total Liabilities, Fund Equity, Net Assets and Other Credits</i>	<u>\$4,210,120</u>	<u>\$13,749,580</u>	<u>\$207,532</u>	<u>\$845,895</u>	<u>\$25,993,862</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Agency					
\$0	\$0	\$0	\$691,229	\$5,058	\$696,287
0	0	0	74,425	0	74,425
0	0	0	1,709,107	5,820	1,714,927
0	0	824,786	842,547	0	842,547
0	0	0	28,102	0	28,102
0	0	0	24,512	0	24,512
49,014	0	478,479	806,281	6,374	812,655
0	0	0	138,050	0	138,050
0	0	0	7,183,310	22,500	7,205,810
5,409,600	0	0	5,409,600	0	5,409,600
25,175,303	0	0	25,175,303	0	25,175,303
0	0	0	206,119	0	206,119
0	0	0	174,586	266,932	441,518
0	0	0	433,188	0	433,188
0	0	0	291,473	0	291,473
0	0	0	76,068	0	76,068
0	0	0	244,358	0	244,358
0	0	0	2,276,893	0	2,276,893
0	0	5,876,000	5,876,000	0	5,876,000
0	0	0	4,698,000	0	4,698,000
<u>30,633,917</u>	<u>0</u>	<u>7,179,265</u>	<u>56,359,151</u>	<u>306,684</u>	<u>56,665,835</u>
0	24,670,297	0	24,670,297	0	24,670,297
0	0	0	3,972,770	0	3,972,770
0	0	0	12,029,464	547,303	12,576,767
0	0	0	0	(171,070)	(171,070)
0	0	0	349,737	0	349,737
0	0	0	361,382	0	361,382
0	0	0	41,247	0	41,247
0	0	0	138,050	0	138,050
0	0	0	250,000	0	250,000
0	0	0	9,318,370	128,337	9,446,707
<u>0</u>	<u>24,670,297</u>	<u>0</u>	<u>51,131,317</u>	<u>504,570</u>	<u>51,635,887</u>
<u>\$30,633,917</u>	<u>\$24,670,297</u>	<u>\$7,179,265</u>	<u>\$107,490,468</u>	<u>\$811,254</u>	<u>\$108,301,722</u>

**Holmes County, Ohio**  
*Combined Statement of Revenues, Expenditures and Changes*  
*In Fund Balances*  
*All Governmental Fund Types and Discretely Presented Component Unit*  
*For the Year Ended December 31, 2001*

	Governmental Fund		
	General	Special Revenue	Debt Service
<b>Revenues</b>			
Property and Other Taxes	\$1,593,125	\$3,054,755	\$0
Sales Taxes	2,806,325	194,230	420,000
Charges for Services	1,503,127	1,477,110	5,770
Licenses, Permits and Fees	107,534	68,570	0
Fines and Forfeitures	88,547	182,000	0
Intergovernmental	1,011,547	9,582,879	0
Interest	681,916	38,013	295
Contributions and Donations	0	0	0
Rentals	21,416	28,515	0
Other	617,388	1,473,232	163,277
<i>Total Revenues</i>	<u>8,430,925</u>	<u>16,099,304</u>	<u>589,342</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	3,809,115	1,051,782	14,543
Judicial	893,880	144,842	0
Public Safety	2,098,352	385,744	0
Public Works	44,383	3,876,086	0
Health	54,957	86,418	0
Human Services	180,584	10,995,140	0
Conservation and Recreation	314,030	42,431	0
Capital Outlay	0	0	0
Intergovernmental	399,602	0	0
Debt Service:			
Principal Retirement	0	0	263,000
Interest and Fiscal Charges	0	0	317,171
<i>Total Expenditures</i>	<u>7,794,903</u>	<u>16,582,443</u>	<u>594,714</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>636,022</u>	<u>(483,139)</u>	<u>(5,372)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	0	665,666	33,020
Operating Transfers Out	(546,631)	(303,751)	0
Transfers In From Primary Government	0	0	0
Transfers Out to Component Units	(133,235)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(679,866)</u>	<u>361,915</u>	<u>33,020</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(43,844)</u>	<u>(121,224)</u>	<u>27,648</u>
<i>Fund Balances Beginning of Year (Restatement Note 3)</i>	1,358,016	8,438,801	142,934
Increase in Reserve for Inventory	3,704	55,448	0
<i>Fund Balances End of Year</i>	<u>\$1,317,876</u>	<u>\$8,373,025</u>	<u>\$170,582</u>

See accompanying notes to the general purpose financial statements



Types	Totals (Memorandum Only) Primary Government	Holmes County Regional Planning Commission	Totals (Memorandum Only) Reporting Entity
Capital Projects			
\$0	\$4,647,880	\$0	\$4,647,880
144,000	3,564,555	0	3,564,555
29,862	3,015,869	100	3,015,969
0	176,104	0	176,104
66,931	337,478	0	337,478
330,275	10,924,701	49,585	10,974,286
7,141	727,365	0	727,365
55,429	55,429	0	55,429
0	49,931	0	49,931
219,709	2,473,606	571	2,474,177
853,347	25,972,918	50,256	26,023,174
0	4,875,440	144,006	5,019,446
0	1,038,722	0	1,038,722
0	2,484,096	0	2,484,096
0	3,920,469	0	3,920,469
0	141,375	0	141,375
0	11,175,724	0	11,175,724
0	356,461	0	356,461
1,313,245	1,313,245	0	1,313,245
0	399,602	0	399,602
0	263,000	0	263,000
10,475	327,646	0	327,646
1,323,720	26,295,780	144,006	26,439,786
(470,373)	(322,862)	(93,750)	(416,612)
159,077	857,763	0	857,763
(7,381)	(857,763)	0	(857,763)
0	0	112,235	112,235
0	(133,235)	0	(133,235)
151,696	(133,235)	112,235	(21,000)
(318,677)	(456,097)	18,485	(437,612)
915,980	10,855,731	109,852	10,965,583
0	59,152	0	59,152
\$597,303	\$10,458,786	\$128,337	\$10,587,123

**Holmes County, Ohio**  
*Combined Statement of Revenues, Expenditures and Changes  
 In Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types - Primary Government  
 For the Year Ended December 31, 2001*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Property and Other Taxes	\$1,738,500	\$1,741,123	\$2,623
Sales Taxes	2,916,000	2,815,710	(100,290)
Charges for Services	1,435,300	1,379,152	(56,148)
Licenses, Permits and Fees	108,075	108,042	(33)
Fines and Forfeitures	98,500	93,917	(4,583)
Intergovernmental	1,143,976	1,038,533	(105,443)
Interest	575,000	733,593	158,593
Rentals	29,100	21,346	(7,754)
Other	512,905	559,115	46,210
<i>Total Revenues</i>	<u>8,557,356</u>	<u>8,490,531</u>	<u>(66,825)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	4,483,732	3,981,832	501,900
Judicial	977,062	874,137	102,925
Public Safety	2,069,113	2,026,511	42,602
Public Works	47,420	44,494	2,926
Health	59,226	54,957	4,269
Human Services	275,163	171,060	104,103
Conservation and Recreation	336,381	316,930	19,451
Capital Outlay	0	0	0
Intergovernmental	447,123	410,009	37,114
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>8,695,220</u>	<u>7,879,930</u>	<u>815,290</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(137,864)</u>	<u>610,601</u>	<u>748,465</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(557,069)	(546,631)	10,438
Transfers Out to Component Unit	(133,235)	(133,235)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(690,304)</u>	<u>(679,866)</u>	<u>10,438</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(828,168)</u>	<u>(69,265)</u>	<u>758,903</u>
<i>Fund Balances Beginning of Year</i>	950,850	950,850	0
Prior Year Encumbrances Appropriated	102,384	102,384	0
<i>Fund Balances End of Year</i>	<u>\$225,066</u>	<u>\$983,969</u>	<u>\$758,903</u>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$2,918,335	\$3,054,755	\$136,420	\$0	\$0	\$0
193,000	193,723	723	420,000	420,000	0
1,438,417	1,460,398	21,981	176,150	242,630	66,480
85,700	90,773	5,073	0	0	0
184,600	183,818	(782)	0	0	0
10,169,027	9,347,823	(821,204)	0	0	0
12,000	5,561	(6,439)	0	0	0
23,853	27,161	3,308	0	0	0
1,490,016	1,466,495	(23,521)	316,088	305,312	(10,776)
16,514,948	15,830,507	(684,441)	912,238	967,942	55,704
1,302,501	1,075,551	226,950	15,543	14,543	1,000
285,984	152,936	133,048	0	0	0
457,192	428,078	29,114	0	0	0
5,508,838	3,890,276	1,618,562	0	0	0
93,399	86,558	6,841	0	0	0
13,657,671	10,934,378	2,723,293	0	0	0
42,420	41,774	646	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	334,650	339,000	(4,350)
0	0	0	563,784	557,734	6,050
21,348,005	16,609,551	4,738,454	913,977	911,277	2,700
(4,833,057)	(779,044)	4,054,013	(1,739)	56,665	58,404
(170,350)	(170,350)	0	0	0	0
675,924	665,666	(10,258)	33,020	33,020	0
(361,534)	(303,751)	57,783	0	0	0
0	0	0	0	0	0
144,040	191,565	47,525	33,020	33,020	0
(4,689,017)	(587,479)	4,101,538	31,281	89,685	58,404
7,842,251	7,842,251	0	634,398	634,398	0
212,833	212,833	0	0	0	0
\$3,366,067	\$7,467,605	\$4,101,538	\$665,679	\$724,083	\$58,404

(continued)

**Holmes County, Ohio**  
*Combined Statement of Revenues, Expenditures and Changes  
In Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types - Primary Government (continued)  
For the Year Ended December 31, 2001*

	Capital Projects Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Sales Taxes	144,000	144,000	0
Charges for Services	30,293	30,568	275
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	48,757	64,501	15,744
Intergovernmental	327,027	330,275	3,248
Interest	10,000	7,141	(2,859)
Rentals	0	0	0
Other	419,199	219,307	(199,892)
<i>Total Revenues</i>	<u>979,276</u>	<u>795,792</u>	<u>(183,484)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Capital Outlay	1,482,031	1,323,722	158,309
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,482,031</u>	<u>1,323,722</u>	<u>158,309</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(502,755)</u>	<u>(527,930)</u>	<u>(25,175)</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	0	0	0
Operating Transfers In	63,506	159,077	95,571
Operating Transfers Out	(7,381)	(7,381)	0
Transfers Out to Component Unit	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>56,125</u>	<u>151,696</u>	<u>95,571</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(446,630)</u>	<u>(376,234)</u>	<u>70,396</u>
<i>Fund Balances Beginning of Year</i>	687,523	687,523	0
Prior Year Encumbrances Appropriated	341,229	341,229	0
<i>Fund Balances End of Year</i>	<u>\$582,122</u>	<u>\$652,518</u>	<u>\$70,396</u>

See accompanying notes to the general purpose statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,656,835	\$4,795,878	\$139,043
3,673,000	3,573,433	(99,567)
3,080,160	3,112,748	32,588
193,775	198,815	5,040
331,857	342,236	10,379
11,640,030	10,716,631	(923,399)
597,000	746,295	149,295
52,953	48,507	(4,446)
2,738,208	2,550,229	(187,979)
26,963,818	26,084,772	(879,046)
5,801,776	5,071,926	729,850
1,263,046	1,027,073	235,973
2,526,305	2,454,589	71,716
5,556,258	3,934,770	1,621,488
152,625	141,515	11,110
13,932,834	11,105,438	2,827,396
378,801	358,704	20,097
1,482,031	1,323,722	158,309
447,123	410,009	37,114
334,650	339,000	(4,350)
563,784	557,734	6,050
32,439,233	26,724,480	5,714,753
(5,475,415)	(639,708)	4,835,707
(170,350)	(170,350)	0
772,450	857,763	85,313
(925,984)	(857,763)	68,221
(133,235)	(133,235)	0
(457,119)	(303,585)	153,534
(5,932,534)	(943,293)	4,989,241
10,115,022	10,115,022	0
656,446	656,446	0
\$4,838,934	\$9,828,175	\$4,989,241

**Holmes County, Ohio**  
*Combined Statement of Revenues,  
Expenses and Changes in Fund Equity  
Proprietary Fund Type and Discretely Presented Component Unit  
For the Year Ended December 31, 2001*

	Enterprise	Holmes County Airport Authority	Totals (Memorandum Only) Reporting Entity
<b>Operating Revenues</b>			
Charges for Services	\$19,342,051	\$24,057	\$19,366,108
Rentals	0	49,598	49,598
Other	308,941	0	308,941
<i>Total Operating Revenues</i>	<u>19,650,992</u>	<u>73,655</u>	<u>19,724,647</u>
<b>Operating Expenses</b>			
Personal Services	8,502,935	0	8,502,935
Materials and Supplies	5,434,229	27,793	5,462,022
Contractual Services	136,208	198,939	335,147
Provision for Bad Debts	616,588	0	616,588
Physician Recruiting and Incentive	263,708	0	263,708
Medical Professional Fees	2,169,282	0	2,169,282
Depreciation	1,292,546	15,221	1,307,767
Closure and Postclosure	401,211	0	401,211
<i>Total Operating Expenses</i>	<u>18,816,707</u>	<u>241,953</u>	<u>19,058,660</u>
<i>Operating Income (Loss)</i>	<u>834,285</u>	<u>(168,298)</u>	<u>665,987</u>
<b>Non-Operating Revenues (Expenses)</b>			
Non-Operating Income	0	26,292	26,292
Net Non-Operating Income	208,342	0	208,342
NE Network Grant - Net	(33,249)	0	(33,249)
Operating Grants	0	138,342	138,342
Interest	0	5,114	5,114
Interest and Fiscal Charges	(332,186)	0	(332,186)
Change in Fair Value of Investments	2,137	0	2,137
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(154,956)</u>	<u>169,748</u>	<u>14,792</u>
<i>Net Income Before Operating Transfers</i>	679,329	1,450	680,779
Transfer in from Primary Government	0	21,000	21,000
<i>Net Income</i>	679,329	22,450	701,779
<i>Retained Earnings Beginning of Year</i>	<u>11,350,135</u>	<u>524,853</u>	<u>11,874,988</u>
<i>Retained Earnings End of Year</i>	12,029,464	547,303	12,576,767
<i>Contributed Capital Beginning and End of Year</i>	<u>3,972,770</u>	<u>0</u>	<u>3,972,770</u>
<i>Total Fund Equity End of Year</i>	<u>\$16,002,234</u>	<u>\$547,303</u>	<u>\$16,549,537</u>

See accompanying notes to the general purpose financial statements

**Holmes County, Ohio**  
*Statement of Activities and Changes*  
*In Net Assets*  
*Lynn Hope Industries Inc. - Discretely Presented Component Unit*  
*For the Year Ended December 31, 2001*

<b>Operating Revenues</b>	
Charges for Services	\$320,701
<b>Cost of Revenues Earned</b>	<u>33,249</u>
<i>Gross Profit</i>	<u>287,452</u>
<b>Operating Expenses</b>	
Wages	111,137
In-Kind services and facilities	107,777
Rent	89,704
Interest	9,881
Vehicle Expense	8,513
Taxes	8,501
Depreciation	8,459
Insurance:	
Group	4,406
General	2,920
Industrial	503
Professional Fees	4,350
Administrative Expenses	3,845
Advertising	3,291
Supplies	3,080
Miscellaneous	1,325
Contributions	1,199
Travel	1,110
Repairs - Equipment	537
Dues and Subscriptions	518
Employee Welfare	349
Licenses	267
Bank Service Charge	42
Training	<u>25</u>
<i>Total Operating Expenses</i>	<u>371,739</u>
<i>Loss from Operations</i>	<u>(84,287)</u>
<b>Other Income (Expense)</b>	
Interest Expense	(14,463)
In-Kind Services and Facilities	107,777
Interest Earned	<u>943</u>
<i>Total Other Income (Expenses)</i>	<u>94,257</u>
<i>Increase in Net Assets</i>	9,970
<i>Net Assets, Beginning of Year</i>	<u>(181,040)</u>
<i>Net Assets, End of Year</i>	<u><u>(\$171,070)</u></u>
See accompanying notes to the general purpose financial statements	

**Holmes County, Ohio**  
*Combined Statement of Revenues, Expenses*  
*and Changes in Fund Equity - Budget (Non-GAAP) and Actual*  
*Proprietary Fund Type - Primary Government*  
*For the Year Ended December 31, 2001*

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$405,120	\$412,345	\$7,225
Other	1,000	10,082	9,082
<i>Total Revenues</i>	<u>406,120</u>	<u>422,427</u>	<u>16,307</u>
<b>Expenses</b>			
Personal Services	182,943	164,338	18,605
Materials and Supplies	14,912	12,974	1,938
Contractual Services	152,485	141,472	11,013
Capital Outlay	320,470	154,523	165,947
Other	4,000	2,929	1,071
Debt Service:			
Principal	15,061	15,061	0
Interest and Fiscal Charges	2,275	2,275	0
<i>Total Expenses</i>	<u>692,146</u>	<u>493,572</u>	<u>198,574</u>
<i>Excess of Revenues Under Expenses</i>	(286,026)	(71,145)	214,881
Advances In	<u>251,500</u>	<u>170,350</u>	<u>81,150</u>
<i>Excess of Revenues Over (Under) Expenses and Advances</i>	(34,526)	99,205	296,031
<i>Fund Equity Beginning of Year</i>	136,185	136,185	0
Prior Year Encumbrances Appropriated	<u>2,635</u>	<u>2,635</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$104,294</u>	<u>\$238,025</u>	<u>\$296,031</u>
See accompanying notes to the general purpose financial statements			



**Holmes County, Ohio**  
*Combined Statement of Cash Flows*  
*Proprietary Fund Type*  
*and Discretely Presented Component Unit*  
*For the Year Ended December 31, 2001*

	Enterprise	Holmes County Airport Authority	Totals (Memorandum Only) Reporting Entity
<b>INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$19,085,301	\$24,084	\$19,109,385
Cash Received from Rentals	0	47,063	47,063
Other Cash Receipts	308,053	0	308,053
Non-Operating Revenues	0	26,292	26,292
Cash Paid to Suppliers for Goods and Services	(8,227,366)	(227,865)	(8,455,231)
Cash Payments For Employees	(8,241,694)	0	(8,241,694)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,924,294</u>	<u>(130,426)</u>	<u>2,793,868</u>
<b>Noncapital Financing Activities</b>			
Operating Grants	0	139,014	139,014
Net Proceeds from Grants	10,353	0	10,353
Advances In	170,350	21,000	191,350
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>180,703</u>	<u>160,014</u>	<u>340,717</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	(2,481,758)	0	(2,481,758)
Sale of Fixed Assets	1,175	0	1,175
Principal Payments - OPWC Loans	(1,932)	0	(1,932)
Principal Payments - Capital Lease	(136,638)	0	(136,638)
Principal Payments - Revenue Bonds	(76,000)	0	(76,000)
Placed in trust for capital related debts	(5,302)	0	(5,302)
Interest Payments - Capital Leases	(2,275)	0	(2,275)
Interest Payments - Revenue Bonds	(266,249)	0	(266,249)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,968,979)</u>	<u>0</u>	<u>(2,968,979)</u>
<b>Cash Flows from Investing Activities</b>			
Collection of Notes Receivable	10,010	0	10,010
Interest on Investments	208,341	11,703	220,044
Sale of Investments	859,266	0	859,266
<i>Net Cash Provided by Investing Activities</i>	<u>1,077,617</u>	<u>11,703</u>	<u>1,089,320</u>
Net Increase in Cash and Cash Equivalents	1,213,635	41,291	1,254,926
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,821,459</u>	<u>201,738</u>	<u>2,023,197</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,035,094</u>	<u>\$243,029</u>	<u>\$3,278,123</u>
Cash and Cash Equivalents Include the Following:			
Cash and Cash Equivalents	\$1,348,137	\$243,029	\$1,591,166
Assets Limited as to Use - Cash and Cash Equivalents Designated for Future Capital Improvements	1,643,687	0	1,643,687
Assets Limited as to Use - Funds Available for Future Construction and Equipment	43,270	0	43,270
	<u>\$3,035,094</u>	<u>\$243,029</u>	<u>\$3,278,123</u>

(continued)

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

<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>	<u>Enterprise</u>	<u>Holmes County Airport</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
Operating Income (Loss)	\$834,285	(\$168,298)	\$665,987
Adjustments:			
Depreciation Expense	1,292,546	15,221	1,307,767
Bad debt expense	616,588	0	616,588
Gain on sale of capital asset	(1,068)	0	(1,068)
Nonoperating Revenues	0	26,292	26,292
(Increases) Decreases in Assets:			
Accounts Receivable	(468,460)	(8)	(468,468)
Materials and Supplies Inventory	28,191	0	28,191
Prepaid Items	(180,967)	0	(180,967)
Other Receivables	150,643	0	150,643
Increases (Decreases) in Liabilities:			
Accounts Payable	(152,922)	(1,133)	(154,055)
Accrued Wages	334,292	0	334,292
Compensated Absences Payable	4,599	0	4,599
Intergovernmental Payable	2,289	0	2,289
Closure and Postclosure Care Payable	401,211	0	401,211
Third-Party Settlements	63,067	0	63,067
Change in Deferred Revenue	0	(2,500)	(2,500)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$2,924,294</u>	<u>(\$130,426)</u>	<u>\$2,793,868</u>

