

**FINANCIAL CONDITION
HOLMES COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

FINANCIAL CONDITION HOLMES COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	1
Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	3
Schedule of Receipts and Expenditures of Federal Awards	5
Notes to the Schedule of Receipts and Expenditures of Federal Awards	6
Schedule of Findings	7
Schedule of Prior Audit Findings	9

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

County Commissioners
Holmes County
2 Court Street
Millersburg, Ohio 44654

To the County Commissioners:

We have audited the general purpose financial statements of Holmes County, Ohio, (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 20, 2001, which indicated the financial statements of the County's Hospital Enterprise Fund were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the Hospital Enterprise Fund, is based on the report of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 20, 2001.

Internal Control Over Financial Reporting

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

County Commissioners
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, 2001.

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

Jim Petro
Auditor of State

June 20, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

County Commissioners
Holmes County
2 Court Street
Millersburg, Ohio 44654

To the County Commissioners:

Compliance

We have audited the compliance of Holmes County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

Internal Control Over Compliance

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

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

However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 20, 2001.

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, 2000, and have issued our report thereon dated June 20, 2001, which indicated the financial statements of the County's Hospital Enterprise Fund were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the Hospital Enterprise Fund, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 20, 2001

HOLMES COUNTY

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

<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>
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Development:</i>				
Rural Housing Preservation Grant	01-28370	10.433	\$18,500	\$18,500
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education - Grants to States	066043-6B-SF-00P	84.027	41,236	46,916
Special Education - Preschool Grants	066043-PG-S1-00P	84.173	<u>33,965</u>	<u>24,273</u>
Total Special Education Cluster			<u>75,201</u>	<u>71,189</u>
Innovative Education Program Strategies	066043-C2-S1-00	84.298	2,447	2,045
Special Education - Grants for Infants and Families with Disabilities	38102-F-A-N-392	84.181	<u>87,750</u>	<u>85,008</u>
Total U.S. Department of Education			<u>165,398</u>	<u>158,242</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant		93.667	7,451	0
Medical Assistance Program - CAFS		93.778	<u>326,497</u>	<u>326,497</u>
Total U.S. Department of Health and Human Services			<u>333,948</u>	<u>326,497</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants - State's Program	B-F-97-035-1 B-F-98-035-1 B-C-98-035-1	14.228	125,400 130,900 <u>73,000</u>	125,575 59,150 <u>90,713</u>
Total Community Development Block Grant - State's Program			<u>329,300</u>	<u>275,438</u>
HOME Investment Partnerships Program	B-C-98-035-2	14.239	<u>161,035</u>	<u>157,895</u>
Total U.S. Department of Housing and Urban Development			<u>490,335</u>	<u>433,333</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Direct</i>				
Public Safety Partnership and Community Policing Grants				
COPS More Grant		16.710	18,705	22,773
COPS Universal Hiring Grant			<u>50,203</u>	<u>51,177</u>
Total Public Safety Partnership and Community Policing Grants			68,908	73,950
<i>Passed through the Ohio Office of Criminal Justice Services</i>				
Local Law Enforcement Block Grants Program	98-LE-LEB-3048 99-LE-LEB-3088	16.592	5,000 <u>2,377</u> 7,377	5,000 <u>2,377</u> 7,377
Total Local Law Enforcement Block Grants Program				
Bryne Formula Grant	98-DG-F02-7189	16.579	<u>29,974</u>	<u>55,055</u>
Total U.S. Department of Justice			<u>106,259</u>	<u>136,382</u>
U.S. DEPARTMENT OF PUBLIC SAFETY				
<i>Passed through the Ohio Department of Public Safety:</i>				
Emergency Management Performance Grant (FEMA)		83.552	<u>25,133</u>	<u>25,133</u>
Total			<u>\$1,139,573</u>	<u>\$1,098,087</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, 2000**

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 Rural Housing Preservation Grant and Local Law Enforcement Block Grants 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, 2000

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

This page intentionally left blank.

HOLMES COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
1999-60938-001	County Auditor Expenditure Review - The County Auditor, as fiscal agent, did not review the Holmes County Board of Elections, Holmes County Veterans Services, Holmes County Board of Health, Holmes County Soil and Water, and the Holmes County Regional Planning Commission expenditures for supporting documentation prior to processing and payment.	Yes	

Holmes County Ohio



*Comprehensive Annual Financial Report
For The Year Ended December 31, 2000*

Holmes County Ohio

Comprehensive Annual Financial Report
For The Year Ended December 31, 2000



Jackie McKee

Holmes County Auditor

Prepared by the Holmes County Auditor's Office

This page intentionally left blank.

Holmes County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
Table of Contents

INTRODUCTORY SECTION

Table of Contents	i
Letter of Transmittal	iv
GFOA Certificate of Achievement	xiii
Elected Officials	xiv
Organization Chart	xv

FINANCIAL SECTION

Report of Independent Accountants	1
General Purpose Financial Statements (Combined Statements Overview)	
General Purpose Financial Statements	3
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Unit	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types - Primary Government	10
Combined Statement of Revenues, Expenses and Changes in Fund Equity - Proprietary Fund Type and Discretely Presented Component Unit	14
Statement of Activities and Changes in Net Assets - Lynn Hope Industries, Inc. - Discretely Presented Component Unit	15
Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Proprietary Fund Type - Primary Government	16
Combined Statement of Cash Flows - Proprietary Fund Type and Discretely Presented Component Unit	17
Statement of Cash Flows - Lynn Hope Industries, Inc. - Discretely Presented Component Unit	19

Holmes County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
Table of Contents (continued)

Combining Balance Sheet - All Component Units	20
Notes to the General Purpose Financial Statements	21
Financial Statements and Schedules of Individual Funds and Account Groups	
Governmental Funds:	
General Fund:	
Fund Description	59
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	60
Special Revenue Funds:	
Fund Descriptions	66
Combining Balance Sheet	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	72
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	76
Capital Projects Funds:	
Fund Descriptions	119
Combining Balance Sheet	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	122
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	124
Proprietary Funds:	
Enterprise Funds:	
Fund Descriptions	131
Combining Balance Sheet	132
Combining Statement of Revenues, Expenses and Changes in Fund Equity	133
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual	134
Combining Statement of Cash Flows	137
Fiduciary Funds:	
Fund Descriptions	140
Combining Statement of Changes in Assets and Liabilities	141

Holmes County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
Table of Contents (continued)

General Fixed Assets Account Group:	
Account Group Description	148
Schedule of General Fixed Assets by Sources	149
Schedule of General Fixed Assets by Function	150
Schedule of Changes in General Fixed Assets by Function and Activity	151

STATISTICAL SECTION

Governmental Fund Expenditures by Function - Last Ten Years	S1
Governmental Fund Revenues by Source - Last Ten Years	S2
Property Tax Levies and Collections - Real and Public	
Utility Taxes - Last Ten Years	S3
Assessed and Estimated Actual Value of Taxable	
Property - Last Ten Years	S4
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S5
Tangible Tax Collections - Last Ten Years	S7
Computation of Legal Debt Margin	S8
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita - Last Seven Years	S9
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total Governmental Fund Expenditures - Last Seven Years	S10
Computation of Direct and Overlapping General Obligation Debt	S11
Revenue Bond Coverage - Last Nine Years	S12
Demographic Statistics - Last Ten Years	S13
Property Value, Construction and Financial Institution	
Deposits - Last Ten Years	S14
Principal Taxpayers - Property Tax	S15
Miscellaneous Statistics	S16

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, 2001

The Honorable David L. Hall, Commissioner
The Honorable Roger L. Clark, Commissioner
The Honorable Richard A. Graven, Commissioner

The Citizens of Holmes County:

I am pleased to present Holmes County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. 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 ninth 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 Governmental 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 1999, 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 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 commissions that are not legally separate from the County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity". The County's reporting entity includes the financial activities of the Children Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Job and Family Services Department, the Joel Pomerene Hospital, and all departments and activities that are directly operated by the elected County officials.

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

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

The Holmes County Emergency Management Agency and the Alcohol, Drug Addiction and Mental Health Services Board of Wayne and Holmes Counties are joint ventures. The Multi-County Juvenile Attention Center, the Stark Regional Community Corrections Center and the Holmes County Family Children 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 Physician Hospital Organization are related organizations. The County serves as a fiscal agent for the District Board of Health, Park District, 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.

The long-awaited Holmes County Early Childhood and Family Center was opened in 2000. The center adds approximately 15,000 square feet to the training center building and includes six classrooms for preschool and Head Start classes, a conference room, a dental/medical wing and a large play area. The facility was funded by a \$1.2 million State grant plus a \$500,000 local match.

The construction of West Holmes High School was completed early in 2000. The 5.9 mill bond issue passed in 1996 provided \$16.5 million for the new high school and additions at four elementary schools. The new high school measures 187,000 square feet and will accommodate 1,200 students. The old high school building will be a middle school.

East Holmes Local School District passed a bond issue in March 2000 for construction at the high school. The construction will add 28,000 square feet of learning space to the high school. The original high school building will be remodeled.

2000 was the seventh 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 remains at 22. Monies collected in 2000 for the bed tax were the highest recorded, increasing from \$70,293 in 1999 to \$79,406 in 2000.

New Construction

New construction of Agricultural, Residential, Industrial and Commercial properties is perhaps the best barometer for economic growth in the County. Below is a chart depicting the steady growth for the past five years. However, the true value of new construction rose from \$32,602,658 in 2000 to \$47,040,637 in 2001 as the chart reflects.

Year		Agriculture	Residential	Industrial	Commercial	Total
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

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

Major Initiatives

In 1998, renovation began on the Clinton Street Office Building. Renovation was done in phases with the first phase being completed during the summer of 1998. During 1999, the second phase was completed with the license bureau and title office moving to their new location. In 2000, the last phase was completed, and the Auditor, Treasurer and Board of Elections offices were moved to the new Office Building. The increased amount of space was welcomed by the employees and enables them to serve the public in a more professional manner.

A \$250,000 capital project grant was received by the Commissioners in 1999 to assist in renovating the Holmes County Courthouse. The interior/exterior renovation project has begun. The renovation will attempt to preserve the integrity of the structure while allowing for more modern work areas to make the Courthouse more functional.

Financial Information

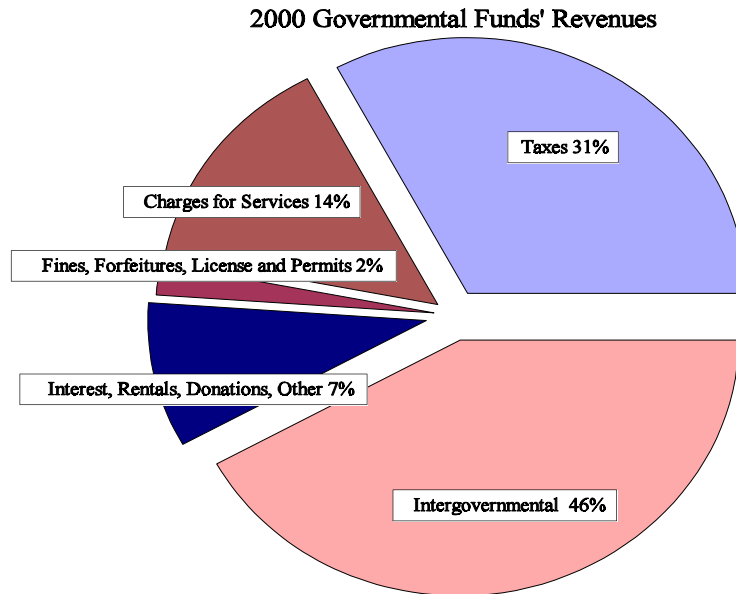
Basis of Accounting The County's accounting system is organized on a "fund basis." Each fund or account group is a distinct self-balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP).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

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

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

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

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

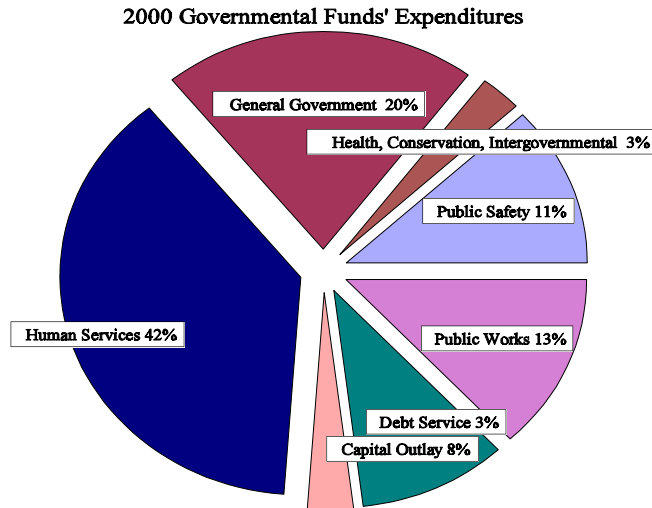


The following schedule presents a summary of all governmental funds' revenues of the primary government for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to prior years' revenues.

Revenues	<u>1999 Amount</u>	<u>2000 Amount</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
Taxes	\$7,621,077	\$7,832,426	31.03%	\$211,349	2.77%
Charges for Services	3,288,293	3,412,975	13.52	124,682	3.79
Licenses and Permits	103,414	229,542	0.91	126,128	121.96
Fines and Forfeitures	285,717	226,374	0.90	(59,343)	(20.77)
Intergovernmental	10,535,452	11,611,980	46.02	1,076,528	10.22
Interest	668,665	881,579	3.49	212,914	31.84
Rentals	175,633	192,455	0.76	16,822	9.58
Contributions and Donations	149,035	44,098	0.17	(104,937)	100.00
Other	817,155	808,910	3.20	(8,245)	(1.01)
<i>Total Revenues</i>	<u>\$23,644,441</u>	<u>\$25,240,339</u>	<u>100.00%</u>	<u>\$1,595,898</u>	<u>6.75%</u>

Taxes increased mainly due to sales tax collection and new construction. Charges for services increased in several special revenue funds, primarily real estate assessment and children services. Licenses and permits increased in 2000 due to an increase in the sale of dog licenses. Intergovernmental revenues increased due to increased grant monies being received. Interest revenue increased due to more monies being available for investments and higher interest rates. Contributions and donations decreased due to the inconsistencies of donated monies.

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



The following schedule presents a summary of all governmental funds' expenditures of the primary government for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to prior years' revenues.

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$3,953,343	\$3,717,996	14.93%	(\$235,347)	(5.95)%
Judicial	1,337,266	1,319,260	5.30	(18,006)	(1.35)
Public Safety	2,491,039	2,823,469	11.34	332,430	13.35
Public Works	2,983,628	3,162,113	12.70	178,485	5.98
Health	118,637	126,965	0.51	8,328	7.02
Human Services	8,942,845	10,427,129	41.88	1,484,284	16.60
Conservation and Recreation	383,325	352,149	1.41	(31,176)	(8.13)
Capital Outlay	1,481,756	1,996,047	8.02	514,291	34.71
Intergovernmental	199,637	217,344	0.87	17,707	8.87
Debt Service:					
Principal Retirement	233,000	424,606	1.71	191,606	82.23
Interest and Fiscal Charges	349,868	333,441	1.33	(16,427)	(4.70)
Total Expenditures	<u>\$22,474,344</u>	<u>\$24,900,519</u>	<u>100.00%</u>	<u>\$2,426,175</u>	<u>10.80%</u>

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

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 \$1,376,821 to \$1,308,367 during 2000. The decrease of \$68,454 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 \$610,872 with depreciation expense of \$181,006, a net income of \$98,663, and deficit retained earnings at year end of (\$1,125,717). The County disposal (landfill) fund had operating revenues of \$25, a net income of \$25, and deficit retained earnings at year end of (\$1,507,117). Management temporarily ceased the operation of the County disposal (landfill) in 2000 and is further analyzing these operations to determine the appropriate steps to alleviate the deficits. Operating revenues in the hospital fund totaled \$16,895,444 with depreciation expense of \$1,055,187, a net income of \$921,762, and retained earnings at year end of \$13,982,969.

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, 2000, assets held in agency funds totaled \$28,524,906. 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, 2000, 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 2000, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The County maintains replacement cost insurance on buildings and their contents. Police and professional liability are protected with a \$1,000,000 limit and a \$2,500 deductible. County vehicles hold a \$2,500 deductible. Automobile liability has a \$1,000,000 limit for collision, a \$1,000,000 limit for personal injury and a \$250,000 amount for uninsured motorists. During the past three years, settled claims have not exceeded this commercial coverage. There has not been a significant reduction of coverage from the prior year. Workers' compensation coverage is maintained by paying premiums to the State of Ohio.

Debt Administration In 2000, the County retired \$72,000 in revenue bonds. The amount of outstanding revenue bonds at December 31, 2000, was \$4,774,000. During 2000, the County retired \$240,000 of general obligation bonds. The amount of outstanding general obligation bonds at December 31, 2000, was \$6,139,000. During 2000, the County retired \$184,606 of notes in the Rails-to-Trails capital project fund. The overall legal debt margin at December 31, 2000 was \$10,452,582 with an unvoted total debt margin of \$3,417,165.

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, 2000, 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 Comprehensive Annual Financial Report. 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, 1999. This was the eighth 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.

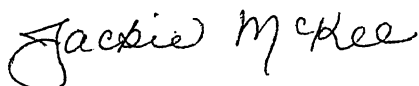
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of 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 ninth 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, 1999

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



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

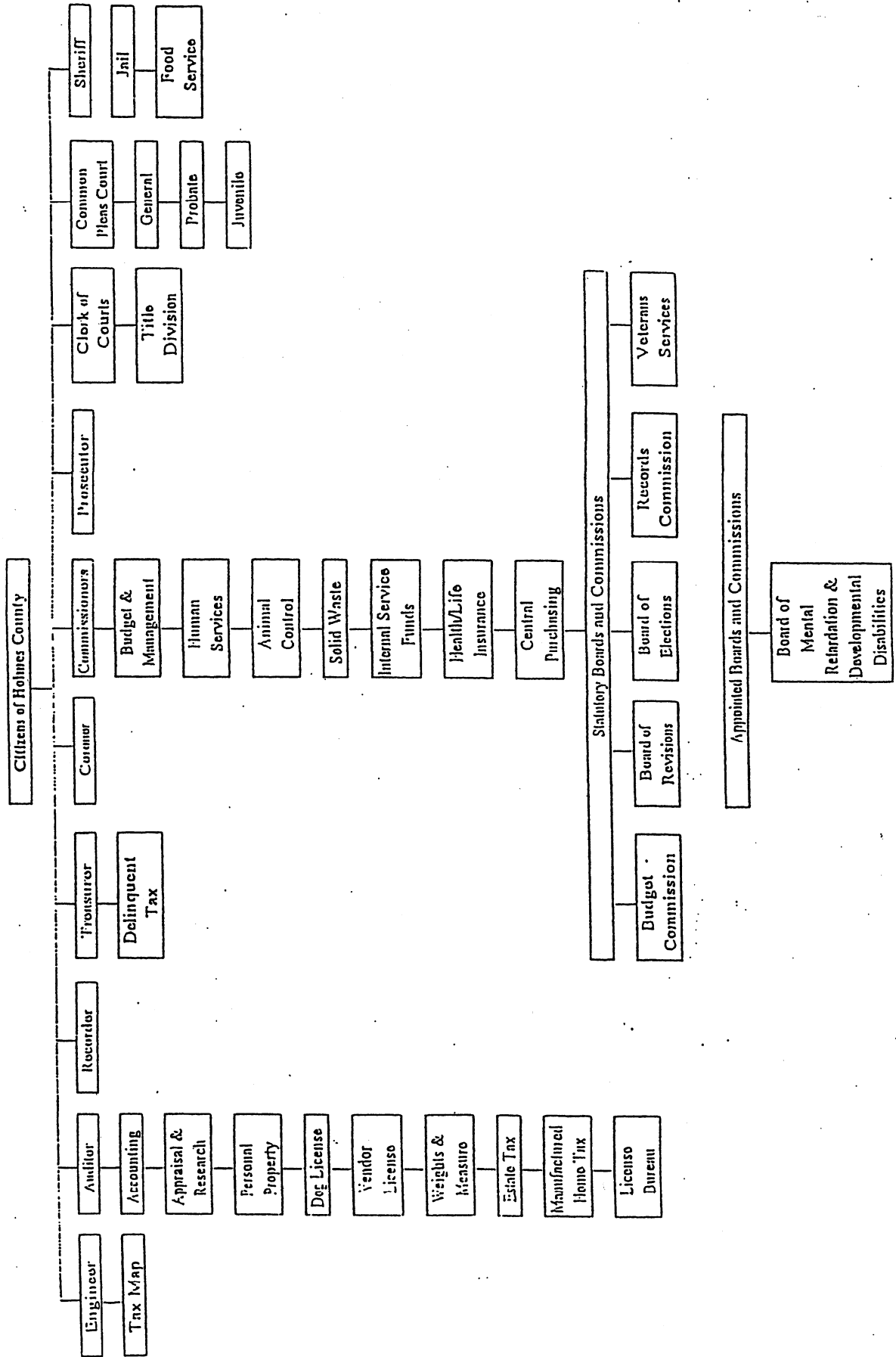
Holmes County, Ohio

Elected Officials

December 31, 2000

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**



This page intentionally left blank.

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

County Commissioners
Holmes County
2 Court Street
Millersburg, Ohio 44654

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Holmes County, Ohio, (the County) as of and for the year ended December 31, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Joel Pomerene Memorial Hospital (the Hospital), which represents 74% and 96%, respectively, of the assets and revenues of the County's Enterprise Funds. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Hospital, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Holmes County as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2001 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.

