

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

OF

HOLMES COUNTY, OHIO

FOR THE

YEAR ENDED DECEMBER 31, 2008

PREPARED BY  
AUDITOR'S OFFICE  
JACKIE MCKEE, AUDITOR



**HOLMES COUNTY, OHIO**

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# **INTRODUCTORY SECTION**



# Jackie McKee

Holmes County Auditor

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

June 12, 2009

To the County Commissioners and the Citizens of Holmes County:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Holmes County (the "County") for the year ended December 31, 2008. 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 of the County. This report is being presented in compliance with Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis-for State and Local Governments."

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.

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State's office performed the audit for the year ended December 31, 2008.

As a part of the County's independent audit, considerations are made to assess the internal control structure in relation to the financial statements, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations.

This transmittal letter is designed to provide historical information about the County, as well as compliment the required Management's Discussion and Analysis (MD&A). Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements. The County's MD&A, which focuses on the government-wide statements, can be found immediately following the Independent Accountant's Report and should be read in conjunction with this transmittal letter.

## The Reporting Entity

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39 "Determining Whether Certain Organizations are Component Units". The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support service. In addition, the County operates certain enterprise funds, which include a water district, a sewer district, County disposal (landfill) and a hospital.

The County's reporting entity includes the financial activities of the Children Services Board, the Board of Mental Retardation and Developmental Disabilities (MR/DD), the Department of Job and Family Services (Public Assistance), the Joel Pomerene Hospital, and all departments and activities that are directly operated by the elected County officials.

Organizations that are legally separate from the County are included if the County's elected officials appoint a voting majority of the organization's governing body and either the County has the ability to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is fiscally accountable. The County reports the Lynn Hope Industries, Inc., the Holmes County Airport Authority and the Holmes County Regional Planning Commission as discretely presented component units.

The County is also associated with the following organizations:

### Joint Ventures Without Equity Interest

Alcohol, Drug Addition and Mental Health Services Board of Wayne and Holmes Counties

### Jointly Governed Organizations

Multi-County Juvenile Attention Center  
Stark Regional Community Corrections Center  
Holmes County Family and Children First Council  
Medway Drug Enforcement Agency

### Public Entity Risk Pools

County Risk Sharing Authority, Inc.  
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

### Related Organizations

Holmes County Public Library  
Holmes County Park District  
Northeast Ohio Outreach Network

The County also serves as fiscal officer and custodian of funds but is not accountable for the following organizations:

Holmes County District Board of Health  
Holmes County Soil and Water Conservation District

The operations of the two above mentioned agencies have been excluded from the County's basic financial statements, but the funds held on their behalf in the County Treasury are included in the agency funds. A complete discussion of the County's reporting entity is provided in Note 2.A. of the basic financial statements.

## **The County and Form of Government**

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 (265,640 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 valuations 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 the secretary of the County Board of Revision, the County Budget Commission and is the Deputy Registrar for the State of Ohio in Holmes County.

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's 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.

## **Economic Condition and Outlook**

Holmes County is a predominantly rural county and has no large metropolitan or densely populated areas. Confronted with the significant national economic downturn, Holmes County has not eluded the ill effects of a lingering economy. During past recessionary periods taking the country by storm, the residents of Holmes County fared seemingly well. Historical data show increases in employment and in per capita income during the Oil Crisis of the 1970's and the recessionary periods occurring in the early 1980's and 1990's. This suggests the county is somewhat insulated from national economic events. Holmes County has faltered to a degree this time around. According to the Ohio Department of Job and Family Services, Office of Workforce Development, the unemployment rate in Holmes County rose some 0.7% in 2008, from 4.1% to 4.8%. While consistently ranking among the lowest unemployed workforces in Ohio, the county has experienced over the past year isolated incidences of mass layoffs, workforce downsizings and plant closings. Clearly the situation could be much worse.

A diverse industrial make-up, a strong agricultural base, a vibrant tourist trade, an emphasis on innovation and a resolve to preserve have cushioned the onslaught. Whereas some industrial sectors have wavered under the circumstances others have thrived. The increase in sale and use tax as well as bed tax collections in 2008 affirms the strength and resilience of the local economy's core. Looking forward Holmes County will continue to face economic challenges both from a government and business perspective.

2008 was the fifteenth year in which a hotel/motel bed tax was put into effect on a County level. County Commissioners passed a resolution effective June 1, 2001, increasing the bed tax 2 percent to a total of 3 percent. Monies collected in 2008 for the bed tax increased compared to the previous year; \$378,678 in 2007 to \$395,892 in 2008.