See accompanying notes to the general purpose financial statements

**Holmes County, Ohio**  
*Statement of Cash Flows*  
*Lynn Hope Industries, Inc. - Discretely Presented Component Unit*  
*For the Year Ended December 31, 2001*

<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$323,456
Cash Paid to Suppliers and Employees	(288,552)
Interest Received	943
Interest Paid	<u>(14,463)</u>
<i>Net Cash Provided by Operating Activities</i>	21,384
<b>Cash Flows from Financing Activities</b>	
Payment of long-term debt	<u>(9,996)</u>
Net Increase in Cash and Cash Equivalents	11,388
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>40,044</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$51,432</u></u>
<b>Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities</b>	
Increase in Net Assets	\$9,970
Adjustments:	
Depreciation	8,459
Decreases in Assets:	
Accounts Receivable	2,755
Increases (Decreases) in Liabilities:	
Accounts Payable	(144)
Accrued Liabilities	<u>344</u>
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$21,384</u></u>

See accompanying notes to the general purpose financial statements

**Holmes County, Ohio**  
*Combining Balance Sheet*  
*All Component Units*  
*December 31, 2001*

	Holmes County Regional Planning Commission	Holmes County Airport Authority	Lynn Hope Industries, Inc.	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$138,829	\$0	\$0	\$138,829
Cash and Cash Equivalents in Segregated Accounts	0	243,029	51,432	294,461
Accounts Receivable	500	949	35,549	36,998
Prepaid Items	0	156	0	156
Other Assets	0	0	451	451
Fixed Assets (net of accumulated depreciation)	0	328,202	12,157	340,359
<i>Total Assets</i>	<u>\$139,329</u>	<u>\$572,336</u>	<u>\$99,589</u>	<u>\$811,254</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$2,133	\$2,925	\$5,058
Accrued Wages	5,018	0	802	5,820
Intergovernmental Payable	5,974	400	0	6,374
Deferred Revenue	0	22,500	0	22,500
Notes Payable	0	0	266,932	266,932
<i>Total Liabilities</i>	<u>10,992</u>	<u>25,033</u>	<u>270,659</u>	<u>306,684</u>
<b>Fund Equity and Net Assets</b>				
Retained Earnings:				
Unreserved	0	547,303	0	547,303
Net Assets (Deficit):				
Unrestricted	0	0	(171,070)	(171,070)
Fund Balance:				
Unreserved, Undesignated	128,337	0	0	128,337
<i>Total Fund Equity and Net Assets</i>	<u>128,337</u>	<u>547,303</u>	<u>(171,070)</u>	<u>504,570</u>
<i>Total Liabilities, Fund Equity and Net Assets</i>	<u>\$139,329</u>	<u>\$572,336</u>	<u>\$99,589</u>	<u>\$811,254</u>

See accompanying notes to the general purpose financial statements

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 1 – Description of Holmes County and Reporting Entity**

Holmes County, Ohio (The County) was created in 1825. The County is governed by a Board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Common Pleas Judge, Probate and Juvenile Judge, County Court Judge, Sheriff, and Recorder. Although these elected officials manage the internal operations of their respective department, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

*Reporting Entity*

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Holmes County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Human Services Department, the Joel Pomerene Hospital (Hospital), the Rails to Trails Coalition Agency, and all other departments and activities that are directly operated by the elected County officials.

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

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

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

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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***Lynn Hope Industries Inc. (Workshop)*** The Workshop is a legally separate, not-for-profit corporation, (organized under Section 501 (c) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Holmes County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Holmes County. The Holmes County Board of MRDD provides the Workshop with some expenses and personnel for operation of the Workshop including staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Holmes County, the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from Lynn Hope Industries, Inc of Holmes County, Holmesville, Ohio 44633.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations and Public Entity Risk Pools. These organizations are presented in Note 25, Note 26, Note 27 and Note 28 to the general purpose financial statements. These organizations are:

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

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent but the organizations are not considered part of Holmes County. Accordingly, the activity of the following entities is presented as agency funds within Holmes County's financial statements: District Board of Health, Soil and Water Conservation and Local Emergency Planning.

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

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of Holmes County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements.

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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The Hospital enterprise fund's financial information is presented in conformity with generally accepted accounting principles as recommended in the Audit Guide (Health Care Organizations) published by the American Institute of Certified Public Accountants. The Hospital applies the provisions of all relevant pronouncements, including those issued after November 30, 1989. The more significant of the County's accounting policies are described below.

***A. Basis of Presentation - Fund Accounting***

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

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specified 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, fiduciary and account groups.

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

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

***Special Revenue Funds*** Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

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

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

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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

**Fiduciary Fund Types** 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:

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

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

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

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

***B. Measurement Focus and Basis of Accounting***

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

The proprietary fund types 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 this fund are included on the combined balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The modified accrual basis of accounting is followed for the governmental and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

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



**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes, interest, state-levied locally shared taxes (including gasoline tax), fines and forfeitures and income tax withheld by employers.

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

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

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized when they are incurred.

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

### ***C. Budgetary Process***

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated.

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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

**Estimated Resources** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

**Appropriations** A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of 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. During the year, several supplemental appropriation resolutions were legally enacted by the County commissioners. The amounts of the increases were not significant. The budget figures which appear in the statement of budgetary comparisons represent the final appropriations amounts including all amendments and modifications.

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

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

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

***D. Cash and Cash Equivalents***

To improve cash management, cash received by the County is pooled in various bank accounts. Monies for all funds, including proprietary funds, are maintained in these accounts. 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.

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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The general fund made an advance to the Federal Cops Universal and the Cops More Grant special revenue funds to eliminate each fund's negative cash balance.

During 2001, investments were limited to certificates of deposit, mutual funds, common stock, and STAROhio. The nonnegotiable certificates of deposit are nonparticipating investment contracts which are reported at cost. The investments in mutual funds and common stock are reported at fair value. The common stock, with a cost of \$47,837 and fair value of \$286,958 is not traded on a quoted market; therefore, the year end fair value is determined as the average of the high and low sales price for the last quarter of 2001. For the money market mutual fund, fair value is determined by the fund's share price at December 31, 2001.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2001.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the General fund during 2001 amounted to \$681,916, which includes \$624,025 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented in the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts" and "Investments in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, investments of the cash management pool and investments with original maturities 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 and are not purchased from the pool, are reported as investments.

***E. Patient Accounts Receivable and Revenue***

The Joel Pomerene Hospital enterprise fund records a receivable and charges for services revenue when patient services are performed. Net charges for services are reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. In 2001, approximately 34 percent of the Hospital's total patient revenue was derived from Medicare payments while 9 percent was derived from Medicaid payments. Additionally, approximately 19 percent of the Hospital's total patient revenue was derived from individual self-payments in 2001. The remaining revenue was derived from commercial insurance payments.

***F. Materials and Supplies Inventory***

Inventories of governmental funds, other than the Hospital, are stated at cost being determined on a first-in, first-out basis. Inventories of the Hospital are stated at the lower of cost or market value determined by the first-in, first-out method and are expensed when used. Inventory in governmental funds consists of expendable supplies held for consumption. The costs of inventory items are recorded as expenditures in

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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the governmental fund types when purchased. Reported material and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

***G. Prepaid Items***

Payments made to vendors for services that will benefit the period beyond December 31, 2001, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

***H. Third-Party Settlements***

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

***I. Interfund Receivables/Payables***

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

***J. Assets Limited as to Use***

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

***K. Fixed Assets and Depreciation***

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. Donated fixed assets are valued at their estimated fair market value on the date received. The County has established a capitalization threshold for fixed assets at \$500. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

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

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2001, interest costs incurred on construction projects in the proprietary funds were not material.

***L. Compensated Absences***

The County has implemented the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy. The County records a liability for accumulated unused sick leave for employees after 13 years of current service.

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

***M. Contributed Capital***

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

***N. Reserves of Fund Equity and Designations***

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for expenditure. Designations represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory and advances.

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies. The employee extended special revenue fund has been designated for the payment of accrued compensated absences.

***O. Accrued and Long-Term Liabilities***

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

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

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

***P. Interfund Transactions***

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

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

***Q. Charity Care***

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

***R. Estimates***

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**S. Totals Columns on General Purpose Financial Statements**

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "Totals (Memorandum Only) Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "Totals (Memorandum Only) Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented component unit. (See Note 1) The totals columns on statements which do not include a component unit have no additional caption.

**Note 3 – Changes in Accounting Principles and Fund Balances**

In prior years, the activity of the Holmes County Family and Children First Council was reported as a special revenue fund instead of an agency fund. For 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues."

GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities and expenditure/expenses resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required for revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. The provisions of Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001. The implementation of these statements had the following effect on fund balances at December 31, 2000:

	General Fund	Special Revenue Funds
Fund Balances, December 31, 2000	\$1,308,367	\$8,750,790
Reclassification of Funds	0	(385,423)
GASB 33 and GASB 36		
Application to Intergovernmental Receivable	49,649	73,434
Restated Fund Balances, December 31, 2000	\$1,358,016	\$8,438,801

Total assets and liabilities for the agency funds (Community Care Pooled Fund \$385,423) increased by \$385,423 from \$28,524,906 to \$28,910,329 due to the fund reclassification.

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 4 - Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
6. Unrecorded cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
7. The Rails-to-Trails capital projects fund and Joel Pomerene Hospital enterprise fund are not included on the budgetary operating statement, but are included on the GAAP basis operating statements.
8. The County has funds which are agency funds for budgetary reporting, but are included in the various governmental and proprietary funds for GAAP reporting purposes.



**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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

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

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$43,844)	(\$121,224)	\$27,648	(\$318,677)
Revenue Accruals	122,833	(92,494)	62,332	(54,321)
Revenue for Debt Service	0	0	316,563	0
Debt Service Principal Retirement	0	0	(76,000)	0
Advances Out	0	(170,350)	0	0
Interest and Fiscal Charges	0	0	(240,563)	0
Unrecorded Cash	(63,227)	(176,303)	(295)	(3,234)
Expenditure Accruals	68,319	153,560	0	73,091
Encumbrances	(153,346)	(180,668)	0	(73,093)
Budget Basis	(\$69,265)	(\$587,479)	\$89,685	(\$376,234)

Net Income Excess of Revenues  
Over Expenses and Advances  
Proprietary Fund Type

	Enterprise
GAAP Basis	\$679,329
Revenue Accruals	81,564
Revenue for Debt Service	(316,563)
Advances In	170,350
Expense Accruals	606,666
Capital Outlay	(154,523)
Depreciation Expense	193,748
Non-Budgeted Fund	(1,161,366)
Budget Basis	\$99,205

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 5 - Accountability and Compliance**

**A. Accountability**

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

	Deficit Fund Balance/ Retained Earnings
Special Revenue Funds:	
ONDR Grant	\$1,841
Federal Cops Universal Grant	12,974
Cops More Grant	5,386
Capital Projects Fund:	
Rails to Trails	98,230
Enterprise Funds:	
Sewer District	1,270,624
County Disposal	1,844,247

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

The Sewer District and County Disposal enterprise funds had deficit retained earnings of \$1,270,624 and \$1,844,247 respectively, at December 31, 2001. Management is currently analyzing their operations to determine appropriate steps to alleviate the deficits.

**B. Legal Compliance**

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

Fund	Estimated Revenue Plus Carryover Balances	Appropriations	Excess
Special Revenue Fund:			
Community Development	\$314,962	\$351,942	\$36,980
Federal Cops Universal	29,717	36,686	6,969

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Funds:			
Certificate Title Administration			
Other	\$102,009	\$102,055	\$46
Federal Cops Universal			
Personal Services	36,686	60,292	23,606
Sheriffs Overtime Block Grant			
Personal Services	14,354	14,355	1
Cops More Grant			
Personal Services	22,377	40,515	18,138
Capital Projects Fund:			
Issue II			
Capital Outlay	287,027	290,275	3,248

Contrary to Section 5705.10, Ohio Revised Code, the following County funds had negative cash fund balances as of December 31, 2001, indicating that revenue from other funds were used to pay obligations of these funds:

Fund	
Special Revenue Funds:	
Cops More Grant	\$11,044
Federal Cops Universal	17,058

**Note 6 – Deposits and Investments**

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

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) of this section 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.

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

**Undeposited Cash** At year-end the County had \$250,208 in undeposited cash which is included on the combined balance sheet as part of “equity in pooled cash and cash equivalents.

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

**Deposits** At year end the carrying amount of the County's deposits was \$18,246,245 and the bank balance was \$19,700,838. Of the bank balance:

1. \$1,200,683 was covered by federal depository insurance; and
2. \$18,500,155 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the County held to a successful claim by the FDIC.

**Investments** The County’s investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County’s name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio and mutual funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 1	Fair Value
Hospital Enterprise Fund		
Common Stock	\$286,958	\$286,958
Mutual Fund		7,463
STAROhio		111,819
Total Investments	\$286,958	\$406,240

**Assets Limited as to Use** Assets limited as to use that are required for obligations classified as current liabilities are reported in current assets.

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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The composition of assets limited to as to use is set forth in the following table:

Internally designated for future capital improvements:	
Cash and cash equivalents	\$1,642,788
Certificates of deposit	2,118,690
Investments in common stock and mutual funds	294,421
Interest receivable	4,445
	4,060,344
Funds available for future construction - cash and cash equivalents	43,270
Held in connection with debt service	268,032
Total assets limited as to use	\$4,371,646
Assets limited as to use - current portion	\$130,502
Assets limited as to use - long term portion	4,241,144
Total assets limited as to use	\$4,371,646

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

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments	Assets Limited as to Use
Combined Balance Sheet	\$14,510,492	\$25,000	\$4,371,646
Certificates of Deposit with			
original maturity greater than three months	25,000	(25,000)	0
Amounts in connection with debt service	268,032	0	(268,032)
Cash and Cash Equivalents	3,804,748	0	(3,804,748)
Investments	0	294,421	(294,421)
STAROhio	(111,819)	111,819	0
Interest Receivable	0	0	(4,445)
Undeposited Cash	(250,208)	0	0
GASB Statement No. 3	\$18,246,245	\$406,240	\$0

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 7 – Receivables**

Receivables at December 31, 2001, consisted of taxes, accounts (billings for user charged services), accrued interest, and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered collectible in full except for the Joel Pomerene Hospital enterprise fund. (See Notes 8 and 9)

***A. Property Taxes***

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

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

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

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

The full tax rate for all County operations for the year ended December 31, 2001, was \$12.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$459,501,280
Public Utility Property	31,050,470
Tangible Personal	<u>94,995,000</u>
Total Property Taxes	<u><u>\$585,546,750</u></u>

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

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

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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

Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2001 operations. The receivable is offset by deferred revenue.

***B. Permissive Sales and Use Tax***

In 1979, the County Commissioners by resolution imposed a one-half percent tax on all retail sales, made in the County, except sales of motor vehicles and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In 1989, the residents of the County voted to increase the tax by one-half percent for the purpose of new capital projects and in 1992 the voters approved another increase of one-quarter percent for the implementation and installation of a 911 system in the County. This three-quarter percent tax ended during 1998. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Amounts that have been collected by the State and that are to be received within the available period are accrued as revenue. Sales tax revenue for 2001 amounted to \$3,564,555.

***C. Intergovernmental***

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>
<b>General</b>	
Homestead and Rollback	\$92,413
Local Government	275,994
Revenue Assistance	112,385
Sales Tax	276,107
Child Support Enforcement	2,696
<i>Total General Fund</i>	<u>\$759,595</u>



**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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<b>Special Revenue Funds</b>	
MRDD	\$281,958
Public Assistance	205,555
Motor Vehicle License and Gas Tax	779,511
Youth Services	71,905
ODNR Grant	677
Children's Services	16,076
County Home	39,473
Communtiy Development	12,895
Community Housing Improvement	9,239
Victim Assistance	27,242
Federal Cops Universal	8,173
Cops More Grant	11,044
CDBG Dollars	31,389
<i>Total Special Revenue Funds</i>	<u>1,495,137</u>
<b>Agency Funds</b>	
County Public Library	2,745
Gasoline and License tax	33,457
Undivided Inheritance Tax	15,557
Undivided Personal Property Tax	6,443
Undivided Local Government	58,865
<i>Total Agency Funds</i>	<u>117,067</u>
 <i>Totals</i>	 <u><u>\$2,371,799</u></u>

**Note 8 - Net Charges for Service Revenue**

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

	Sewer District	County Disposal	Joel Pomerene Hospital	Charges for Services Total
Gross Charges for Service Revenue	\$542,024	\$94,778	\$27,676,506	\$28,313,308
Revenue Deductions:				
Provision for Contractual Allowances	0	0	(8,499,038)	(8,499,038)
Provision for Prompt Payment Discounts	0	0	(472,219)	(472,219)
 Net Charges for Services Revenue	 <u>\$542,024</u>	 <u>\$94,778</u>	 <u>\$18,705,249</u>	 <u>\$19,342,051</u>

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 9 - Accounts Receivable**

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

	Receivable	Contractual Adjustments	Uncollectible Adjustments	Receivable
Sewer District	\$7,682	\$0	\$0	\$7,682
County Disposal	2,003	0	0	2,003
Joel Pomerene Hospital	4,967,922	(688,800)	(700,000)	3,579,122
<b>Total Enterprise Funds</b>	<b>\$4,977,607</b>	<b>(\$688,800)</b>	<b>(\$700,000)</b>	<b>\$3,588,807</b>

**Note 10 - Fixed Assets**

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

	Primary Government
Land and Land Improvements	\$1,189,912
Buildings and Improvements	14,425,099
Land and Buildings	9,736,780
Equipment and Machinery	103,008
Sewer/Water Lines	3,735,015
Construction in Progress	17,360
<b>Total</b>	<b>29,207,174</b>
Less: Accumulated Depreciation	(13,249,627)
<b>Net Fixed Assets</b>	<b>\$15,957,547</b>

A summary of the changes in general fixed assets during 2001 follows:

	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Land	\$1,232,078	\$0	\$5,150	\$1,226,928
Buildings and Improvements	16,946,275	135,126	0	17,081,401
Equipment and Machinery	2,566,949	195,814	38,607	2,724,156
Furniture and Fixtures	805,186	63,614	0	868,800
Vehicles	2,580,773	244,649	120,700	2,704,722
Construction in Progress	168,195	227,145	331,050	64,290
<b>Total</b>	<b>\$24,299,456</b>	<b>\$866,348</b>	<b>\$495,507</b>	<b>\$24,670,297</b>

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 11 - Interfund Transactions**

Interfund balances at December 31, 2001, consisted of the following individual fund billings:

	Interfund Receivable	Interfund Payable
General Fund	\$28,102	\$0
Special Revenue Funds:		
Federal Cops Universal	0	17,058
Cops More Grant	0	11,044
Total Special Revenue Funds	0	28,102
Total All Funds	\$28,102	\$28,102
	Due From Other Funds	Due to Other Funds
General Fund	\$24,512	\$0
Special Revenue Funds:		
Mental Retardation	0	6,016
Job and Family Services	0	18,496
Total - Special Revenue Funds	\$0	24,512
Total All Funds	\$24,512	\$24,512

The wastewater rotary loan special revenue fund had advances to other funds in the amount of \$138,050, and the sewer district enterprise fund had advances from other funds in the same amount.

**Note 12 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2001, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible.

Coverage provided by CORSA are as follows:

General Liability (per occurrence)	\$6,000,000
Stop Loss (aggregate excess)	1,000,000
Automobile Liability	6,000,000
Uninsured Motorists Liability	250,000
Law Enforcement Liability (per occurrence)	6,000,000
Public Officials Liability (per occurrence)	1,000,000
- Annual Aggregate	1,000,000

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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Crime Coverage	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000 Each
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Building and Contents	Replacement Cost
Other Property Insurance:	
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractors Equipment	1,000,000
Inland Marine	1,000,000
Motortruck Cargo	100,000
Flood and Earthquake (pool limit)	100,000,000
Auto Physical Damage	Actual Cash Value
Comprehensive Boiler and Machinery	100,000,000
EDP Equipment	100,000 per policy
EDP Media	100,000 per policy

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

For 2001, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 28) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria.

The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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The Hospital was self-insured, subject to certain stop-loss coverage, for its employees' health benefits prior to June 2001. As of June 2001, the Hospital is no longer self-insured. The Hospital now pays a monthly premium for their employees' health insurance.

**Note 13 - Leases**

***A. Capital Leases – Lessee Disclosure***

The Hospital has entered in various non-cancelable lease agreements for equipment. These capital leases are due in monthly installments including interest at rates ranging from 5.1 percent to 9.0 percent. They expire at various times through 2007 and are collateralized by the equipment leased.