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

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

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

Jim Petro
Auditor of State

June 20, 2001

GENERAL PURPOSE
FINANCIAL STATEMENTS

Holmes County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and
Discretely Presented Component Units
December 31, 2000

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
ASSETS AND OTHER DEBITS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,179,941	\$8,802,578	\$107,934	\$1,030,739	\$403,241
Cash and Cash Equivalents in Segregated Accounts	5,797	42,252	0	108,601	706,619
Investments in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes (Due from Agency Funds)	1,771,244	2,773,055	0	0	0
Taxes	242,302	16,000	35,000	12,000	0
Accounts (Net of Allowances)	8,398	85,072	0	56	3,120,347
Interfund	11,067	0	0	0	0
Accrued Interest	21,889	4,354	0	0	0
Due from Other Funds	60,083	0	0	0	0
Intergovernmental Receivable	4,020	314,213	0	0	0
Due from Primary Government	0	0	0	0	0
Materials and Supplies Inventory	49,891	252,339	0	0	213,640
Prepaid Items	23,393	19,811	0	0	0
Prepaid Items and Other Assets	0	0	0	0	118,318
Notes and Loans Receivable	0	0	0	0	426,139
Other Assets	0	0	0	0	0
Assets Limited as to Use	0	0	0	0	4,864,704
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	0	14,696,568
Other Debits					
Amount Available in Debt Service Fund For Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Special Revenue Funds for Accrued Compensated Absences	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$3,378,025</u>	<u>\$12,309,674</u>	<u>\$142,934</u>	<u>\$1,151,396</u>	<u>\$24,549,576</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					
\$1,926,300	\$0	\$0	\$13,450,733	\$116,339	\$13,567,072
446,666	0	0	1,309,935	241,782	1,551,717
25,000	0	0	25,000	0	25,000
0	0	0	4,544,299	0	4,544,299
25,500,734	0	0	25,806,036	0	25,806,036
70,213	0	0	3,284,086	40,317	3,324,403
0	0	0	11,067	0	11,067
0	0	0	26,243	6,589	32,832
0	0	0	60,083	0	60,083
555,993	0	0	874,226	0	874,226
0	0	0	0	1,785	1,785
0	0	0	515,870	0	515,870
0	0	0	43,204	156	43,360
0	0	0	118,318	0	118,318
0	0	0	426,139	0	426,139
0	0	0	0	451	451
0	0	0	4,864,704	0	4,864,704
0	24,299,456	0	38,996,024	364,040	39,360,064
0	0	142,934	142,934	0	142,934
0	0	250,000	250,000	0	250,000
0	0	6,679,719	6,679,719	0	6,679,719
<u>\$28,524,906</u>	<u>\$24,299,456</u>	<u>\$7,072,653</u>	<u>\$101,428,620</u>	<u>\$771,459</u>	<u>\$102,200,079</u>

(continued)

Holmes County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and
Discretely Presented Component Units (continued)
December 31, 2000

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$117,342	\$230,309	\$0	\$2,500	\$568,283
Contracts Payable	12,259	16,481	0	54,860	0
Accrued Wages	100,640	247,903	0	616	930,494
Compensated Absences Payable	8,346	12,721	0	0	124
Interfund Payable	0	11,067	0	0	0
Due to Other Funds	0	60,083	0	0	0
Intergovernmental Payable	59,827	205,480	0	70	6,268
Due to Component Unit	0	1,785	0	0	0
Deferred Revenue	1,771,244	2,773,055	0	0	0
Undistributed Assets (Due to County Funds)	0	0	0	0	0
Undistributed Assets	0	0	0	0	0
Accrued Interest Payable	0	0	0	2,784	96,898
Notes Payable	0	0	0	174,586	0
Third-Party Settlements	0	0	0	0	370,121
Other Accrued Expenses	0	0	0	0	236,852
OPWC Loan Payable	0	0	0	0	78,000
Capital Leases Payable	0	0	0	0	289,949
Closure and Postclosure Care Payable	0	0	0	0	1,875,682
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	4,774,000
<i>Total Liabilities</i>	<u>2,069,658</u>	<u>3,558,884</u>	<u>0</u>	<u>235,416</u>	<u>9,226,671</u>
Fund Equity, Net Assets and Other Credits					
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	11,350,135
Net Assets:					
Unrestricted (Deficit)	0	0	0	0	0
Fund Balance:					
Reserved for Encumbrances	44,474	180,827	0	297,053	0
Reserved for Inventory	49,891	252,339	0	0	0
Reserved for Unclaimed Monies	38,237	0	0	0	0
Unreserved:					
Designated for Compensated Absences	0	250,000	0	0	0
Undesignated	1,175,765	8,067,624	142,934	618,927	0
<i>Total Fund Equity, Net Assets and Other Credits</i>	<u>1,308,367</u>	<u>8,750,790</u>	<u>142,934</u>	<u>915,980</u>	<u>15,322,905</u>
<i>Total Liabilities, Fund Equity, Net Assets and Other Credits</i>	<u>\$3,378,025</u>	<u>\$12,309,674</u>	<u>\$142,934</u>	<u>\$1,151,396</u>	<u>\$24,549,576</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	\$918,434	\$6,860	\$925,294
0	0	0	83,600	0	83,600
0	0	0	1,279,653	2,582	1,282,235
0	0	688,129	709,320	1,380	710,700
0	0	0	11,067	0	11,067
0	0	0	60,083	0	60,083
36,943	0	245,524	554,112	2,800	556,912
0	0	0	1,785	0	1,785
0	0	0	4,544,299	25,000	4,569,299
4,544,299	0	0	4,544,299	0	4,544,299
23,943,664	0	0	23,943,664	0	23,943,664
0	0	0	99,682	0	99,682
0	0	0	174,586	276,929	451,515
0	0	0	370,121	0	370,121
0	0	0	236,852	458	237,310
0	0	0	78,000	0	78,000
0	0	0	289,949	0	289,949
0	0	0	1,875,682	0	1,875,682
0	0	6,139,000	6,139,000	0	6,139,000
0	0	0	4,774,000	0	4,774,000
<u>28,524,906</u>	<u>0</u>	<u>7,072,653</u>	<u>50,688,188</u>	<u>316,009</u>	<u>51,004,197</u>
0	24,299,456	0	24,299,456	0	24,299,456
0	0	0	3,972,770	0	3,972,770
0	0	0	11,350,135	524,853	11,874,988
0	0	0	0	(179,255)	(179,255)
0	0	0	522,354	0	522,354
0	0	0	302,230	0	302,230
0	0	0	38,237	0	38,237
0	0	0	250,000	0	250,000
0	0	0	10,005,250	109,852	10,115,102
<u>0</u>	<u>24,299,456</u>	<u>0</u>	<u>50,740,432</u>	<u>455,450</u>	<u>51,195,882</u>
<u>\$28,524,906</u>	<u>\$24,299,456</u>	<u>\$7,072,653</u>	<u>\$101,428,620</u>	<u>\$771,459</u>	<u>\$102,200,079</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, 2000*

	Governmental Fund		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Taxes	\$1,617,483	\$2,642,568	\$0
Sales Tax	2,647,499	162,876	420,000
Charges for Services	1,583,238	1,802,295	0
Licenses and Permits	117,762	111,780	0
Fines and Forfeitures	102,664	53,466	0
Intergovernmental	1,031,938	9,738,904	0
Interest	742,767	117,983	29
Rentals	32,283	24,084	136,088
Contributions and Donations	0	0	0
Other	338,535	426,334	28,329
<i>Total Revenues</i>	<u>8,214,169</u>	<u>15,080,290</u>	<u>584,446</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,765,129	952,867	0
Judicial	1,168,693	150,567	0
Public Safety	2,431,712	391,757	0
Public Works	45,222	3,116,891	0
Health	46,311	80,654	0
Human Services	209,893	10,217,236	0
Conservation and Recreation	308,347	43,802	0
Capital Outlay	0	0	0
Intergovernmental	217,344	0	0
Debt Service:			
Principal Retirement	0	0	240,000
Interest and Fiscal Charges	0	0	328,032
<i>Total Expenditures</i>	<u>7,192,651</u>	<u>14,953,774</u>	<u>568,032</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,021,518</u>	<u>126,516</u>	<u>16,414</u>
Other Financing Sources (Uses)			
Proceeds of Notes	0	0	0
Operating Transfers In	0	1,487,331	28,920
Operating Transfers Out	(976,380)	(678,898)	0
Transfers In from Primary Government	0	0	0
Transfers Out to Component Units	(118,400)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,094,780)</u>	<u>808,433</u>	<u>28,920</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(73,262)</u>	<u>934,949</u>	<u>45,334</u>
<i>Fund Balances Beginning of Year</i>	1,376,821	7,822,075	97,600
Increase (Decrease) in Reserve for Inventory	<u>4,808</u>	<u>(6,234)</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$1,308,367</u>	<u>\$8,750,790</u>	<u>\$142,934</u>

See accompanying notes to the general purpose financial statements

<u>Types</u>	<u>Totals</u>	<u>Holmes County</u>	<u>Totals</u>
<u>Capital</u>	<u>(Memorandum Only)</u>	<u>Regional Planning</u>	<u>(Memorandum Only)</u>
<u>Projects</u>	<u>Primary Government</u>	<u>Commission</u>	<u>Reporting Entity</u>
\$0	\$4,260,051	\$0	\$4,260,051
342,000	3,572,375	0	3,572,375
27,442	3,412,975	0	3,412,975
0	229,542	0	229,542
70,244	226,374	0	226,374
841,138	11,611,980	62,958	11,674,938
20,800	881,579	0	881,579
0	192,455	0	192,455
44,098	44,098	0	44,098
15,712	808,910	1,135	810,045
<u>1,361,434</u>	<u>25,240,339</u>	<u>64,093</u>	<u>25,304,432</u>
0	3,717,996	124,914	3,842,910
0	1,319,260	0	1,319,260
0	2,823,469	0	2,823,469
0	3,162,113	0	3,162,113
0	126,965	0	126,965
0	10,427,129	0	10,427,129
0	352,149	0	352,149
1,996,047	1,996,047	0	1,996,047
0	217,344	0	217,344
184,606	424,606	0	424,606
5,409	333,441	0	333,441
<u>2,186,062</u>	<u>24,900,519</u>	<u>124,914</u>	<u>25,025,433</u>
<u>(824,628)</u>	<u>339,820</u>	<u>(60,821)</u>	<u>278,999</u>
179,586	179,586	0	179,586
84,027	1,600,278	0	1,600,278
0	(1,655,278)	0	(1,655,278)
0	0	97,400	97,400
0	(118,400)	0	(118,400)
<u>263,613</u>	<u>6,186</u>	<u>97,400</u>	<u>103,586</u>
(561,015)	346,006	36,579	382,585
1,476,995	10,773,491	73,273	10,846,764
0	(1,426)	0	(1,426)
<u>\$915,980</u>	<u>\$11,118,071</u>	<u>\$109,852</u>	<u>\$11,227,923</u>

Holmes County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types - Primary Government
For the Year Ended December 31, 2000*

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,860,000	\$1,617,483	(\$242,517)
Sales Tax	2,625,000	2,645,856	20,856
Charges for Services	1,342,888	1,448,505	105,617
Licenses and Permits	107,500	116,775	9,275
Fines and Forfeitures	62,000	98,420	36,420
Intergovernmental	996,940	1,045,836	48,896
Interest	500,000	699,081	199,081
Rentals	56,598	32,183	(24,415)
Other	625,300	336,232	(289,068)
<i>Total Revenues</i>	<u>8,176,226</u>	<u>8,040,371</u>	<u>(135,855)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	4,312,263	3,587,391	724,872
Judicial	953,012	879,417	73,595
Public Safety	1,904,541	1,851,448	53,093
Public Works	47,420	45,222	2,198
Health	48,497	47,311	1,186
Human Services	173,979	173,979	0
Conservation and Recreation	308,347	308,347	0
Capital Outlay	0	0	0
Intergovernmental	238,344	238,344	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>7,986,403</u>	<u>7,131,459</u>	<u>854,944</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>189,823</u>	<u>908,912</u>	<u>719,089</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	0	0
Operating Transfers Out	(1,092,124)	(1,073,780)	18,344
<i>Total Other Financing Sources (Uses)</i>	<u>(1,092,124)</u>	<u>(1,073,780)</u>	<u>18,344</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(902,301)	(164,868)	737,433
<i>Fund Balances Beginning of Year</i>	1,057,850	1,057,850	0
Prior Year Encumbrances Appropriated	57,868	57,868	0
<i>Fund Balances End of Year</i>	<u>\$213,417</u>	<u>\$950,850</u>	<u>\$737,433</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$2,652,923	\$2,642,568	(\$10,355)	\$0	\$0	\$0
144,754	147,038	2,284	420,000	420,000	0
1,971,827	1,779,007	(192,820)	214,500	215,498	998
80,400	88,651	8,251	0	0	0
126,625	52,363	(74,262)	0	0	0
10,544,078	9,763,930	(780,148)	0	0	0
44,797	86,295	41,498	0	0	0
23,185	24,078	893	136,088	136,088	0
326,291	424,998	98,707	173,705	197,712	24,007
<u>15,914,880</u>	<u>15,008,928</u>	<u>(905,952)</u>	<u>944,293</u>	<u>969,298</u>	<u>25,005</u>
1,511,465	1,131,540	379,925	33,000	32,000	1,000
202,063	147,519	54,544	0	0	0
479,847	390,229	89,618	0	0	0
4,258,984	2,984,395	1,274,589	0	0	0
81,328	80,037	1,291	0	0	0
12,750,719	10,283,010	2,467,709	0	0	0
42,450	42,444	6	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	309,000	312,000	(3,000)
0	0	0	596,832	587,132	9,700
<u>19,326,856</u>	<u>15,059,174</u>	<u>4,267,682</u>	<u>938,832</u>	<u>931,132</u>	<u>7,700</u>
<u>(3,411,976)</u>	<u>(50,246)</u>	<u>3,361,730</u>	<u>5,461</u>	<u>38,166</u>	<u>32,705</u>
1,827,894	1,487,331	(340,563)	28,290	28,920	630
(1,034,454)	(678,898)	355,556	0	0	0
<u>793,440</u>	<u>808,433</u>	<u>14,993</u>	<u>28,290</u>	<u>28,920</u>	<u>630</u>
(2,618,536)	758,187	3,376,723	33,751	67,086	33,335
7,613,314	7,613,314	0	567,312	567,312	0
106,175	106,175	0	0	0	0
<u>\$5,100,953</u>	<u>\$8,477,676</u>	<u>\$3,376,723</u>	<u>\$601,063</u>	<u>\$634,398</u>	<u>\$33,335</u>

(continued)

Holmes County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types - Primary Government (continued)
For the Year Ended December 31, 2000*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Sales Tax	360,000	360,000	0
Charges for Services	33,000	27,502	(5,498)
Licenses and Permits	0	0	0
Fines and Forfeitures	43,550	72,061	28,511
Intergovernmental	780,000	841,138	61,138
Interest	10,000	14,599	4,599
Rentals	0	0	0
Other	12,208	15,712	3,504
<i>Total Revenues</i>	<u>1,238,758</u>	<u>1,331,012</u>	<u>92,254</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Capital Outlay	2,435,844	2,275,722	160,122
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,435,844</u>	<u>2,275,722</u>	<u>160,122</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,197,086)</u>	<u>(944,710)</u>	<u>252,376</u>
Other Financing Sources (Uses)			
Operating Transfers In	78,506	84,027	5,521
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>78,506</u>	<u>84,027</u>	<u>5,521</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,118,580)</u>	<u>(860,683)</u>	<u>257,897</u>
<i>Fund Balances Beginning of Year</i>	1,419,574	1,419,574	0
Prior Year Encumbrances Appropriated	128,632	128,632	0
<i>Fund Balances End of Year</i>	<u>\$429,626</u>	<u>\$687,523</u>	<u>\$257,897</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,512,923	\$4,260,051	(\$252,872)
3,549,754	3,572,894	23,140
3,562,215	3,470,512	(91,703)
187,900	205,426	17,526
232,175	222,844	(9,331)
12,321,018	11,650,904	(670,114)
554,797	799,975	245,178
215,871	192,349	(23,522)
1,137,504	974,654	(162,850)
<u>26,274,157</u>	<u>25,349,609</u>	<u>(924,548)</u>
5,856,728	4,750,931	1,105,797
1,155,075	1,026,936	128,139
2,384,388	2,241,677	142,711
4,306,404	3,029,617	1,276,787
129,825	127,348	2,477
12,924,698	10,456,989	2,467,709
350,797	350,791	6
2,435,844	2,275,722	160,122
238,344	238,344	0
309,000	312,000	(3,000)
596,832	587,132	9,700
<u>30,687,935</u>	<u>25,397,487</u>	<u>5,290,448</u>
<u>(4,413,778)</u>	<u>(47,878)</u>	<u>4,365,900</u>
1,934,690	1,600,278	(334,412)
<u>(2,126,578)</u>	<u>(1,752,678)</u>	<u>373,900</u>
<u>(191,888)</u>	<u>(152,400)</u>	<u>39,488</u>
(4,605,666)	(200,278)	4,405,388
10,658,050	10,658,050	0
292,675	292,675	0
<u>\$6,345,059</u>	<u>\$10,750,447</u>	<u>\$4,405,388</u>

Holmes County, Ohio
*Combined Statement of Revenues,
Expenses and Changes in Fund Equity
Proprietary Fund Type and Discretely Presented Component Unit
For the Year Ended December 31, 2000*

	Enterprise	Holmes County Airport Authority	Totals (Memorandum Only) Reporting Entity
Operating Revenues			
Charges for Services	\$16,989,026	\$22,189	\$17,011,215
Rentals	0	36,395	36,395
Other	517,315	334	517,649
<i>Total Operating Revenues</i>	<u>17,506,341</u>	<u>58,918</u>	<u>17,565,259</u>
Operating Expenses			
Personal Services	7,520,100	0	7,520,100
Materials and Supplies	4,749,338	4,872	4,754,210
Contractual Services	92,126	270,233	362,359
Provision for Bad Debts	684,495	0	684,495
Physician Recruiting and Incentive	292,411	0	292,411
Medical Professional Fees	2,058,751	0	2,058,751
Depreciation	1,236,193	15,221	1,251,414
Interest	133,275	0	133,275
Other	3,804	0	3,804
<i>Total Operating Expenses</i>	<u>16,770,493</u>	<u>290,326</u>	<u>17,060,819</u>
<i>Operating Income (Loss)</i>	<u>735,848</u>	<u>(231,408)</u>	<u>504,440</u>
Non-Operating Revenues (Expenses)			
Non-Operating Income	0	22,730	22,730
Net Non-Operating Income	374,999	0	374,999
Operating Grants	0	187,828	187,828
Interest	0	14,702	14,702
Interest and Fiscal Charges	(145,397)	0	(145,397)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>229,602</u>	<u>225,260</u>	<u>454,862</u>
<i>Income Before Operating Transfers</i>	965,450	(6,148)	959,302
Operating Transfers In	55,000	0	55,000
Transfers In from Primary Government	0	21,000	21,000
<i>Net Income</i>	1,020,450	14,852	1,035,302
<i>Retained Earnings Beginning of Year</i>	<u>10,329,685</u>	<u>510,001</u>	<u>10,839,686</u>
<i>Retained Earnings End of Year</i>	<u>11,350,135</u>	<u>524,853</u>	<u>11,874,988</u>
Contributed Capital Beginning of Year	3,720,538	0	3,720,538
Contributions During the Year: Capital Contributions	252,232	0	252,232
<i>Contributed Capital 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>\$15,322,905</u>	<u>\$524,853</u>	<u>\$15,847,758</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, 2000

Operating Revenues	
Charges for Services	\$374,138
Cost of Revenues Earned	<u>39,869</u>
<i>Gross Profit</i>	<u>334,269</u>
Operating Expenses	
Wages	134,579
Taxes	10,100
Rent	82,101
Insurance:	
Group	2,427
Industrial	1,247
General	1,249
Supplies	795
Vehicle Expense	10,474
In-Kind Services and Facilities	2,440
Advertising	4,346
Administration Expenses	3,522
Depreciation	10,145
Travel	986
Repairs-Equipment	2,112
Ground Maintenance	6,276
Contributions	243,525
Miscellaneous	5,202
Professional Fees	4,220
Training	256
Telephone	<u>1,155</u>
<i>Total Operating Expenses</i>	<u>527,157</u>
<i>Income from Operations</i>	<u>(192,888)</u>
Other Income (Expense)	
Interest Expense	(13,977)
In-Kind Services and Facilities	2,440
Interest Earned	<u>359</u>
<i>Total Other Income (Expenses)</i>	<u>(11,178)</u>
Decrease in Net Assets	(204,066)
<i>Net Assets Beginning of Year</i>	<u>24,811</u>
<i>Net Assets End of Year</i>	<u><u>(\$179,255)</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 Basis) and Actual
Proprietary Fund Type - Primary Government
For the Year Ended December 31, 2000*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$416,287	\$317,433	(\$98,854)
OPWC Loan Proceeds	0	78,000	78,000
Other	2,000	151,594	149,594
<i>Total Revenues</i>	<u>418,287</u>	<u>547,027</u>	<u>128,740</u>
Expenses			
Personal Services	144,916	127,435	17,481
Materials and Supplies	15,000	11,251	3,749
Contractual Services	145,880	212,133	(66,253)
Capital Outlay	206,800	194,395	12,405
Other	4,234	4,234	0
<i>Total Expenses</i>	<u>516,830</u>	<u>549,448</u>	<u>(32,618)</u>
<i>Excess of Revenues Under Expenses</i>	(98,543)	(2,421)	96,122
Operating Transfers In	<u>50,000</u>	<u>55,000</u>	<u>5,000</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(48,543)	52,579	101,122
<i>Fund Equity Beginning of Year</i>	58,605	58,605	0
Prior Year Encumbrances Appropriated	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$35,062</u></u>	<u><u>\$136,184</u></u>	<u><u>\$101,122</u></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, 2000