The financial woes of the Nation and the State of Ohio continue to trickle down to the County level. With some funding cuts or freezes from the State to the County, it will make the budget process for the County more challenging. The State of Ohio continued to work on balancing their budget and has cut many programs and funding to the local governments.

## **MAJOR INITIATIVES**

### **Current**

The County continues to be involved in a variety of projects. These projects reflect the County's commitment to ensuring that its citizens are able to live and work in an enviable environment.

*Village of Millersburg* - SR 83 sidewalk replacement project connecting downtown Millersburg to the southern business district

*Walnut Creek Waste Water Treatment Expansion* - Increase capacity

*Village of Holmesville* - Road resurfacing project, bicycle lanes and beautification of Market Street

### **Future**

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area. We look forward to the following significant activities made possible by the citizens of Holmes County and its government.

*County-wide Broadband Initiative*

*Berlin Waste Water Treatment Plant Upgrades*

*Big Prairie/Richland Township Storm Drainage and Sidewalk Improvement*

*Holmes County Fairgrounds Relocation*

The County in a joint effort through the GIS department will embark on a network system connecting all County offices. The county has active enterprise zones with Wayne Dalton, Ontario System, Walnut Creek Foods, and Yoder Lumber.

## **Basis of Accounting**

Except for budgetary purposes, the basis of accounting used by the County conforms to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units and are consistent with GASB Cod. Sec. 1600, *Basis of Accounting*. All governmental funds are accounted for using a current financial resources-current assets and current liabilities-measurement focus. The modified accrual basis of accounting is utilized for governmental funds. Revenues are recognized when they are susceptible to accrual (both measurable and available). Expenditures are recognized when the related liability is incurred, except for interest on long-term debt which is recorded when due.

The measurement focus on the County's proprietary funds is on the flow of total economic resources (all assets and liabilities). The accrual basis of accounting (revenues are recognized when earned and expenses when incurred) is utilized by the County in its proprietary and agency funds. The government-wide financial statements, including governmental activities, are also prepared using the accrual basis of accounting.

The County's basis of accounting for budgetary purposes differs from GAAP in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available), and encumbrances are included as expenditures rather than as reservations of fund balances.

Accounting policies are further explained in Note 2 to the basic 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 capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, help insure that the financial information generated is both accurate and reliable.

## **Budgetary Controls**

The Board of County Commissioners adopts an annual appropriation measure for the County at the end of December for the coming year. 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.

## **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, 2008, by independent auditor, Mary Taylor, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

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

### **Awards**

The Governmental Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Holmes County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2007. This was the sixteenth 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 GAAP and all applicable legal requirements.

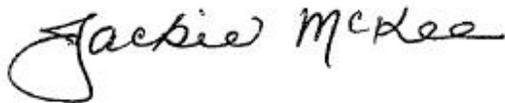
A Certificate of Achievement is valid for a period of one-year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of 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 our consultants, Julian & Grube, Inc., for their cooperation and technical guidance in completing the County's sixteenth consecutive CAFR.

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

Sincerely,

A handwritten signature in black ink that reads "Jackie McKee". The signature is written in a cursive style with a large initial "J" and "M".

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, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