The other enterprise funds have entered into capital leases for the acquisition of equipment. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Fixed assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into. The leased equipment is reported in the enterprise funds at \$671,640, which is equal to the present value of the future minimum lease payments at the time of acquisition. Accumulated depreciation through December 31, 2001 amounted to \$425,900 leaving a book value of \$246,440. Such agreements provide for minimum, annual lease payments as follows:

Year	Hospital	Other Enterprise Funds	Totals
2002	\$128,741	\$15,404	\$144,145
2003	44,108	15,404	59,512
2004	0	15,404	15,404
2005	0	15,404	15,404
2006	0	15,404	15,404
2007	0	15,404	15,404
Total Minimum Lease Payments	172,849	92,424	265,273
Less: Amounts Representing Interest	6,409	14,506	20,915
Present Value of Minimum Lease Payments	<u>\$166,440</u>	<u>\$77,918</u>	<u>\$244,358</u>

***B. Operating Leases***

The Hospital has entered into various operating lease agreements for equipment which expire at various times through 2003. During 2001, rent for all operating leases totaled \$125,652.

Effective March 1, 1999, the Hospital signed a six year lease agreement for office space from Aultman Health Foundation. Office lease expense totaled \$208,163 in 2001.

**Holmes County, Ohio**  
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**Note 14 - Long-Term Obligations**

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

	Original Amount	Outstanding 1/1/01	Additions	Reductions	Outstanding 12/31/01
<b>Enterprise Fund Obligations:</b>					
Capital Leases - Equipment		\$289,949	\$91,047	\$136,638	\$244,358
OPWC Loans Payable		78,000	0	1,932	76,068
Landfill Postclosure Liability		1,875,682	401,211	0	2,276,893
1991 Hospital Revenue Bonds 5.875%	\$2,200,000	1,875,000	0	48,000	1,827,000
1997 Sewer Bonds 5.0%	2,977,000	2,899,000	0	28,000	2,871,000
<b>Total Enterprise Fund Obligations</b>		<u>7,017,631</u>	<u>492,258</u>	<u>214,570</u>	<u>7,295,319</u>
<b>General Long-Term Obligations:</b>					
General Obligation Bonds					
1994 Jail Bond 5.25%	2,700,000	2,434,000	0	53,000	2,381,000
1995 Various Purpose Bond 3.9-5.8%	1,975,000	1,665,000	0	75,000	1,590,000
1998 Capital Facilities Bond 4.25%	2,400,000	2,040,000	0	135,000	1,905,000
Total General Obligation Bonds		<u>6,139,000</u>	<u>0</u>	<u>263,000</u>	<u>5,876,000</u>
Compensated Absences		688,129	143,312	6,655	824,786
Intergovernmental Payable		245,524	478,479	245,524	478,479
<b>Total General Long-Term Obligations</b>		<u>7,072,653</u>	<u>621,791</u>	<u>515,179</u>	<u>7,179,265</u>
<b>Total Long-Term Obligations</b>		<u>\$14,090,284</u>	<u>\$1,114,049</u>	<u>\$729,749</u>	<u>\$14,474,584</u>

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

The 1994 jail bond will be repaid with sales taxes revenue. The various purpose and capital facilities bonds will be repaid with rental revenue of the human services building (\$1,169,354) and with sales taxes.

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in

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excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2001, are an overall debt margin of \$10,983,605 and an unvoted debt margin of \$3,700,404.

The following is a summary of the County's future annual debt service requirements:

Year	General Obligation Bonds	Hospital Revenue Bonds	Sewer Revenue Bonds	OPWC Mt. Hope Equalization	Totals
2002	\$576,200	\$157,336	\$173,550	\$3,901	\$910,987
2003	575,747	157,399	174,050	3,901	911,097
2004	576,661	156,285	173,450	3,901	910,297
2005	574,293	159,054	172,800	3,901	910,048
2006	539,958	156,470	174,100	3,901	874,429
2007-2011	2,695,164	790,132	867,200	19,504	4,372,000
2012-2016	1,801,781	788,699	867,850	19,504	3,477,834
2017-2021	1,311,301	788,965	867,350	17,555	2,985,171
2022-2026	542,342	0	867,300	0	1,409,642
2027-2031	0	0	866,950	0	866,950
2032-2036	0	0	868,050	0	868,050
2037	0	0	173,250	0	173,250
Total Principal and Interest	9,193,447	3,154,340	6,245,900	76,068	18,669,755
Less Interest	(3,317,447)	(1,327,340)	(3,374,900)	0	(8,019,687)
Total	<u>\$5,876,000</u>	<u>\$1,827,000</u>	<u>\$2,871,000</u>	<u>\$76,068</u>	<u>\$10,650,068</u>

**Note 15 - Loan Payable**

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

	Original Amount	Outstanding 1/1/01	Additions	Reductions	Outstanding 12/31/01
2000 Rails-to-Trails Note 6.0%	\$245,625	\$174,586	\$0	\$0	\$174,586

The loan is backed by the full faith and credit of Holmes County and will mature in September 2003.

**Note 16 - Defined Benefit Pension Plans**

**A. Public Employees Retirement System**

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

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Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered payroll to fund pension obligations; law enforcement employees contribute 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 9.25 percent of covered payroll for 2001, an increase from 6.54 percent in 2000. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000. 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, 2001, 2000, and 1999 were \$925,283, \$967,620, and \$1,304,363, respectively; 82.11 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

***B. State Teachers Retirement System***

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 9.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2001, 2000, and 1999 were \$31,290, \$37,456, and \$32,841, respectively; 85 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

**Note 17 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and 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 employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.



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All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$488,679. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

***B. State Teachers Retirement System***

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$55,627 during 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001 was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

**Note 18 - Other Employee Benefits**

***A. Compensated Absences***

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

Employees earn sick leave at a rate of 4.60 hours of sick leave for each completed 80 hours in active pay status. Sick leave accumulation is unlimited. Upon retirement or death, an employee can be paid twenty-five percent to a maximum of 30 days of accumulated, unused sick leave. As of December 31, 2001, the total liability for unpaid compensated absences was \$842,547.

***B. Health and Life Insurance***

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

**Holmes County, Ohio**  
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**Note 19 - Closure and Postclosure Care Cost**

State and federal regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The \$2,276,893 reported as landfill closure and postclosure care liability at December 31, 2001, represents the cumulative amount reported to date based on the use of 47.42 percent of the estimated capacity of the landfill. Based on current usage, the remaining useful is estimated to be 67 years. The County will recognize the remaining estimated cost of closure and postclosure care of \$2,524,601 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to finance closure and postclosure care or to pass a financial accountability test. The County has passed the financial accountability test in which the County has proven to be able to self-fund these future costs.

The landfill reopened on May 22, 2001 after a temporary ceasing of operations to allow for the continued discussions for other options concerning the ongoing losses for the day to day operation of the landfill.

**Note 20 - Charity Care**

The Hospital provides uncompensated care to indigent patients. The Hospital maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy. Charges foregone for services rendered under the Hospital's charity care policy amount to approximately \$724,000 in 2001.

**Note 21 - Advertising**

The Hospital expenses advertising costs as they are incurred. Advertising expense was \$70,970 for 2001. Advertising expenses are included in the enterprise funds' operating expenses in these financial statements.

**Note 22 - Medical Malpractice Claims**

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

**Note 23 - Food Stamps**

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within the County. The receipt and issuance of these stamps have the characteristics of federal "grants;" however, the Human Services Department merely acts in an intermediary capacity.

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Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food Stamps are now disbursed using an automated computer system.

The balance below is held as a precautionary measure against computer failure. Changes in the balance held by the County during 2001 were:

Balance 1/1/01	Receipts	Disbursements	Balance 12/31/01
\$258,518	\$530,242	\$530,242	\$258,518

**Note 24 - Segment Information for Enterprise Funds**

The County's enterprise funds account for the provision sewer services, the disposal of refuse and hospital services. Key financial information as of and for the year ended December 31, 2001, for each activity is as follows:

	Sewer District Fund	County Disposal	Joel Pomerene Hospital	Total Reporting Entity
Operating Revenues	\$562,648	\$94,778	\$18,993,566	\$19,650,992
Depreciation	193,748	0	1,098,798	1,292,546
Operating Income (Loss)	65,980	(337,130)	1,105,435	834,285
Net Non-Operating Revenue (Expenses)	(210,887)	0	55,931	(154,956)
Fixed Assets Additions	162,716	0	2,319,042	2,481,758
Net Working Capital	316,930	64,106	2,498,028	2,879,064
Total Assets	6,087,011	435,571	19,471,280	25,993,862
Long-Term Liabilities Payable from Revenue	2,981,582	2,276,893	1,817,046	7,075,521
Total Equity	2,702,146	(1,844,247)	15,144,335	16,002,234

**Note 25 - Joint Ventures**

**Holmes County Emergency Management Agency (Agency)** The County participates in the Holmes County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is jointly governed among Holmes County, municipalities and townships. Of the seven member board, the County appoints one. Each member's control over the operation of the Agency is limited to its representation of the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan that is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional financial benefit to or burden on the County. In 2001, the County contributed \$35,000 which represents 51.35 percent of total contributions. Complete financial statements for the Agency can be obtained from the Emergency Management Agency, Holmes County, Ohio.

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***Alcohol, Drug Addiction and Mental Health Services Board of Wayne and Holmes Counties (Board)***

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

**Note 26 - Jointly Governed Organizations**

***Multi-County Juvenile Attention Center (Center)*** The Multi-County Juvenile Attention Center is a jointly governed organization among Holmes, Tuscarawas, Carroll, Wayne, Stark and Columbiana Counties formed for the purpose of providing facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the board. In 2001, the County contributed \$156,455 which represents 4.03 percent of total contributions.

***Stark Regional Community Corrections Center (SRCCC)*** SRCCC is a community based corrections facility that provides residents of the facility with educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. SRCCC did not receive any funding from the County during 2001.

***Holmes County Family First Council (Council)*** The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. During 2001, the County contributed \$10,454 to the Council.

**Note 27 - Related Organizations**

***Holmes County Public Library (Library)*** The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive funding from the County in 2001.

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***Holmes County Park District (District)*** The three Park District Commissioners are appointed by the Probate Judge of the County. The District hires and fires its own staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority. The District did not receive any funding from the County in 2001.

***Wayne Holmes Physician Hospital Organization (PHO)*** The PHO consists of three hospitals, including Joel Pomerene Hospital, and was established to negotiate contracts with managed care companies for the three hospitals along with physicians whom belong to the PHO. The Joel Pomerene Hospital did not contribute to the PHO during the year ended December 31, 2001.

## **Note 28 - Public Entity Risk Pools**

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2001 was \$143,442. Financial statements may be obtained by contacting the County Commissioners Association of Ohio, Columbus, Ohio.

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

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

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**Note 29 - Contingent Liabilities**

***A. Grants***

The County received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 2001.

***B. Litigation***

The County is a party to legal proceedings. The County's management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material adverse effect, if any, on the financial condition of the County at December 31, 2001.

**Note 30 - Related Party Transactions**

During 2001, Holmes County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Lynn Hope Industries, Inc. Lynn Hope Industries, Inc., a discretely presented component unit of Holmes County, reported \$107,777 for such contributions. Lynn Hope Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

The Joel Pomerene Foundation (Foundation) which is controlled by Joel Pomerene Memorial Hospital, was established to solicit contributions from the general public and to support the Hospital. Funds are distributed to the Hospital as determined by the Foundation's board of directors. The Foundation's unrestricted net assets equaled \$46,582 at December 31, 2001.

The Northeast Ohio Health Outreach Network, which is controlled by Joel Pomerene Memorial Hospital, was established to receive federal grant monies from the U.S. Department of Housing and Urban Development (HUD). Funds are distributed to the Hospital directly from HUD as determined by the Network. The Network received \$175,000 and expended \$208,249, netting to unrestricted net assets of \$264,559 for the year ended December 31, 2001.

**Note 31 - Holmes County Regional Planning Commission (Commission)**

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

***A. Basis of Accounting***

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

**Holmes County, Ohio**  
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**B. Deposits and Investments**

The County acts as the custodian of the Commission's funds. Cash and cash equivalents of the Commission are pooled and invested by the County. Information regarding the classification of the County's deposits and investments per GASB Statement No. 3 may be found in Note 5.

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

**A. Summary of Significant Accounting Policies**

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

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

<u>Description</u>	<u>Useful Life</u>	<u>Method</u>
Equipment	3-10 years	straight-line
Vehicles	5 years	straight-line

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

**Designation of Contributions** Contributors to the Organization have the ability to designate the programs to be benefitted by their contributions. During the year ended December 31, 2001, there were no restricted contributions to the Organization.

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

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

**Advertising** Costs of advertising are expensed as incurred. The amounts charged to advertising expense for year ended December 31, 2001 were \$3,291.

**B. Non-Cash Transactions**

The Organization received in-kind services and facilities for the year ended December 31, 2001 from the Holmes County Board of MR/DD. The value of the in-kind contribution was determined to be \$107,777 and is recorded on other income and operating expenses as an equivalent amount. Due to its non-cash nature, no provision has been recorded within the statement of cash flows.

**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**C. Related Parties**

Total revenues from contracts to provide services to the Holmes County Board of Mental Retardation and Developmental Disabilities were \$35,867 for the year ended December 31, 2001. The Organization had \$5,584 in accounts receivable from the Holmes County Board of Mental Retardation and Developmental Disabilities at December 31, 2001.

**D. Deposits and Investments**

As of December 31, 2001, the organization had a bank balance of \$62,077. This entire amount was covered by federal depository insurance.

**E. Long-Term Debt**

Long-term debt consists of the following:

Note payable - bank. Monthly payments of \$1,792 include interest at 6% The final payment is due May 2020. The note is not collateralized.	\$236,432
Note payable - non-profit entity. The note is due on demand, does not accrue interest and is not collateralized.	<u>30,500</u>
	266,932
Less: current portion	<u>8,481</u>
	<u><u>\$258,451</u></u>

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

2002	\$8,481
2003	8,043
2004	8,539
2005	9,066
2006	9,625
Thereafter	<u>223,178</u>
	<u><u>\$266,932</u></u>

**F. Fixed Assets**

A summary of fixed assets at December 31, 2001, follows:

Equipment	\$36,399
Vehicles	<u>41,908</u>
Subtotal	78,307
Less: Accumulated Depreciation	<u>(66,150)</u>
Net Fixed Assets	<u><u>\$12,157</u></u>



**Holmes County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 33 - Holmes County Airport Authority (Authority)**

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

***A. Basis of Accounting***

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

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. The Authority also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

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

<u>Description</u>	<u>Enterprise</u>
Buildings and Improvements	20-50 years
Equipment	10-30 years

A summary of fixed assets at December 31, 2001, follows:

Land	\$54,357
Buildings and Improvements	402,500
Equipment	85,013
Subtotal	<u>541,870</u>
Less: Accumulated Depreciation	(213,668)
Net Fixed Assets	<u><u>\$328,202</u></u>

***B. Deposits and Investments***

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

***Deposits*** At year-end, the carrying amount of the Authority's deposits and the bank balance was \$243,029. Of the bank balance \$200,000 was covered by federal depository insurance. \$43,029 was uninsured and uncollateralized.

Financial Statements and Schedules of Individual Funds and Account Groups

General Fund

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

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$1,738,500	\$1,741,123	\$2,623
Sales Taxes	2,916,000	2,815,710	(100,290)
Charges for Services	1,435,300	1,379,152	(56,148)
Licenses, Permits and Fees	108,075	108,042	(33)
Fines and Forfeitures	98,500	93,917	(4,583)
Intergovernmental	1,143,976	1,038,533	(105,443)
Interest	575,000	733,593	158,593
Rentals	29,100	21,346	(7,754)
Other	512,905	559,115	46,210
<i>Total Revenues</i>	<u>8,557,356</u>	<u>8,490,531</u>	<u>(66,825)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	184,594	163,835	20,759
Materials and Supplies	3,450	3,128	322
Contractual Services	487,823	409,471	78,352
Other	55,311	22,115	33,196
<i>Total Commissioners</i>	<u>731,178</u>	<u>598,549</u>	<u>132,629</u>
Auditor - General:			
Personal Services	268,164	267,890	274
Materials and Supplies	23,127	22,786	341
Contractual Services	52,993	52,993	0
Capital Outlay	9,817	9,817	0
Other	7,690	7,613	77
<i>Total Auditor - General</i>	<u>361,791</u>	<u>361,099</u>	<u>692</u>
Auditor - Personal Property:			
Materials and Supplies	2,945	2,840	105
Treasurer:			
Personal Services	92,519	87,365	5,154
Materials and Supplies	14,606	13,351	1,255
Contractual Services	8,744	8,649	95
Other	1,400	1,393	7
<i>Total Treasurer</i>	<u>117,269</u>	<u>110,758</u>	<u>6,511</u>
Administration:			
Other	\$220,000	\$0	\$220,000

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney:			
Personal Services	\$210,702	\$210,353	\$349
Materials and Supplies	10,501	10,501	0
Contractual Services	24,836	24,836	0
<b>Total Prosecuting Attorney</b>	<b>246,039</b>	<b>245,690</b>	<b>349</b>
Central Purchasing:			
Materials and Supplies	58,448	50,165	8,283
County Office Examinations:			
Contractual Services	70,200	64,698	5,502
Budget Commission:			
Materials and Supplies	200	80	120
Board of Revisions:			
Materials and Supplies	300	206	94
Recorder:			
Personal Services	86,230	84,880	1,350
Materials and Supplies	4,150	4,037	113
<b>Total Recorder</b>	<b>90,380</b>	<b>88,917</b>	<b>1,463</b>
Board of Elections:			
Personal Services	75,287	73,465	1,822
Materials and Supplies	21,521	20,409	1,112
Other	3,719	3,644	75
<b>Total Board of Elections</b>	<b>100,527</b>	<b>97,518</b>	<b>3,009</b>
Maintenance and Operations:			
Personal Services	153,511	148,751	4,760
Materials and Supplies	27,325	22,317	5,008
Contractual Services	370,475	353,522	16,953
Other	10,000	7,106	2,894
Capital Outlay	240,125	224,511	15,614
<b>Total Maintenance and Operations</b>	<b>\$801,436</b>	<b>\$756,207</b>	<b>\$45,229</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Tax Map:			
Personal Services	\$71,042	\$70,523	\$519
Materials and Supplies	4,177	3,892	285
Contractual Services	7,252	7,160	92
Capital Outlay	850	840	10
Other	250	225	25
<b>Total Tax Map</b>	<b>83,571</b>	<b>82,640</b>	<b>931</b>
Insurance, Pensions and Taxes:			
Personal Services	614,006	613,138	868
Contractual Services	950,131	908,002	42,129
Other	35,311	1,325	33,986
<b>Total Insurance, Pensions and Taxes</b>	<b>1,599,448</b>	<b>1,522,465</b>	<b>76,983</b>
<b>Total General Government - Legislative and Executive</b>	<b>4,483,732</b>	<b>3,981,832</b>	<b>501,900</b>
General Government - Judicial			
Court of Appeals:			
Other	9,500	5,340	4,160
Common Pleas Court:			
Personal Services	167,208	154,976	12,232
Materials and Supplies	16,100	11,332	4,768
Capital Outlay	4,000	2,940	1,060
Other	2,000	1,955	45
<b>Total Common Pleas Court</b>	<b>189,308</b>	<b>171,203</b>	<b>18,105</b>
Adult Probation:			
Personal Services	117,838	101,930	15,908
Materials and Supplies	6,200	4,837	1,363
Capital Outlay	2,500	1,888	612
<b>Total Adult Probation</b>	<b>\$126,538</b>	<b>\$108,655</b>	<b>\$17,883</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Law Library:			
Personal Services	\$3,250	\$3,250	\$0
Juvenile Court:			
Personal Services	90,494	89,013	1,481
Materials and Supplies	9,608	8,569	1,039
Contractual Services	94,400	48,349	46,051
Other	1,600	1,490	110
Total Juvenile Court	196,102	147,421	48,681
Probate Court:			
Personal Services	62,062	61,770	292
Materials and Supplies	8,887	7,506	1,381
Other	1,895	1,488	407
Total Probate Court	72,844	70,764	2,080
Clerk of Courts:			
Personal Services	165,552	165,503	49
Materials and Supplies	22,746	22,293	453
Contractual Services	757	718	39
Total Clerk of Courts	189,055	188,514	541
County Court:			
Personal Services	166,724	158,185	8,539
Materials and Supplies	13,080	12,484	596
Contractual Services	2,221	2,122	99
Other	100	0	100
Total County Court	182,125	172,791	9,334
Juvenile Probation:			
Personal Services	3,338	3,233	105
Materials and Supplies	2,850	1,184	1,666
Other	400	30	370
Total Juvenile Probation	6,588	4,447	2,141
Common Pleas Jury Commission			
Personal Services	1,752	1,752	0
Total General Government - Judicial	\$977,062	\$874,137	\$102,925