	Enterprise	Holmes County Airport Authority	Totals (Memorandum Only) Reporting Entity
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities			
Cash Received from Customers	\$15,934,639	\$21,643	\$15,956,282
Cash Received from Rentals	0	40,516	40,516
Other Cash Receipts	549,943	334	550,277
Nonoperating Revenues	0	22,730	22,730
Cash Paid to Suppliers for Goods and Services	(7,164,499)	(275,424)	(7,439,923)
Cash Paid to Employees	(7,522,997)	0	(7,522,997)
Other Cash Payments	(3,804)	0	(3,804)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,793,282</u>	<u>(190,201)</u>	<u>1,603,081</u>
Cash Flows from Noncapital Financing Activities			
Operating Grants	0	187,156	187,156
Net Proceeds from Grants	239,164	0	239,164
Operating Transfers In	55,000	21,000	76,000
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>294,164</u>	<u>208,156</u>	<u>502,320</u>
Cash Flows from Capital and Related Financing Activities			
Proceeds from OPWC Loan	78,000	0	78,000
Purchase of Fixed Assets	(2,645,453)	0	(2,645,453)
Proceeds from Sale of Capital Assets	32,036	0	32,036
Principal Payments-Revenue Bonds	(72,000)	0	(72,000)
Principal Payments Capital Leases	(113,789)	0	(113,789)
Placed in Trust for Capital Related Debts	(6,743)	0	(6,743)
Interest Payments-Revenue Bonds	(261,100)	0	(261,100)
Interest Payments-Capital Leases	(18,474)	0	(18,474)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(3,007,523)</u>	<u>0</u>	<u>(3,007,523)</u>
Cash Flows from Investing Activities			
Repayments from Notes Receivable	9,437	0	9,437
Interest on Investments	315,205	8,963	324,168
Notes and Loans	25,685	0	25,685
Purchases of Investments	(206,828)	0	(206,828)
<i>Net Cash Provided by Investing Activities</i>	<u>143,499</u>	<u>8,963</u>	<u>152,462</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(776,578)	26,918	(749,660)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,598,037</u>	<u>174,820</u>	<u>2,772,857</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,821,459</u>	<u>\$201,738</u>	<u>\$2,023,197</u>
Cash and Cash Equivalents Include the Following:			
Cash and Cash Equivalents	\$1,109,860	\$201,738	\$1,311,598
Assets Limited as to Use - Cash and Cash Equivalents Board Designed for Future Capital Improvements	668,329	0	668,329
Assets Limited as to Use-Funds Available for Future Construction and Equipment	<u>43,270</u>	<u>0</u>	<u>43,270</u>
<i>Total Cash and Cash Equivalents</i>	<u>\$1,821,459</u>	<u>\$201,738</u>	<u>\$2,023,197</u>

(continued)

Holmes County, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type
and Discretely Presented Component Unit (continued)
For the Year Ended December 31, 2000

	Enterprise	Holmes County Airport Authority	Totals (Memorandum Only) Reporting Entity
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$735,848	(\$231,408)	\$504,440
Adjustments:			
Depreciation Expense	1,236,193	15,221	1,251,414
Bad Debt Expense	684,495	0	684,495
Loss on Sale of Property and Equipment	18,440	0	18,440
Interest Payments	133,275	0	133,275
Nonoperating Revenues	0	22,730	22,730
(Increase) Decrease in Assets:			
Accounts Receivable	(1,121,681)	(1,425)	(1,123,106)
Materials and Supplies Inventory	3,976	0	3,976
Prepaid Items and Other Assets	2,505	71	2,576
Other Receivables	(125,606)	0	(125,606)
Increase (Decrease) in Liabilities:			
Accounts Payable	111,320	(390)	110,930
Accrued Wages	27	0	27
Compensated Absences Payable	(2,720)	0	(2,720)
Intergovernmental Payable	(2,136)	0	(2,136)
Third-Party Settlements	128,902	0	128,902
Other Accrued Expenses	(9,556)	0	(9,556)
Change in Deferred Revenue	0	5,000	5,000
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,793,282</u>	<u>(\$190,201)</u>	<u>\$1,603,081</u>

Noncash Capital Financing Activities

During 2000, the Sewer District received fixed assets that were donated from other funds in the amount of \$252,232.

Fair market value of investments increased from the beginning of the year to the end of the year by \$21,391.

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, 2000

Cash Flows from Operating Activities	
Cash Received from Customers	\$368,588
Cash Paid to Suppliers and Employees	(554,606)
Interest Received	359
Interest Paid	<u>(13,977)</u>
<i>Net Cash Provided by Operating Activities</i>	(199,636)
Cash Flows from Investing Activities	
Purchase of Property and Equipment	<u>(10,723)</u>
Cash Flows from Financing Activities	
Proceeds of Notes	242,000
Payment of Long-Term Debt	<u>(12,820)</u>
<i>Net Cash Provided by Financing Activities</i>	<u>229,180</u>
Net Increase in Cash	18,821
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>21,223</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$40,044</u></u>
Reconciliation of Decrease in Net Assets to Net Cash Provided by Operating Activities	
Decrease in Net Assets	(\$204,066)
Adjustments:	
Depreciation Expense	10,145
(Increase) Decrease in Assets:	
Accounts Receivable	(5,550)
Payroll Tax Receivable	2,080
Increase (Decrease) in Liabilities:	
Accounts Payable	(2,352)
Accrued Liabilities	<u>107</u>
<i>Net Cash Provided by Operating Activities</i>	<u><u>(\$199,636)</u></u>

See accompanying notes to the general purpose financial statements

Holmes County, Ohio
Combining Balance Sheet
All Component Units
December 31, 2000

	Holmes County Regional Planning Commission	Holmes County Airport Authority	Lynn Hope Industries, Inc.	Total Component Units
Assets				
Equity in Pooled Cash and Cash Equivalents	\$116,339	\$0	\$0	\$116,339
Cash and Cash Equivalents in Segregated Accounts	0	201,738	40,044	241,782
Accounts Receivable	400	1,613	38,304	40,317
Accrued Interest Receivable	0	6,589	0	6,589
Due from Primary Government	0	0	1,785	1,785
Prepaid Items	0	156	0	156
Other Assets	0	0	451	451
Fixed Assets (net of accumulated depreciation)	0	343,423	20,617	364,040
<i>Total Assets</i>	<u>\$116,739</u>	<u>\$553,519</u>	<u>\$101,201</u>	<u>\$771,459</u>
Liabilities				
Accounts Payable	\$525	\$3,266	\$3,069	\$6,860
Accrued Wages	2,582	0	0	2,582
Compensated Absences Payable	1,380	0	0	1,380
Intergovernmental Payable	2,400	400	0	2,800
Deferred Revenue	0	25,000	0	25,000
Notes Payable	0	0	276,929	276,929
Other Accrued Expenses	0	0	458	458
<i>Total Liabilities</i>	<u>6,887</u>	<u>28,666</u>	<u>280,456</u>	<u>316,009</u>
Fund Equity and Net Assets				
Retained Earnings:				
Unreserved	0	524,853	0	524,853
Net Assets:				
Unrestricted	0	0	(179,255)	(179,255)
Fund Balance:				
Unreserved, Undesignated	109,852	0	0	109,852
<i>Total Fund Equity and Net Assets</i>	<u>109,852</u>	<u>524,853</u>	<u>(179,255)</u>	<u>455,450</u>
<i>Total Liabilities, Fund Equity and Net Assets</i>	<u>\$116,739</u>	<u>\$553,519</u>	<u>\$101,201</u>	<u>\$771,459</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, 2000

Note 1 - Description of Holmes County and Reporting Entity

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

Reporting Entity

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

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

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

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

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

Holmes County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 2000

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

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

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, related organizations and public entity risk pools. These organizations are presented in Notes 24, 25, 26 and 27 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 Children First Council
- Holmes County Public Library
- Holmes County Park District
- Wayne Holmes Physician Hospital Organization
- County Risk Sharing Authority, Inc.
- County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

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

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Notes 30, 31 and 32.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 2 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The Hospital enterprise fund's financial information is presented in conformity with generally accepted accounting principles as recommended in the Audit Guide (Health Care Organizations) published by the American Institute of Certified Public Accountants. The Hospital applies the provisions of all relevant pronouncements, including those issued after November 30, 1989. The more significant of the County's accounting policies are described below.

A. Basis of Presentation - Fund Accounting

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

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

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

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

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

Special Revenue Funds These funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

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

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

Fiduciary Fund Types Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County has no trust funds. The following is the County's fiduciary fund type:

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

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

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

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

B. Measurement Focus and Basis of Accounting

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

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the 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.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue.

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

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

C. Budgetary Process

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

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

Estimated Resources The County Budget Commission (Budget Commission) determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenues. The Budget Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

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

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

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

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

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

D. Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled. Monies for all funds, including all proprietary funds other than the hospital enterprise fund, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet. The general fund made an advance to the ODNR Grant, Federal Cops Universal, and Cops More Grant special revenue funds to eliminate each fund's negative cash balance.

During 2000, the County's investments were limited to nonnegotiable 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 \$285,067 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 2000. For the money market mutual fund, fair value is determined by the fund's current share price.

STAROhio is an investment pool managed by the State Treasurer 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's share price which is the price the investment could be sold for on December 31, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$742,767, which included \$683,980 assigned from other County funds.

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

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

E. Patient Accounts Receivable and Revenue

The Joel Pomerene Hospital enterprise fund records a receivable and charges for services revenue when patient services are performed. Net charges for services are reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. In 2000, approximately 33 percent of the Hospital's total patient revenue was derived from Medicare payments while 7 percent was derived from Medicaid payments. Additionally, approximately 20 percent of the Hospital's total patient revenue was derived from individual self-payments in 2000. The remaining revenue was derived primarily from commercial insurance payments.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

F. Materials and Supplies Inventory

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

H. Third-Party Settlements

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

I. Interfund Receivables/Payables

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

J. Assets Limited as to Use

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

K. Fixed Assets and Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. Donated fixed assets are valued at their estimated fair market value on the date received. The County has established a capitalization threshold for fixed assets at \$500. The cost 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.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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:

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 2000, interest costs incurred on construction projects in the proprietary funds were not material.

L. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

M. Contributed Capital

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

N. Reserves of Fund Equity

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

O. Accrued and Long-Term Liabilities

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

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

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

P. Intergovernmental Revenues

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Q. Interfund Transactions

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

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

R. Charity Care

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

S. Notes and Loans Receivable

The Joel Pomerene Hospital enterprise fund notes and loans receivable represent loans made to physicians under various cash flow support and loan arrangements, amounts due from self-insurance, and loan from Northeast Ohio Health Outreach Network Grant. The physician loans are to be repaid in varying monthly installments including interest of four percent. The gross amount of notes receivable is \$208,684, of which \$192,188 is current portion and \$16,496 is long-term portion.

T. Estimates

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

U. Total Columns on General Purpose Financial Statements

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 3 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types (GAAP). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. 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 statements.
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 enterprise funds have segregated accounts which are not included on the budgetary operating statements, but are included on the GAAP basis operating statements.

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:

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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	(\$73,262)	\$934,949	\$45,334	(\$561,015)
Net Adjustment for Revenue Accruals	(57,492)	18,282	(11,721)	(78,283)
Revenue for Debt Service	0	0	396,654	0
Unrecorded Cash	(116,306)	(89,644)	(81)	(2,438)
Net Adjustment for Expenditure Accruals	184,576	107,433	(32,000)	126,005
Debt Service Principal Retirement	0	0	(72,000)	(184,606)
Debt Service Interest and Fiscal Charges	0	0	(259,100)	0
Proceeds of Notes	0	0	0	179,586
Non-budgeted Funds	0	0	0	1,297
Encumbrances	(102,384)	(212,833)	0	(341,229)
Budget Basis	(\$164,868)	\$758,187	\$67,086	(\$860,683)

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

	Enterprise
GAAP Basis	\$1,020,450
Note Proceeds	78,000
Net Adjustment for Revenue Accruals	(406,292)
Revenue for Debt Service	264,422
Net Adjustment for Expense Accruals	61,261
Depreciation	181,006
Interest and Fiscal Charges	48,499
Capital Outlay	(270,370)
Non-budgeted Fund	(921,762)
Encumbrances	(2,635)
Budget Basis	\$52,579

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 4 - Accountability and Compliance

A. Accountability

The following funds had a deficit fund balance/retained earnings as of December 31, 2000:

	Deficit Fund Balance/ Retained Earnings
Special Revenue Funds:	
ODNR Grant	\$1,773
Federal Cops Universal	10,677
Cops More Grant	4,068
Rails-to-Trails Capital Projects Fund	71,269
Enterprise Funds:	
Sewer District	1,125,717
County Disposal	1,507,117

The deficit in the ODNR Grant, Federal Cops Universal and Cops More Grant special revenue funds resulted from the application of generally accepted accounting principles. The general fund is liable for any deficit in these funds and provides transfers when cash is needed not when accruals occur. The Rails-to-Trails capital projects fund 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 paid.

The Sewer District and the County Disposal enterprise funds had deficit retained earnings of \$1,125,717 and \$1,507,117, respectively, at December 31, 2000. Management is currently analyzing their operations to determine appropriate steps to alleviate the deficits.

B. Legal Compliance

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

Fund	Estimated Revenue Plus Carryover Balances	Appropriations	Excess
Special Revenue Funds:			
Community Development	\$198,525	\$318,400	\$119,875

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

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Funds:			
Victim Assistance Grant			
Personal Services	\$34,503	\$53,732	\$19,229
Federal Cops Universal			
Personal Services	52,421	59,390	6,969

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Cops More Grant			
Personal Services	\$18,705	\$22,773	\$4,068
Local Professional Grant			
Contractual Services	0	644	644
Sewer District Enterprise Fund			
Contractual Services	145,880	212,133	66,253

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

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Issue II Capital Projects Fund			
Capital Outlay	\$0	\$61,138	\$61,138

Contrary to Section 5705.10, Ohio Revised Code, the following County funds had negative cash fund balances as of December 31, 2000, indicating that revenue from other funds were used to pay obligations of these funds:

Fund	
Special Revenue Funds:	
ODNR Grant	\$29
Federal Cops Universal	6,970
Cops More Grant	4,068

Note 5 - Deposits and Investments

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

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

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

1. United States Treasury Notes, Bills, Bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality; including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to specific obligations or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

Undeposited Cash At year-end, the County had \$285,350 in undeposited cash which is included on the combined balance sheet as part of "equity in pooled cash and cash equivalents." The Joel Pomerene Memorial

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Hospital had \$600 in undeposited cash which is included on the combined balance sheet as part of “cash and cash equivalents in segregated accounts.”

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

Deposits At year end, the carrying amount of the County's deposits was \$18,906,209 and the bank balance was \$19,754,878. Of the bank balance \$1,586,936 was covered by federal depository insurance. \$18,167,942 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust departments in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The County’s investments are required to be categorized to give an indication of the level of 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 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	\$285,067	\$285,067
Mutual Funds		7,217
STAROhio		271,308
	\$285,067	\$563,592

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

Internally designated for future capital improvements:	
Cash and cash equivalents	\$668,329
Certificates of deposit	3,587,130
Investments in common stock and mutual funds	292,284
Interest receivable	10,960
	4,558,703
Funds available for future construction - cash and cash equivalents	43,270
Held in connection with debt service	262,731
Total assets limited as to use	\$4,864,704
Assets limited as to use - current portion	\$110,853
Assets limited as to use - long term portion	4,753,851
Total assets limited as to use	\$4,864,704

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

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

	Cash and Cash Equivalents/ Deposits	Investments	Assets Limited as to Use
Combined Balance Sheet	\$14,877,007	\$25,000	\$4,864,704
Certificates of Deposit with original maturity greater than three months	25,000	(25,000)	0
Amounts in connection with debt service	262,731	0	(262,731)
Cash and Cash Equivalents	4,298,729	0	(4,298,729)
Investments	0	292,284	(292,284)
STAROhio	(271,308)	271,308	0
Interest Receivable	0	0	(10,960)
Undeposited Cash	(285,950)	0	0
GASB Statement No. 3	\$18,906,209	\$563,592	\$0

Note 6 - Receivables

Receivables at December 31, 2000, 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 7 and 8)

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 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

The full tax rate for all County operations for the year ended December 31, 2000, was \$12.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$444,440,590
Public Utility Property	30,901,320
Tangible Personal Property	<u>90,085,880</u>
Total Assessed Value	<u><u>\$565,427,790</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.

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

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 2000 amounted to \$3,572,375.

C. Intergovernmental

A summary of the principal items of intergovernmental receivables follows:

General Fund	
Indigent Defense Reimbursement	\$4,020
Special Revenue Funds	
Public Assistance	184,287
Motor Vehicle License and Gas Tax	103,632
Youth Services	8,648
Children Services	1,465
Probate Court Conduct of Business	6,181
Transportation Coordination	10,000
Total Special Revenue Funds	314,213
Agency Funds	
Gasoline and License Tax	36,943
Undivided Personal Property Tax	335,128
County Public Library	99,764
Undivided Municipal Permissive	1,410
Undivided Local Government	58,865
Undivided Local Government Revenue	23,883
Total Agency Funds	555,993
Total All Funds	\$874,226

Note 7 - 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	\$458,324	\$25	\$23,767,592	\$24,225,941
Revenue Deductions:				
Provision for Contractual Allowances	0	0	(6,748,614)	(6,748,614)
Provision for Prompt Payment Discounts	0	0	(488,301)	(488,301)
Net Charges for Services Revenue	\$458,324	\$25	\$16,530,677	\$16,989,026

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 8 - 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	\$5,294	\$0	\$0	\$5,294
Joel Pomerene Hospital	4,430,453	(615,400)	(700,000)	3,115,053
Total Enterprise Funds	<u>\$4,435,747</u>	<u>(\$615,400)</u>	<u>(\$700,000)</u>	<u>\$3,120,347</u>

Note 9 - Fixed Assets

A summary of the enterprise funds' fixed assets at December 31, 2000, follows:

Land and Land Improvements	\$1,150,477
Buildings and Improvements	11,744,569
Equipment	8,664,888
Vehicles	11,961
Sewer Lines	3,606,944
Construction in Progress	1,485,063
Subtotal	26,663,902
Less: Accumulated Depreciation	(11,967,334)
Net Fixed Assets	<u>\$14,696,568</u>

A summary of the changes in general fixed assets during 2000 follows:

	Balance 01/01/00	Additions	Deletions	Balance 12/31/00
Land and Land Improvements	\$1,207,757	\$34,321	\$10,000	\$1,232,078
Buildings	13,919,898	3,574,590	548,213	16,946,275
Equipment and Machinery	2,395,170	454,229	282,450	2,566,949
Furniture and Fixtures	800,856	25,046	20,716	805,186
Vehicles	2,422,263	431,723	273,213	2,580,773
Construction in Progress	502,865	168,195	502,865	168,195
Total	<u>\$21,248,809</u>	<u>\$4,688,104</u>	<u>\$1,637,457</u>	<u>\$24,299,456</u>

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 10 - Interfund Transactions

Interfund balances at December 31, 2000, consist of the following individual fund billings:

	Interfund Receivable	Interfund Payable
General Fund	\$11,067	\$0
Special Revenue Funds:		
ODNR Grant	0	29
Federal Cops Universal	0	6,970
Cops More Grant	0	4,068
Total Special Revenue Funds	0	11,067
Totals	\$11,067	\$11,067
	Due from Other Funds	Due to Other Funds
General Fund	\$60,083	\$0
Special Revenue Funds:		
Mental Retardation	0	2,945
Public Assistance	0	10,000
Child Support Enforcement	0	12,598
Children Services	0	4,787
Probate Court Conduct of Business	0	2,963
County Home	0	1,807
Certificate Title Administration	0	24,983
Total Special Revenue Funds	0	60,083
Totals	\$60,083	\$60,083

At December 31, 2000, Lynn Hope Industries Inc. was owed \$1,785 by the mental retardation special revenue fund. This amount is presented on the combined balance sheet as "due to component unit."

Note 11 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2000, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible.

Coverages provided by CORSA are as follows:

General Liability (per occurrence)	\$1,000,000
Stop Loss (aggregate excess)	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Auto Medical Payments - Each Person	5,000
- Each Accident	50,000
Law Enforcement Liability (per occurrence)	1,000,000
Public Officials Liability (per occurrence)	1,000,000
- Annual Aggregate	1,000,000
Crime Coverage	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Building and Contents	Replacement Cost
Other Property Insurance:	
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractors Equipment	Actual Cash Value
Miscellaneous Inland Marine	Actual Cash Value
Motortruck Cargo	100,000
Flood and Earthquake (pool limit)	100,000,000
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	3,000,000
Comprehensive Boiler and Machinery	100,000,000
Sublimits:	
Expediting Expenses	25,000
Ammonia Contamination	25,000
Water Damage	25,000

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

For 2000, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 27) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

The Hospital is self-insured, subject to certain stop-loss coverage, for its employees' health benefits. The Hospital accrues the estimated costs of reported and incurred-but-not-reported claims based on its actual claims history. At December 31, 2000, the estimated amount of these liabilities, included in the Hospital's other accrued expenses, was \$90,000. This liability is the Hospital's best estimate based on available data. Changes in the reported balances of claims for resulted from the following:

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>End of Year</u>
2000	\$90,000	\$794,220	\$794,220	\$90,000
1999	90,000	752,868	752,868	90,000
1998	54,000	554,931	518,931	90,000

Note 12 - Leases

A. Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for the acquisition of equipment. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. The equipment acquired by lease has been capitalized in the enterprise funds in the amount of \$580,593, which is equal to the present value of the future minimum lease payments at the time of acquisition. Accumulated depreciation through December 31, 2000, amounted to \$290,306 leaving a book value of \$290,287. A corresponding liability was recorded in the enterprise funds.