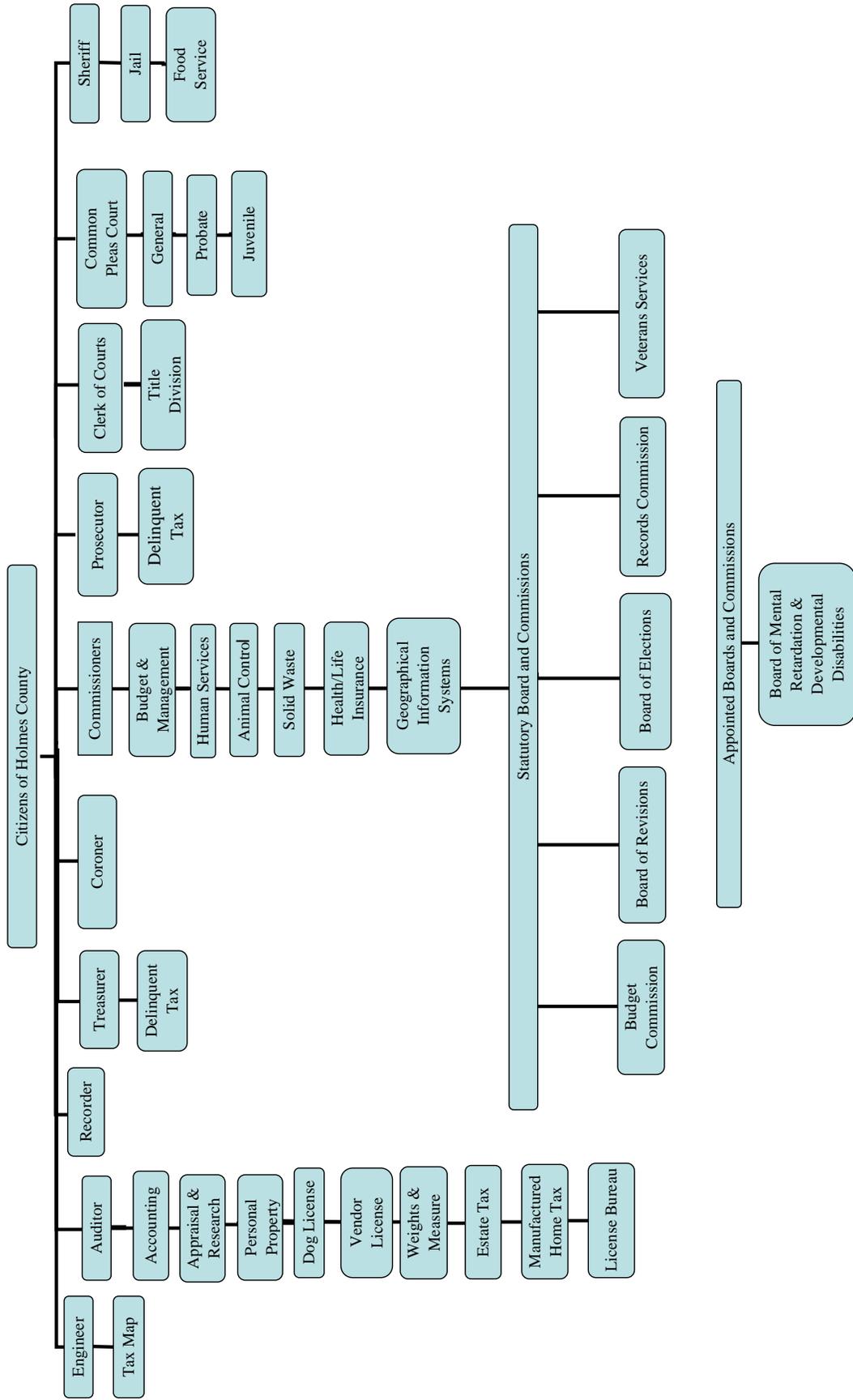
Executive Director

**HOLMES COUNTY, OHIO**

**ELECTED OFFICIALS  
DECEMBER 31, 2008**

Commissioner . . . . . David L. Hall  
Commissioner . . . . . Joe Miller  
Commissioner . . . . . Ray Feikert  
Auditor. . . . . Jackie McKee  
Treasurer. . . . . Joyce L. Yoder  
Prosecuting Attorney . . . . . Steve Knowing  
Common Pleas Judge . . . . . Thomas D. White  
Probate and Juvenile Judge . . . . . Thomas C. Lee  
Municipal 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 . . . . . Christopher R. Young

**HOLMES COUNTY, OHIO  
ORGANIZATION CHART**



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# **FINANCIAL SECTION**





# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Holmes County  
2 Court Street  
Millersburg, Ohio 44654

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Holmes County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Joel Pomerene Hospital, a major Enterprise Fund, which represent 83 percent, 105 percent and 98 percent, respectively, of the assets, net assets and revenues of the County's business-type activities. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Joel Pomerene Hospital on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Holmes County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable cash flows, thereof and the respective budgetary comparisons for the General, Special Revenue County Board of MRDD, Motor Vehicle License and Gas Tax, County Home and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2009, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We and the other auditors have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we and the other auditors did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the Introductory Section and Statistical Tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

June 12, 2009

## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

The management's discussion and analysis of Holmes County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and the basic financial statements to enhance their understanding of the County's financial performance.