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety:			
Jail:			
Personal Services	\$673,613	\$672,557	\$1,056
Materials and Supplies	6,448	5,612	836
Contractual Services	214,886	209,360	5,526
Capital Outlay	10,740	8,825	1,915
Other	4,062	4,062	0
Total Jail	<u>909,749</u>	<u>900,416</u>	<u>9,333</u>
Coroner:			
Personal Services	29,927	29,293	634
Materials and Supplies	11	0	11
Other	5,700	5,609	91
Total Coroner	<u>35,638</u>	<u>34,902</u>	<u>736</u>
Sheriff:			
Personal Services	899,131	873,485	25,646
Materials and Supplies	79,315	77,641	1,674
Contractual Services	45,940	45,641	299
Capital Outlay	54,412	50,314	4,098
Other	44,928	44,112	816
Total Sheriff	<u>1,123,726</u>	<u>1,091,193</u>	<u>32,533</u>
Total Public Safety	<u>2,069,113</u>	<u>2,026,511</u>	<u>42,602</u>
Public Works:			
Highways			
Materials and Supplies	600	422	178
Contractual Services	10	0	10
Capital Outlay	2,580	0	2,580
Other	500	342	158
Total Highways	<u>3,690</u>	<u>764</u>	<u>2,926</u>
Airport:			
Grant in Aid	21,000	21,000	0
Other	22,730	22,730	0
Total Airport	<u>43,730</u>	<u>43,730</u>	<u>0</u>
Total Public Works	<u>\$47,420</u>	<u>\$44,494</u>	<u>\$2,926</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Health:</b>			
Tuberculosis Clinic and Care			
Contractual Services	\$2,767	\$267	\$2,500
Registration Vital Statistics			
Contractual Services	1,100	831	269
Other Health Department:			
Contractual Services	55,359	53,859	1,500
<b>Total Health</b>	<b>59,226</b>	<b>54,957</b>	<b>4,269</b>
<b>Human Services:</b>			
Veterans Services			
Personal Services	116,535	100,530	16,005
Materials and Supplies	21,000	10,228	10,772
Contractual Services	113,414	46,050	67,364
Capital Outlay	6,500	4,623	1,877
Other	10,714	2,629	8,085
<b>Total Veterans Services</b>	<b>268,163</b>	<b>164,060</b>	<b>104,103</b>
Historical Services:			
Grants in Aid	7,000	7,000	0
<b>Total Human Services</b>	<b>275,163</b>	<b>171,060</b>	<b>104,103</b>
<b>Conservation and Recreation:</b>			
Agriculture Department			
Grant	332,481	313,130	19,351
Other	3,900	3,800	100
<b>Total Conservation and Recreation</b>	<b>336,381</b>	<b>316,930</b>	<b>19,451</b>
<b>Intergovernmental</b>	<b>447,123</b>	<b>410,009</b>	<b>37,114</b>
<b>Total Expenditures</b>	<b>8,695,220</b>	<b>7,879,930</b>	<b>815,290</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(137,864)	610,601	748,465
<b>Other Financing Uses</b>			
Operating Transfers Out	(557,069)	(546,631)	10,438
Transfers Out to Component Unit	(133,235)	(133,235)	0
<b>Total Other Financing Uses</b>	<b>(690,304)</b>	<b>(679,866)</b>	<b>10,438</b>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(828,168)	(69,265)	758,903
<i>Fund Balance Beginning of Year</i>	950,850	950,850	0
Prior Year Encumbrances Appropriated	102,384	102,384	0
<b>Fund Balance End of Year</b>	<b>\$225,066</b>	<b>\$983,969</b>	<b>\$758,903</b>



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## Special Revenue Funds

The Special Revenue 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. Following is a description of all special revenue funds:

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

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

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

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

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

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

***Motor Vehicle License and Gas Tax*** - To account for revenue derived from motor vehicle licenses, and gasoline taxes. Expenditures are restricted by State law to County road and bridge repair and maintenance programs.

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

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

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

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

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

(continued)

## Special Revenue Funds (continued)

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

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

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

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

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

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

### *Other Special Revenue*

Child Neglect and Abuse  
Victim Assistance  
Tax Map  
Indigent Guardianship  
Education and Enforcement  
Special Projects  
Employee Extended  
Certificate Title Administration  
Tax Continuum  
FEMA Grant  
Restitution and Community Work  
Federal Cops Universal  
Sheriff's Overtime Block Grant  
Courthouse Security Grant  
Scenic Byways  
Wastewater Treatment Rotary  
Domestic Violence  
Transportation Coordination  
Youthful Impaired Driver  
Cops More Grant  
Local Professional Grant  
CDBG Dollars

**Holmes County**  
*Combining Balance Sheet*  
*All Special Revenue Funds*  
*December 31, 2001*

	Dog and Kennel	Mental Retardation	Public Assistance	Child Support Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,111	\$1,686,569	\$361,008	\$242,093
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	2,789,386	0	0
Taxes	0	0	0	0
Accounts	100	0	0	0
Accrued Interest	0	10	0	0
Intergovernmental Receivable	0	281,958	205,555	0
Advances to Other Funds	0	0	0	0
Materials and Supplies	0	4,824	4,137	0
Prepaid Items	391	5,437	7,245	0
<i>Total Assets</i>	<u>\$23,602</u>	<u>\$4,768,184</u>	<u>\$577,945</u>	<u>\$242,093</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$51,528	\$38,339	\$0
Contracts Payable	0	2,152	518	0
Accrued Wages	2,522	124,741	50,704	9,036
Compensated Absences Payable	0	0	1,450	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	6,016	0	14,105
Intergovernmental Payable	1,004	46,603	88,122	137
Deferred Revenue	0	3,080,997	0	0
<i>Total Liabilities</i>	<u>3,526</u>	<u>3,312,037</u>	<u>179,133</u>	<u>23,278</u>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	1,181	0	0	0
Reserved for Inventory	0	4,824	4,137	0
Reserved for Advances	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Unreserved, Undesignated	18,895	1,451,323	394,675	218,815
<i>Total Fund Equity (Deficit)</i>	<u>20,076</u>	<u>1,456,147</u>	<u>398,812</u>	<u>218,815</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$23,602</u>	<u>\$4,768,184</u>	<u>\$577,945</u>	<u>\$242,093</u>

Real Estate Assessment	Delinquent Real Estate Collection	Motor Vehicle License and Gas Tax	Youth Services	Recycling and Litter	ODNR Grant
\$298,451	\$30,087	\$1,711,111	\$164,270	\$41,371	\$560
0	0	0	0	281	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,615	0	9,022	0
0	0	523	0	0	0
0	0	779,511	71,905	0	677
0	0	0	0	0	0
0	0	272,162	0	0	0
0	0	4,279	0	462	0
<u>\$298,451</u>	<u>\$30,087</u>	<u>\$2,769,201</u>	<u>\$236,175</u>	<u>\$51,136</u>	<u>\$1,237</u>
\$2,155	\$0	\$35,408	\$0	\$0	\$0
0	0	0	0	0	0
4,326	1,451	60,515	5,049	6,115	1,573
0	0	1,683	0	58	0
0	0	0	0	0	0
0	0	0	0	0	0
1,623	325	18,824	1,824	2,221	828
0	0	606,342	62,728	0	677
<u>8,104</u>	<u>1,776</u>	<u>722,772</u>	<u>69,601</u>	<u>8,394</u>	<u>3,078</u>
30,783	0	104,809	397	0	0
0	0	272,162	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
259,564	28,311	1,669,458	166,177	42,742	(1,841)
<u>290,347</u>	<u>28,311</u>	<u>2,046,429</u>	<u>166,574</u>	<u>42,742</u>	<u>(1,841)</u>
<u>\$298,451</u>	<u>\$30,087</u>	<u>\$2,769,201</u>	<u>\$236,175</u>	<u>\$51,136</u>	<u>\$1,237</u>

(continued)

**Holmes County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2001*

	Children Services	Indigent Drivers Alcohol	Probate Court Conduct of Business	911
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$821,707	\$53,221	\$71,927	\$1,536,880
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	0	0	507
Taxes	0	0	0	0
Accounts	0	0	0	0
Accrued Interest	0	0	0	2,998
Intergovernmental Receivable	16,076	0	0	0
Advances to Other Funds	0	0	0	0
Materials and Supplies	0	0	0	0
Prepaid Items	0	0	0	231
<i>Total Assets</i>	<u>\$837,783</u>	<u>\$53,221</u>	<u>\$71,927</u>	<u>\$1,540,616</u>
<b>Liabilities</b>				
Accounts Payable	\$12,074	\$0	\$0	\$11,543
Contracts Payable	2,325	0	0	0
Accrued Wages	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	4,391	0	0	0
Intergovernmental Payable	8,561	0	569	0
Deferred Revenue	16,076	0	0	0
<i>Total Liabilities</i>	<u>43,427</u>	<u>0</u>	<u>569</u>	<u>11,543</u>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Advances	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Unreserved, Undesignated	794,356	53,221	71,358	1,529,073
<i>Total Fund Equity (Deficit)</i>	<u>794,356</u>	<u>53,221</u>	<u>71,358</u>	<u>1,529,073</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$837,783</u>	<u>\$53,221</u>	<u>\$71,927</u>	<u>\$1,540,616</u>

County Home	Community Development	Community Housing Improvement	Jail Kitchen	Other	Totals
\$217,158	\$2,618	\$10,265	\$60,585	\$763,921	\$8,096,913
0	0	0	0	6,303	6,584
812,201	0	0	0	0	3,602,094
0	0	0	0	32,000	32,000
25,897	0	0	0	9,897	46,531
0	0	0	0	0	3,531
39,473	12,895	9,239	0	77,848	1,495,137
0	0	0	0	138,050	138,050
21,615	0	0	5,049		307,787
2,908	0	0	0	0	20,953
<u>\$1,119,252</u>	<u>\$15,513</u>	<u>\$19,504</u>	<u>\$65,634</u>	<u>\$1,028,019</u>	<u>\$13,749,580</u>
\$11,870	\$1,895	\$0	\$11,892	\$5,511	\$182,215
1,364	0	0	0	0	6,359
34,336	0	0	5,154	14,843	320,365
1,104	0	0	0	800	5,095
0	0	0	0	28,102	28,102
0	0	0	0	0	24,512
11,868	0	0	1,791	4,053	188,353
808,188	0	0	0	46,546	4,621,554
<u>868,730</u>	<u>1,895</u>	<u>0</u>	<u>18,837</u>	<u>99,855</u>	<u>5,376,555</u>
40	0	0	0	17,093	154,303
21,615	0	0	5,049		307,787
0	0	0	0	138,050	138,050
0	0	0	0	250,000	250,000
228,867	13,618	19,504	41,748	523,021	7,522,885
<u>250,522</u>	<u>13,618</u>	<u>19,504</u>	<u>46,797</u>	<u>928,164</u>	<u>8,373,025</u>
<u>\$1,119,252</u>	<u>\$15,513</u>	<u>\$19,504</u>	<u>\$65,634</u>	<u>\$1,028,019</u>	<u>\$13,749,580</u>

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

	Dog and Kennel	Mental Retardation	Public Assistance	Child Support Enforcement
<b>Revenues</b>				
Property and Other Taxes	\$0	\$2,251,926	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	0	45,374	0	36,396
Licenses and Permits	68,570	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,601,518	2,508,523	425,420
Interest	0	5,506	0	0
Rentals	0	0	0	0
Other	1,444	422,032	684,692	0
<i>Total Revenues</i>	<u>70,014</u>	<u>4,326,356</u>	<u>3,193,215</u>	<u>461,816</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	86,418	0	0	0
Human Services	0	4,686,195	3,556,676	327,359
Conservation and Recreation	0	0	0	0
<i>Total Expenditures</i>	<u>86,418</u>	<u>4,686,195</u>	<u>3,556,676</u>	<u>327,359</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16,404)</u>	<u>(359,839)</u>	<u>(363,461)</u>	<u>134,457</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	7,381	339,940	88,988
Operating Transfers Out	0	(55,000)	0	(248,751)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(47,619)</u>	<u>339,940</u>	<u>(159,763)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(16,404)</u>	<u>(407,458)</u>	<u>(23,521)</u>	<u>(25,306)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	36,480	1,861,064	418,196	244,121
<i>Increase in Reserve for Inventory</i>	<u>0</u>	<u>2,541</u>	<u>4,137</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$20,076</u></u>	<u><u>\$1,456,147</u></u>	<u><u>\$398,812</u></u>	<u><u>\$218,815</u></u>



<u>Real Estate Assessment</u>	<u>Delinquent Real Estate Collection</u>	<u>Motor Vehicle License and Gas Tax</u>	<u>Youth Services</u>	<u>Recycling and Litter</u>	<u>ODNR Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
312,272	29,644	0	0	51,205	0
0	0	0	0	0	0
0	0	29,744	0	140,278	0
0	0	3,035,504	121,565	0	42,363
0	0	0	0	0	0
0	0	0	0	0	0
198	1,621	54,480	6	40,513	0
<u>312,470</u>	<u>31,265</u>	<u>3,119,728</u>	<u>121,571</u>	<u>231,996</u>	<u>42,363</u>
221,228	29,251	0	0	0	0
0	0	0	0	0	0
0	0	0	109,388	0	0
0	0	3,388,196	0	233,406	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	42,431
<u>221,228</u>	<u>29,251</u>	<u>3,388,196</u>	<u>109,388</u>	<u>233,406</u>	<u>42,431</u>
<u>91,242</u>	<u>2,014</u>	<u>(268,468)</u>	<u>12,183</u>	<u>(1,410)</u>	<u>(68)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
91,242	2,014	(268,468)	12,183	(1,410)	(68)
199,105	26,297	2,283,043	154,391	44,152	(1,773)
0	0	31,854	0	0	0
<u>\$290,347</u>	<u>\$28,311</u>	<u>\$2,046,429</u>	<u>\$166,574</u>	<u>\$42,742</u>	<u>(\$1,841)</u>

(continued)

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

	Children Services	Indigent Drivers Alcohol	Probate Court Conduct of Business	911
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	2,230
Charges for Services	353,534	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	5,271	5,762	0
Intergovernmental	694,167	0	109,577	0
Interest	0	0	0	32,507
Rentals	0	0	0	0
Other	21	0	49	50,552
<i>Total Revenues</i>	<u>1,047,722</u>	<u>5,271</u>	<u>115,388</u>	<u>85,289</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	144,842	0
Public Safety	0	0	0	114,405
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	831,176	0	0	0
Conservation and Recreation	0	0	0	0
<i>Total Expenditures</i>	<u>831,176</u>	<u>0</u>	<u>144,842</u>	<u>114,405</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>216,546</u>	<u>5,271</u>	<u>(29,454)</u>	<u>(29,116)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>216,546</u>	<u>5,271</u>	<u>(29,454)</u>	<u>(29,116)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	577,810	47,950	100,812	1,558,189
<i>Increase in Reserve for Inventory</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$794,356</u></u>	<u><u>\$53,221</u></u>	<u><u>\$71,358</u></u>	<u><u>\$1,529,073</u></u>

County Home	Community Development	Community Housing Improvement	Jail Kitchen	Other	Totals
\$802,829	\$0	\$0	\$0	\$0	\$3,054,755
0	0	0	0	192,000	194,230
483,158	0	0	35,171	130,356	1,477,110
0	0	0	0	0	68,570
0	0	0	0	945	182,000
77,483	182,225	268,028	0	516,506	9,582,879
0	0	0	0	0	38,013
28,515	0	0	0	0	28,515
1,697	950	46,250	149	168,578	1,473,232
<u>1,393,682</u>	<u>183,175</u>	<u>314,278</u>	<u>35,320</u>	<u>1,008,385</u>	<u>16,099,304</u>
0	242,669	319,678	0	238,956	1,051,782
0	0	0	0	0	144,842
0	0	0	0	161,951	385,744
0	0	0	0	254,484	3,876,086
0	0	0	0	0	86,418
1,311,468	0	0	215,127	67,139	10,995,140
0	0	0	0	0	42,431
<u>1,311,468</u>	<u>242,669</u>	<u>319,678</u>	<u>215,127</u>	<u>722,530</u>	<u>16,582,443</u>
82,214	(59,494)	(5,400)	(179,807)	285,855	(483,139)
0	0	0	166,671	62,686	665,666
0	0	0	0	0	(303,751)
0	0	0	166,671	62,686	361,915
82,214	(59,494)	(5,400)	(13,136)	348,541	(121,224)
152,107	73,112	24,904	59,218	579,623	8,438,801
16,201	0	0	715	0	55,448
<u>\$250,522</u>	<u>\$13,618</u>	<u>\$19,504</u>	<u>\$46,797</u>	<u>\$928,164</u>	<u>\$8,373,025</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Licenses and Permits	\$85,700	\$90,773	\$5,073
Other	2,500	1,444	(1,056)
<i>Total Revenues</i>	<u>88,200</u>	<u>92,217</u>	<u>4,017</u>
<b>Expenditures</b>			
Current:			
Health			
Dog and Kennel			
Personal Services	78,978	74,796	4,182
Materials and Supplies	2,971	1,894	1,077
Contractual Services	600	444	156
Other	10,850	9,424	1,426
<i>Total Expenditures</i>	<u>93,399</u>	<u>86,558</u>	<u>6,841</u>
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(5,199)	5,659	10,858
<i>Fund Balance Beginning of Year</i>	12,908	12,908	0
Prior Year Encumbrances Appropriated	150	150	0
<i>Fund Balance End of Year</i>	<u><u>\$7,859</u></u>	<u><u>\$18,717</u></u>	<u><u>\$10,858</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$2,130,482	\$2,251,926	\$121,444
Charges for Services	41,150	45,374	4,224
Intergovernmental	1,524,776	1,500,607	(24,169)
Interest	12,000	5,561	(6,439)
Other	539,315	421,427	(117,888)
<i>Total Revenues</i>	<u>4,247,723</u>	<u>4,224,895</u>	<u>(22,828)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Mental Retardation			
Personal Services	3,596,881	3,152,456	444,425
Materials and Supplies	237,367	204,231	33,136
Contractual Services	1,038,794	850,450	188,344
Capital Outlay	325,018	297,922	27,096
Other	42,205	28,197	14,008
<i>Total Expenditures</i>	<u>5,240,265</u>	<u>4,533,256</u>	<u>707,009</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(992,542)</u>	<u>(308,361)</u>	<u>684,181</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	15,344	7,381	(7,963)
Operating Transfers Out	(64,873)	(55,000)	9,873
<i>Total Other Financing Sources (Uses)</i>	<u>(49,529)</u>	<u>(47,619)</u>	<u>1,910</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(1,042,071)	(355,980)	686,091
<i>Fund Balance Beginning of Year</i>	<u>2,041,944</u>	<u>2,041,944</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$999,873</u></u>	<u><u>\$1,685,964</u></u>	<u><u>\$686,091</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$3,116,280	\$2,487,255	(\$629,025)
Other	<u>663,151</u>	<u>685,293</u>	<u>22,142</u>
<i>Total Revenues</i>	<u>3,779,431</u>	<u>3,172,548</u>	<u>(606,883)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Personal Services	1,769,922	1,747,294	22,628
Materials and Supplies	56,000	46,230	9,770
Contractual Services	626,000	435,425	190,575
Capital Outlay	86,000	28,766	57,234
Other	<u>2,007,378</u>	<u>1,344,799</u>	<u>662,579</u>
<i>Total Expenditures</i>	<u>4,545,300</u>	<u>3,602,514</u>	<u>942,786</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(765,869)</u>	<u>(429,966)</u>	<u>335,903</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	318,038	339,940	21,902
Operating Transfers Out	<u>(3,000)</u>	<u>0</u>	<u>3,000</u>
<i>Total Other Financing Sources(Uses)</i>	<u>315,038</u>	<u>339,940</u>	<u>24,902</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(450,831)</u>	<u>(90,026)</u>	<u>360,805</u>
<i>Fund Balance Beginning of Year</i>	<u>450,831</u>	<u>450,831</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$360,805</u></u>	<u><u>\$360,805</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$48,500	\$36,396	(\$12,104)
Intergovernmental	330,654	425,420	94,766
<i>Total Revenues</i>	<u>379,154</u>	<u>461,816</u>	<u>82,662</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	274,694	240,552	34,142
Materials and Supplies	3,000	107	2,893
Contractual Services	86,000	83,455	2,545
Other	90,636	1,481	89,155
<i>Total Expenditures</i>	<u>454,330</u>	<u>325,595</u>	<u>128,735</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(75,176)</u>	<u>136,221</u>	<u>211,397</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	88,988	88,988	0
Operating Transfers Out	(282,661)	(248,751)	30,696
<i>Total Other Financing Sources (Uses)</i>	<u>(193,673)</u>	<u>(159,763)</u>	<u>30,696</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(268,849)</u>	<u>(23,542)</u>	<u>242,093</u>
<i>Fund Balance Beginning of Year</i>	<u>265,635</u>	<u>265,635</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>(\$3,214)</u></u>	<u><u>\$242,093</u></u>	<u><u>\$242,093</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$286,000	\$312,272	\$26,272
Other	500	198	(302)
<i>Total Revenues</i>	<u>286,500</u>	<u>312,470</u>	<u>25,970</u>
<b>Expenditures</b>			
Current:			
General Government			
Legeslative and Executive			
Real Estate Assessment			
Personal Services	130,600	112,207	18,393
Materials and Supplies	18,698	12,877	5,821
Contractual Services	122,352	117,550	4,802
Other	41,141	7,820	33,321
<i>Total Expenditures</i>	<u>312,791</u>	<u>250,454</u>	<u>62,337</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,291)	62,016	88,307
<i>Fund Balance Beginning of Year</i>	199,007	199,007	0
Prior Year Encumbrances Appropriated	4,489	4,489	0
<i>Fund Balance End of Year</i>	<u>\$177,205</u>	<u>\$265,512</u>	<u>\$88,307</u>