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

<u>Year</u>	<u>Amount</u>
2001	\$132,324
2002	132,324
2003	44,108
Total	308,756
Less: Amount Representing Interest	<u>(18,807)</u>
Present Value of Net Minimum Lease Payments	<u><u>\$289,949</u></u>

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

B. Operating Leases

The Hospital has entered into various operating lease agreements for equipment which expire at various times through 2002. During 2000, rent for all operating leases totaled \$133,551.

Effective January 1, 1998, the Hospital signed a licensing agreement to lease software from a company under a three year non-cancelable lease. Software expense totaled \$108,000 in 2000, and is recorded in the Joel Pomerene Hospital enterprise fund. Minimum payments on the operating leases are \$108,000 in 2001.

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 2000.

Note 13 - Long-Term Obligations

Changes in the County's long-term obligations during 2000 consisted of the following:

	Original Amount	Outstanding 1/1/00	Additions	Reductions	Outstanding 12/31/00
Enterprise Fund Obligations:					
Capital Lease - Equipment		\$403,738	\$0	\$113,789	\$289,949
OPWC Loans Payable		0	78,000	0	78,000
Landfill Postclosure Liability		1,875,682	0	0	1,875,682
1991 Hospital Revenue Bonds 5.875%	\$2,200,000	1,920,000	0	45,000	1,875,000
1997 Sewer Revenue Bonds 5.0%	2,977,000	2,926,000	0	27,000	2,899,000
Total Enterprise Fund Obligations		<u>7,125,420</u>	<u>78,000</u>	<u>185,789</u>	<u>7,017,631</u>
General Long-Term Obligations:					
<i>General Obligation Bonds:</i>					
1994 Jail Bond 5.25%	2,700,000	2,484,000	0	50,000	2,434,000
1995 Various Purpose Bond 3.9-5.8%	1,975,000	1,730,000	0	65,000	1,665,000
1998 Capital Facilities Bond 4.25%	2,400,000	2,165,000	0	125,000	2,040,000
<i>Total General Obligation Bonds</i>		<u>6,379,000</u>	<u>0</u>	<u>240,000</u>	<u>6,139,000</u>
Compensated Absences		627,095	63,759	2,725	688,129
Intergovernmental		326,027	245,524	326,027	245,524
Total General Long-Term Obligations		<u>7,332,122</u>	<u>309,283</u>	<u>568,752</u>	<u>7,072,653</u>
Total Long-Term Obligations		<u>\$14,457,542</u>	<u>\$387,283</u>	<u>\$754,541</u>	<u>\$14,090,284</u>

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 (\$1,305,446) and with sales taxes.

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2000, are an overall debt margin of \$10,452,582 and an unvoted debt margin of \$3,471,165. The following is a summary of the County's future annual debt service requirements:

Year	General Obligation Bonds	Hospital Revenue Bonds	Sewer Revenue Bonds	Totals
2001	\$580,171	\$158,156	\$172,950	\$911,277
2002	576,200	157,336	173,550	907,086
2003	575,747	157,399	174,050	907,196
2004	576,661	156,285	173,450	906,396
2005	574,293	159,054	172,800	906,147
2006-2010	2,695,597	789,047	868,300	4,352,944
2011-2015	2,023,081	788,488	866,650	3,678,219
2016-2020	1,449,083	788,977	867,750	3,105,810
2021-2025	722,785	157,754	867,200	1,747,739
2026-2030	0	0	867,650	867,650
2031-2035	0	0	868,150	868,150
2036-2037	0	0	346,350	346,350
Total				
Principal				
and Interest	9,773,618	3,312,496	6,418,850	19,504,964
Less Interest	(3,634,618)	(1,437,496)	(3,519,850)	(8,591,964)
Total	<u>\$6,139,000</u>	<u>\$1,875,000</u>	<u>\$2,899,000</u>	<u>\$10,913,000</u>

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 14 - Note Payable

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

		<u>Original Amount</u>	<u>Outstanding 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/00</u>
2000 Rails-to-Trails Note	6.0%	\$245,625	\$179,606	\$179,586	\$184,606	\$174,586

The note is backed by the full faith and credit of Holmes County and was rolled over into another note that will mature in September 2001.

Note 15 - Defined Benefit Pension Plans

A. Public Employees Retirement System

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$967,620, \$1,304,363, and \$1,240,721, respectively; 78 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, 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 retirement and disability benefits, annual cost-of-living adjustments, and death benefits 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. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 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 to STRS for the years ended December 31, 2000, 1999, and 1998 were \$37,456, \$32,841, and \$45,589, respectively; 85 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Note 16 - 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

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

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

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$574,909. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (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. The State Teachers Retirement Board has statutory 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 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$37,456 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Note 17 - Other Employee Benefits

A. Compensated Absences

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

Employees earn sick leave at a rate of 4.60 hours of sick leave for each completed 80 hours in active pay status. Sick leave accumulation is unlimited. Upon retirement or death, an employee can be paid twenty-five percent to a maximum of 30 days of accumulated, unused sick leave. As of December 31, 2000, the total liability for unpaid compensated absences was \$709,320.

B. Health and Life Insurance

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

Note 18 - Closure and Postclosure Care Cost

State and federal regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The \$1,875,682 reported as landfill closure and postclosure care liability at December 31, 2000, represents the cumulative amount reported to date based on the use of 40.68 percent of the estimated capacity of the landfill. Based on current usage, the remaining useful life is estimated to be 67 years. The County will recognize the remaining estimated cost of closure and postclosure care of \$2,734,844 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

postclosure care in 2000. 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 Holmes County Landfill has temporarily ceased operations effective May 28, 1999. The temporary ceasing of operations was made to allow for the continued discussions of other options concerning the ongoing losses from the day to day operation of the landfill. The landfill reopened May 22, 2001.

Note 19 - 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 \$521,000 in 2000.

Note 20 - Advertising

The Hospital expenses advertising costs as they are incurred. Advertising expense was \$80,007 for 2000. Advertising expenses are included in the enterprise funds' operating expenses in these financial statements.

Note 21 - 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 22 - Federal Food Stamp Program

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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Federal food stamps activity for the year is as follows:

Balance at beginning of year	\$100,967
Amount received for distribution	597,115
Amount distributed to entitled recipients	439,564
Balance at end of year	\$258,518

Note 23 - Segment Information for Enterprise Funds

The County's enterprise funds account for the provision of sewer services, the disposal of refuse and hospital services. Key financial information as of and for the year ended December 31, 2000, for each activity is as follows:

	Sewer District	County Disposal	Joel Pomerene Hospital	Total
Operating Revenues	\$610,872	\$25	\$16,895,444	\$17,506,341
Depreciation Expense	181,006	0	1,055,187	1,236,193
Operating Income	189,060	25	546,763	735,848
Net Non-Operating Revenue (Expenses)	(145,397)	0	374,999	229,602
Operating Transfers In	55,000	0	0	55,000
Net Income	98,663	25	921,762	1,020,450
Current Capital Contributions	252,232	0	0	252,232
Fixed Assets:				
Additions	270,370	0	2,375,083	2,645,453
Net Working Capital	491,326	25	2,202,964	2,694,315
Total Assets	5,944,021	368,565	18,236,990	24,549,576
Long-Term Liabilities Payable from Revenue	2,949,124	1,875,682	1,997,023	6,821,829
Total Equity	2,847,053	(1,507,117)	13,982,969	15,322,905
Encumbrances at December 31, 2000	\$2,635	\$0	\$0	\$2,635

Note 24 - 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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 2000, the County contributed \$35,000 which represents 40.70 percent of total contributions. Complete financial statements for the Agency can be obtained from the Emergency Management Agency, Holmes County, Ohio.

Alcohol, Drug Addiction and Mental Health Services Board of Wayne and Holmes Counties (Board) The Board, a joint venture of Wayne and Holmes County, has the responsibility for the development, funding, monitoring and evaluating of community based mental health programs. The Board is controlled by a joint board of trustees whose membership consists of five appointees of the State Board of Mental Health, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. The Board exercises total control over 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 25 - 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 2000, the County contributed \$195,018 which represents 3.50 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 2000.

Holmes County Family Children 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

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees consists of 18 individuals from various organizations including 5 from the County. During 2000, the County contributed \$16,522 to the Council.

Note 26 - Related Organizations

Holmes County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operations 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 2000.

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 2000.

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, 2000.

Note 27 - 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 2000 was \$115,670. Financial statements may be obtained by contacting the County Commissioners Association of Ohio, Columbus, Ohio.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 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.

Note 28 - 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, 2000.

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, 2000.

Note 29 - Related Party Transactions

During 2000, the 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 the County, reported \$2,440 for such contributions. Lynn Hope Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional rehabilitative services provided directly to Workshop clients by the County amounted to \$2,030,635.

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 \$78,127 in 2000.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 \$670,000 and expended \$442,764, netting to unrestricted net assets of \$297,808 for the year ended December 31, 2000.

Note 30 - Holmes County Regional Planning Commission (Commission)

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

A. Basis of Accounting

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

B. Deposits and Investments

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

Note 31 - 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:

Description	Useful Life	Method
Equipment	3-7 years	straight-line
Vehicles	5 years	straight-line

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000, 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, 2000 were \$4,346.

B. Non-Cash Transactions

The Organization received in-kind services and facilities for the year ended December 31, 2000 from the Holmes County Board of MR/DD. The value of the in-kind contribution was determined to be \$2,440 and is recorded on other income and operating expenses as an equivalent amount. Due to its non-cash nature, no provision has been recorded within the statement of cash flows.

C. Related Parties

Total revenues from contracts to provide services to the Holmes County Board of Mental Retardation and Developmental Disabilities were \$24,785 for the year ended December 31, 2000.

D. Deposits and Investments

As of December 31, 2000, the organization had a bank balance of \$42,389. 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.	\$244,929				
Note payable - non-profit entity. The note is due on demand, does not accrue interest and is not collateralized.	<table style="margin-left: auto; margin-right: 0;"> <tr><td style="text-align: right;">32,000</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">276,929</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">7,992</td></tr> <tr><td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$268,937</td></tr> </table>	32,000	276,929	7,992	\$268,937
32,000					
276,929					
7,992					
\$268,937					
Less: current portion					

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

2001	\$7,992
2002	7,489
2003	7,951
2004	8,441
2005	8,962
Thereafter	236,094
	\$276,929

F. Fixed Assets

A summary of fixed assets at December 31, 2000, follows:

Equipment	\$36,399
Vehicles	41,908
Subtotal	78,307
Less: Accumulated Depreciation	(57,690)
Net Fixed Assets	\$20,617

Note 32 - 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.

Holmes County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

A summary of fixed assets at December 31, 2000, follows:

Land	\$54,357
Buildings and Improvements	402,500
Equipment	85,013
Subtotal	541,870
Less: Accumulated Depreciation	(198,447)
Net Fixed Assets	\$343,423

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 was \$201,738 and the bank balance was \$200,985. Of the bank balance \$195,700 was covered by federal depository insurance. \$5,285 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 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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,860,000	\$1,617,483	(\$242,517)
Sales Tax	2,625,000	2,645,856	20,856
Charges for Services	1,342,888	1,448,505	105,617
Licenses and Permits	107,500	116,775	9,275
Fines and Forfeitures	62,000	98,420	36,420
Intergovernmental	996,940	1,045,836	48,896
Interest	500,000	699,081	199,081
Rentals	56,598	32,183	(24,415)
Other	625,300	336,232	(289,068)
<i>Total Revenues</i>	<u>8,176,226</u>	<u>8,040,371</u>	<u>(135,855)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	183,529	173,926	9,603
Materials and Supplies	6,836	3,598	3,238
Contractual Services	477,049	370,439	106,610
Other	52,769	14,471	38,298
Total Commissioners	<u>720,183</u>	<u>562,434</u>	<u>157,749</u>
Auditor - General:			
Personal Services	245,098	241,002	4,096
Materials and Supplies	28,000	24,105	3,895
Contractual Services	58,843	53,052	5,791
Capital Outlay	5,502	5,502	0
Other	4,500	4,227	273
Total Auditor - General	<u>341,943</u>	<u>327,888</u>	<u>14,055</u>
Auditor - Personal Property:			
Materials and Supplies	<u>3,100</u>	<u>2,278</u>	<u>822</u>
Treasurer:			
Personal Services	84,719	84,275	444
Materials and Supplies	13,215	13,202	13
Contractual Services	8,000	7,602	398
Other	1,322	1,322	0
Total Treasurer	<u>\$107,256</u>	<u>\$106,401</u>	<u>\$855</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney:			
Personal Services	\$199,940	\$198,936	\$1,004
Materials and Supplies	13,804	12,277	1,527
Contractual Services	24,949	7,300	17,649
Other	100	0	100
Total Prosecuting Attorney	<u>238,793</u>	<u>218,513</u>	<u>20,280</u>
Central Purchasing:			
Materials and Supplies	<u>78,999</u>	<u>73,966</u>	<u>5,033</u>
County Office Examinations:			
Contractual Services	<u>70,000</u>	<u>65,422</u>	<u>4,578</u>
Budget Commission:			
Materials and Supplies	<u>250</u>	<u>207</u>	<u>43</u>
Board of Revision:			
Materials and Supplies	<u>2,000</u>	<u>616</u>	<u>1,384</u>
Recorder:			
Personal Services	79,528	79,274	254
Contractual Services	<u>7,240</u>	<u>5,279</u>	<u>1,961</u>
Total Recorder	<u>86,768</u>	<u>84,553</u>	<u>2,215</u>
Board of Election:			
Personal Services	84,845	72,701	12,144
Materials and Supplies	27,820	27,292	528
Other	<u>5,500</u>	<u>5,367</u>	<u>133</u>
Total Board of Elections	<u>118,165</u>	<u>105,360</u>	<u>12,805</u>
Maintenance and Operations:			
Personal Services	144,602	144,544	58
Materials and Supplies	36,999	24,449	12,550
Contractual Services	370,204	332,556	37,648
Capital Outlay	475,367	304,084	171,283
Other	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Maintenance and Operations	<u>\$1,037,172</u>	<u>\$815,633</u>	<u>\$221,539</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Tax Map:			
Personal Services	\$65,709	\$58,179	\$7,530
Materials and Supplies	8,573	6,776	1,797
Contractual Services	6,851	4,699	2,152
Capital Outlay	500	0	500
Other	2,000	1,761	239
Total Tax Map	83,633	71,415	12,218
Insurance, Pensions, and Taxes:			
Personal Services	510,300	408,305	101,995
Contractual Services	775,611	740,626	34,985
Other	138,090	3,774	134,316
Total Insurance, Pensions and Taxes	1,424,001	1,152,705	271,296
Total General Government - Legislative and Executive	4,312,263	3,587,391	724,872
General Government - Judicial:			
Common Pleas Court:			
Personal Services	148,483	144,486	3,997
Materials and Supplies	18,235	11,885	6,350
Capital Outlay	3,370	3,284	86
Other	2,000	1,793	207
Total Common Pleas Court	172,088	161,448	10,640
Court of Appeals			
Personal Services	1,670	1,652	18
Other	6,000	2,514	3,486
Total Court of Appeals	7,670	4,166	3,504
Adult Probation:			
Personal Services	109,186	107,322	1,864
Materials and Supplies	7,870	7,243	627
Capital Outlay	2,710	2,329	381
Total Adult Probation	\$119,766	\$116,894	\$2,872

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Court:			
Personal Services	\$89,569	\$85,813	\$3,756
Materials and Supplies	4,636	4,297	339
Contractual Services	109,180	88,674	20,506
Other	1,750	1,303	447
Total Juvenile Court	205,135	180,087	25,048
Juvenile Probation:			
Personal Services	12,102	5,874	6,228
Materials and Supplies	3,500	1,749	1,751
Other	400	0	400
Total Juvenile Probation	16,002	7,623	8,379
Probate Court:			
Personal Services	53,981	53,228	753
Materials and Supplies	9,674	7,526	2,148
Other	2,000	1,817	183
Total Probate Court	65,655	62,571	3,084
Clerk of Courts:			
Personal Services	155,178	151,271	3,907
Materials and Supplies	19,079	18,381	698
Contractual Services	1,786	1,744	42
Total Clerk of Courts	176,043	171,396	4,647
County Court:			
Personal Services	167,871	155,112	12,759
Materials and Supplies	15,621	15,480	141
Contractual Services	3,500	1,640	1,860
Other	661	0	661
Total County Court	187,653	172,232	15,421
Law Library:			
Personal Services	3,000	3,000	0
Total General Government - Judicial	\$953,012	\$879,417	\$73,595

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety:			
Coroner:			
Personal Services	\$24,143	\$24,043	\$100
Materials and Supplies	93	0	93
Other	13,000	10,527	2,473
Total Coroner	<u>37,236</u>	<u>34,570</u>	<u>2,666</u>
Jail:			
Personal Services	615,170	613,043	2,127
Materials and Supplies	9,685	6,597	3,088
Contractual Services	189,491	169,963	19,528
Capital Outlay	22,141	20,846	1,295
Other	2,621	2,024	597
Total Jail	<u>839,108</u>	<u>812,473</u>	<u>26,635</u>
Sheriff:			
Personal Services	796,957	791,559	5,398
Materials and Supplies	86,617	83,043	3,574
Contractual Services	54,227	52,971	1,256
Capital Outlay	81,187	68,873	12,314
Other	9,209	7,959	1,250
Total Sheriff	<u>1,028,197</u>	<u>1,004,405</u>	<u>23,792</u>
Total Public Safety	<u>1,904,541</u>	<u>1,851,448</u>	<u>53,093</u>
Public Works:			
Highway:			
Personal Services	650	0	650
Materials and Supplies	720	720	0
Contractual Services	390	126	264
Capital Outlay	430	0	430
Other	1,500	646	854
Total Highway	<u>3,690</u>	<u>1,492</u>	<u>2,198</u>
Airport:			
Grant in Aid	21,000	21,000	0
Other	22,730	22,730	0
Total Public Works	<u>47,420</u>	<u>45,222</u>	<u>2,198</u>
Health:			
Other Health Programs:			
Contractual Services	\$48,497	\$47,311	\$1,186

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services:			
Veterans Services:			
Personal Services	\$83,572	\$83,572	\$0
Materials and Supplies	32,799	32,799	0
Contractual Services	48,480	48,480	0
Other	2,128	2,128	0
Total Veteran Services	<u>166,979</u>	<u>166,979</u>	<u>0</u>
Historical Services:			
Grant in Aid	7,000	7,000	0
Total Human Services	<u>173,979</u>	<u>173,979</u>	<u>0</u>
Conservation and Recreation:			
Other Agriculture Programs:			
Grant in Aid	306,147	306,147	0
Other	2,200	2,200	0
Total Conservation and Recreation	<u>308,347</u>	<u>308,347</u>	<u>0</u>
Intergovernmental	<u>238,344</u>	<u>238,344</u>	<u>0</u>
<i>Total Expenditures</i>	<u>7,986,403</u>	<u>7,131,459</u>	<u>854,944</u>
<i>Excess of Revenues Over Expenditures</i>	189,823	908,912	719,089
Other Financing Uses			
Operating Transfers Out	<u>(1,092,124)</u>	<u>(1,073,780)</u>	<u>18,344</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(902,301)	(164,868)	737,433
<i>Fund Balance Beginning of Year</i>	1,057,850	1,057,850	0
Prior Year Encumbrances Appropriated	<u>57,868</u>	<u>57,868</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$213,417</u>	<u>\$950,850</u>	<u>\$737,433</u>

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Revenue Funds (continued)

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

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

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

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

Other Special Revenue

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

Holmes County County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	<u>Dog and Kennel</u>	<u>Mental Retardation</u>	<u>Public Assistance</u>	<u>Child Support Enforcement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,295	\$2,041,944	\$451,635	\$265,635
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	2,136,702	0	0
Taxes	0	0	0	0
Accounts	23,279	0	0	0
Accrued Interest	0	65	0	0
Intergovernmental Receivable	0	0	184,287	0
Materials and Supplies				
Inventory	0	2,283	0	0
Prepaid Items	374	4,701	7,221	0
<i>Total Assets</i>	<u>\$38,948</u>	<u>\$4,185,695</u>	<u>\$643,143</u>	<u>\$265,635</u>
Liabilities				
Accounts Payable	\$0	\$38,047	\$62,257	\$0
Contracts Payable	0	9,271	0	0
Accrued Wages	1,320	95,824	48,006	8,150
Compensated Absences Payable	304	858	1,569	69
Interfund Payable	0	0	0	0
Due to Other Funds	0	2,945	10,000	12,598
Intergovernmental Payable	844	39,199	103,115	697
Due to Component Unit	0	1,785	0	0
Deferred Revenue	0	2,136,702	0	0
<i>Total Liabilities</i>	<u>2,468</u>	<u>2,324,631</u>	<u>224,947</u>	<u>21,514</u>
Fund Equity				
Fund Balance (Deficit):				
Reserved for Encumbrances	150	0	0	0
Reserved for Inventory	0	2,283	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Unreserved, Undesignated	36,330	1,858,781	418,196	244,121
<i>Total Fund Equity (Deficit)</i>	<u>36,480</u>	<u>1,861,064</u>	<u>418,196</u>	<u>244,121</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$38,948</u>	<u>\$4,185,695</u>	<u>\$643,143</u>	<u>\$265,635</u>