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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$50,000	\$29,644	(\$20,356)
Other	<u>0</u>	<u>1,621</u>	<u>1,621</u>
<i>Total Revenues</i>	<u>50,000</u>	<u>31,265</u>	<u>(18,735)</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Delinquent Real Estate Collection			
Personal Services	32,630	24,613	8,017
Other	<u>27,528</u>	<u>2,996</u>	<u>24,532</u>
<i>Total Expenditures</i>	<u>60,158</u>	<u>27,609</u>	<u>32,549</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,158)	3,656	13,814
<i>Fund Balance Beginning of Year</i>	26,273	26,273	0
Prior Year Encumbrances Appropriated	<u>158</u>	<u>158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,273</u></u>	<u><u>\$30,087</u></u>	<u><u>\$13,814</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$30,000	\$31,461	\$1,461
Intergovernmental	2,935,000	2,931,703	(3,297)
Other	40,000	54,868	14,868
<i>Total Revenues</i>	<u>3,005,000</u>	<u>3,018,032</u>	<u>13,032</u>
<b>Expenditures</b>			
Current:			
Public Works			
Motor Vehicle License			
Personal Services	958,930	512,098	446,832
Materials and Supplies	1,413,436	1,256,917	156,519
Contractual Services	1,588,615	1,440,065	148,550
Capital Outlay	928,183	142,712	785,471
Other	101,108	63,359	37,749
<i>Total Expenditures</i>	<u>4,990,272</u>	<u>3,415,151</u>	<u>1,575,121</u>
<i>Excess of Revenues Under Expenditures</i>	(1,985,272)	(397,119)	1,588,153
<b>Other Financing Sources</b>			
Operating Transfers In	9,000	0	(9,000)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,976,272)	(397,119)	1,579,153
<i>Fund Balance Beginning of Year</i>	1,959,548	1,959,548	0
Prior Year Encumbrances Appropriated	<u>35,625</u>	<u>35,625</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,901</u></u>	<u><u>\$1,598,054</u></u>	<u><u>\$1,579,153</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$169,412	\$164,279	(\$5,133)
Other	210	0	(210)
<i>Total Revenues</i>	<u>169,622</u>	<u>164,279</u>	<u>(5,343)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Youth Services			
Personal Services	141,659	126,559	15,100
Materials and Supplies	350	0	350
Contractual Services	33,140	21,300	11,840
Other	3,361	2,371	990
<i>Total Expenditures</i>	<u>178,510</u>	<u>150,230</u>	<u>28,280</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,888)	14,049	22,937
<i>Fund Balance Beginning of Year</i>	149,043	149,043	0
Prior Year Encumbrances Appropriated	<u>775</u>	<u>775</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$140,930</u></u>	<u><u>\$163,867</u></u>	<u><u>\$22,937</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$52,376	\$50,258	(\$2,118)
Fines and Forfeitures	140,000	140,278	278
Other	26,000	35,398	9,398
<i>Total Revenues</i>	<u>218,376</u>	<u>225,934</u>	<u>7,558</u>
<b>Expenditures</b>			
Current:			
Public Works			
Recycling and Litter Fund			
Personal Services	162,753	159,624	3,129
Materials and Supplies	34,921	26,913	8,008
Contractual Services	29,031	25,592	3,439
Capital Outlay	7,000	7,000	0
Other	2,500	2,369	131
<i>Total Expenditures</i>	<u>236,205</u>	<u>221,498</u>	<u>14,707</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(17,829)</u>	<u>4,436</u>	<u>22,265</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	2,500	0	(2,500)
Operating Transfers Out	(10,000)	0	10,000
<i>Total Other Financing Sources (Uses)</i>	<u>(7,500)</u>	<u>0</u>	<u>7,500</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(25,329)</u>	<u>4,436</u>	<u>29,765</u>
<i>Fund Balance Beginning of Year</i>	31,587	31,587	0
Prior Year Encumbrances Appropriated	<u>232</u>	<u>232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,490</u></u>	<u><u>\$36,255</u></u>	<u><u>\$29,765</u></u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$42,450</u>	<u>\$42,363</u>	<u>(\$87)</u>
<b>Expenditures</b>			
Current:			
Conservation and Recreation			
Ohio Department of Natural Resources			
Personal Services	37,459	36,813	646
Contractual Services	4,901	4,901	0
Other	<u>60</u>	<u>60</u>	<u>0</u>
<i>Total Expenditures</i>	<u>42,420</u>	<u>41,774</u>	<u>646</u>
<i>Excess of Revenues Over Expenditures</i>	30	589	559
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(29)</u>	<u>(29)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$560</u></u>	<u><u>\$559</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$413,191	\$353,534	(\$59,657)
Intergovernmental	718,805	695,632	(23,173)
Other	15,000	210	(14,790)
<i>Total Revenues</i>	<u>1,146,996</u>	<u>1,049,376</u>	<u>(97,620)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children Services			
Materials and Supplies	1,659,526	820,108	839,418
Contractual Services	39,638	39,153	485
Other	187	187	0
<i>Total Expenditures</i>	<u>1,699,351</u>	<u>859,448</u>	<u>839,903</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(552,355)	189,928	742,283
<i>Fund Balance Beginning of Year</i>	<u>631,779</u>	<u>631,779</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$79,424</u></u>	<u><u>\$821,707</u></u>	<u><u>\$742,283</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$5,100	\$5,396	\$296
<b>Expenditures</b>			
Current:			
Public Safety			
Indigent Drivers Alcohol			
Materials and Supplies	1,000	0	1,000
<i>Excess of Revenues Over Expenditures</i>	4,100	5,396	1,296
<i>Fund Balance Beginning of Year</i>	47,825	47,825	0
<i>Fund Balance End of Year</i>	\$51,925	\$53,221	\$1,296

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Conduct of Business Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$8,500	\$5,805	(\$2,695)
Intergovernmental	229,445	115,758	(113,687)
Other	4,429	0	(4,429)
	<u>242,374</u>	<u>121,563</u>	<u>(120,811)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Probate Court			
Personal Services	190,231	95,001	95,230
Materials and Supplies	14,313	6,431	7,882
Contractual Services	23,955	20,601	3,354
Capital Outlay	8,470	7,108	1,362
Other	24,015	23,795	220
	<u>260,984</u>	<u>152,936</u>	<u>108,048</u>
<i>Total Expenditures</i>	<u>260,984</u>	<u>152,936</u>	<u>108,048</u>
<i>Excess of Revenues Under Expenditures</i>	(18,610)	(31,373)	(12,763)
<b>Other Financing Uses</b>			
Operating Transfers Out	(1,000)	0	(1,000)
	<u>(1,000)</u>	<u>0</u>	<u>(1,000)</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(19,610)	(31,373)	(13,763)
<i>Fund Balance Beginning of Year</i>	<u>101,454</u>	<u>101,454</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,844</u></u>	<u><u>\$70,081</u></u>	<u><u>(\$13,763)</u></u>



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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Sales Taxes	\$1,000	\$1,723	\$723
Other	30,000	50,552	20,552
<i>Total Revenues</i>	<u>31,000</u>	<u>52,275</u>	<u>21,275</u>
<b>Expenditures</b>			
Current:			
Public Safety			
911			
Materials and Supplies	500	372	128
Contractual Services	34,900	24,063	10,837
Capital Outlay	100,541	81,757	18,784
Other	3,000	2,419	581
<i>Total Expenditures</i>	<u>138,941</u>	<u>108,611</u>	<u>30,330</u>
<i>Excess of Revenues Under Expenditures</i>	(107,941)	(56,336)	51,605
<i>Fund Balance Beginning of Year</i>	1,467,345	1,467,345	0
Prior Year Encumbrances Appropriated	720	720	0
<i>Fund Balance End of Year</i>	<u><u>\$1,360,124</u></u>	<u><u>\$1,411,729</u></u>	<u><u>\$51,605</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$787,853	\$802,829	\$14,976
Charges for Services	420,000	458,735	38,735
Intergovernmental	55,544	77,483	21,939
Rentals	23,853	27,161	3,308
Other	8,000	1,577	(6,423)
<i>Total Revenues</i>	<u>1,295,250</u>	<u>1,367,785</u>	<u>72,535</u>
<b>Expenditures</b>			
Current:			
Human Services			
County Home Fund			
Personal Services	973,147	937,814	35,333
Materials and Supplies	189,919	177,625	12,294
Contractual Services	93,902	83,945	9,957
Capital Outlay	130,000	106,863	23,137
Other	10,179	7,288	2,891
<i>Total Expenditures</i>	<u>1,397,147</u>	<u>1,313,535</u>	<u>83,612</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(101,897)	54,250	156,147
<i>Fund Balance Beginning of Year</i>	140,721	140,721	0
Prior Year Encumbrances Appropriated	<u>22,146</u>	<u>22,146</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,970</u></u>	<u><u>\$217,117</u></u>	<u><u>\$156,147</u></u>

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

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$234,000	\$169,330	(\$64,670)
Other	<u>7,850</u>	<u>950</u>	<u>(6,900)</u>
<i>Total Revenues</i>	<u>241,850</u>	<u>170,280</u>	<u>(71,570)</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Planning Commission:			
Personal Services	27,544	27,544	0
Capital Outlay	<u>324,398</u>	<u>213,230</u>	<u>111,168</u>
<i>Total Expenditures</i>	<u>351,942</u>	<u>240,774</u>	<u>111,168</u>
<i>Excess of Revenues Under Expenditures</i>	(110,092)	(70,494)	39,598
<i>Fund Balance (Deficit) Beginning of Year</i>	(38,056)	(38,056)	0
Prior Year Encumbrances Appropriated	<u>111,168</u>	<u>111,168</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$36,980)</u></u>	<u><u>\$2,618</u></u>	<u><u>\$39,598</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$261,794	\$258,789	(\$3,005)
Other	45,470	46,250	780
<i>Total Revenues</i>	<u>307,264</u>	<u>305,039</u>	<u>(2,225)</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Planning Commission			
Fringe Benefits	79,870	78,955	915
Contractual Services	248,000	240,723	7,277
<i>Total Expenditures</i>	<u>327,870</u>	<u>319,678</u>	<u>8,192</u>
<i>Excess of Revenues Under Expenditures</i>	(20,606)	(14,639)	5,967
<i>Fund Balance Beginning of Year</i>	<u>24,904</u>	<u>24,904</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,298</u></u>	<u><u>\$10,265</u></u>	<u><u>\$5,967</u></u>

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

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	<u>\$1,300</u>	<u>\$35,171</u>	<u>\$33,871</u>
<b>Expenditures</b>			
Current:			
Human Services			
Jail Kitchen			
Personal Services	131,343	126,100	5,243
Materials and Supplies	84,943	84,684	259
Contractual Services	10,850	9,175	1,675
Other	<u>200</u>	<u>0</u>	<u>200</u>
<i>Total Expenditures</i>	<u>227,336</u>	<u>219,959</u>	<u>7,377</u>
<i>Excess of Revenues Under Expenditures</i>	(226,036)	(184,788)	41,248
<b>Other Financing Sources</b>			
Operating Transfers In	<u>199,290</u>	<u>166,671</u>	<u>(32,619)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(26,746)	(18,117)	8,629
<i>Fund Balance Beginning of Year</i>	53,203	53,203	0
Prior Year Encumbrances Appropriated	<u>10,200</u>	<u>10,200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36,657</u></u>	<u><u>\$45,286</u></u>	<u><u>\$8,629</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Neglect and Abuse Fund*  
*For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$300	\$5,106	\$4,806
<b>Expenditures</b>			
Current:			
Human Services			
Child Neglect and Abuse			
Other	<u>6,010</u>	<u>0</u>	<u>6,010</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,710)	5,106	10,816
<b>Other Financing Sources</b>			
Operating Transfers In	<u>1,500</u>	<u>0</u>	<u>(1,500)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(4,210)	5,106	9,316
<i>Fund Balance Beginning of Year</i>	<u>4,210</u>	<u>4,210</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$9,316</u></u>	<u><u>\$9,316</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$66,682	\$55,705	(\$10,977)
Other	791	793	2
<i>Total Revenues</i>	<u>67,473</u>	<u>56,498</u>	<u>(10,975)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Victim Assistance			
Personal Services	65,587	62,018	3,569
Materials and Supplies	1,248	662	586
Contractual Services	3,552	3,365	187
Capital Outlay	4,252	4,221	31
Other	2,037	854	1,183
<i>Total Expenditures</i>	<u>76,676</u>	<u>71,120</u>	<u>5,556</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,203)	(14,622)	(5,419)
<b>Other Financing Sources</b>			
Operating Transfers In	16,264	12,198	(4,066)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	7,061	(2,424)	(9,485)
<i>Fund Balance Beginning of Year</i>	9,264	9,264	0
Prior Year Encumbrances Appropriated	346	346	0
<i>Fund Balance End of Year</i>	<u><u>\$16,671</u></u>	<u><u>\$7,186</u></u>	<u><u>(\$9,485)</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Charges for Services	\$900	\$2,231	\$1,331
Other	<u>5,000</u>	<u>5,155</u>	<u>155</u>
<i>Total Revenues</i>	<u>5,900</u>	<u>7,386</u>	<u>1,486</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Tax Map			
Materials and Supplies	10,000	0	10,000
Other	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>12,000</u>	<u>0</u>	<u>12,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,100)	7,386	13,486
<b>Other Financing Sources</b>			
Operating Transfers In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	18,900	32,386	13,486
<i>Fund Balance Beginning of Year</i>	<u>50,560</u>	<u>50,560</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,460</u></u>	<u><u>\$82,946</u></u>	<u><u>\$13,486</u></u>



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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$3,500	\$3,590	\$90
<b>Expenditures</b>			
Current:			
Public Safety			
Indigent Guardianship			
Materials and Supplies	<u>5,000</u>	<u>1,444</u>	<u>3,556</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,500)	2,146	3,646
<i>Fund Balance Beginning of Year</i>	<u>7,950</u>	<u>7,950</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,450</u></u>	<u><u>\$10,096</u></u>	<u><u>\$3,646</u></u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$1,000	\$878	(\$122)
<b>Expenditures</b>			
Current:			
Public Safety			
Education and Enforcement			
Material and Supplies	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	878	4,878
<i>Fund Balance Beginning of Year</i>	<u>8,637</u>	<u>8,637</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,637</u></u>	<u><u>\$9,515</u></u>	<u><u>\$4,878</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Charges for Services	\$10,000	\$21,649	\$11,649
Other	<u>          0</u>	<u>          1,204</u>	<u>          1,204</u>
<i>Total Revenues</i>	10,000	22,853	12,853
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Tax Map			
Materials and Supplies	<u>          25,000</u>	<u>                  0</u>	<u>          25,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,000)	22,853	37,853
<i>Fund Balance Beginning of Year</i>	<u>          60,192</u>	<u>          60,192</u>	<u>                  0</u>
<i>Fund Balance End of Year</i>	<u><u>          \$45,192</u></u>	<u><u>          \$83,045</u></u>	<u><u>          \$37,853</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate Title Administration Fund*  
*For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$100,000	\$103,350	\$3,350
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Other			
	<u>102,009</u>	<u>102,055</u>	<u>(46)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,009)	1,295	3,304
<i>Fund Balance Beginning of Year</i>	<u>24,983</u>	<u>24,983</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,974</u></u>	<u><u>\$26,278</u></u>	<u><u>\$3,304</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Tax Continuum			
Other	8	8	0
<i>Excess of Revenues Under Expenditures</i>	(8)	(8)	0
<i>Fund Balance Beginning of Year</i>	8	8	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive Commissioners			
Other	<u>617</u>	<u>617</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(617)	(617)	0
<i>Fund Balance Beginning of Year</i>	<u>617</u>	<u>617</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Restitution and Community Work			
Other	2,564	2,564	0
<i>Excess of Revenues Under Expenditures</i>	(2,564)	(2,564)	0
<i>Fund Balance Beginning of Year</i>	2,564	2,564	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Cops Universal Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Intergovernmental	\$36,687	\$38,618	\$1,931
Other	<u>          0</u>	<u>      11,586</u>	<u>      11,586</u>
<i>Total Revenues</i>	36,687	50,204	13,517
<b>Expenditures</b>			
Current:			
Public Safety			
Federal Cops Universal Grant			
Personal Services	<u>      36,686</u>	<u>      60,292</u>	<u>      (23,606)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1	(10,088)	(10,089)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>      (6,970)</u>	<u>      (6,970)</u>	<u>          0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>      (\$6,969)</u>	<u>      (\$17,058)</u>	<u>      (\$10,089)</u>



**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Overtime Block Grant Fund*  
*For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$13,011	\$19,752	\$6,741
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff's Overtime Block Grant			
Personal Services	<u>14,354</u>	<u>14,355</u>	<u>(1)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,343)	5,397	6,740
<i>Fund Balance Beginning of Year</i>	<u>1,343</u>	<u>1,343</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$6,740</u></u>	<u><u>\$6,740</u></u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Courthouse Security Grant			
Other	<u>49,495</u>	<u>47,624</u>	<u>1,871</u>
<i>Excess of Revenues Under Expenditures</i>	(49,495)	(47,624)	1,871
<i>Fund Balance Beginning of Year</i>	<u>49,495</u>	<u>49,495</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,871</u></u>	<u><u>\$1,871</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$4,000	\$4,000	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	4,000	4,000	0
<i>Fund Balance Beginning of Year</i>	<u>5,250</u>	<u>5,250</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,250</u></u>	<u><u>\$9,250</u></u>	<u><u>\$0</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Wastewater Treatment Rotary Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Sales Taxes	\$192,000	\$192,000	\$0
Other	48,800	55,149	6,349
<i>Total Revenues</i>	240,800	247,149	6,349
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	240,800	247,149	6,349
<b>Other Financing Uses</b>			
Advances Out	(170,350)	(170,350)	650
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	70,450	76,799	6,999
<i>Fund Balance Beginning of Year</i>	61,483	61,483	0
Prior Year Encumbrances Appropriated	14,000	14,000	0
<i>Fund Balance End of Year</i>	<u>\$145,933</u>	<u>\$152,282</u>	<u>\$6,999</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$11,500	\$8,194	(\$3,306)
<b>Expenditures</b>			
Current:			
Human Services			
Domestic Violence			
Contractual Services	<u>11,256</u>	<u>8,951</u>	<u>2,305</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	244	(757)	(1,001)
<i>Fund Balance (Deficit) Beginning of Year</i>	(244)	(244)	0
Prior Year Encumbrances Appropriated	<u>4,605</u>	<u>4,605</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,605</u></u>	<u><u>\$3,604</u></u>	<u><u>(\$1,001)</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$267,382	\$186,874	(\$80,508)
Other	53,000	92,820	39,820
<i>Total Revenues</i>	<u>320,382</u>	<u>279,694</u>	<u>(40,688)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Transportation Coordination			
Personal Services	175,491	165,260	10,231
Materials and Supplies	38,508	34,408	4,100
Contractual Services	31,358	21,124	10,234
Capital Outlay	35,504	31,422	4,082
Other	1,500	1,413	87
<i>Total Expenditures</i>	<u>282,361</u>	<u>253,627</u>	<u>28,734</u>
<i>Excess of Revenues Over Expenditures</i>	38,021	26,067	(11,954)
<b>Other Financing Sources</b>			
Operating Transfers In	0	25,000	25,000
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	38,021	51,067	13,046
<i>Fund Balance (Deficit) Beginning of Year</i>	(956)	(956)	0
Prior Year Encumbrances Appropriated	8,219	8,219	0
<i>Fund Balance End of Year</i>	<u><u>\$45,284</u></u>	<u><u>\$58,330</u></u>	<u><u>\$13,046</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youthful Impaired Driver Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$4,511	\$4,511	\$0
<b>Expenditures</b>			
Current:			
Public Safety			
Youthful Impaired Driver			
Personal Services	5,821	4,999	822
<i>Excess of Revenues Under Expenditures</i>	(1,310)	(488)	822
<b>Other Financing Sources</b>			
Operating Transfers In	0	488	488
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,310)	0	1,310
<i>Fund Balance Beginning of Year</i>	1,310	1,310	0
<i>Fund Balance End of Year</i>	\$0	\$1,310	\$1,310

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$26,445	\$33,539	\$7,094
<b>Expenditures</b>			
Current:			
Public Safety			
Cops More Grant			
Personal Services	<u>22,377</u>	<u>40,515</u>	<u>(18,138)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,068	(6,976)	(11,044)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(4,068)</u>	<u>(4,068)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$11,044)</u></u>	<u><u>(\$11,044)</u></u>