<u>Real Estate Assessment</u>	<u>Delinquent Real Estate Collection</u>	<u>Motor Vehicle License and GasTax</u>	<u>Youth Services</u>	<u>Recycling and Litter</u>	<u>ODNR Grant</u>
\$203,496	\$26,431	\$1,995,564	\$149,826	\$36,480	\$0
0	0	0	0	8,457	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,270	0	10,497	0
0	0	611	0	0	0
0	0	103,632	8,648	0	0
0	0	240,308	0	0	0
0	0	3,935	0	450	0
<u>\$203,496</u>	<u>\$26,431</u>	<u>\$2,347,320</u>	<u>\$158,474</u>	<u>\$55,884</u>	<u>\$0</u>
\$0	\$0	\$64,288	\$0	\$635	\$0
0	0	1,435	0	0	0
2,328	0	48,460	2,514	4,388	1,192
685	0	3,428	0	3,722	45
0	0	0	0	0	29
0	0	0	0	0	0
1,378	134	16,034	1,569	2,987	507
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,391</u>	<u>134</u>	<u>133,645</u>	<u>4,083</u>	<u>11,732</u>	<u>1,773</u>
4,647	0	20,038	775	232	0
0	0	240,308	0	0	0
0	0	0	0	0	0
<u>194,458</u>	<u>26,297</u>	<u>1,953,329</u>	<u>153,616</u>	<u>43,920</u>	<u>(1,773)</u>
<u>199,105</u>	<u>26,297</u>	<u>2,213,675</u>	<u>154,391</u>	<u>44,152</u>	<u>(1,773)</u>
<u>\$203,496</u>	<u>\$26,431</u>	<u>\$2,347,320</u>	<u>\$158,474</u>	<u>\$55,884</u>	<u>\$0</u>

(continued)

Holmes County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Children Services	Indigent Drivers Alcohol	Probate Court Conduct of Business	911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,017,391	\$47,825	\$101,495	\$1,560,028
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	0	0	0
Taxes	0	0	0	0
Accounts	0	125	0	0
Accrued Interest	0	0	0	3,678
Intergovernmental Receivable	1,465	0	6,181	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	346
<i>Total Assets</i>	<u>\$1,018,856</u>	<u>\$47,950</u>	<u>\$107,676</u>	<u>\$1,564,052</u>
Liabilities				
Accounts Payable	\$26,398	\$0	\$3,344	\$5,863
Contracts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	4,787	0	2,963	0
Intergovernmental Payable	24,438	0	557	0
Due to Component Unit	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>55,623</u>	<u>0</u>	<u>6,864</u>	<u>5,863</u>
Fund Equity				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	0	0	180
Reserved for Inventory	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Unreserved, Undesignated	963,233	47,950	100,812	1,558,009
<i>Total Fund Equity (Deficit)</i>	<u>963,233</u>	<u>47,950</u>	<u>100,812</u>	<u>1,558,189</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,018,856</u>	<u>\$47,950</u>	<u>\$107,676</u>	<u>\$1,564,052</u>

County Home	Community Development	Community Housing Improvement	Jail Kitchen	Other	Totals
\$162,867	\$73,112	\$24,904	\$63,403	\$565,247	\$8,802,578
0	0	0	0	33,795	42,252
636,353	0	0	0	0	2,773,055
0	0	0	0	16,000	16,000
40,702	0	0	0	7,199	85,072
0	0	0	0	0	4,354
0	0	0	0	10,000	314,213
5,414	0	0	4,334	0	252,339
2,784	0	0	0	0	19,811
<u>\$848,120</u>	<u>\$73,112</u>	<u>\$24,904</u>	<u>\$67,737</u>	<u>\$632,241</u>	<u>\$12,309,674</u>
\$20,356	\$0	\$0	\$4,182	\$4,939	\$230,309
1,227	0	0	0	4,548	16,481
25,173	0	0	2,565	7,983	247,903
663	0	0	287	1,091	12,721
0	0	0	0	11,038	11,067
1,807	0	0	0	24,983	60,083
10,434	0	0	1,485	2,102	205,480
0	0	0	0	0	1,785
636,353	0	0	0	0	2,773,055
<u>696,013</u>	<u>0</u>	<u>0</u>	<u>8,519</u>	<u>56,684</u>	<u>3,558,884</u>
19,539	111,168	0	5,475	18,623	180,827
5,414	0	0	4,334	0	252,339
0	0	0	0	250,000	250,000
127,154	(38,056)	24,904	49,409	306,934	8,067,624
<u>152,107</u>	<u>73,112</u>	<u>24,904</u>	<u>59,218</u>	<u>575,557</u>	<u>8,750,790</u>
<u>\$848,120</u>	<u>\$73,112</u>	<u>\$24,904</u>	<u>\$67,737</u>	<u>\$632,241</u>	<u>\$12,309,674</u>

Holmes County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000*

	Dog and Kennel	Mental Retardation	Public Assistance	Child Support Enforcement
Revenues				
Property and Other Taxes	\$0	\$2,036,567	\$0	\$0
Sales Tax	0	0	0	0
Charges for Services	2,237	40,607	0	54,172
Licenses and Permits	111,780	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,614,741	2,747,196	537,365
Interest	0	13,168	0	0
Rentals	0	0	0	0
Other	2,295	104,135	155,776	0
<i>Total Revenues</i>	<u>116,312</u>	<u>3,809,218</u>	<u>2,902,972</u>	<u>591,537</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	80,654	0	0	0
Human Services	0	3,977,926	3,700,079	312,363
Conservation and Recreation	0	0	0	0
<i>Total Expenditures</i>	<u>80,654</u>	<u>3,977,926</u>	<u>3,700,079</u>	<u>312,363</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>35,658</u>	<u>(168,708)</u>	<u>(797,107)</u>	<u>279,174</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	765,948	86,396
Operating Transfers Out	0	0	0	(179,685)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>765,948</u>	<u>(93,289)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>35,658</u>	<u>(168,708)</u>	<u>(31,159)</u>	<u>185,885</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	1,591	2,034,336	449,355	58,236
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(769)</u>	<u>(4,564)</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$36,480</u></u>	<u><u>\$1,861,064</u></u>	<u><u>\$418,196</u></u>	<u><u>\$244,121</u></u>

Real Estate Assessment	Delinquent Real Estate Collection	Motor Vehicle License and Gas Tax	Youth Services	Recycling and Litter	ODNR Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
292,220	29,550	0	0	255,557	0
0	0	0	0	0	0
0	0	41,085	8	0	0
0	0	2,907,344	168,086	0	42,415
0	0	18,315	0	0	0
0	0	0	0	0	0
152	1,158	64,297	177	10,324	0
<u>292,372</u>	<u>30,708</u>	<u>3,031,041</u>	<u>168,271</u>	<u>265,881</u>	<u>42,415</u>
225,040	41,162	0	0	0	0
0	0	0	0	0	0
0	0	0	136,341	0	0
0	0	2,719,105	0	248,486	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	43,158
<u>225,040</u>	<u>41,162</u>	<u>2,719,105</u>	<u>136,341</u>	<u>248,486</u>	<u>43,158</u>
<u>67,332</u>	<u>(10,454)</u>	<u>311,936</u>	<u>31,930</u>	<u>17,395</u>	<u>(743)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
67,332	(10,454)	311,936	31,930	17,395	(743)
131,773	36,751	1,900,201	122,461	26,757	(1,030)
0	0	1,538	0	0	0
<u>\$199,105</u>	<u>\$26,297</u>	<u>\$2,213,675</u>	<u>\$154,391</u>	<u>\$44,152</u>	<u>(\$1,773)</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, 2000*

	Children Services	Indigent Drivers Alcohol	Probate Court Conduct of Business	911
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	2,875
Charges for Services	570,506	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	187	4,387	6,004	0
Intergovernmental	687,118	0	161,065	0
Interest	0	0	0	85,829
Rentals	0	0	0	0
Other	7,155	1,313	0	0
<i>Total Revenues</i>	<u>1,264,966</u>	<u>5,700</u>	<u>167,069</u>	<u>88,704</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	150,567	0
Public Safety	0	0	2,963	65,388
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	788,333	0	0	0
Conservation and Recreation	0	0	0	0
<i>Total Expenditures</i>	<u>788,333</u>	<u>0</u>	<u>153,530</u>	<u>65,388</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>476,633</u>	<u>5,700</u>	<u>13,539</u>	<u>23,316</u>
Other Financing Sources (Uses)				
Operating Transfers In	249,008	0	0	0
Operating Transfers Out	(499,213)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(250,205)</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>	226,428	5,700	13,539	23,316
<i>Fund Balances (Deficit) Beginning of Year</i>	736,805	42,250	87,273	1,534,873
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$963,233</u></u>	<u><u>\$47,950</u></u>	<u><u>\$100,812</u></u>	<u><u>\$1,558,189</u></u>

County Home	Community Development	Community Housing Improvement	Jail Kitchen	Other	Totals
\$606,001	\$0	\$0	\$0	\$0	\$2,642,568
0	0	0	0	160,001	162,876
409,488	0	0	1,535	146,423	1,802,295
0	0	0	0	0	111,780
0	0	0	0	1,795	53,466
81,870	236,400	234,035	0	321,269	9,738,904
0	0	0	0	671	117,983
24,084	0	0	0	0	24,084
11,406	19,900	41,217	0	7,029	426,334
<u>1,132,849</u>	<u>256,300</u>	<u>275,252</u>	<u>1,535</u>	<u>637,188</u>	<u>15,080,290</u>
0	188,223	288,372	0	210,070	952,867
0	0	0	0	0	150,567
0	0	0	0	187,065	391,757
0	0	0	0	149,300	3,116,891
0	0	0	0	0	80,654
1,171,492	0	0	192,700	74,343	10,217,236
0	0	0	0	644	43,802
<u>1,171,492</u>	<u>188,223</u>	<u>288,372</u>	<u>192,700</u>	<u>621,422</u>	<u>14,953,774</u>
<u>(38,643)</u>	<u>68,077</u>	<u>(13,120)</u>	<u>(191,165)</u>	<u>15,766</u>	<u>126,516</u>
0	0	0	199,290	186,689	1,487,331
0	0	0	0	0	(678,898)
<u>0</u>	<u>0</u>	<u>0</u>	<u>199,290</u>	<u>186,689</u>	<u>808,433</u>
(38,643)	68,077	(13,120)	8,125	202,455	934,949
190,812	5,035	38,024	53,470	373,102	7,822,075
<u>(62)</u>	<u>0</u>	<u>0</u>	<u>(2,377)</u>	<u>0</u>	<u>(6,234)</u>
<u>\$152,107</u>	<u>\$73,112</u>	<u>\$24,904</u>	<u>\$59,218</u>	<u>\$575,557</u>	<u>\$8,750,790</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Licenses and Permits	\$80,400	\$88,651	\$8,251
Other	2,500	2,295	(205)
<i>Total Revenues</i>	<u>82,900</u>	<u>90,946</u>	<u>8,046</u>
Expenditures			
Current:			
Health			
Dog and Kennel:			
Personal Services	69,303	69,196	107
Contractual Service	180	180	0
Materials and Supplies	1,672	1,480	192
Other	10,173	9,181	992
<i>Total Expenditures</i>	<u>81,328</u>	<u>80,037</u>	<u>1,291</u>
<i>Excess of Revenues Over Expenditures</i>	1,572	10,909	9,337
<i>Fund Balance Beginning of Year</i>	1,874	1,874	0
Prior Year Encumbrances Appropriated	<u>125</u>	<u>125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,571</u></u>	<u><u>\$12,908</u></u>	<u><u>\$9,337</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$2,049,560	\$2,036,567	(\$12,993)
Charges for Services	37,910	43,822	5,912
Intergovernmental	1,444,649	1,641,002	196,353
Interest	16,261	30,795	14,534
Other	50,000	104,135	54,135
<i>Total Revenues</i>	<u>3,598,380</u>	<u>3,856,321</u>	<u>257,941</u>
Expenditures			
Current:			
Human Services			
Mental Retardation:			
Personal Services	2,894,509	2,770,065	124,444
Materials and Supplies	184,596	162,280	22,316
Contractual Services	1,214,829	824,441	390,388
Capital Outlay	159,809	136,469	23,340
Other	11,577	6,834	4,743
<i>Total Expenditures</i>	<u>4,465,320</u>	<u>3,900,089</u>	<u>565,231</u>
<i>Excess of Revenues Under Expenditures</i>	(866,940)	(43,768)	823,172
Other Financing Uses			
Operating Transfers Out	(71,591)	0	71,591
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(938,531)	(43,768)	894,763
<i>Fund Balance Beginning of Year</i>	<u>2,085,712</u>	<u>2,085,712</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,147,181</u>	<u>\$2,041,944</u>	<u>\$894,763</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$2,718,325	\$2,687,767	(\$30,558)
Other	<u>171,655</u>	<u>154,972</u>	<u>(16,683)</u>
<i>Total Revenues</i>	<u>2,889,980</u>	<u>2,842,739</u>	<u>(47,241)</u>
Expenditures			
Current:			
Human Services			
Public Assistance:			
Personal Services	1,631,922	1,319,093	312,829
Materials and Supplies	56,000	43,765	12,235
Contractual Services	527,000	455,669	71,331
Capital Outlay	90,000	71,569	18,431
Other	<u>2,135,378</u>	<u>1,734,030</u>	<u>401,348</u>
<i>Total Expenditures</i>	<u>4,440,300</u>	<u>3,624,126</u>	<u>816,174</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,550,320)</u>	<u>(781,387)</u>	<u>768,933</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,087,050	765,948	(321,102)
Operating Transfers Out	<u>(3,000)</u>	<u>0</u>	<u>3,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,084,050</u>	<u>765,948</u>	<u>(318,102)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(466,270)</u>	<u>(15,439)</u>	<u>450,831</u>
<i>Fund Balance Beginning of Year</i>	<u>466,270</u>	<u>466,270</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$450,831</u></u>	<u><u>\$450,831</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$48,500	\$54,172	\$5,672
Intergovernmental	<u>436,798</u>	<u>537,365</u>	<u>100,567</u>
<i>Total Revenues</i>	<u>485,298</u>	<u>591,537</u>	<u>106,239</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement:			
Personal Services	201,694	193,920	7,774
Materials and Supplies	3,000	0	3,000
Contractual Services	86,000	80,065	5,935
Other	<u>188,506</u>	<u>163,148</u>	<u>25,358</u>
Total Human Services	<u>479,200</u>	<u>437,133</u>	<u>42,067</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,098</u>	<u>154,404</u>	<u>148,306</u>
Other Financing Sources (Uses)			
Operating Transfers In	86,396	86,396	0
Operating Transfers Out	<u>(245,000)</u>	<u>(179,685)</u>	<u>65,315</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(158,604)</u>	<u>(93,289)</u>	<u>65,315</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(152,506)	61,115	213,621
<i>Fund Balance Beginning of Year</i>	<u>204,520</u>	<u>204,520</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$52,014</u></u>	<u><u>\$265,635</u></u>	<u><u>\$213,621</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$280,200	\$292,220	\$12,020
Intergovernmental	500	152	(348)
<i>Total Revenues</i>	<u>280,700</u>	<u>292,372</u>	<u>11,672</u>
Expenditures			
Current:			
General Government			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	126,251	108,394	17,857
Materials and Supplies	15,574	6,769	8,805
Contractual Services	104,830	58,667	46,163
Other	75,576	55,589	19,987
<i>Total Expenditures</i>	<u>322,231</u>	<u>229,419</u>	<u>92,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(41,531)	62,953	104,484
<i>Fund Balance Beginning of Year</i>	124,424	124,424	0
Prior Year Encumbrances Appropriated	<u>11,630</u>	<u>11,630</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$94,523</u></u>	<u><u>\$199,007</u></u>	<u><u>\$104,484</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$50,000	\$29,550	(\$20,450)
Intergovernmental	<u>5,000</u>	<u>1,158</u>	<u>(3,842)</u>
<i>Total Revenues</i>	<u>55,000</u>	<u>30,708</u>	<u>(24,292)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive:			
Delinquent Real Estate Assessment:			
Personal Services	14,557	11,560	2,997
Other	<u>51,309</u>	<u>29,608</u>	<u>21,701</u>
<i>Total Expenditures</i>	<u>65,866</u>	<u>41,168</u>	<u>24,698</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(10,866)	(10,460)	406
<i>Fund Balance Beginning of Year</i>	<u>36,733</u>	<u>36,733</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,867</u></u>	<u><u>\$26,273</u></u>	<u><u>\$406</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$25,000	\$40,374	\$15,374
Intergovernmental	2,959,208	2,909,615	(49,593)
Interest	0	18,167	18,167
Other	<u>35,000</u>	<u>63,968</u>	<u>28,968</u>
<i>Total Revenues</i>	<u>3,019,208</u>	<u>3,032,124</u>	<u>12,916</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle License Fund			
Personal Services	481,699	290,408	191,291
Materials and Supplies	1,449,492	1,041,717	407,775
Contractual Services	1,502,503	999,521	502,982
Capital Outlay	269,122	182,260	86,862
Other	<u>222,632</u>	<u>183,802</u>	<u>38,830</u>
<i>Total Expenditures</i>	<u>3,925,448</u>	<u>2,697,708</u>	<u>1,227,740</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(906,240)	334,416	1,240,656
Other Financing Sources (Uses)			
Operating Transfers In	<u>10,000</u>	<u>0</u>	<u>(10,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(896,240)	334,416	1,230,656
<i>Fund Balance Beginning of Year</i>	1,587,775	1,587,775	0
Prior Year Encumbrances Appropriated	<u>37,357</u>	<u>37,357</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$728,892</u></u>	<u><u>\$1,959,548</u></u>	<u><u>\$1,230,656</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$159,827	\$164,856	\$5,029
Other	350	177	(173)
<i>Total Revenues</i>	<u>160,177</u>	<u>165,033</u>	<u>4,856</u>
Expenditures			
Current:			
Public Safety			
Youth Services:			
Personal Services	132,422	122,382	10,040
Materials and Supplies	350	0	350
Contractual Services	32,952	11,675	21,277
Other	2,727	2,030	697
<i>Total Expenditures</i>	<u>168,451</u>	<u>136,087</u>	<u>32,364</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,274)	28,946	37,220
<i>Fund Balance Beginning of Year</i>	119,748	119,748	0
Prior Year Encumbrances Appropriated	<u>349</u>	<u>349</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$111,823</u></u>	<u><u>\$149,043</u></u>	<u><u>\$37,220</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$242,164	\$227,731	(\$14,433)
Licenses and Permits	<u>2,000</u>	<u>10,324</u>	<u>8,324</u>
<i>Total Revenues</i>	<u>244,164</u>	<u>238,055</u>	<u>(6,109)</u>
Expenditures			
Current:			
Public Works			
Recycling and Litter Fund			
Personal Services	146,491	129,921	16,570
Materials and Supplies	38,619	25,766	12,853
Contractual Services	36,481	29,773	6,708
Capital Outlay	25,000	25,000	0
Other	<u>1,717</u>	<u>1,717</u>	<u>0</u>
<i>Total Expenditures</i>	<u>248,308</u>	<u>212,177</u>	<u>36,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,144)	25,878	30,022
<i>Fund Balance Beginning of Year</i>	<u>5,709</u>	<u>5,709</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,565</u></u>	<u><u>\$31,587</u></u>	<u><u>\$30,022</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$42,450	\$42,415	(\$35)
Expenditures			
Current:			
Conservation and Recreation			
Ohio Department of Natural Resources			
Personal Services	33,434	33,434	0
Materials and Supplies	6,182	6,176	6
Contractual Services	2,784	2,784	0
Other	50	50	0
<i>Total Expenditures</i>	42,450	42,444	6
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	0	(29)	(29)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$29)	(\$29)

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$814,308	\$570,506	(\$243,802)
Intergovernmental	690,841	744,246	53,405
Other	<u>20,000</u>	<u>7,155</u>	<u>(12,845)</u>
<i>Total Revenues</i>	<u>1,525,149</u>	<u>1,321,907</u>	<u>(203,242)</u>
Expenditures			
Current:			
Human Services			
Childrens Services			
Personal Services	45,961	328	45,633
Grant in Aid	207,605	84,988	122,617
Materials and Supplies	6,600	6,050	550
Contractual Services	1,388,474	544,567	843,907
Other	<u>223,938</u>	<u>219,003</u>	<u>4,935</u>
<i>Total Expenditures</i>	<u>1,872,578</u>	<u>854,936</u>	<u>1,017,642</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(347,429)</u>	<u>466,971</u>	<u>814,400</u>
Other Financing Sources (Uses)			
Operating Transfers In	262,535	249,008	(13,527)
Operating Transfers Out	<u>(714,863)</u>	<u>(499,213)</u>	<u>215,650</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(452,328)</u>	<u>(250,205)</u>	<u>202,123</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(799,757)	216,766	1,016,523
<i>Fund Balance Beginning of Year</i>	800,331	800,331	0
Prior Year Encumbrances Appropriated	<u>107</u>	<u>107</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$681</u></u>	<u><u>\$1,017,204</u></u>	<u><u>\$1,016,523</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$5,000	\$4,538	(\$462)
Other	<u>0</u>	<u>1,313</u>	<u>1,313</u>
<i>Total Revenues</i>	5,000	5,851	851
Expenditures			
Current:			
Public Safety			
Indigent Drivers Alcohol:			
Materials and Supplies	<u>500</u>	<u>0</u>	<u>500</u>
<i>Excess of Revenues Over Expenditures</i>	4,500	5,851	1,351
<i>Fund Balance Beginning of Year</i>	<u>41,974</u>	<u>41,974</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$46,474</u></u>	<u><u>\$47,825</u></u>	<u><u>\$1,351</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$95,625	\$6,403	(\$89,222)
Intergovernmental	159,866	160,894	1,028
Other	<u>12,626</u>	<u>0</u>	<u>(12,626)</u>
<i>Total Revenues</i>	<u>268,117</u>	<u>167,297</u>	<u>(100,820)</u>
Expenditures			
Current:			
General Government - Judicial			
Probate Court			
Personal Services	116,305	106,379	9,926
Materials and Supplies	23,492	17,263	6,229
Contractual Services	22,702	22,050	652
Capital Outlay	1,050	328	722
Other	<u>13,514</u>	<u>1,499</u>	<u>12,015</u>
<i>Total Expenditures</i>	<u>177,063</u>	<u>147,519</u>	<u>29,544</u>
<i>Excess of Revenues Over Expenditures</i>	91,054	19,778	(71,276)
<i>Fund Balance Beginning of Year</i>	80,926	80,926	0
Prior Year Encumbrances Appropriated	<u>750</u>	<u>750</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$172,730</u></u>	<u><u>\$101,454</u></u>	<u><u>(\$71,276)</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Sales Tax	\$1,000	\$3,038	\$2,038
Interest	<u>28,536</u>	<u>37,333</u>	<u>8,797</u>
<i>Total Revenues</i>	<u>29,536</u>	<u>40,371</u>	<u>10,835</u>
Expenditures			
Current:			
Public Safety:			
911:			
Materials and Supplies	500	495	5
Contractual Services	33,700	29,209	4,491
Capital Outlay	50,000	36,270	13,730
Other	<u>3,000</u>	<u>2,870</u>	<u>130</u>
<i>Total Expenditures</i>	<u>87,200</u>	<u>68,844</u>	<u>18,356</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(57,664)	(28,473)	29,191
<i>Fund Balance Beginning of Year</i>	<u>1,495,818</u>	<u>1,495,818</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,438,154</u></u>	<u><u>\$1,467,345</u></u>	<u><u>\$29,191</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$603,363	\$606,001	\$2,638
Charges for Services	374,000	411,079	37,079
Intergovernmental	54,149	81,870	27,721
Rentals	23,185	24,078	893
Other	<u>6,000</u>	<u>11,203</u>	<u>5,203</u>
<i>Total Revenues</i>	<u>1,060,697</u>	<u>1,134,231</u>	<u>73,534</u>
Expenditures			
Current:			
Human Services			
County Home Fund			
Personal Services	881,734	870,935	10,799
Materials and Supplies	187,643	182,671	4,972
Contractual Services	93,454	91,351	2,103
Capital Outlay	47,124	37,440	9,684
Other	<u>7,527</u>	<u>6,582</u>	<u>945</u>
<i>Total Expenditures</i>	<u>1,217,482</u>	<u>1,188,979</u>	<u>28,503</u>
<i>Excess of Revenues Under Expenditures</i>	(156,785)	(54,748)	102,037
<i>Fund Balance Beginning of Year</i>	172,051	172,051	0
Prior Year Encumbrances Appropriated	<u>23,418</u>	<u>23,418</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,684</u></u>	<u><u>\$140,721</u></u>	<u><u>\$102,037</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$183,000	\$236,400	\$53,400
Other	<u>10,000</u>	<u>19,900</u>	<u>9,900</u>
<i>Total Revenues</i>	<u>193,000</u>	<u>256,300</u>	<u>63,300</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Planning Commission			
Personal Services	38,732	22,099	16,633
Materials and Supplies	4,000	4,000	0
Capital Outlay	<u>275,668</u>	<u>273,782</u>	<u>1,886</u>
<i>Total Expenditures</i>	<u>318,400</u>	<u>299,881</u>	<u>18,519</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(125,400)	(43,581)	81,819
<i>Fund Balance Beginning of Year</i>	<u>5,525</u>	<u>5,525</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$119,875)</u></u>	<u><u>(\$38,056)</u></u>	<u><u>\$81,819</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$258,347	\$234,035	(\$24,312)
Other	<u>5,000</u>	<u>41,217</u>	<u>36,217</u>
<i>Total Revenues</i>	<u>263,347</u>	<u>275,252</u>	<u>11,905</u>
Expenditures			
Current:			
Legislative and Executive Planning Commission			
Materials and Supplies	103,854	98,276	5,578
Capital Outlay	<u>197,408</u>	<u>190,096</u>	<u>7,312</u>
<i>Total Expenditures</i>	<u>301,262</u>	<u>288,372</u>	<u>12,890</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,915)	(13,120)	24,795
<i>Fund Balance Beginning of Year</i>	12,271	12,271	0
Prior Year Encumbrances Appropriated	<u>25,753</u>	<u>25,753</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$109</u></u>	<u><u>\$24,904</u></u>	<u><u>\$24,795</u></u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Kitchen
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$1,300</u>	<u>\$1,535</u>	<u>\$235</u>
Expenditures			
Current:			
Human Services			
Personal Services	121,721	115,051	6,670
Materials and Supplies	88,221	86,499	1,722
Contractual Services	2,500	1,707	793
Other	<u>200</u>	<u>160</u>	<u>40</u>
<i>Total Expenditures</i>	<u>212,642</u>	<u>203,417</u>	<u>9,225</u>
<i>Excess of Revenues Under Expenditures</i>	(211,342)	(201,882)	9,460
Other Financing Sources			
Operating Transfers In	<u>199,290</u>	<u>199,290</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(12,052)	(2,592)	9,460
<i>Fund Balance Beginning of Year</i>	49,178	49,178	0
Prior Year Encumbrances Appropriated	<u>6,617</u>	<u>6,617</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,743</u></u>	<u><u>\$53,203</u></u>	<u><u>\$9,460</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$0	\$213	\$213
Expenditures			
Current:			
Human Services			
Child Neglect and Abuse Fund:			
Other	4,067	70	3,997
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,067)	143	4,210
<i>Fund Balance Beginning of Year</i>	4,067	4,067	0
<i>Fund Balance End of Year</i>	\$0	\$4,210	\$4,210

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victims Assistance Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$49,836</u>	<u>\$53,900</u>	<u>\$4,064</u>
Expenditures			
Current:			
Human Services			
Victim Assistance			
Personal Services	34,503	53,732	(19,229)
Materials and Supplies	1,906	1,574	332
Contractual Services	4,411	2,613	1,798
Capital Outlay	1,134	753	381
Other	<u>3,605</u>	<u>2,017</u>	<u>1,588</u>
<i>Total Expenditures</i>	<u>45,559</u>	<u>60,689</u>	<u>(15,130)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,277	(6,789)	(11,066)
Other Financing Sources			
Operating Transfers In	<u>12,614</u>	<u>16,680</u>	<u>4,066</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	16,891	9,891	(7,000)
<i>Fund Balance (Deficit) Beginning of Year</i>	(696)	(696)	0
Prior Year Encumbrances Appropriated	<u>69</u>	<u>69</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,264</u>	<u>\$9,264</u>	<u>(\$7,000)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,000	\$5,353	\$4,353
Other	500	2,722	2,222
<i>Total Revenues</i>	1,500	8,075	6,575
Expenditures			
Current:			
General Government			
Legislative and Executive			
Tax Map:			
Charges for Services	10,000	0	10,000
Other	5,000	0	5,000
<i>Total Expenditures</i>	15,000	0	15,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,500)	8,075	21,575
Other Financing Sources			
Operating Transfers In	25,000	25,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	11,500	33,075	21,575
<i>Fund Balance Beginning of Year</i>	17,485	17,485	0
<i>Fund Balance End of Year</i>	\$28,985	\$50,560	\$21,575

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$3,445	\$4,060	\$615
Expenditures			
Current:			
Public Safety			
Indigent Gaurdianship:			
Materials and Supplies	<u>5,000</u>	<u>3,407</u>	<u>1,593</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,555)	653	2,208
<i>Fund Balance Beginning of Year</i>	<u>7,297</u>	<u>7,297</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,742</u></u>	<u><u>\$7,950</u></u>	<u><u>\$2,208</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$1,000	\$1,048	\$48
Expenditures			
Current:			
Public Safety:			
Education and Enforcement			
Materials and Supplies	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	1,048	5,048
<i>Fund Balance Beginning of Year</i>	7,589	7,589	0
<i>Fund Balance End of Year</i>	\$3,589	\$8,637	\$5,048

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$10,000	\$23,299	\$13,299
Other	<u>0</u>	<u>753</u>	<u>753</u>
<i>Total Revenues</i>	10,000	24,052	14,052
Expenditures			
Current:			
General Government			
Judicial			
Tax Map:			
Other	<u>25,000</u>	<u>0</u>	<u>25,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,000)	24,052	39,052
<i>Fund Balance Beginning of Year</i>	<u>36,140</u>	<u>36,140</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21,140</u></u>	<u><u>\$60,192</u></u>	<u><u>\$39,052</u></u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Extended Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Administration:			
Other	<u>200,000</u>	<u>0</u>	<u>200,000</u>
<i>Excess of Revenues Under Expenditures</i>	(200,000)	0	200,000
Other Financing Sources			
Operating Transfers In	<u>145,009</u>	<u>145,009</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(54,991)	145,009	200,000
<i>Fund Balance Beginning of Year</i>	<u>104,991</u>	<u>104,991</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,000</u></u>	<u><u>\$250,000</u></u>	<u><u>\$200,000</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$100,000	\$107,324	\$7,324
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Treasurer:			
Other	108,756	108,756	0
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(8,756)	(1,432)	7,324
<i>Fund Balance Beginning of Year</i>	26,415	26,415	0
<i>Fund Balance End of Year</i>	\$17,659	\$24,983	\$7,324

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$29,974	\$29,974	\$0
Expenditures			
Current:			
Public Safety:			
Tax Continuum:			
Other	<u>55,055</u>	<u>55,047</u>	<u>8</u>
<i>Excess of Revenues Under Expenditures</i>	(25,081)	(25,073)	8
<i>Fund Balance Beginning of Year</i>	<u>25,081</u>	<u>25,081</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$8</u></u>	<u><u>\$8</u></u>

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	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>\$617</u></u>	<u><u>\$617</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditure</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	2,564	2,564	0
<i>Fund Balance End of Year</i>	\$2,564	\$2,564	\$0

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Cops Universal Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$64,693	\$64,693	\$0
Expenditures			
Current:			
Public Safety:			
Federal COPS Universal:			
Personal Services	52,420	59,390	(6,970)
<i>Excess of Revenues Over Expenditures</i>	12,273	5,303	(6,970)
<i>Fund Balance (Deficit) Beginning of Year</i>	(12,273)	(12,273)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$6,970)	(\$6,970)

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$9,000	\$3,325	(\$5,675)
Expenditures			
Current:			
Public Safety:			
Sheriff's Overtime Block Grant:			
Personal Services	<u>22,516</u>	<u>15,498</u>	<u>7,018</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(13,516)	(12,173)	1,343
<i>Fund Balance Beginning of Year</i>	<u>13,516</u>	<u>13,516</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,343</u></u>	<u><u>\$1,343</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Public Safety:			
Courthouse Security Grant:			
Contractual Services	6,000	2,500	3,500
Capital Outlay	54,000	21,683	32,317
Other	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>65,000</u>	<u>29,183</u>	<u>35,817</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(65,000)	(29,183)	35,817
<i>Fund Balance Beginning of Year</i>	<u>78,678</u>	<u>78,678</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$13,678</u>	<u>\$49,495</u>	<u>\$35,817</u>

Holmes County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Scenic Byways Grant Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	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>\$5,250</u></u>	<u><u>\$5,250</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Sales Tax	\$143,754	\$144,000	\$246
Intergovernmental	<u>80,000</u>	<u>80,000</u>	<u>0</u>
<i>Total Revenues</i>	\$223,754	\$224,000	\$246
Expenditures			
Current:			
Legislative and Executive:			
Other	<u>179,950</u>	<u>163,300</u>	<u>16,650</u>
<i>Excess of Revenues Over Expenditures</i>	43,804	60,700	16,896
<i>Fund Balance Beginning of Year</i>	<u>783</u>	<u>783</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$44,587</u></u>	<u><u>\$61,483</u></u>	<u><u>\$16,896</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$9,000	\$8,356	(\$644)
Expenditures			
Current:			
Human Services:			
Domestic Violence:			
Contractual Services	<u>13,571</u>	<u>13,571</u>	<u>0</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(4,571)	(5,215)	(644)
<i>Fund Balance Beginning of Year</i>	<u>4,971</u>	<u>4,971</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$400</u></u>	<u><u>(\$244)</u></u>	<u><u>(\$644)</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$150,000	\$70,000	(\$80,000)
Other	<u>0</u>	<u>3,554</u>	<u>3,554</u>
<i>Total Revenues</i>	<u>150,000</u>	<u>73,554</u>	<u>(76,446)</u>
Expenditures			
Current:			
Public Works			
Transportation Coordination			
Personal Services	55,341	52,411	2,930
Materials and Supplies	12,687	8,337	4,350
Contractual Services	10,200	6,763	3,437
Capital Outlay	<u>7,000</u>	<u>6,999</u>	<u>1</u>
<i>Total Expenditures</i>	<u>85,228</u>	<u>74,510</u>	<u>10,718</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	64,772	(956)	(65,728)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$64,772</u></u>	<u><u>(\$956)</u></u>	<u><u>(\$65,728)</u></u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Northeast Ohio Outreach Grant Fund
 For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,000,000	\$0	(\$1,000,000)
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	1,000,000	0	(1,000,000)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$1,000,000</u>	<u>\$0</u>	<u>(\$1,000,000)</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$38,926	\$1,310	(\$37,616)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	38,926	1,310	(37,616)
<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>\$38,926</u></u>	<u><u>\$1,310</u></u>	<u><u>(\$37,616)</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$13,545	\$18,705	\$5,160
Other	5,160	0	(5,160)
<i>Total Revenues</i>	18,705	18,705	0
Expenditures			
Current:			
Public Safety			
Cops More Grant:			
Personal Services	18,705	22,773	(4,068)
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	0	(4,068)	(4,068)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$4,068)	(\$4,068)

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$644	\$1,345	\$701
Expenditures			
Current:			
Legislative and Executive:			
Domestic Violence:			
Contractual Services	0	644	(644)
<i>Excess of Revenues Over Expenditures</i>	644	701	57
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$644	\$701	\$57

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$2,652,923	\$2,642,568	(\$10,355)
Sales Tax	144,754	147,038	2,284
Charges for Services	1,971,827	1,779,007	(192,820)
Licenses and Permits	80,400	88,651	8,251
Fines and Forfeitures	126,625	52,363	(74,262)
Intergovernmental	10,544,078	9,763,930	(780,148)
Interest	44,797	86,295	41,498
Rentals	23,185	24,078	893
Other	326,291	424,998	98,707
<i>Total Revenues</i>	<u>15,914,880</u>	<u>15,008,928</u>	<u>(905,952)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment Fund	322,231	229,419	92,812
Delinquent Real Estate Collection Fund	65,866	41,168	24,698
Community Development Fund	318,400	299,881	18,519
Community Housing Improvement Fund	301,262	288,372	12,890
Tax Map Fund	15,000	0	15,000
Employee Extended Fund	200,000	0	200,000
Certificate Title Administration Fund	108,756	108,756	0
Wastewater Treatment Rotary Fund	179,950	163,300	16,650
Local Professional Grant	0	644	(644)
Total Legislative and Executive	<u>1,511,465</u>	<u>1,131,540</u>	<u>379,925</u>
Judicial:			
Probate Court Conduct of Business Fund	177,063	147,519	29,544
Special Projects Fund	25,000	0	25,000
Total Judicial	<u>202,063</u>	<u>147,519</u>	<u>54,544</u>
Total General Government	<u>1,713,528</u>	<u>1,279,059</u>	<u>434,469</u>
Public Safety:			
Youth Services Fund	168,451	136,087	32,364
Indigent Drivers Alcohol Fund	500	0	500
911 Fund	87,200	68,844	18,356
Indigent Guardianship Fund	5,000	3,407	1,593
Education and Enforcement Fund	5,000	0	5,000
Tax Continuum Fund	55,055	55,047	8
Federal Cops Universal Fund	52,420	59,390	(6,970)
Sheriff's Overtime Block Grant Fund	22,516	15,498	7,018
Courthouse Security Grant Fund	65,000	29,183	35,817
Cops More Grant	18,705	22,773	(4,068)
Total Public Safety	<u>\$479,847</u>	<u>\$390,229</u>	<u>\$89,618</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Motor Vehicle License and Gas Tax Fund	\$3,925,448	\$2,697,708	\$1,227,740
Recycling and Litter Fund	248,308	212,177	36,131
Transportation Coordination Fund	85,228	74,510	10,718
Total Public Works	4,258,984	2,984,395	1,274,589
Health:			
Dog and Kennel Fund	81,328	80,037	1,291
Human Services:			
Mental Retardation Fund	4,465,320	3,900,089	565,231
Public Assistance Fund	4,440,300	3,624,126	816,174
Child Support Enforcement Fund	479,200	437,133	42,067
Children Services Fund	1,872,578	854,936	1,017,642
County Home Fund	1,217,482	1,188,979	28,503
Jail Kitchen Fund	212,642	203,417	9,225
Child Neglect and Abuse Fund	4,067	70	3,997
Victim Assistance Fund	45,559	60,689	(15,130)
Domestic Violence Fund	13,571	13,571	0
Total Human Services	12,750,719	10,283,010	2,467,709
Conservation and Recreation:			
ODNR Grant	42,450	42,444	6
<i>Total Expenditures</i>	19,326,856	15,059,174	4,267,682
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,411,976)	(50,246)	3,361,730
Other Financing Sources (Uses)			
Operating Transfers In	1,827,894	1,487,331	(340,563)
Operating Transfers Out	(1,034,454)	(678,898)	355,556
<i>Total Other Financing Sources (Uses)</i>	793,440	808,433	14,993
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(2,618,536)	758,187	3,376,723
<i>Fund Balances Beginning of Year</i>	7,613,314	7,613,314	0
Prior Year Encumbrances Appropriated	106,175	106,175	0
<i>Fund Balances End of Year</i>	\$5,100,953	\$8,477,676	\$3,376,723

This Page Intentionally Left Blank

Debt Service Fund

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

Capital Projects Funds

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

Mental Retardation Capital - To account for transfers to be used for ongoing 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, 2000

	Mental Retardation Capital	Capital Improvements	Landfill Capital Projects	Capital Computerization
Assets				
Equity in Pooled Cash and Cash Equivalents	\$103,026	\$607,667	\$136,797	\$179,213
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	12,000	0	0
Accounts	0	0	0	0
<i>Total Assets</i>	\$103,026	\$619,667	\$136,797	\$179,213
 Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	10,685	43,204	0	971
Accrued Wages	0	0	0	616
Intergovernmental Payable	0	0	0	70
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	10,685	43,204	0	1,657
 Fund Equity				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	269,769	25,146	2,138
Unreserved, Undesignated	92,341	306,694	111,651	175,418
<i>Total Fund Equity (Deficit)</i>	92,341	576,463	136,797	177,556
<i>Total Liabilities and Fund Equity</i>	\$103,026	\$619,667	\$136,797	\$179,213

<u>Recorder's Equipment</u>	<u>Rails-to-Trails</u>	<u>Totals</u>
\$4,036	\$0	\$1,030,739
0	108,601	108,601
0	0	12,000
<u>56</u>	<u>0</u>	<u>56</u>
<u>\$4,092</u>	<u>\$108,601</u>	<u>\$1,151,396</u>
\$0	\$2,500	\$2,500
0	0	54,860
0	0	616
0	0	70
0	2,784	2,784
<u>0</u>	<u>174,586</u>	<u>174,586</u>
<u>0</u>	<u>179,870</u>	<u>235,416</u>
0	0	297,053
<u>4,092</u>	<u>(71,269)</u>	<u>618,927</u>
<u>4,092</u>	<u>(71,269)</u>	<u>915,980</u>
<u>\$4,092</u>	<u>\$108,601</u>	<u>\$1,151,396</u>

Holmes County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000*

	Mental Retardation Capital	Capital Improvements	Landfill Capital Projects	Capital Computerization
Revenues				
Sales Tax	\$0	\$232,000	\$110,000	\$0
Charges for Services	0	0	0	2,206
Fines and Forfeitures	0	0	0	70,188
Intergovernmental	780,000	0	0	0
Interest	0	12,332	0	2,267
Contributions and Donations	0	0	0	0
Other	3,208	3,421	315	8,768
<i>Total Revenues</i>	<u>783,208</u>	<u>247,753</u>	<u>110,315</u>	<u>83,429</u>
Expenditures				
Capital Outlay	1,391,232	369,654	63,474	43,823
Debt Service:				
Principal	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,391,232</u>	<u>369,654</u>	<u>63,474</u>	<u>43,823</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(608,024)</u>	<u>(121,901)</u>	<u>46,841</u>	<u>39,606</u>
Other Financing Sources (Uses)				
Proceeds of Note	0	0	0	0
Operating Transfers In	0	9,027	75,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>9,027</u>	<u>75,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(608,024)</u>	<u>(112,874)</u>	<u>121,841</u>	<u>39,606</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>700,365</u>	<u>689,337</u>	<u>14,956</u>	<u>137,950</u>
<i>Fund Balances(Deficit) End of Year</i>	<u><u>\$92,341</u></u>	<u><u>\$576,463</u></u>	<u><u>\$136,797</u></u>	<u><u>\$177,556</u></u>