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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$750	\$0	(\$750)
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Domestic Violence			
Contractual Services			
	1,451	701	750
<i>Excess of Revenues Under Expenditures</i>	(701)	(701)	0
<i>Fund Balance Beginning of Year</i>	701	701	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$131,099</u>	<u>\$131,099</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
CDBG Dollars			
Personal Services	42,611	42,611	0
Contractual Services	<u>88,488</u>	<u>88,488</u>	<u>0</u>
<i>Total Expenditures</i>	<u>131,099</u>	<u>131,099</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$2,918,335	\$3,054,755	\$136,420
Sales Taxes	193,000	193,723	723
Charges for Services	1,438,417	1,460,398	21,981
Licenses and Permits	85,700	90,773	5,073
Fines and Forfeitures	184,600	183,818	(782)
Intergovernmental	10,169,027	9,347,823	(821,204)
Interest	12,000	5,561	(6,439)
Rentals	23,853	27,161	3,308
Other	1,490,016	1,466,495	(23,521)
<i>Total Revenues</i>	<u>16,514,948</u>	<u>15,830,507</u>	<u>(684,441)</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Real Estate Collection Fund	312,791	250,454	62,337
Delinquent Real Estate Collection Fund	60,158	27,609	32,549
Community Development Fund	351,942	240,774	111,168
Community Housing Improvement Fund	327,870	319,678	8,192
Tax Map Fund	12,000	0	12,000
Certificate Title Administration Fund	102,009	102,055	(46)
FEMA Grant Fund	617	617	0
Restitution and Community Work Fund	2,564	2,564	0
Local Professional Grant Fund	1,451	701	750
CDBG Dollars Fund	131,099	131,099	0
Total Legislative and Executive	<u>1,302,501</u>	<u>1,075,551</u>	<u>226,950</u>
Judicial			
Probate Court Conduct of Business Fund	260,984	152,936	108,048
Special Projects Fund	25,000	0	25,000
Total Judicial	<u>285,984</u>	<u>152,936</u>	<u>133,048</u>
Total General Government	<u>\$1,588,485</u>	<u>\$1,228,487</u>	<u>\$359,998</u>

(continued)

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety</b>			
Youth Services Fund	\$178,510	\$150,230	\$28,280
Indigent Drivers Alcohol Fund	1,000	0	1,000
911 Fund	138,941	108,611	30,330
Indigent Guardianship Fund	5,000	1,444	3,556
Education and Enforcement Fund	5,000	0	5,000
Tax Continuum Fund	8	8	0
Federal Cops Universal Fund	36,686	60,292	(23,606)
Sheriff's Overtime Block Grant Fund	14,354	14,355	(1)
Courthouse Security Grant Fund	49,495	47,624	1,871
Youthful Impaired Driver Fund	5,821	4,999	822
Cops More Grant Fund	22,377	40,515	(18,138)
<b>Total Public Safety</b>	<b>457,192</b>	<b>428,078</b>	<b>29,114</b>
<b>Public Works</b>			
Motor Vehicle License and Gas Tax Fund	4,990,272	3,415,151	1,575,121
Recycling and Litter Fund	236,205	221,498	14,707
Transportation Coordination Fund	282,361	253,627	28,734
<b>Total Public Works</b>	<b>5,508,838</b>	<b>3,890,276</b>	<b>1,618,562</b>
<b>Health</b>			
Dog and Kennel Fund	93,399	86,558	6,841
<b>Human Services</b>			
Mental Retardation Fund	5,240,265	4,533,256	707,009
Public Assistance Fund	4,545,300	3,602,514	942,786
Child Support Enforcement Fund	454,330	325,595	128,735
Children Services Fund	1,699,351	859,448	839,903
County Home Fund	1,397,147	1,313,535	83,612
Jail Kitchen Fund	227,336	219,959	7,377
Child Neglect and Abuse Fund	6,010	0	6,010
Victim Assistance Fund	76,676	71,120	5,556
Domestic Violence Fund	11,256	8,951	2,305
<b>Total Human Services</b>	<b>\$13,657,671</b>	<b>\$10,934,378</b>	<b>\$2,723,293</b>

(continued)

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Conservation and Recreation:			
ODNR Grant	\$42,420	\$41,774	\$646
<i>Total Expenditures</i>	<u>21,348,005</u>	<u>16,609,551</u>	<u>4,738,454</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,833,057)</u>	<u>(779,044)</u>	<u>4,054,013</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	(170,350)	(170,350)	0
Operating Transfers In	675,924	665,666	(10,258)
Operating Transfers Out	(361,534)	(303,751)	57,783
<i>Total Other Financing Sources (Uses)</i>	<u>144,040</u>	<u>191,565</u>	<u>47,525</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(4,689,017)</u>	<u>(587,479)</u>	<u>4,101,538</u>
<i>Fund Balances Beginning of Year</i>	7,842,251	7,842,251	0
Prior Year Encumbrances Appropriated	<u>212,833</u>	<u>212,833</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,366,067</u></u>	<u><u>\$7,467,605</u></u>	<u><u>\$4,101,538</u></u>

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## Debt Service Fund

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

## Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the capital projects funds:

***Mental Retardation Capital*** – To account for transfers to be used for ongoing capital improvements capital improvements.

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

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

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

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

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

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

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

	<u>Mental Retardation Capital</u>	<u>Capital Improvements</u>	<u>Landfill Capital Projects</u>	<u>Capital Computerization</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$103,546	\$407,013	\$10,476	\$203,393
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	24,000	0	0
Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$103,546</u></u>	<u><u>\$431,013</u></u>	<u><u>\$10,476</u></u>	<u><u>\$203,393</u></u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	40,793	0	2,444
Accrued Wages	0	0	0	1,210
Intergovernmental Payable	0	0	0	94
Deferred Revenue	0	12,000	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>52,793</u>	<u>0</u>	<u>3,748</u>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	52,169	0	606
Unreserved, Undesignated	<u>103,546</u>	<u>326,051</u>	<u>10,476</u>	<u>199,039</u>
<i>Total Fund Equity (Deficit)</i>	<u>103,546</u>	<u>378,220</u>	<u>10,476</u>	<u>199,645</u>
 <i>Total Liabilities and Fund Equity</i>	 <u><u>\$103,546</u></u>	 <u><u>\$431,013</u></u>	 <u><u>\$10,476</u></u>	 <u><u>\$203,393</u></u>



<u>Recorder's Equipment</u>	<u>Rails-to-Trails</u>	<u>Totals</u>
\$2,866	\$0	\$727,294
0	92,115	92,115
0	0	24,000
<u>2,486</u>	<u>0</u>	<u>2,486</u>
<u>\$5,352</u>	<u>\$92,115</u>	<u>\$845,895</u>
\$0	\$2,500	\$2,500
1,706	0	44,943
0	0	1,210
0	0	94
0	0	12,000
0	13,259	13,259
<u>0</u>	<u>174,586</u>	<u>174,586</u>
<u>1,706</u>	<u>190,345</u>	<u>248,592</u>
0	0	52,775
<u>3,646</u>	<u>(98,230)</u>	<u>544,528</u>
<u>3,646</u>	<u>(98,230)</u>	<u>597,303</u>
<u>\$5,352</u>	<u>\$92,115</u>	<u>\$845,895</u>

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

	<u>Mental Retardation Capital</u>	<u>Capital Improvements</u>	<u>Landfill Capital Projects</u>	<u>Capital Computerization</u>
<b>Revenues</b>				
Sales Taxes	\$0	\$144,000	\$0	\$0
Charges for Services	0	0	0	1,649
Fines and Forfeitures	0	0	0	64,501
Intergovernmental	40,000	0	0	0
Interest	0	7,141	0	0
Contributions and Donations	0	0	0	0
Other	3,207	203,086	4,167	9,109
<i>Total Revenues</i>	<u>43,207</u>	<u>354,227</u>	<u>4,167</u>	<u>75,259</u>
<b>Expenditures</b>				
Capital Outlay	79,621	656,547	130,488	53,170
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>79,621</u>	<u>656,547</u>	<u>130,488</u>	<u>53,170</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(36,414)</u>	<u>(302,320)</u>	<u>(126,321)</u>	<u>22,089</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	55,000	104,077	0	0
Operating Transfers Out	(7,381)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>47,619</u>	<u>104,077</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	11,205	(198,243)	(126,321)	22,089
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>92,341</u>	<u>576,463</u>	<u>136,797</u>	<u>177,556</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$103,546</u></u>	<u><u>\$378,220</u></u>	<u><u>\$10,476</u></u>	<u><u>\$199,645</u></u>

<u>Recorder's Equipment</u>	<u>Rails-to-Trail</u>	<u>Issue II</u>	<u>Totals</u>
\$0	\$0	\$0	\$144,000
28,213	0	0	29,862
2,430	0	0	66,931
0	0	290,275	330,275
0	0	0	7,141
0	55,429	0	55,429
140	0	0	219,709
<u>30,783</u>	<u>55,429</u>	<u>290,275</u>	<u>853,347</u>
31,229	71,915	290,275	1,313,245
<u>0</u>	<u>10,475</u>	<u>0</u>	<u>10,475</u>
<u>31,229</u>	<u>82,390</u>	<u>290,275</u>	<u>1,323,720</u>
<u>(446)</u>	<u>(26,961)</u>	<u>0</u>	<u>(470,373)</u>
0	0	0	159,077
<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,381)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>151,696</u>
(446)	(26,961)	0	(318,677)
<u>4,092</u>	<u>(71,269)</u>	<u>0</u>	<u>915,980</u>
<u>\$3,646</u>	<u>(\$98,230)</u>	<u>\$0</u>	<u>\$597,303</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$40,000	\$40,000	\$0
Other	3,208	3,207	(1)
<i>Total Revenues</i>	43,208	43,207	(1)
<b>Expenditures</b>			
Capital Outlay	98,852	90,306	8,546
<i>Excess of Revenues Under Expenditures</i>	(55,644)	(47,099)	8,545
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	55,000	55,000	0
Operating Transfers Out	(7,381)	(7,381)	0
<i>Total Other Financing Sources (Uses)</i>	47,619	47,619	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	(8,025)	520	8,545
<i>Fund Balance Beginning of Year</i>	103,026	103,026	0
<i>Fund Balance End of Year</i>	\$95,001	\$103,546	\$8,545

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Sales Taxes	\$144,000	\$144,000	\$0
Interest	10,000	7,141	(2,859)
Other	402,824	202,824	(200,000)
<i>Total Revenues</i>	556,824	353,965	(202,859)
<b>Expenditures</b>			
Capital Outlay	798,540	731,445	67,095
<i>Excess of Revenues Over (Under) Expenditures</i>	(241,716)	(377,480)	(135,764)
<b>Other Financing Sources</b>			
Operating Transfers In	8,506	104,077	95,571
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(233,210)	(273,403)	(40,193)
<i>Fund Balance Beginning of Year</i>	300,200	300,200	0
Prior Year Encumbrances Appropriated	307,467	307,467	0
<i>Fund Balance End of Year</i>	\$374,457	\$334,264	(\$40,193)

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Landfill Capital Projects Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Other	\$4,167	\$4,167	\$0
<b>Expenditures</b>			
Capital Outlay	136,507	130,488	6,019
<i>Excess of Revenues Under Expenditures</i>	(132,340)	(126,321)	6,019
<i>Fund Balance Beginning of Year</i>	106,144	106,144	0
Prior Year Encumbrances Appropriated	30,653	30,653	0
<i>Fund Balance End of Year</i>	<u>\$4,457</u>	<u>\$10,476</u>	<u>\$6,019</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$2,000	\$2,275	\$275
Fines and Forfeitures	47,050	64,501	17,451
Other	9,000	9,109	109
<i>Total Revenues</i>	58,050	75,885	17,835
<b>Expenditures</b>			
Capital Outlay	127,149	51,685	75,464
<i>Excess of Revenues Over (Under) Expenditures</i>	(69,099)	24,200	93,299
<i>Fund Balance Beginning of Year</i>	174,197	174,197	0
Prior Year Encumbrances Appropriated	3,109	3,109	0
<i>Fund Balance End of Year</i>	<u>\$108,207</u>	<u>\$201,506</u>	<u>\$93,299</u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder's Equipment Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$28,293	\$28,293	\$0
Fines and Forfeitures	1,707	0	(1,707)
<i>Total Revenues</i>	30,000	28,293	(1,707)
<b>Expenditures</b>			
Capital Outlay	33,956	29,523	4,433
<i>Excess of Revenues Under Expenditures</i>	(3,956)	(1,230)	2,726
<i>Fund Balance Beginning of Year</i>	3,956	3,956	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$2,726</u>	<u>\$2,726</u>



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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$287,027	\$290,275	\$3,248
<b>Expenditures</b>			
Capital Outlay	<u>287,027</u>	<u>290,275</u>	<u>(3,248)</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Sales Taxes	\$144,000	\$144,000	\$0
Charges for Services	30,293	30,568	275
Fines and Foreitures	48,757	64,501	15,744
Intergovernmental	327,027	330,275	3,248
Interest	10,000	7,141	(2,859)
Other	419,199	219,307	(199,892)
<i>Total Revenues</i>	<u>979,276</u>	<u>795,792</u>	<u>(183,484)</u>
<b>Expenditures</b>			
Capital Outlay:			
Mental Retardation Capital Fund	98,852	90,306	8,546
Capital Improvements Fund	798,540	731,445	67,095
Landfill Capital Projects	136,507	130,488	6,019
Capital Computerization Fund	127,149	51,685	75,464
Recorder's Equipment Fund	33,956	29,523	4,433
Issue II Fund	287,027	290,275	(3,248)
<i>Total Capital Outlay</i>	<u>1,482,031</u>	<u>1,323,722</u>	<u>158,309</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(502,755)</u>	<u>(527,930)</u>	<u>(25,175)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	63,506	159,077	95,571
Operating Transfers Out	(7,381)	(7,381)	0
<i>Total Other Financing Sources (Uses)</i>	<u>56,125</u>	<u>151,696</u>	<u>95,571</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(446,630)	(376,234)	70,396
<i>Fund Balances Beginning of Year</i>	687,523	687,523	0
Prior Year Encumbrances Appropriated	<u>341,229</u>	<u>341,229</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$582,122</u></u>	<u><u>\$652,518</u></u>	<u><u>\$70,396</u></u>

## Enterprise Funds

The enterprise funds are used to account for the County's ongoing organizations and activities whose operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The following is a description of the enterprise funds:

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

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

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

**Holmes County, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds*  
*December 31, 2001*

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$505,086	\$65,028	\$0	\$570,114
Cash and Cash Equivalents in Segregated Accounts	0	0	778,023	778,023
Accounts Receivable (Net of Allowances)	7,682	2,003	3,614,667	3,624,352
Material and Supplies				
Inventory	0	0	185,449	185,449
Prepaid Items and Other Assets	0	0	299,286	299,286
Notes and Loans Receivable	207,445	0	0	207,445
Current Portion of Assets Limited as to Use	0	0	130,502	130,502
<b>Total Current Assets</b>	<b>720,213</b>	<b>67,031</b>	<b>5,007,927</b>	<b>5,795,171</b>
Assets Limited as to Use (Net of Current Portion)	0	0	4,241,144	4,241,144
Fixed Assets (Net of Accumulated Depreciation)	5,366,798	368,540	10,222,209	15,957,547
<b>Total Assets</b>	<b>\$6,087,011</b>	<b>\$435,571</b>	<b>\$19,471,280</b>	<b>\$25,993,862</b>
<b>Liabilities</b>				
Accounts Payable	\$8,892	\$693	\$405,776	\$415,361
Accrued Wages	5,537	1,560	1,203,068	1,210,165
Compensated Absences Payable	6,111	544	0	6,655
Intergovernmental Payable	8,429	128	0	8,557
Accrued Interest Payable	192,860	0	0	192,860
Advances from Other Funds	138,050	0	0	138,050
Other Accrued Expenses	0	0	291,473	291,473
Third-Party Settlements	0	0	433,188	433,188
Capital Leases Payable	15,404	0	126,394	141,798
Revenue Bonds Payable	28,000	0	50,000	78,000
<b>Total Current Liabilities</b>	<b>403,283</b>	<b>2,925</b>	<b>2,509,899</b>	<b>2,916,107</b>
Long Term Liabilities:				
OPWC Loans Payable	76,068	0	0	76,068
Closure and Postclosure Care Payable	0	2,276,893	0	2,276,893
Capital Leases Payable	62,514	0	40,046	102,560
Revenue Bonds Payable (Net of Current Portion)	2,843,000	0	1,777,000	4,620,000
<b>Total Long-Term Liabilities</b>	<b>2,981,582</b>	<b>2,276,893</b>	<b>1,817,046</b>	<b>7,075,521</b>
<b>Total Liabilities</b>	<b>3,384,865</b>	<b>2,279,818</b>	<b>4,326,945</b>	<b>9,991,628</b>
<b>Fund Equity</b>				
Contributed Capital	3,972,770	0	0	3,972,770
Retained Earnings (Deficit): Unreserved	(1,270,624)	(1,844,247)	15,144,335	12,029,464
<b>Total Fund Equity</b>	<b>2,702,146</b>	<b>(1,844,247)</b>	<b>15,144,335</b>	<b>16,002,234</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$6,087,011</b>	<b>\$435,571</b>	<b>\$19,471,280</b>	<b>\$25,993,862</b>

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

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
<b>Operating Revenues</b>				
Charges for Services	\$542,024	\$94,778	\$18,705,249	\$19,342,051
Other	20,624	0	288,317	308,941
<i>Total Operating Revenues</i>	<u>562,648</u>	<u>94,778</u>	<u>18,993,566</u>	<u>19,650,992</u>
<b>Operating Expenses</b>				
Personal Services	113,932	21,899	8,367,104	8,502,935
Materials and Supplies	59,197	2,381	5,372,651	5,434,229
Contractual Services	129,791	6,417	0	136,208
Provision for Bad Debts	0	0	616,588	616,588
Physician Recruiting and Incentive	0	0	263,708	263,708
Medical Professional Fees	0	0	2,169,282	2,169,282
Depreciation	193,748	0	1,098,798	1,292,546
Closure and Postclosure	0	401,211	0	401,211
<i>Total Operating Expenses</i>	<u>496,668</u>	<u>431,908</u>	<u>17,888,131</u>	<u>18,816,707</u>
<i>Operating Income (Loss)</i>	<u>65,980</u>	<u>(337,130)</u>	<u>1,105,435</u>	<u>834,285</u>
<b>Non-Operating Revenues (Expenses)</b>				
Net Non-Operating Income	0	0	208,342	208,342
NE Network Grant - Net	0	0	(33,249)	(33,249)
Interest and Fiscal Charges	(210,887)	0	(121,299)	(332,186)
Change in Fair Value of Investment	0	0	2,137	2,137
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(210,887)</u>	<u>0</u>	<u>55,931</u>	<u>(154,956)</u>
<i>Net Income (Loss) Before Operating Transfers</i>	<u>(144,907)</u>	<u>(337,130)</u>	<u>1,161,366</u>	<u>679,329</u>
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(1,125,717)</u>	<u>(1,507,117)</u>	<u>13,982,969</u>	<u>11,350,135</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u>(1,270,624)</u>	<u>(1,844,247)</u>	<u>15,144,335</u>	<u>12,029,464</u>
Contributed Capital Beginning and End of Year	<u>3,972,770</u>	<u>0</u>	<u>0</u>	<u>3,972,770</u>
<i>Total Fund Equity (Deficit) End of Year</i>	<u><u>\$2,702,146</u></u>	<u><u>(\$1,844,247)</u></u>	<u><u>\$15,144,335</u></u>	<u><u>\$16,002,234</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$322,120	\$319,570	(\$2,550)
Other	1,000	10,082	9,082
<i>Total Revenues</i>	<u>323,120</u>	<u>329,652</u>	<u>6,532</u>
<b>Expenses</b>			
Personal Services	159,092	142,983	16,109
Materials and Supplies	14,912	12,974	1,938
Contractual Services	145,839	135,055	10,784
Capital Outlay	320,470	154,523	165,947
Other	4,000	2,929	1,071
Debt Service:			
Principal	15,061	15,061	0
Interest and Fiscal Charges	2,275	2,275	0
<i>Total Expenses</i>	<u>661,649</u>	<u>465,800</u>	<u>195,849</u>
<i>Excess of Revenues Under Expenses</i>	(338,529)	(136,148)	202,381
Advances In	<u>251,500</u>	<u>170,350</u>	<u>81,150</u>
<i>Excess of Revenues Over (Under) Expenses and Advances</i>	(87,029)	34,202	283,531
<i>Fund Equity Beginning of Year</i>	136,160	136,160	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,635</u>	<u>2,635</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$51,766</u></u>	<u><u>\$172,997</u></u>	<u><u>\$283,531</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*County Disposal Fund*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$83,000	\$92,775	\$9,775
<b>Expenses</b>			
Personal Services	23,851	21,355	2,496
Contractual Services	6,646	6,417	229
<i>Total Expenses</i>	<u>30,497</u>	<u>27,772</u>	<u>2,725</u>
<i>Excess of Revenues Over Expenses</i>	52,503	65,003	12,500
<i>Fund Equity Beginning of Year</i>	<u>25</u>	<u>25</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$52,528</u></u>	<u><u>\$65,028</u></u>	<u><u>\$12,500</u></u>

**Holmes County, Ohio**  
*Schedule of Revenues, Expenses*  
*and Changes in Fund Equity - Budget (Non-GAAP) and Actual*  
*All Enterprise Funds*  
*For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$405,120	\$412,345	\$7,225
Other	1,000	10,082	9,082
<i>Total Revenues</i>	<u>406,120</u>	<u>422,427</u>	<u>16,307</u>
<b>Expenses</b>			
Personal Services			
Sewer District	159,092	142,983	16,109
County Disposal	23,851	21,355	2,496
Total Personal Services	<u>182,943</u>	<u>164,338</u>	<u>18,605</u>
Materials and Supplies			
Sewer District	14,912	12,974	1,938
Contractual Services			
Sewer District	145,839	135,055	10,784
County Disposal	6,646	6,417	229
Total Contractual Services	<u>152,485</u>	<u>141,472</u>	<u>11,013</u>
Capital Outlay			
Sewer District	320,470	154,523	165,947
Other			
Sewer District	4,000	2,929	1,071
Debt Service:			
Sewer District			
Principal	15,061	15,061	0
Interest and Fiscal Charges	2,275	2,275	0
<i>Total Expenses</i>	<u>692,146</u>	<u>493,572</u>	<u>198,574</u>
<i>Excess of Revenues Under Expenses</i>	(286,026)	(71,145)	214,881
Advances In	<u>251,500</u>	<u>170,350</u>	<u>81,150</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses and Advances</i>	(34,526)	99,205	296,031
<i>Fund Equity Beginning of Year</i>	136,185	136,185	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,635</u>	<u>2,635</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$104,294</u>	<u>\$238,025</u>	<u>\$296,031</u>



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

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
<b>INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$539,636	\$92,775	\$18,452,890	\$19,085,301
Other Cash Payments	20,804	0	287,249	308,053
Cash Paid to Suppliers for Goods and Services	(155,037)	(6,417)	(8,065,912)	(8,227,366)
Cash Paid to Employees	(130,891)	(21,355)	(8,089,448)	(8,241,694)
<i>Net Cash Provided by Operating Activities</i>	<u>274,512</u>	<u>65,003</u>	<u>2,584,779</u>	<u>2,924,294</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Net Proceeds from Grants	0	0	10,353	10,353
Advances In	170,350	0	0	170,350
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>170,350</u>	<u>0</u>	<u>10,353</u>	<u>180,703</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchase of Fixed Assets	(162,716)	0	(2,319,042)	(2,481,758)
Sale of Fixed Assets	0	0	1,175	1,175
Principal Payments - OPWC Loans	(1,932)	0	0	(1,932)
Principal Payments - Capital Leases	(13,129)	0	(123,509)	(136,638)
Principal Payments - Revenue Bonds	(28,000)	0	(48,000)	(76,000)
Placed in trust for capital related debts	0	0	(5,302)	(5,302)
Interest Payments - Capital Leases	(2,275)	0	0	(2,275)
Interest Payments - Revenue Bonds	(144,950)	0	(121,299)	(266,249)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(353,002)</u>	<u>0</u>	<u>(2,615,977)</u>	<u>(2,968,979)</u>
<b>Cash Flows from Investing Activities</b>				
Repayments from Notes Receivable	10,010	0	0	10,010
Interest on Investments	0	0	208,341	208,341
Sale of Investments	0	0	859,266	859,266
<i>Net Cash Provided by Investing Activities</i>	<u>10,010</u>	<u>0</u>	<u>1,067,607</u>	<u>1,077,617</u>
Net Increase in Cash and Cash Equivalents	101,870	65,003	1,046,762	1,213,635
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>403,216</u>	<u>25</u>	<u>1,418,218</u>	<u>1,821,459</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$505,086</u>	<u>\$65,028</u>	<u>\$2,464,980</u>	<u>3,035,094</u>
Cash and Cash Equivalents Include the Following:				
Cash and Cash Equivalents	\$505,086	\$65,028	\$778,023	\$1,348,137
Assets Limited as to Use - Cash and Cash Equivalents Board Designed for Future Capital Improvements	0	0	1,643,687	1,643,687
Assets Limited as to Use - Funds Available for Future Construction and Equipment	0	0	43,270	43,270
	<u>\$505,086</u>	<u>\$65,028</u>	<u>\$2,464,980</u>	<u>\$3,035,094</u>

(continued)

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

<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
Operating Income (Loss)	\$65,980	(\$337,130)	\$1,105,435	\$834,285
Adjustments:				
Depreciation Expense	193,748	0	1,098,798	1,292,546
Bad debt expense	0	0	616,588	616,588
Gain on sale of capital asset	0	0	(1,068)	(1,068)
(Increases) Decreases in Assets:				
Accounts Receivable	(2,388)	(2,003)	(464,069)	(468,460)
Materials and Supplies Inventory	13,205	0	14,986	28,191
Prepaid Items	0	0	(180,967)	(180,967)
Other Receivables	0	0	150,643	150,643
Increases (Decreases) in Liabilities:				
Accounts Payable	(2,704)	693	(150,911)	(152,922)
Accrued Wages	455	1,560	332,277	334,292
Compensated Absences Payable	4,055	544	0	4,599
Intergovernmental Payable	2,161	128	0	2,289
Closure and Postclosure Care Payable	0	401,211	0	401,211
Third-Party Settlements	0	0	63,067	63,067
<i>Net Cash Provided by Operating Activities</i>	<u>\$274,512</u>	<u>\$65,003</u>	<u>\$2,584,779</u>	<u>\$2,924,294</u>

## Fiduciary Funds

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

### Agency Funds

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

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

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

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

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

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

### Other Agency Funds

*Soil and Water Conservation*

*Park District*

*County Public Library*

*Local Emergency Planning*

*Sheriff's Law Enforcement*

*Undivided Inheritance Tax*

*Undivided Municipal Permissive*

*State Settlements*

*Undivided Cigarette Tax*

*Law Library*

*Undivided Trailer Tax*

*Undivided Local Government*

*Emergency Management*

*Undivided Local Government Revenue*

*Payroll*

*Sheriff's Agency*

*Sheriff's Commissary*

*Court Agency*

*County Home Patient*

*Travel and Tourism*

*Special Taxing Districts*

*Children Services*

*Community Care Pooled*

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

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$214,026	\$3,527,767	\$3,255,559	\$486,234
Cash and Cash Equivalents in Segregated Accounts	3,019	29	3,048	0
<i>Total Assets</i>	<u>\$217,045</u>	<u>\$3,527,796</u>	<u>\$3,258,607</u>	<u>\$486,234</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$217,045</u>	<u>\$3,527,796</u>	<u>\$3,258,607</u>	<u>\$486,234</u>
<b>Soil and Water Conservation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$75,767	\$206,393	\$230,993	\$51,167
Cash and Cash Equivalents in Segregated Accounts	327,200	348,017	475,953	199,264
<i>Total Assets</i>	<u>\$402,967</u>	<u>\$554,410</u>	<u>\$706,946</u>	<u>\$250,431</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$402,967</u>	<u>\$554,410</u>	<u>\$706,946</u>	<u>\$250,431</u>
<b>Park District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$47,727	\$110,321	\$108,563	\$49,485
<b>Liabilities</b>				
Undistributed Assets	<u>\$47,727</u>	<u>\$110,321</u>	<u>\$108,563</u>	<u>\$49,485</u>
<b>Sheriff's Law Enforcement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,002	\$15,960	\$1,200	\$16,762
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,002</u>	<u>\$15,960</u>	<u>\$1,200</u>	<u>\$16,762</u>

(continued)

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

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>County Public Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,399,133	\$1,399,133	\$0
Intergovernmental Receivable	99,764	2,745	99,764	2,745
<i>Total Assets</i>	<u>\$99,764</u>	<u>\$1,401,878</u>	<u>\$1,498,897</u>	<u>\$2,745</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$99,764</u>	<u>\$1,401,878</u>	<u>\$1,498,897</u>	<u>\$2,745</u>
<b>Local Emergency Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$40,481	\$12,349	\$24,988	\$27,842
<b>Liabilities</b>				
Undistributed Assets	<u>\$40,481</u>	<u>\$12,349</u>	<u>\$24,988</u>	<u>\$27,842</u>
<b>Gasoline and License Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,675	\$1,006,611	\$1,005,430	\$20,856
Intergovernmental Receivable	36,943	33,457	36,943	33,457
<i>Total Assets</i>	<u>\$56,618</u>	<u>\$1,040,068</u>	<u>\$1,042,373</u>	<u>\$54,313</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$36,943	\$33,457	\$36,943	\$33,457
Undistributed Assets	19,675	1,006,611	1,005,430	20,856
<i>Total Liabilities</i>	<u>\$56,618</u>	<u>\$1,040,068</u>	<u>\$1,042,373</u>	<u>\$54,313</u>
<b>Undivided Inheritance Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$424,293	\$1,745,288	\$1,799,498	\$370,083
Intergovernmental Receivable	0	15,557	0	15,557
<i>Total Assets</i>	<u>\$424,293</u>	<u>\$1,760,845</u>	<u>\$1,799,498</u>	<u>\$385,640</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$15,557	\$0	\$15,557
Undistributed Assets	424,293	1,745,288	1,799,498	370,083
<i>Total Liabilities</i>	<u>\$424,293</u>	<u>\$1,760,845</u>	<u>\$1,799,498</u>	<u>\$385,640</u>

(continued)

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

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Undivided Municipal Permissive</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$223,592	\$24,905	\$56,633	\$191,864
Intergovernmental Receivable	1,410	0	1,410	0
<i>Total Assets</i>	<u>\$225,002</u>	<u>\$24,905</u>	<u>\$58,043</u>	<u>\$191,864</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$225,002</u>	<u>\$24,905</u>	<u>\$58,043</u>	<u>\$191,864</u>
<b>Undivided Personal Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$287,999	\$5,556,236	\$5,816,887	\$27,348
Taxes Receivable	4,431,067	4,665,645	4,431,067	4,665,645
Intergovernmental Receivable	335,128	6,443	335,128	6,443
<i>Total Assets</i>	<u>\$5,054,194</u>	<u>\$10,228,324</u>	<u>\$10,583,082</u>	<u>\$4,699,436</u>
<b>Liabilities</b>				
Due to County Funds	\$903,783	\$956,126	\$903,276	\$956,633
Undistributed Assets	4,150,411	9,272,198	9,679,806	3,742,803
<i>Total Liabilities</i>	<u>\$5,054,194</u>	<u>\$10,228,324</u>	<u>\$10,583,082</u>	<u>\$4,699,436</u>
<b>Undivided Real Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$452,771	\$20,427,104	\$20,257,264	\$622,611
Taxes Receivable	21,064,209	22,792,874	21,064,209	22,792,874
<i>Total Assets</i>	<u>\$21,516,980</u>	<u>\$43,219,978</u>	<u>\$41,321,473</u>	<u>\$23,415,485</u>
<b>Liabilities</b>				
Due to County Funds	\$3,640,516	\$4,452,967	\$3,640,516	\$4,452,967
Undistributed Assets	17,876,464	38,767,011	37,680,957	18,962,518
<i>Total Liabilities</i>	<u>\$21,516,980</u>	<u>\$43,219,978</u>	<u>\$41,321,473</u>	<u>\$23,415,485</u>
<b>State Settlements</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$151	\$600,289	\$600,285	\$155
<b>Liabilities</b>				
Undistributed Assets	\$151	\$600,289	\$600,285	\$155

(continued)

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

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Undivided Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25	\$1,260	\$1,075	\$210
<b>Liabilities</b>				
Undistributed Assets	\$25	\$1,260	\$1,075	\$210
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$666	\$59,736	\$59,934	\$468
<b>Liabilities</b>				
Undistributed Assets	\$666	\$59,736	\$59,934	\$468
<b>Undivided Trailer Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,959	\$256,755	\$257,485	\$24,229
<b>Liabilities</b>				
Undistributed Assets	\$24,959	\$256,755	\$257,485	\$24,229
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$849,971	\$849,971	\$0
Intergovernmental Receivable	58,865	58,865	58,865	58,865
<i>Total Assets</i>	\$58,865	\$908,836	\$908,836	\$58,865
<b>Liabilities</b>				
Undistributed Assets	\$58,865	\$908,836	\$908,836	\$58,865
<b>Emergency Management</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50,486	\$68,157	\$68,455	\$50,188
<b>Liabilities</b>				
Undistributed Assets	\$50,486	\$68,157	\$68,455	\$50,188

(continued)

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

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Undivided Local Government Revenue</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$341,676	\$341,676	\$0
Intergovernmental Receivable	23,883	0	23,883	0
<i>Total Assets</i>	<u>\$23,883</u>	<u>\$341,676</u>	<u>\$365,559</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$23,883</u>	<u>\$341,676</u>	<u>\$365,559</u>	<u>\$0</u>
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$19,548</u>	<u>\$15,919,715</u>	<u>\$15,694,851</u>	<u>\$244,412</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$19,548</u>	<u>\$15,919,715</u>	<u>\$15,694,851</u>	<u>\$244,412</u>
<b>Alimony and Child Support</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$21,993	\$5,317	\$23,358	\$3,952
Accounts Receivable	70,213	94,228	70,213	94,228
<i>Total Assets</i>	<u>\$92,206</u>	<u>\$99,545</u>	<u>\$93,571</u>	<u>\$98,180</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$92,206</u>	<u>\$99,545</u>	<u>\$93,571</u>	<u>\$98,180</u>
<b>Sheriff's Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$15,663</u>	<u>\$846,221</u>	<u>\$859,721</u>	<u>\$2,163</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$15,663</u>	<u>\$846,221</u>	<u>\$859,721</u>	<u>\$2,163</u>
<b>Sheriff's Commissary</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$362</u>	<u>\$21,810</u>	<u>\$22,172</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$362</u>	<u>\$21,810</u>	<u>\$22,172</u>	<u>\$0</u>

(continued)



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

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$76,340	\$3,934,093	\$3,971,872	\$38,561
Investments in Segregated Accounts	25,000	0	0	25,000
<i>Total Assets</i>	<u>\$101,340</u>	<u>\$3,934,093</u>	<u>\$3,971,872</u>	<u>\$63,561</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$101,340</u>	<u>\$3,934,093</u>	<u>\$3,971,872</u>	<u>\$63,561</u>
<b>County Home Patient</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,089	\$5,336	\$3,633	\$3,792
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,089</u>	<u>\$5,336</u>	<u>\$3,633</u>	<u>\$3,792</u>
<b>Travel and Tourism</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,438	\$225,458	\$136,186	\$130,710
Taxes Receivable	5,458	20,230	5,458	20,230
<i>Total Assets</i>	<u>\$46,896</u>	<u>\$245,688</u>	<u>\$141,644</u>	<u>\$150,940</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$46,896</u>	<u>\$245,688</u>	<u>\$141,644</u>	<u>\$150,940</u>
<b>Special Taxing District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$694	\$21,724,139	\$21,724,139	\$694
<b>Liabilities</b>				
Undistributed Assets	<u>\$694</u>	<u>\$21,724,139</u>	<u>\$21,724,139</u>	<u>\$694</u>
<b>Children Services</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$127,831	\$127,831	\$0
<b>Liabilities</b>				
Undistributed Assets	<u>\$0</u>	<u>\$127,831</u>	<u>\$127,831</u>	<u>\$0</u>

(continued)

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

	Balance 1-1-01	Additions	Reductions	Balance 12-31-01
<b>Community Care Pooled</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$385,423	\$385,919	\$415,519	\$355,823
<b>Liabilities</b>				
Undistributed Assets	\$385,423	\$385,919	\$415,519	\$355,823
 <b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,311,723	\$74,251,297	\$73,891,879	\$2,671,141
Cash and Cash Equivalents in Segregated Accounts	446,666	5,502,499	5,701,433	247,732
Investments in Segregated accounts	25,000	0	0	25,000
Taxes Receivable	25,500,734	27,478,749	25,500,734	27,478,749
Accounts Receivable	70,213	94,228	70,213	94,228
Intergovernmental Receivable	555,993	117,067	555,993	117,067
<b>Total Assets</b>	<b>\$28,910,329</b>	<b>\$107,443,840</b>	<b>\$105,720,252</b>	<b>\$30,633,917</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$36,943	\$49,014	\$36,943	\$49,014
Undistributed Assets (Due to County Funds)	4,544,299	5,409,093	4,543,792	5,409,600
Undistributed Assets	24,329,087	101,985,733	101,139,517	25,175,303
<b>Total Liabilities</b>	<b>\$28,910,329</b>	<b>\$107,443,840</b>	<b>\$105,720,252</b>	<b>\$30,633,917</b>

## 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 enterprise funds.

**Holmes County, Ohio**  
*Schedule of General Fixed Assets*  
*By Sources*  
*December 31, 2001*

**General Fixed Assets**

Land	\$1,226,928
Buildings and Improvements	17,081,401
Equipment	2,724,156
Furniture and Fixtures	868,800
Vehicles	2,704,722
Construction in Progress	64,290

*Total General Fixed Assets*

\$24,670,297

**Investment in General Fixed Assets**

General Government Revenues	\$6,882,793
Special Revenue Fund Revenues	5,554,215
Capital Projects Fund Revenue	9,144,188
State and Federal Grants	3,089,101

*Total Investment in General Fixed Assets*

\$24,670,297

**Holmes County, Ohio**  
Schedule of General Fixed Assets  
By Function  
December 31, 2001

Program and Department	Total	Land and Improvements	Buildings	Equipment and Machinery	Furniture and Fixtures	Vehicles
<b>General Government -</b>						
<b>Legislative and Executive</b>						
Commissioners	\$6,374,000	\$1,226,928	\$5,070,650	\$50,446	\$4,208	\$21,768
Auditor	182,342	0	0	148,121	12,575	21,646
Treasurer	43,404	0	0	29,979	13,425	0
Prosecutor	30,851	0	0	24,211	6,640	0
License Bureau	7,068	0	0	5,083	1,985	0
Recorder	53,820	0	0	15,945	37,875	0
Board of Elections	29,665	0	0	12,440	17,225	0
Tax Map	40,315	0	0	23,995	16,320	0
<b>Total General Government - Legislative and Executive</b>	<b>6,761,465</b>	<b>1,226,928</b>	<b>5,070,650</b>	<b>310,220</b>	<b>110,253</b>	<b>43,414</b>
<b>General Government - Judicial</b>						
Common Pleas Court	144,889	0	0	113,856	31,033	0
Probate/Juvenile Court	109,418	0	0	65,990	12,140	31,288
County Court	81,896	0	0	64,455	17,441	0
Clerk of Courts	100,314	0	0	18,249	36,090	45,975
<b>Total General Government - Judicial</b>	<b>436,517</b>	<b>0</b>	<b>0</b>	<b>262,550</b>	<b>96,704</b>	<b>77,263</b>
<b>Public Safety</b>						
Sheriff	5,670,127	0	4,345,077	896,046	0	429,004
Jail Kitchen	1,720	0	0	1,720	0	0
<b>Total Public Safety</b>	<b>5,671,847</b>	<b>0</b>	<b>4,345,077</b>	<b>897,766</b>	<b>0</b>	<b>429,004</b>
<b>Public Works</b>						
Engineers	1,852,700	0	208,954	731,956	9,041	902,749
Transportation	57,100	0	0	0	0	57,100
Recycling and Litter	78,422	0	0	58,992	4,430	15,000
<b>Total Public Works</b>	<b>1,988,222</b>	<b>0</b>	<b>208,954</b>	<b>790,948</b>	<b>13,471</b>	<b>974,849</b>
<b>Human Services</b>						
Veterans Services	50,388	0	0	16,835	11,654	21,899
Mental Retardation	6,595,741	0	5,202,072	251,010	267,607	875,052
Public Assistance	407,077	0	0	167,121	89,340	150,616
Child Support Enforcement	1,793,591	0	1,765,374	12,473	15,744	0
County Home	829,023	0	473,967	7,693	254,501	92,862
<b>Total Human Services</b>	<b>9,675,820</b>	<b>0</b>	<b>7,441,413</b>	<b>455,132</b>	<b>638,846</b>	<b>1,140,429</b>
<b>Health</b>						
Dog and Kennel	72,136	0	15,307	7,540	9,526	39,763
Construction in Progress	64,290	0	64,290	0	0	0
<b>Total General Fixed Assets</b>	<b>\$24,670,297</b>	<b>\$1,226,928</b>	<b>\$17,145,691</b>	<b>\$2,724,156</b>	<b>\$868,800</b>	<b>\$2,704,722</b>

Holmes County, Ohio  
Schedule of Changes in General Fixed Assets  
By Function and Activity  
For the Year Ended December 31, 2001