<u>Recorder's Equipment</u>	<u>Rails-to-Trails</u>	<u>Issue II</u>	<u>Totals</u>
\$0	\$0	\$0	\$342,000
25,236	0	0	27,442
56	0	0	70,244
0	0	61,138	841,138
0	6,201	0	20,800
0	44,098	0	44,098
0	0	0	15,712
<u>25,292</u>	<u>50,299</u>	<u>61,138</u>	<u>1,361,434</u>
25,369	41,357	61,138	1,996,047
0	184,606	0	184,606
0	5,409	0	5,409
<u>25,369</u>	<u>231,372</u>	<u>61,138</u>	<u>2,186,062</u>
<u>(77)</u>	<u>(181,073)</u>	<u>0</u>	<u>(824,628)</u>
0	179,586	0	179,586
0	0	0	84,027
<u>0</u>	<u>179,586</u>	<u>0</u>	<u>263,613</u>
(77)	(1,487)	0	(561,015)
<u>4,169</u>	<u>(69,782)</u>	<u>0</u>	<u>1,476,995</u>
<u>\$4,092</u>	<u>(\$71,269)</u>	<u>\$0</u>	<u>\$915,980</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$780,000	\$780,000	\$0
Other	3,208	3,208	0
	<u>783,208</u>	<u>783,208</u>	<u>0</u>
<i>Total Revenues</i>	783,208	783,208	0
Expenditures			
Capital Outlay	1,492,318	1,389,293	103,025
	<u>1,492,318</u>	<u>1,389,293</u>	<u>103,025</u>
<i>Excess of Revenues Under Expenditures</i>	(709,110)	(606,085)	103,025
<i>Fund Balance Beginning of Year</i>	<u>709,111</u>	<u>709,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$103,026</u></u>	<u><u>\$103,025</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Sales Tax	\$240,000	\$240,000	\$0
Interest	10,000	12,332	2,332
Other	0	3,421	3,421
<i>Total Revenues</i>	250,000	255,753	5,753
Expenditures			
Capital Outlay	692,228	655,271	36,957
<i>Excess of Revenues Over (Under) Expenditures</i>	(442,228)	(399,518)	42,710
Other Financing Sources			
Operating Transfers In	8,506	9,027	521
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(433,722)	(390,491)	43,231
<i>Fund Balance Beginning of Year</i>	571,137	571,137	0
Prior Year Encumbrances Appropriated	119,554	119,554	0
<i>Fund Balance End of Year</i>	<u>\$256,969</u>	<u>\$300,200</u>	<u>\$43,231</u>

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Sales Taxes	\$120,000	\$120,000	\$0
Other	<u>0</u>	<u>315</u>	<u>315</u>
<i>Total Revenues</i>	120,000	120,315	315
Expenditures			
Capital Outlay	<u>122,158</u>	<u>94,695</u>	<u>27,463</u>
<i>Excess of Revenues Over Expenditures</i>	(2,158)	25,620	27,778
Other Financing Sources			
Operating Transfers In	<u>70,000</u>	<u>75,000</u>	<u>5,000</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	67,842	100,620	32,778
<i>Fund Balance Beginning of Year</i>	574	574	0
Prior Year Encumbrances Appropriated	<u>4,950</u>	<u>4,950</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$73,366</u></u>	<u><u>\$106,144</u></u>	<u><u>\$32,778</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$3,000	\$2,206	(\$794)
Fines and Forfeitures	43,550	72,061	28,511
Interest	0	2,267	2,267
Other	9,000	8,768	(232)
<i>Total Revenues</i>	55,550	85,302	29,752
Expenditures			
Capital Outlay	95,769	47,256	48,513
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,219)	38,046	78,265
<i>Fund Balance Beginning of Year</i>	135,283	135,283	0
Prior Year Encumbrances Appropriated	868	868	0
<i>Fund Balance End of Year</i>	<u>\$95,932</u>	<u>\$174,197</u>	<u>\$78,265</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$30,000	\$25,296	(\$4,704)
Expenditures			
Capital Outlay	<u>33,371</u>	<u>28,069</u>	<u>5,302</u>
<i>Excess of Revenues Under Expenditures</i>	(3,371)	(2,773)	598
<i>Fund Balance Beginning of Year</i>	3,469	3,469	0
Prior Year Encumbrances Appropriated	<u>3,260</u>	<u>3,260</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,358</u></u>	<u><u>\$3,956</u></u>	<u><u>\$598</u></u>

Holmes County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Issue II Fund
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$0	\$61,138	\$61,138
Expenditures			
Capital Outlay	<u>0</u>	<u>61,138</u>	<u>(61,138)</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 Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Sales Tax	\$360,000	\$360,000	\$0
Charges for Services	33,000	27,502	(5,498)
Fines and Forfeitures	43,550	72,061	28,511
Intergovernmental	780,000	841,138	61,138
Interest	10,000	14,599	4,599
Other	12,208	15,712	3,504
<i>Total Revenues</i>	<u>1,238,758</u>	<u>1,331,012</u>	<u>92,254</u>
Expenditures			
Capital Outlay:			
Mental Retardation Capital Fund	1,492,318	1,389,293	103,025
Capital Improvements Fund	692,228	655,271	36,957
Landfill Capital Projects Fund	122,158	94,695	27,463
Capital Computerization Fund	95,769	47,256	48,513
Recorder's Equipment Fund	33,371	28,069	5,302
Issue II Fund	0	61,138	(61,138)
<i>Total Expenditures</i>	<u>2,435,844</u>	<u>2,275,722</u>	<u>160,122</u>
<i>Excess of Revenues Under Expenditures</i>	(1,197,086)	(944,710)	252,376
Other Financing Sources			
Operating Transfers In	78,506	84,027	5,521
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,118,580)	(860,683)	257,897
<i>Fund Balances Beginning of Year</i>	1,419,574	1,419,574	0
Prior Year Encumbrances Appropriated	128,632	128,632	0
<i>Fund Balances End of Year</i>	<u>\$429,626</u>	<u>\$687,523</u>	<u>\$257,897</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, 2000

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$403,216	\$25	\$0	\$403,241
Cash and Cash Equivalents in Segregated Accounts	0	0	706,619	706,619
Accounts Receivable (Net of Allowances)	5,294	0	3,115,053	3,120,347
Material and Supplies Inventory	13,205	0	200,435	213,640
Prepaid Items and Other Assets	0	0	118,318	118,318
Notes and Loans Receivable	217,455	0	208,684	426,139
Current Portion of Assets Limited as to Use	0	0	110,853	110,853
Total Current Assets	639,170	25	4,459,962	5,099,157
Assets Limited as to Use (Net of Current Portion)	0	0	4,753,851	4,753,851
Fixed Assets (Net of Accumulated Depreciation)	5,304,851	368,540	9,023,177	14,696,568
Total Assets	\$5,944,021	\$368,565	\$18,236,990	\$24,549,576
Liabilities				
Current Liabilities:				
Accounts Payable	\$11,596	\$0	\$556,687	\$568,283
Accrued Wages	5,082	0	925,412	930,494
Intergovernmental Payable	6,268	0	0	6,268
Accrued Interest Payable	96,898	0	0	96,898
Third-Party Settlements	0	0	370,121	370,121
Other Accrued Expenses	0	0	236,852	236,852
Capital Leases Payable	0	0	119,926	119,926
Revenue Bonds Payable	28,000	0	48,000	76,000
Total Current Liabilities	147,844	0	2,256,998	2,404,842
Long-Term Liabilities:				
OPWC Loans Payable	78,000	0	0	78,000
Compensated Absences Payable	124	0	0	124
Capital Leases Payable	0	0	170,023	170,023
Closure and Post Closure Care Payable	0	1,875,682	0	1,875,682
Revenue Bonds Payable (net of current portion)	2,871,000	0	1,827,000	4,698,000
Total Long-Term Liabilities	2,949,124	1,875,682	1,997,023	6,821,829
Total Liabilities	3,096,968	1,875,682	4,254,021	9,226,671
Fund Equity				
Contributed Capital	3,972,770	0	0	3,972,770
Retained Earnings (Deficit): Unreserved	(1,125,717)	(1,507,117)	13,982,969	11,350,135
Total Fund Equity (Deficit)	2,847,053	(1,507,117)	13,982,969	15,322,905
Total Liabilities and Fund Equity	\$5,944,021	\$368,565	\$18,236,990	\$24,549,576

Holmes County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2000*

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
Operating Revenues				
Charges for Services	\$458,324	\$25	\$16,530,677	\$16,989,026
Other	152,548	0	364,767	517,315
<i>Total Operating Revenues</i>	<u>610,872</u>	<u>25</u>	<u>16,895,444</u>	<u>17,506,341</u>
Operating Expenses				
Personal Services	124,540	0	7,395,560	7,520,100
Materials and Supplies	20,336	0	4,729,002	4,749,338
Contractual Services	92,126	0	0	92,126
Provision for Bad Debts	0	0	684,495	684,495
Physician Recruiting and Incentive	0	0	292,411	292,411
Medical Professional Fees	0	0	2,058,751	2,058,751
Depreciation	181,006	0	1,055,187	1,236,193
Interest	0	0	133,275	133,275
Other	3,804	0	0	3,804
<i>Total Operating Expenses</i>	<u>421,812</u>	<u>0</u>	<u>16,348,681</u>	<u>16,770,493</u>
<i>Operating Income</i>	<u>189,060</u>	<u>25</u>	<u>546,763</u>	<u>735,848</u>
Non-Operating Revenues (Expenses)				
Net Non-Operating Income	0	0	374,999	374,999
Interest and Fiscal Charges	(145,397)	0	0	(145,397)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(145,397)</u>	<u>0</u>	<u>374,999</u>	<u>229,602</u>
<i>Income Before Operating Transfers</i>	43,663	25	921,762	965,450
Operating Transfers In	55,000	0	0	55,000
<i>Net Income</i>	98,663	25	921,762	1,020,450
Retained Earnings (Deficit)				
<i>Beginning of Year</i>	(1,224,380)	(1,507,142)	13,061,207	10,329,685
<i>Retained Earning (Deficit) End of Year</i>	<u>(1,125,717)</u>	<u>(1,507,117)</u>	<u>13,982,969</u>	<u>11,350,135</u>
Contributed Capital				
<i>Beginning of Year</i>	3,720,538	0	0	3,720,538
Contributions During the Year: Capital Contribution	252,232	0	0	252,232
<i>Contributed Capital End of Year</i>	<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>\$2,847,053</u>	<u>(\$1,507,117)</u>	<u>\$13,982,969</u>	<u>\$15,322,905</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$416,287	\$317,408	(\$98,879)
OPWC Loan Proceeds	0	78,000	78,000
Other	2,000	151,594	149,594
<i>Total Revenues</i>	<u>418,287</u>	<u>547,002</u>	<u>128,715</u>
Expenses			
Personal Services	144,916	127,435	17,481
Materials and Supplies	15,000	11,251	3,749
Contractual Services	145,880	212,133	(66,253)
Capital Outlay	206,800	194,395	12,405
Other	4,234	4,234	0
<i>Total Expenses</i>	<u>516,830</u>	<u>549,448</u>	<u>(32,618)</u>
<i>Excess of Revenues Under Expenses</i>	(98,543)	(2,446)	96,097
Operating Transfers In	<u>50,000</u>	<u>55,000</u>	<u>5,000</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(48,543)	52,554	101,097
<i>Fund Equity Beginning of Year</i>	58,605	58,605	0
Prior Year Encumbrances Appropriated	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$35,062</u></u>	<u><u>\$136,159</u></u>	<u><u>\$101,097</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$25	\$25
Other	0	0	0
<i>Total Revenues</i>	0	25	25
Expenses			
Contractual Services	0	0	0
<i>Excess of Revenues Under Expenses</i>	0	25	25
Operating Transfers In	0	0	0
<i>Excess of Revenues and Operating Transfers Over Expenses</i>	0	25	25
<i>Fund Equity (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Equity End of Year</i>	\$0	\$25	\$25

Holmes County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$416,287	\$317,433	(\$98,854)
OPWC Loan Proceeds	0	78,000	78,000
Other	2,000	151,594	149,594
<i>Total Revenues</i>	<u>418,287</u>	<u>547,027</u>	<u>128,740</u>
Expenses			
Personal Services	144,916	127,435	17,481
Materials and Supplies	15,000	11,251	3,749
Contractual Services	145,880	212,133	(66,253)
Capital Outlay	206,800	194,395	12,405
Other	4,234	4,234	0
<i>Total Expenses</i>	<u>516,830</u>	<u>549,448</u>	<u>(32,618)</u>
<i>Excess of Revenues Under Expenses</i>	(98,543)	(2,421)	96,122
Operating Transfers In	<u>50,000</u>	<u>55,000</u>	<u>5,000</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(48,543)	52,579	101,122
<i>Fund Equity Beginning of Year</i>	58,605	58,605	0
Prior Year Encumbrances Appropriated	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$35,062</u></u>	<u><u>\$136,184</u></u>	<u><u>\$101,122</u></u>

Holmes County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers	\$500,907	\$25	\$15,433,707	\$15,934,639
Other Cash Receipts	166,736	0	383,207	549,943
Cash Paid to Suppliers for Goods and Services	(168,256)	0	(6,996,243)	(7,164,499)
Cash Paid to Employees	(127,435)	0	(7,395,562)	(7,522,997)
Other Cash Payments	(3,804)	0	0	(3,804)
<i>Net Cash Provided by Operating Activities</i>	<u>368,148</u>	<u>25</u>	<u>1,425,109</u>	<u>1,793,282</u>
Cash Flows from Noncapital Financing Activities				
Net Proceeds from Grants	0	0	239,164	239,164
Operating Transfers In	55,000	0	0	55,000
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>55,000</u>	<u>0</u>	<u>239,164</u>	<u>294,164</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from OPWC Loan	78,000	0	0	78,000
Purchase of Fixed Assets	(270,370)	0	(2,375,083)	(2,645,453)
Proceeds from the Sale of Capital Assets	0	0	32,036	32,036
Principal Payments - Revenue Bonds	(27,000)	0	(45,000)	(72,000)
Principal Payments on Capital Leases	0	0	(113,789)	(113,789)
Placed in Trust for Capital Related Debts	0	0	(6,743)	(6,743)
Interest Payments-Revenue Bonds	(146,300)	0	(114,800)	(261,100)
Interest Payments-Capital Leases	0	0	(18,474)	(18,474)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(365,670)</u>	<u>0</u>	<u>(2,641,853)</u>	<u>(3,007,523)</u>
Cash Flows from Investing Activities				
Repayments from Notes Receivable	9,437	0	0	9,437
Interest on Investments	0	0	315,205	315,205
Notes and Loans	0	0	25,685	25,685
Purchases of Investments	0	0	(206,828)	(206,828)
<i>Net Cash Provided by Investing Activities</i>	<u>9,437</u>	<u>0</u>	<u>134,062</u>	<u>143,499</u>
Net Increase (Decrease) in Cash and Cash Equivalents	66,915	25	(843,518)	(776,578)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>336,301</u>	<u>0</u>	<u>2,261,736</u>	<u>2,598,037</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$403,216</u></u>	<u><u>\$25</u></u>	<u><u>\$1,418,218</u></u>	<u><u>\$1,821,459</u></u>
Cash and Cash Equivalents Include the Following:				
Cash and Cash Equivalents	\$403,216	\$25	\$706,619	\$1,109,860
Assets Limited as to Use - Cash and Cash Equivalents Board Designed for Future Capital Improvements	0	0	668,329	668,329
Assets Limited as to Use - Funds Available for Future Construction and Equipment	0	0	43,270	43,270
<i>Total Cash and Cash Equivalents</i>	<u><u>\$403,216</u></u>	<u><u>\$25</u></u>	<u><u>\$1,418,218</u></u>	<u><u>\$1,821,459</u></u>

(continued)

Holmes County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2000

	Sewer District	County Disposal	Joel Pomerene Hospital	Totals
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	\$189,060	\$25	\$546,763	\$735,848
Adjustments:				
Depreciation Expense	181,006	0	1,055,187	1,236,193
Bad Debt Expense	0	0	684,495	684,495
Loss on Sale of Property and Equipment	0	0	18,440	18,440
Interest Expense	0	0	133,275	133,275
(Increase) Decrease in Assets:				
Accounts Receivable	34,205	0	(1,155,886)	(1,121,681)
Materials and Supplies Inventory	203	0	3,773	3,976
Prepaid Items and Other Assets	0	0	2,505	2,505
Other Receivables	0	0	(125,606)	(125,606)
Increase (Decrease) in Liabilities:				
Accounts Payable	(31,497)	0	142,817	111,320
Accrued Wages	27	0	0	27
Compensated Absences Payable	(2,720)	0	0	(2,720)
Intergovernmental Payable	(2,136)	0	0	(2,136)
Third-Party Settlements	0	0	128,902	128,902
Other Accrued Expenses	0	0	(9,556)	(9,556)
<i>Net Cash Provided by Operating Activities</i>	<u>\$368,148</u>	<u>\$25</u>	<u>\$1,425,109</u>	<u>\$1,793,282</u>

This Page Intentionally Left Blank

Fiduciary Funds

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

Agency Funds

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

District Board of Health - To account for the funds and subfunds of the Board of Health for which the County Auditor is the 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

Legal Aid

Chamber of Commerce

Payroll

Sheriff's Agency

Sheriff's Commissary

Court Agency

County Home Patient

Travel and Tourism

Special Taxing Districts

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
District Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,055	\$3,106,289	\$2,923,318	\$214,026
Cash and Cash Equivalents in Segregated Accounts	87,660	965,317	1,049,958	3,019
<i>Total Assets</i>	<u>\$118,715</u>	<u>\$4,071,606</u>	<u>\$3,973,276</u>	<u>\$217,045</u>
Liabilities				
Undistributed Assets	<u>\$118,715</u>	<u>\$4,071,606</u>	<u>\$3,973,276</u>	<u>\$217,045</u>
 Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$59,962	\$221,910	\$206,105	\$75,767
Cash and Cash Equivalents in Segregated Accounts	157,706	428,473	258,979	327,200
<i>Total Assets</i>	<u>\$217,668</u>	<u>\$650,383</u>	<u>\$465,084</u>	<u>\$402,967</u>
Liabilities				
Undistributed Assets	<u>\$217,668</u>	<u>\$650,383</u>	<u>\$465,084</u>	<u>\$402,967</u>
 Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,599	\$112,615	\$93,487	\$47,727
Liabilities				
Undistributed Assets	<u>\$28,599</u>	<u>\$112,615</u>	<u>\$93,487</u>	<u>\$47,727</u>
 Sheriff's Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,012	\$8,444	\$8,454	\$2,002
Liabilities				
Undistributed Assets	<u>\$2,012</u>	<u>\$8,444</u>	<u>\$8,454</u>	<u>\$2,002</u>
 County Public Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,355,263	\$1,355,263	\$0
Intergovernmental Receivable	98,757	99,764	98,757	99,764
<i>Total Assets</i>	<u>\$98,757</u>	<u>\$1,455,027</u>	<u>\$1,454,020</u>	<u>\$99,764</u>
Liabilities				
Undistributed Assets	<u>\$98,757</u>	<u>\$1,455,027</u>	<u>\$1,454,020</u>	<u>\$99,764</u>

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Local Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,793	\$28,772	\$18,084	\$40,481
Liabilities				
Undistributed Assets	\$29,793	\$28,772	\$18,084	\$40,481
 Gasoline and License Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,098	\$1,003,109	\$1,004,532	\$19,675
Intergovernmental Receivable	37,233	36,943	37,233	36,943
<i>Total Assets</i>	<u>\$58,331</u>	<u>\$1,040,052</u>	<u>\$1,041,765</u>	<u>\$56,618</u>
Liabilities				
Intergovernmental Payable	\$37,233	\$36,943	\$37,233	\$36,943
Undistributed Assets	21,098	1,003,109	1,004,532	19,675
<i>Total Liabilities</i>	<u>\$58,331</u>	<u>\$1,040,052</u>	<u>\$1,041,765</u>	<u>\$56,618</u>
 Undivided Inheritance Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$282,268	\$1,769,495	\$1,627,470	\$424,293
Liabilities				
Undistributed Assets	\$282,268	\$1,769,495	\$1,627,470	\$424,293
 Undivided Municipal Permissive				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$198,209	\$25,383	\$0	\$223,592
Intergovernmental Receivable	1,762	1,410	1,762	1,410
<i>Total Assets</i>	<u>\$199,971</u>	<u>\$26,793</u>	<u>\$1,762</u>	<u>\$225,002</u>
Liabilities				
Undistributed Assets	\$199,971	\$26,793	\$1,762	\$225,002

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Undivided Personal Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,810	\$4,599,630	\$4,331,441	\$287,999
Taxes Receivable	4,307,170	4,431,067	4,307,170	4,431,067
Intergovernmental Receivable	0	335,128	0	335,128
<i>Total Assets</i>	<u>\$4,326,980</u>	<u>\$9,365,825</u>	<u>\$8,638,611</u>	<u>\$5,054,194</u>
Liabilities				
Undistributed Assets (Due to County Funds)	\$774,631	\$903,783	\$774,631	\$903,783
Undistributed Assets	3,552,349	8,462,042	7,863,980	4,150,411
<i>Total Liabilities</i>	<u>\$4,326,980</u>	<u>\$9,365,825</u>	<u>\$8,638,611</u>	<u>\$5,054,194</u>
Undivided Real Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$396,777	\$19,501,898	\$19,445,904	\$452,771
Taxes Receivable	20,311,914	21,064,209	20,311,914	21,064,209
<i>Total Assets</i>	<u>\$20,708,691</u>	<u>\$40,566,107</u>	<u>\$39,757,818</u>	<u>\$21,516,980</u>
Liabilities				
Undistributed Assets (Due to County Funds)	\$3,796,561	\$3,640,516	\$3,796,561	\$3,640,516
Undistributed Assets	16,912,130	36,925,591	35,961,257	17,876,464
<i>Total Liabilities</i>	<u>\$20,708,691</u>	<u>\$40,566,107</u>	<u>\$39,757,818</u>	<u>\$21,516,980</u>
State Settlements				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$151	\$550,181	\$550,181	\$151
Liabilities				
Undistributed Assets	\$151	\$550,181	\$550,181	\$151
Undivided Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$75	\$1,346	\$1,396	\$25
Liabilities				
Undistributed Assets	\$75	\$1,346	\$1,396	\$25