Program and Fixed Asset Type	General Fixed Assets 1/1/2001	Additions	Deletions	General Fixed Assets 12/31/2001
<b>General Government - Legislative and Executive</b>				
Commissioners	\$6,374,405	\$4,745	\$5,150	\$6,374,000
Auditor	178,127	8,667	4,452	182,342
Treasurer	43,404	0	0	43,404
Prosecutor	30,851	0	0	30,851
License Bureau	7,068	0	0	7,068
Recorder	53,145	675	0	53,820
Board of Elections	29,665	0	0	29,665
Tax Map	40,315	0	0	40,315
<b>Total General Government - Legislative and Executive</b>	<u>6,756,980</u>	<u>14,087</u>	<u>9,602</u>	<u>6,761,465</u>
<b>General Government - Judicial</b>				
Common Pleas Court	140,850	4,039	0	144,889
Probate/Juvenile Court	103,231	20,187	14,000	109,418
County Court	76,169	5,727	0	81,896
Clerk of Court	98,909	1,405	0	100,314
<b>Total General Government - Judicial</b>	<u>419,159</u>	<u>31,358</u>	<u>14,000</u>	<u>436,517</u>
<b>Public Safety</b>				
Sheriff	5,637,765	95,742	63,380	5,670,127
Jail Kitchen	0	1,720	0	1,720
<b>Total Public Safety</b>	<u>5,637,765</u>	<u>97,462</u>	<u>63,380</u>	<u>5,671,847</u>
<b>Public Works</b>				
Engineers	1,728,344	142,462	18,106	1,852,700
Transportation	40,800	25,900	9,600	57,100
Recycling and Litter	76,002	3,073	653	78,422
<b>Total Public Works</b>	<u>1,845,146</u>	<u>171,435</u>	<u>28,359</u>	<u>1,988,222</u>
<b>Human Services</b>				
Veterans Services	47,134	3,254	0	50,388
Mental Retardation	6,399,849	214,119	18,227	6,595,741
Public Assistance	402,952	21,467	17,342	407,077
Child Support Enforcement	1,796,296	0	2,705	1,793,591
County Home	753,844	86,021	10,842	829,023
<b>Total Human Services</b>	<u>9,400,075</u>	<u>324,861</u>	<u>49,116</u>	<u>9,675,820</u>
<b>Health</b>				
Dog and Kennel	72,136	0	0	72,136
Construction in Progress	168,195	227,145	331,050	64,290
<b>Total General Fixed Assets Allocated to Programs</b>	<u>\$24,299,456</u>	<u>\$866,348</u>	<u>\$495,507</u>	<u>\$24,670,297</u>

## **Statistical Section**





**Holmes County, Ohio**  
Governmental Fund Expenditures by Function \*  
Last Ten Years

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>General Government:</b>										
Legislative and Executive	\$4,860,897	\$3,717,996	\$3,953,343	\$3,232,315	\$3,347,647	\$3,541,989	\$2,896,653	\$2,468,167	\$2,509,170	\$1,822,445
Judicial	1,038,722	1,319,260	1,337,266	1,257,178	1,117,124	820,592	562,244	548,762	649,004	685,551
Public Safety	2,484,096	2,823,469	2,491,039	2,547,591	2,253,933	2,429,037	2,605,770	1,730,906	1,284,569	1,249,352
Public Works	3,920,469	3,162,113	2,983,628	2,844,067	2,681,447	3,096,336	2,720,178	2,768,693	2,836,431	2,697,618
Health	141,375	126,965	118,637	119,974	119,241	120,249	98,028	84,859	72,697	70,852
Human Services	11,175,724	10,427,129	8,942,845	8,451,089	7,368,522	6,383,471	6,003,764	5,809,128	5,560,350	5,320,492
Conservation and Recreation	356,461	352,149	383,325	252,591	198,849	280,295	220,604	242,323	227,196	209,455
Other	0	0	0	0	0	0	1,061,782	594,054	358,250	111,238
Capital Outlay	1,313,245	1,996,047	1,481,756	651,773	2,339,437	905,035	847,958	4,537,331	3,345,706	295,220
Intergovernmental	399,602	217,344	199,637	212,702	135,285	0	0	0	0	0
Debt Service	10,475	190,015	11,388	12,484	12,480	373,970	309,615	212,832	106,408	34,659
<b>Total Expenditures</b>	<b>\$25,701,066</b>	<b>\$24,332,487</b>	<b>\$21,902,864</b>	<b>\$19,581,764</b>	<b>\$19,573,965</b>	<b>\$17,950,974</b>	<b>\$17,326,596</b>	<b>\$18,997,055</b>	<b>\$16,949,781</b>	<b>\$12,496,882</b>

Notes:  
\* Includes General, Special Revenue, and Capital Projects Funds.

Data for 1992 thru 2001 are presented in conformity with Generally Accepted Accounting Principles (GAAP) on a modified accrual basis.

Source: Holmes County Auditor

**Holmes County, Ohio**  
Governmental Fund Revenues by Source \*  
Last Ten Years

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Taxes	\$7,792,435	\$7,412,426	\$7,201,077	\$6,767,091	\$7,146,650	\$6,838,549	\$6,575,465	\$6,205,302	\$5,460,280	\$4,608,474
Charges for Services	3,010,099	3,412,975	3,288,293	2,957,982	2,735,017	2,283,348	2,530,573	2,020,279	1,773,429	1,530,016
Licenses and Permits	176,104	229,542	103,414	80,879	96,695	113,730	97,823	128,531	180,344	363,320
Fines and Forfeitures	337,478	226,374	285,717	285,153	253,483	142,185	148,546	71,686	72,926	80,656
Intergovernmental	10,924,701	11,611,980	10,535,452	9,251,639	8,472,586	6,983,455	7,193,639	8,234,364	7,206,256	6,092,087
Interest	727,070	881,550	668,613	601,051	531,718	480,039	460,525	353,908	269,443	220,751
Contributions and Donations	55,429	44,098	149,035	304,103	0	0	0	0	0	0
Rentals	49,931	56,367	39,545	46,228	78,023	63,997	68,971	131,076	30,524	14,467
Other	2,310,329	780,581	817,155	805,901	510,402	1,470,772	842,915	572,570	153,600	335,477
<b>Total Revenues</b>	<b>\$25,383,576</b>	<b>\$24,655,893</b>	<b>\$23,088,301</b>	<b>\$21,100,027</b>	<b>\$19,824,574</b>	<b>\$18,376,075</b>	<b>\$17,918,457</b>	<b>\$17,717,716</b>	<b>\$15,146,802</b>	<b>\$13,245,248</b>

Notes:

\* Includes General, Special Revenue, and Capital Projects Funds

Data for 1992 thru 2001 are presented in conformity with Generally Accepted Accounting Principles (GAAP) on a modified accrual basis.

Source: Holmes County Auditor

**Holmes County, Ohio**

Property Tax Levies and Collections - Real and Public Utility Taxes  
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections		Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
						to Current Tax Levy	to Current Tax Levy		
2001	\$4,138,311	\$4,053,472	97.95 %	\$78,199	\$4,131,671	99.84 %	\$78,400	1.89 %	
2000	3,873,959	3,768,637	97.28	85,137	3,853,774	99.48	56,801	1.47	
1999	3,787,965	3,728,243	98.42	71,257	3,799,500	100.30	83,360	2.20	
1998	3,140,391	3,111,527	99.08	71,257	3,182,784	101.35	79,194	2.52	
1997	3,065,229	2,867,235	93.54	78,508	2,945,743	96.10	164,116	5.35	
1996	2,992,090	2,917,949	97.52	68,682	2,986,631	99.82	848,438	28.36	
1995	2,766,953	2,692,903	97.32	81,537	2,774,440	100.27	697,938	25.22	
1994	2,770,860	2,540,016	91.67	89,359	2,629,375	94.89	518,799	18.72	
1993	2,586,893	2,447,654	94.62	98,490	2,546,144	98.42	492,295	19.03	
1992	2,413,769	2,334,150	96.70	110,104	2,444,254	101.26	492,327	20.40	

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

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

Source: Holmes County Auditor

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

Collection Year	Real Property		Public Utility Property		Personal Property		Total Assessed Value	Total Estimated Actual Value	Ratio
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Value	Value	
2001	#####	1,312,860,800	\$31,050,470	35,284,625	\$94,995,000	379,980,000	585,546,750	\$1,728,125,425	33.88 %
2000	444,440,590	1,269,830,257	30,901,320	35,115,136	90,085,880	360,343,520	565,427,790	1,665,288,914	33.95
1999	434,148,300	1,240,423,714	32,552,060	36,990,977	86,891,610	347,566,440	553,591,970	1,624,981,132	34.07
1998	356,106,550	1,017,447,286	33,131,020	37,648,886	80,618,640	322,474,560	469,856,210	1,377,570,732	34.11
1997	346,194,070	989,125,914	31,957,120	36,314,909	72,988,730	291,954,920	451,139,920	1,317,395,743	34.24
1996	333,072,990	951,637,114	34,606,030	39,325,034	69,326,670	277,306,680	437,005,690	1,268,268,828	34.46
1995	289,674,830	827,642,371	34,574,300	39,288,977	62,377,900	249,511,600	386,627,030	1,116,442,949	34.63
1994	274,129,900	783,228,286	35,255,710	40,063,307	53,294,390	213,177,560	362,680,000	1,036,469,153	34.99
1993	264,669,320	756,198,057	35,410,640	40,239,364	47,053,106	188,212,424	347,133,066	984,649,845	35.25
1992	230,279,430	657,941,229	35,930,350	40,829,943	48,278,800	193,115,200	314,488,580	891,886,372	35.26

Source: Holmes County Auditor

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

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

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

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

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

Collection Year	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>County Units</b>										
General Fund	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
County Home	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Hospital Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Training Center	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
<b>Total County Rate</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>	<b>12.55</b>

**School Districts Within County:**

East Holmes LSD	26.40	26.40	26.40	26.70	27.45	27.75	27.90	28.65	24.45	25.95
West Holmes LSD	36.10	36.10	36.10	36.30	37.60	37.70	32.10	32.60	28.00	28.00

**Overlapping School Districts:**

Danville LSD	41.00	41.00	41.00	41.00	41.00	42.00	42.00	42.00	42.00	42.00
Garaway LSD	44.80	44.80	44.80	44.80	45.20	44.20	44.20	44.30	37.60	38.00
Loudonville-Perrysville EVSD	35.70	35.70	35.70	36.40	36.80	37.10	37.40	37.90	37.90	38.90
Southeast LSD	47.05	47.05	47.05	48.30	48.30	41.60	41.90	41.90	40.00	41.90
Triway LSD	42.20	42.20	42.20	42.20	42.20	42.20	42.20	42.20	42.40	36.30

**Overlapping Joint Vocational Schools:**

Wayne County	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80
Knox County	4.10	4.10	4.10	4.10	6.40	6.40	6.40	6.40	4.70	4.70
Ashland West Holmes	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	3.10

**Villages:**

Baltic	9.20	9.20	9.20	9.20	9.20	9.20	9.20	6.20	6.20	6.20
Glenmont	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Wayne	11.90	11.90	11.20	11.20	11.20	11.20	11.20	10.80	10.80	10.80
York	6.90	6.90	6.90	6.90	6.90	6.90	5.90	5.90	5.90	5.90

(continued)

**Holmes County, Ohio**

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

Collection Year	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>Villages (continued):</b>										
Holmesville	\$3.50	\$3.50	\$3.50	\$3.50	\$1.50	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50
Killbuck	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Millersburg	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Nashville	1.60	1.60	1.60	1.60	1.60	1.60	3.60	3.60	3.60	3.60
<b>Overlapping Villages:</b>										
Loudonville	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
<b>Townships:</b>										
Berlin	4.10	4.10	4.10	4.10	4.10	4.10	4.10	6.55	6.55	5.55
Clark	4.60	4.60	4.60	4.60	4.60	4.60	5.35	5.35	5.35	5.35
Hardy	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Killbuck	6.65	6.65	6.65	6.65	6.65	5.40	5.40	5.40	5.40	5.40
Knox	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Mechanic	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Monroe	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Paint	6.60	6.60	6.60	6.60	4.60	4.60	4.60	4.60	4.60	4.60
Prairie	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Richland	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Saltcreek	5.60	5.60	5.60	5.60	4.60	6.60	6.60	6.10	5.10	5.10
Walnutcreek	3.60	3.60	3.60	3.60	3.60	3.60	3.60	4.60	4.60	4.60
Washington	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
<b>Special Districts:</b>										
Fire District #1	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Park District	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Western Holmes Fire District	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Knox County Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Clark Twp., Fire Department	2.00	2.00	2.00	1.75	1.75	1.75	0.00	0.00	0.00	0.00
East Holmes Fire & EMS District	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00

Source: Holmes County Auditor

Holmes County, Ohio  
Tangible Tax Collections  
Last Ten Years

<u>Year</u>	<u>Amount</u>
2001	\$1,192,656
2000	1,106,852
1999	1,131,669
1998	986,484
1997	914,804
1996	893,023
1995	829,833
1994	677,729
1993	637,980
1992	648,816

Source: Holmes County Auditor

Holmes County, Ohio  
 Computation of Legal Debt Margin  
 December 31, 2001

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County Collection Year 2001 (3)	\$585,546,750	\$585,546,750
Debt Limitation	13,138,669	5,855,468
Total Outstanding Debt:		
General Obligations Bonds	5,876,000	5,876,000
Revenue Bonds	4,698,000	4,698,000
Total	10,574,000	10,574,000
Exemptions:		
General Obligations Bonds Paid from Rentals	1,169,354	1,169,354
General Obligations Bonds for Jail Construction	2,381,000	2,381,000
Enterprise Bonds	4,698,000	4,698,000
Amount Available in Debt Service Fund	170,582	170,582
Total Exemptions	8,418,936	8,418,936
Net Debt	2,155,064	2,155,064
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$10,983,605	\$3,700,404

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

Note - Does not include capital leases.

Source: Holmes County Auditor



**Holmes County, Ohio**

Ratio of Net Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Eight Years

Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Monies Available	Debt Payable from Enterprise Revenues	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
2001	38,943	\$585,546,750	\$10,574,000	\$170,582	\$4,698,000	\$5,705,418	0.97%	\$146.51
2000	38,943	565,427,790	10,913,000	142,934	4,774,000	5,996,066	1.06	153.97
1999	38,295	553,591,970	11,225,000	97,600	4,846,000	6,281,400	1.13	164.03
1998	37,841	469,856,210	11,527,300	83,150	4,915,300	6,528,850	1.39	172.53
1997	37,373	451,139,920	9,412,000	53,257	4,980,000	4,378,743	0.97	117.16
1996	32,849	437,005,690	6,575,000	42,529	2,040,000	4,492,471	1.03	136.76
1995	32,849	386,627,030	6,712,000	39,391	2,076,000	4,596,609	1.19	139.93
1994	32,849	362,680,000	4,810,000	0	2,110,000	2,700,000	0.74	82.19

Source: Holmes County Auditor

(1) Information obtained from Holmes County Regional Planning Commission

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

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

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Governmental Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
2001	\$263,000	\$317,171	\$580,171	\$25,701,066	2.26%
2000	240,000	328,032	568,032	24,332,487	2.33
1999	233,000	338,480	571,480	21,902,864	2.61
1998	220,000	330,202	550,202	19,581,764	2.81
1997	103,000	244,615	347,615	19,573,965	1.78
1996	101,000	249,107	350,107	17,950,974	1.95
1995	39,000	172,772	211,772	17,326,596	1.22
1994	0	0	0	18,997,055	0.00

Holmes County Auditor

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

Holmes County, Ohio  
 Computation of Direct and Overlapping  
 General Obligation Debt  
 December 31, 2001

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Direct:			
Holmes County	\$5,876,000	100%	\$5,876,000
Overlapping:			
Village of Baltic	230,000	34.38	79,074
Village of Loudonville	792,115	24.10	190,900
Garaway School District	1,745,000	2.16	37,692
Southeast School District	700,000	18.91	132,370
Total Overlapping	3,467,115		440,036
Total	\$9,343,115		\$6,316,036

Source: Holmes County Auditor

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

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

Year	Gross Revenue (2)	Operating Expenses Net of Depreciation Expense	Net Revenue Available for Debt Service	Debt Service Requirements		
				Principal	Interest	Total
<b>Sewer District Enterprise Fund</b>						
2001	\$562,648	\$302,920	\$259,728	\$28,000	\$210,887	\$238,887
2000	610,872	240,806	370,066	27,000	146,300	173,300
1999	646,252	431,506	214,746	26,000	147,600	173,600
1998	557,954	410,479	147,475	25,000	145,919	170,919
<b>Joel Pomerene Hospital Enterprise Fund</b>						
2001	18,993,566	16,789,333	2,204,233	48,000	121,299	169,299
2000	16,895,444	15,291,494	1,603,950	47,000	112,800	159,800
1999	16,994,498	15,197,119	1,797,379	43,000	115,328	158,328
1998	16,022,835	14,121,805	1,901,030	40,000	115,326	155,326
1997	15,397,291	13,093,266	2,304,025	37,000	119,850	156,850
1996	12,592,529	11,357,008	1,235,521	36,000	137,543	173,543
1995	11,367,399	10,398,314	969,085	34,000	141,320	175,320
1994	10,917,559	9,820,972	1,096,587	32,000	125,963	157,963
1993	9,917,668	9,418,423	499,245	30,000	126,428	156,428
1992	9,912,833	9,413,312	499,521	28,000	126,063	154,063

Sources: Holmes County Auditor

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

(2) Includes operating revenues and interest income

Holmes County, Ohio  
Demographic Statistics  
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2001	38,943	4,580	2.4%
2000	38,943	4,616	2.4
1999	38,295	4,606	2.4
1998	37,841	4,640	3.4
1997	37,373	4,745	3.3
1996	32,849	4,752	3.7
1995	32,849	4,708	3.2
1994	32,849	4,634	3.3
1993	32,849	4,477	3.9
1992	32,849	4,554	4.8

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

**Holmes County, Ohio**  
Construction, Bank Deposits and Property Value  
Last Ten Years

Year	New Construction			Real Property Value (1)			Bank Deposits (2)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	
2001	\$12,425,850	\$4,038,620	\$16,464,470	\$381,349,720	\$74,258,490	\$29,950,190	\$510,726
2000	9,259,980	2,150,950	11,410,930	368,129,320	71,573,810	29,385,830	475,000
1999	9,628,550	1,051,610	10,680,160	358,679,900	69,687,480	24,524,040	458,339
1998	10,228,720	1,423,580	11,652,300	284,539,640	65,359,310	22,345,330	430,886
1997	10,639,870	3,551,870	14,191,740	275,756,210	63,882,910	20,197,600	418,105
1996	9,664,740	4,593,400	14,258,140	264,728,830	61,152,370	19,520,950	383,844
1995	8,706,240	5,033,120	13,739,360	224,817,470	56,467,470	19,321,730	359,973
1994	6,502,860	3,712,100	10,214,960	215,722,730	51,506,880	18,643,090	327,728
1993	5,837,590	2,616,960	8,454,550	212,233,520	47,006,480	18,470,980	303,928
1992	4,768,420	4,649,460	9,417,880	184,754,110	41,250,900	12,963,290	280,877

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

(1) Does not include land and mineral rights.

(2) Bank Deposits are in Thousands

**Holmes County, Ohio**  
Principal Taxpayers - Property Tax  
December 31, 2001

<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Columbia Gas	Public Utility	\$7,940,480	1.36 %
Owens Illinois Incorporated	Manufacturer	7,337,110	1.25
Ohio Power Company	Public Utility	4,655,460	0.80
Holmes Wayne Electric Company	Public Utility	4,277,820	0.73
United Telephone Company	Pulic Utility	3,668,900	0.63
Keim Lumber Company	Business	3,343,000	0.57
Merillat Corporation	Manufacturer	3,297,160	0.56
Collings & Aikman Incorporated	Manufacturer	2,510,230	0.43
Mclain Galion Incorporated	Business	2,483,200	0.42
Yoder Lumber Company	Business	<u>1,946,460</u>	<u>0.33</u>
Total		<u><u>\$41,459,820</u></u>	<u><u>7.08 %</u></u>
Total County Assessed Valuation		<u><u>\$585,546,750</u></u>	

Source: Holmes County Auditor

Holmes County, Ohio  
Miscellaneous Statistics  
December 31, 2001

Date of Incorporation	1825	Agriculture(3):	
		Number of Farms	1,670
1,729 Largest County in the United States (3,141 Counties in U.S.)		Average Size of Farm (Acres)	109
		Land in Farms (Acres)	182,000
County Seat: Millersburg, Ohio		Livestock (Head):	
	424	All Cattle	42,300
		Milk Cows	17,700
	14	Hogs and Pigs	30,600
	7	Sheep and Lambs	2,300
	7		
Number of Political Subdivisions Located in the County:		Crops (Acres):	
Townships	4	Corn	26,700
Villages	1	Wheat	3,400
School Districts	4	Soybeans	11,200
Joint Vocational Schools	1	Oats	10,800
Library	4	Hay	42,000
Fire Districts	1		
Park District			
Road Mileage (1)	174.44		
U.S. and State Highways	249.87	Agriculture Sales: (1999 Data)	
County Highways	565.73	Poultry/Other Livestock Income	\$39,795,000
Township Highways			
Communications:		Livestock Marketing Receipts	\$89,749,000
1 Radio Station - WKLM 95.3 FM		Crop Marketing Receipts	7,940,000
2 Weekly Newspaper - Holmes Co. Hub & Holmes County Journal		Total Cash Farm Marketing	97,689,000
Voter Statistics, Election of November 1996 (2):		Average Cash Receipts per Farm	\$58,148
Number of Registered Voters	16,607		
Number of Voters, Last General Election	6,141		
Percentage of Registered Voters Voting	36.98%		

Holmes County produces 257,800,000 pounds of milk a year. This level of production ranks third in the State of Ohio.

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





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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## FINANCIAL CONDITION

### HOLMES COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 11, 2002