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,254	\$68,304	\$73,892	\$666
Liabilities				
Undistributed Assets	\$6,254	\$68,304	\$73,892	\$666
Undivided Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,535	\$263,488	\$267,064	\$24,959
Liabilities				
Undistributed Assets	\$28,535	\$263,488	\$267,064	\$24,959
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$844,270	\$844,270	\$0
Intergovernmental Receivable	57,519	58,865	57,519	58,865
<i>Total Assets</i>	<u>\$57,519</u>	<u>\$903,135</u>	<u>\$901,789</u>	<u>\$58,865</u>
Liabilities				
Undistributed Assets	\$57,519	\$903,135	\$901,789	\$58,865
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,753	\$86,018	\$66,285	\$50,486
Liabilities				
Undistributed Assets	\$30,753	\$86,018	\$66,285	\$50,486
Undivided Local Government Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$334,046	\$334,046	\$0
Intergovernmental Receivable	22,590	23,883	22,590	23,883
<i>Total Assets</i>	<u>\$22,590</u>	<u>\$357,929</u>	<u>\$356,636</u>	<u>\$23,883</u>
Liabilities				
Undistributed Assets	\$22,590	\$357,929	\$356,636	\$23,883

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Legal Aid				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50	\$0	\$50	\$0
Liabilities				
Undistributed Assets	\$50	\$0	\$50	\$0
Chamber of Commerce				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$47,644	\$47,644	\$0
Liabilities				
Undistributed Assets	\$0	\$47,644	\$47,644	\$0
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$66,738	\$14,372,352	\$14,419,542	\$19,548
Liabilities				
Undistributed Assets	\$66,738	\$14,372,352	\$14,419,542	\$19,548
Alimony and Child Support				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$19,945	\$1,212,983	\$1,210,935	\$21,993
Accounts Receivable	80,243	70,213	80,243	70,213
<i>Total Assets</i>	<u>\$100,188</u>	<u>\$1,283,196</u>	<u>\$1,291,178</u>	<u>\$92,206</u>
Liabilities				
Undistributed Assets	<u>\$100,188</u>	<u>\$1,283,196</u>	<u>\$1,291,178</u>	<u>\$92,206</u>

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Sheriff's Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$13,494	\$946,862	\$944,693	\$15,663
Liabilities				
Undistributed Assets	\$13,494	\$946,862	\$944,693	\$15,663
Sheriff's Commissary				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$430	\$26,855	\$26,923	\$362
Liabilities				
Undistributed Assets	\$430	\$26,855	\$26,923	\$362
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$88,993	\$4,310,344	\$4,322,997	\$76,340
Investments in Segregated Accounts	25,000	0	0	25,000
Total Assets	\$113,993	\$4,310,344	\$4,322,997	\$101,340
Liabilities				
Undistributed Assets	\$113,993	\$4,310,344	\$4,322,997	\$101,340
County Home Patient				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$853	\$7,242	\$6,006	\$2,089
Liabilities				
Undistributed Assets	\$853	\$7,242	\$6,006	\$2,089
Travel and Tourism				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,463	\$86,381	\$79,406	\$41,438
Taxes Receivable	4,637	5,458	4,637	5,458
Total Assets	\$39,100	\$91,839	\$84,043	\$46,896
Liabilities				
Undistributed Assets	\$39,100	\$91,839	\$84,043	\$46,896

(continued)

Holmes County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
Special Taxing Districts				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$694	\$19,778,137	\$19,778,137	\$694
Liabilities				
Undistributed Assets	\$694	\$19,778,137	\$19,778,137	\$694
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,237,296	\$68,164,975	\$67,475,971	\$1,926,300
Cash and Cash Equivalents in Segregated Accounts	369,081	7,898,076	7,820,491	446,666
Investments in Segregated Accounts	25,000	0	0	25,000
Taxes Receivable	24,623,721	25,500,734	24,623,721	25,500,734
Accounts Receivable	80,243	70,213	80,243	70,213
Intergovernmental Receivable	217,861	555,993	217,861	555,993
<i>Total Assets</i>	<u>\$26,553,202</u>	<u>\$102,189,991</u>	<u>\$100,218,287</u>	<u>\$28,524,906</u>
Liabilities				
Intergovernmental Payable	\$37,233	\$36,943	\$37,233	\$36,943
Undistributed Assets (Due to County Funds)	4,571,192	4,544,299	4,571,192	4,544,299
Undistributed Assets	21,944,777	97,608,749	95,609,862	23,943,664
<i>Total Liabilities</i>	<u>\$26,553,202</u>	<u>\$102,189,991</u>	<u>\$100,218,287</u>	<u>\$28,524,906</u>

General Fixed Assets Account Group

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

Holmes County, Ohio
Schedule of General Fixed Assets
By Sources
December 31, 2000

General Fixed Assets

Land and Land Improvements	\$1,232,078
Buildings	16,946,275
Equipment and Machinery	2,566,949
Furnitures and Fixtures	805,186
Vehicles	2,580,773
Contruccion in Progress	<u>168,195</u>

<i>Total General Fixed Assets</i>	<u><u>\$24,299,456</u></u>
-----------------------------------	----------------------------

Investment in General Fixed Assets From

General Government Revenues	\$6,893,604
Special Revenue Fund Revenues	5,323,988
Capital Projects Fund Revenue	8,992,763
State and Federal Grants	<u>3,089,101</u>

<i>Total Investment in General Fixed Assets</i>	<u><u>\$24,299,456</u></u>
---	----------------------------

Holmes County, Ohio
Schedule of General Fixed Assets
By Function
December 31, 2000

Program	Total	Land and Improvements Land	Buildings	Equipment and Machinery	Furniture and Fixtures	Vehicles
General Government - Legislative and Executive						
Commissioners	\$6,374,405	\$1,232,078	\$5,070,650	\$45,701	\$4,208	\$21,768
Auditor	178,127	0	0	140,204	11,825	26,098
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	53,145	0	0	15,945	37,200	0
Board of Elections	29,665	0	0	12,440	17,225	0
Tax Map	40,315	0	0	23,995	16,320	0
Total General Government - Legislative and Executive	6,756,980	1,232,078	5,070,650	297,558	108,828	47,866
General Government - Judicial						
Common Pleas Court	140,850	0	0	63,842	31,033	45,975
Probate/Juvenile Court	103,231	0	0	63,203	12,140	27,888
County Court	76,169	0	0	58,728	17,441	0
Clerk of Court	98,909	0	0	64,224	34,685	0
Total General Government - Judicial	419,159	0	0	249,997	95,299	73,863
Public Safety						
Sheriff	5,637,765	0	4,345,077	863,394	0	429,294
Public Works						
Engineers	1,728,344	0	208,954	649,488	7,800	862,102
Transportation	40,800	0	0	0	0	40,800
Recycling and Litter	76,002	0	0	57,213	3,789	15,000
Total Public Works	1,845,146	0	208,954	706,701	11,589	917,902
Human Services						
Veterans Services	47,134	0	0	13,581	11,654	21,899
Mental Retardation	6,399,849	0	5,066,946	232,515	230,704	869,684
Public Assistance	402,952	0	0	167,420	84,916	150,616
Child Support Enforcement	1,796,296	0	1,765,374	15,178	15,744	0
County Home	753,844	0	473,967	13,065	236,926	29,886
Total Human Services	9,400,075	0	7,306,287	441,759	579,944	1,072,085
Health						
Dog and Kennel	72,136	0	15,307	7,540	9,526	39,763
Construction in Progress	168,195	0	168,195	0	0	0
Total General Fixed Assets	\$24,299,456	\$1,232,078	\$17,114,470	\$2,566,949	\$805,186	\$2,580,773

Holmes County, Ohio
Schedule of Changes in General Fixed Assets
By Function and Activity
For the Year Ended December 31, 2000

Program and Fixed Asset Type	General Fixed Assets 01/01/00	Additions	Deletions	General Fixed Assets 12/31/00
General Government - Legislative and Executive				
Commissioners	\$6,818,130	\$114,488	\$558,213	\$6,374,405
Auditor	126,478	54,400	2,751	178,127
Treasurer	28,254	21,597	6,447	43,404
Prosecutor	23,056	7,795	0	30,851
License Bureau	0	7,068	0	7,068
Recorder	49,512	3,633	0	53,145
Board of Elections	27,401	2,264	0	29,665
Tax Map	32,375	7,940	0	40,315
Total General Government - Legislative and Executive	<u>7,105,206</u>	<u>219,185</u>	<u>567,411</u>	<u>6,756,980</u>
General Government - Judicial				
Common Pleas Court	111,004	30,389	543	140,850
Probate/Juvenile Court	102,365	1,998	1,132	103,231
County Court	65,071	11,098	0	76,169
Clerk of Court	102,526	2,229	5,846	98,909
Total General Government - Judicial	<u>380,966</u>	<u>45,714</u>	<u>7,521</u>	<u>419,159</u>
Public Safety				
Sheriff	<u>5,342,569</u>	<u>332,489</u>	<u>37,293</u>	<u>5,637,765</u>
Public Works				
Engineers	1,766,589	164,655	202,900	1,728,344
Transportation	0	40,800	0	40,800
Recycling and Litter	117,952	0	41,950	76,002
Total Public Works	<u>1,884,541</u>	<u>205,455</u>	<u>244,850</u>	<u>1,845,146</u>
Human Services				
Veterans Services	42,083	21,899	16,848	47,134
Mental Retardation	3,197,563	3,346,350	144,064	6,399,849
Public Assistance	450,312	24,709	72,069	402,952
Child Support Enforcement	1,796,296	0	0	1,796,296
County Home	489,699	290,345	26,200	753,844
Total Human Services	<u>5,975,953</u>	<u>3,683,303</u>	<u>259,181</u>	<u>9,400,075</u>
Health				
Dog and Kennel	<u>56,709</u>	<u>33,763</u>	<u>18,336</u>	<u>72,136</u>
Construction in Progress	<u>502,865</u>	<u>168,195</u>	<u>502,865</u>	<u>168,195</u>
Total General Fixed Assets	<u><u>\$21,248,809</u></u>	<u><u>\$4,688,104</u></u>	<u><u>\$1,637,457</u></u>	<u><u>\$24,299,456</u></u>

This Page Intentionally Left Blank

STATISTICAL SECTION

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government:										
Legislative and Executive	\$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	\$1,615,877
Judicial	1,319,260	1,337,266	1,257,178	1,117,124	820,592	562,244	548,762	649,004	685,551	432,548
Public Safety	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	928,704
Public Works	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	2,333,440
Health	126,965	118,637	119,974	119,241	120,249	98,028	84,859	72,697	70,852	74,755
Human Services	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	4,731,727
Conservation and Recreation	352,149	383,325	252,591	198,849	280,295	220,604	242,323	227,196	209,455	0
Other	0	0	0	0	0	1,061,782	594,054	358,250	111,238	1,009,857
Capital Outlay	1,996,047	1,481,756	651,773	2,339,437	905,035	847,958	4,537,331	3,345,706	295,220	302,586
Intergovernmental	217,344	199,637	212,702	135,285	0	0	0	0	0	0
Debt Service	190,015	11,388	12,484	12,480	373,970	309,615	212,832	106,408	34,659	0
<i>Total Expenditures</i>	<u>\$24,332,487</u>	<u>\$21,902,864</u>	<u>\$19,581,764</u>	<u>\$19,573,965</u>	<u>\$17,950,974</u>	<u>\$17,326,596</u>	<u>\$18,997,055</u>	<u>\$16,949,781</u>	<u>\$12,496,882</u>	<u>\$11,429,494</u>

Source: Holmes County Auditor

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

(2) Data for 1991 is shown on a cash basis, 1992 thru 2000 data are presented in conformity with Generally Accepted Accounting Principles (GAAP) on a modified accrual basis.

Holmes County, Ohio
Governmental Fund Revenues by Source (1)
Last Ten Years (2)

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes	\$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	\$4,551,847
Charges for Services	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	1,253,707
Licenses and Permits	229,542	103,414	80,879	96,695	113,730	97,823	128,531	180,344	363,320	7,667
Fines and Forfeitures	226,374	285,717	285,153	253,483	142,185	148,546	71,686	72,926	80,656	77,976
Intergovernmental	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	4,619,588
Interest	881,550	668,613	601,051	531,718	480,039	460,525	353,908	269,443	220,751	0
Rentals	56,367	39,545	46,228	78,023	63,997	68,971	131,076	30,524	14,467	0
Contributions and Donations	44,098	149,035	304,103	0	0	0	0	0	0	0
Other	780,581	817,155	805,901	510,402	1,470,772	842,915	572,570	153,600	335,477	654,575
Total Revenues	\$24,655,893	\$23,088,301	\$21,100,027	\$19,824,574	\$18,376,075	\$17,918,457	\$17,717,716	\$15,146,802	\$13,245,248	\$11,165,360

Source: Holmes County Auditor

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

(2) Data for 1991 is shown on a cash basis, 1992 thru 2000 data are presented in conformity with Generally Accepted Accounting Principles (GAAP) on a modified accrual basis.

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

Year	Total Tax Levied (1)	Current Collections	Percentage of Current Taxes Collected	Delinquent Collections	Total Tax Collections	Percentage of Total Collections to Tax Levy	Outstanding Delinquent Taxes (2)	Ratio of Delinquent Taxes to Tax Levy
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
1991	2,501,737	2,175,873	86.97	86,110	2,261,983	90.42	453,064	18.11

Source: Holmes County Auditor

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

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

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
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
1991	220,420,800	629,773,714	30,623,970	34,799,966	44,019,150	176,076,600	295,063,920	840,650,280	35.10

Source: Holmes County Auditor

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

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

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

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

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

Collection Year	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
County Units:										
General Fund	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
County Home	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Training Center	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
<i>Total County Rate</i>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>
School Districts Within County:										
East Holmes LSD	26.40	26.40	26.70	27.45	27.75	27.90	28.65	24.45	25.95	24.95
West Holmes LSD	36.10	36.10	36.30	37.60	37.70	32.10	32.60	28.00	28.00	28.40
Overlapping School Districts:										
Danville LSD	41.00	41.00	41.00	41.00	42.00	42.00	42.00	42.00	42.00	42.50
Garaway LSD	44.80	44.80	44.80	45.20	44.20	44.20	44.30	37.60	38.00	38.00
Londonville-Perrysville EVSD	35.70	35.70	36.40	36.80	37.10	37.40	37.90	37.90	38.90	38.90
Southeast LSD	47.05	47.05	48.30	48.30	41.60	41.90	41.90	40.00	41.90	41.90
Triway LSD	42.20	42.20	42.20	42.20	42.20	42.20	42.20	42.40	36.30	36.30
Overlapping Joint Vocational Schools:										
Wayne County	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80	1.80
Knox County	4.10	4.10	4.10	6.40	6.40	6.40	6.40	4.70	4.70	4.70
Ashland West Holmes	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	3.10	3.30
Villages:										
Baltic	9.20	9.20	9.20	9.20	9.20	9.20	6.20	6.20	6.20	6.20
Glenmont	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

(continued)

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

Collection Year	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Villages (continued):										
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
Overlapping Villages:										
Loudonville	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Townships:										
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
Special Districts:										
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>
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
1991	582,399

Source: Holmes County Auditor

Holmes County, Ohio
Computation of Legal Debt Margin
December 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<i>Assessed Value of County Collection Year 2000 (3)</i>	\$565,427,790	\$565,427,790
<i>Debt Limitation</i>	12,635,695	5,654,278
Total Outstanding Debt:		
General Obligations Bonds	6,139,000	6,139,000
Revenue Bonds	4,774,000	4,774,000
Total	10,913,000	10,913,000
Exemptions:		
General Obligations Bonds Paid from Rentals	1,378,953	1,378,953
General Obligations Bonds for Jail Construction	2,434,000	2,434,000
Enterprise Bonds	4,774,000	4,774,000
Amount Available in Debt Service Fund	142,934	142,934
Total Exemptions	8,729,887	8,729,887
Net Debt	2,183,113	2,183,113
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$10,452,582	\$3,471,165

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

Note - Does not include capital leases.

Source: Holmes County Auditor

Holmes County, Ohio

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

Year	Population(1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available	Debt Payable from Enterprise Revenues	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
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 Seven Years (1)*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Governmental Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
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

Source: Holmes County Auditor

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

Holmes County, Ohio
*Computation of Direct and Overlapping
 General Obligation Debt
 December 31, 2000 (2)*

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Holmes County	\$6,139,000	100.00%	\$6,139,000
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 Applicable to Holmes County	<u>\$9,606,115</u>		<u>\$6,579,036</u>

Source: Holmes County Auditor

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

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

Year	Gross Revenue (2)	Operating Expenses Net of Depreciation Expense	Net Revenue Available for Debt Service	Debt Service Requirements		
				Principal	Interest	Total
						Coverage
Sewer District Enterprise Fund						
2000	\$610,872	\$240,806	\$370,066	\$27,000	\$146,300	\$173,300 2.14
1999	646,252	431,506	214,746	26,000	147,600	173,600 1.24
1998	557,954	410,479	147,475	25,000	145,919	170,919 0.86
Joel Pomerene Hospital Enterprise Fund						
2000	16,895,444	15,291,494	1,603,950	45,000	114,800	159,800 10.04
1999	16,994,498	15,197,119	1,797,379	43,000	115,328	158,328 11.35
1998	16,022,835	14,121,805	1,901,030	40,000	115,326	155,326 12.24
1997	15,397,291	13,093,266	2,304,025	37,000	119,850	156,850 14.69
1996	12,592,529	11,357,008	1,235,521	36,000	137,543	173,543 7.12
1995	11,367,399	10,398,314	969,085	34,000	141,320	175,320 5.53
1994	10,917,559	9,820,972	1,096,587	32,000	125,963	157,963 6.94
1993	9,917,668	9,418,423	499,245	30,000	126,428	156,428 3.19
1992	9,912,833	9,413,312	499,521	28,000	126,063	154,063 3.24

Sources: Holmes County Auditor

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

(2) Includes operating revenues and interest income

Holmes County, Ohio

Demographic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
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
1991	32,849	4,578	4.9

Sources: (1) U.S. Census Bureau, Federal 2000
(2) Tri-County Educational Service Center
(3) Ohio Department of Job and Family Services

Holmes County, Ohio

Property Value, Construction and Financial Institution Deposits Last Ten Years

Year	New Construction			Real Property Value (1)			Domestic Bank Deposits in the County (in thousands)
	Agriculture Residential	Commercial Industrial	Total New Construction	Agriculture Residential	Commercial Industrial	Tax Exempt	
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
1991	6,139,660	2,487,060	8,626,720	180,565,360	36,728,090	12,954,320	265,490

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

(1) Does not include land and mineral rights.

Holmes County, Ohio
Principal Taxpayers
Property Tax
December 31, 2000

Taxpayer	Type of Business	Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Valuation	Percent of Assessed Value
Owens Illinois Corporation	Manufacturing	\$1,001,210	\$0	\$8,457,880	\$9,459,090	1.67 %
Wayne Dalton Corporation	Manufacturing	1,538,570	0	7,189,730	8,728,300	1.54
Columbia Gas Transmission Corporation	Public Utility	0	8,003,340	0	8,003,340	1.42
Merillat Industries Corporation	Manufacturing	2,975,000	0	4,167,680	7,142,680	1.26
Ohio Power Company	Public Utility	0	6,150,620	0	6,150,620	1.09
Wayne Door Company	Business	4,989,150	0	0	4,989,150	0.88
Holmes Wayne Electric Company	Public Utility	0	4,228,120	0	4,228,120	0.75
United Telephone Company	Public Utility	0	3,707,250	0	3,707,250	0.66
Keim Lumber Company	Business	0	0	3,090,330	3,090,330	0.55
Akro Corporation	Manufacturing	502,440	0	2,358,810	2,861,250	0.51
Totals		<u>\$11,006,370</u>	<u>\$22,089,330</u>	<u>\$25,264,430</u>	<u>\$58,360,130</u>	<u>10.32%</u>
Total Assessed Valuation					<u><u>\$565,427,790</u></u>	

Source: Holmes County Auditor

Holmes County, Ohio

Miscellaneous Statistics

December 31, 2000

Date of Incorporation	1825	Agriculture(3):	
		Number of Farms	1,680
1,729 Largest County in the United States (3,141 Counties in U.S.)		Average Size of Farm (Acres)	108
County Seat: Millersburg, Ohio		Land in Farms (Acres)	182,000
Area - Square Miles	424	Livestock (Head):	
		All Cattle	41,700
		Milk Cows	15,800
Number of Political Subdivisions Located in the County:		Hogs and Pigs	30,300
Townships	14	Sheep and Lambs	2,200
Villages	7		
School Districts	7	Crops (Acres):	
Joint Vocational Schools	4	Corn	17,800
Library	1	Wheat	3,400
Fire Districts	4	Soybeans	10,800
Park District	1	Oats	9,100
Road Mileage (1)	172.79	Hay	39,400
U.S. and State Highways	249.87	Agriculture Sales:	
County Highways	565.73	Poultry/Other Livestock Income	<u>\$39,795,000</u>
Township Highways			
Communications:		Livestock Marketing Receipts	\$89,749,000
1 Radio Station - WKLM 95.3 FM		Crop Marketing Receipts	7,940,000
1 Weekly Newspaper - Holmes Co. Hub (Circulation - 4,350)		Total Cash Farm Marketing	<u><u>\$97,689,000</u></u>

Voter Statistics, Election of November 1996 (2):		Average Cash Receipts per Farm	\$59,644
Number of Registered Voters	16,766		
Number of Voters, Last General Election	9,937		
Percentage of Registered Voters Voting	59.27%		

Sources

- (1) Holmes County Engineer
- (2) Holmes County Board of Elections
- (3) Holmes County Ohio State University Extension

All other information obtained from County Records

Holmes County produces 225,500,000 pounds of milk a year. This production ranks third in the State of Ohio.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

HOLMES COUNTY 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 17, 2001