#### Financial Highlights

Key financial highlights for 2008 are as follows:

- The total net assets of the County decreased \$1,257,337. Net assets of governmental activities decreased \$665,657, which represents a 2.08% decrease over 2007. Net assets of business-type activities decreased \$591,680 or 2.48% from 2007.
- General revenues accounted for \$12,918,158 or 41.18% of total governmental activities revenue. Program specific revenues accounted for \$18,449,952 or 58.82% of total governmental activities revenue.
- The governmental activities had total expenses of \$32,033,767; \$18,449,952 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$12,918,158 were not adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$9,832,857 in 2008, a decrease of \$221,857 or 2.21% from 2007 revenues. The general fund, had expenditures and other financing uses of \$10,098,674 in 2008, a decrease of \$529,065 or 4.98% from 2007. The net changes in revenues and expenditures contributed to the general fund balance decrease of \$265,817 or 23.05% from 2007 to 2008.
- The county board of mental retardation and developmentally disabled (MR/DD) fund, a major governmental fund, had revenues of \$5,604,647 in 2008, an increase of \$67,313 or 1.22% from 2007 revenues. The MR/DD fund, had expenditures of \$5,955,161 in 2008, an increase of \$111,260 or 1.90% from 2007. The net changes in revenues and expenditures contributed to the MR/DD fund balance decrease of \$350,514 or 18.46% from 2007 to 2008.
- The motor vehicle license and gas tax fund, a major governmental fund, had revenues and other financing sources of \$5,123,175 in 2008, an increase of \$585,638 or 12.91% from 2007 revenues. The motor vehicle license and gas tax fund, had expenditures of \$4,667,242 in 2008, a decrease of \$819,995 or 14.94% from 2007. The increase in revenues and decrease in expenditures contributed to the motor vehicle license and gas tax fund balance increase of \$455,933 or 38.29% from 2007 to 2008.
- The county home fund, a major governmental fund, had revenues of \$1,559,577 in 2008. The county home fund, had expenditures of \$1,511,022 in 2008. The county home fund balance increased \$48,555 or 13.88% from 2007 to 2008.
- The public assistance fund, a major governmental fund, had revenues and other financing sources of \$4,548,880 in 2008. The public assistance fund had expenditures of \$4,711,390 in 2008. The public assistance fund balance decreased \$162,510 or 21.76% from 2007 to 2008.
- Net assets for the business-type activities, which are made up of the sewer district, east Holmes water, county disposal and Joel Pomerene Hospital enterprise funds, decreased in 2008 by \$591,680 or 2.48%. This decrease in net assets was mainly due to inadequate charges for services revenue to cover operating expenses.

## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

- In the general fund, the actual revenues and financing sources came in \$236,883 higher than they were originally budgeted and actual expenditures and financing uses were \$110,637 higher than the amount in the original budget. These variances are a result of the County's conservative budgeting process.

#### **Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net assets and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. In the case of the County, there are five major governmental funds. The general fund is the largest major fund.

#### **Reporting the County as a Whole**

##### *Statement of Net Assets and the Statement of Activities*

The Statement of Net Assets and the Statement of Activities answer the question, "How did we do financially during 2008?" These statements include *all assets, liabilities, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, and other factors.

In the statement of net assets and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental activities - most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-type activities - these services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

The County's statement of net assets and statement of activities can be found on pages 28-31 of this report.

## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

#### **Reporting the County's Most Significant Funds**

##### *Fund Financial Statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds.

The County's major governmental funds are the general fund, motor vehicle license and gas tax, county board of mental retardation and developmentally disabled (MR/DD), county home and public assistance. The County's major enterprise funds are the sewer district, county disposal and Joel Pomerene Hospital. The analysis of the County's major governmental and proprietary funds begins on page 21.

##### *Governmental Funds*

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 32-38 and the budgetary statements for the general and major special revenue funds can be found on pages 39-43 of this report.

##### *Proprietary Funds*

The County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer district, water district, disposal district and the Joel Pomerene hospital operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County has no internal service funds. The basic proprietary fund financial statements can be found on pages 44-51 of this report.

**HOLMES COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(UNAUDITED)

***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Agency funds are the County's only fiduciary fund type. The basic fiduciary fund financial statement can be found on page 52 of this report.

***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 53-98 of this report.

**Government-Wide Financial Analysis**

The statement of net assets provides the perspective of the County as a whole. The table below provides a summary of the County's net assets for 2008 and 2007.

	<b>Net Assets</b>					
	Governmental Activities 2008	Business-type Activities 2008	Governmental Activities 2007	Business-type Activities 2007	2008 Total	2007 Total
	<u>2008</u>	<u>2008</u>	<u>2007</u>	<u>2007</u>	<u>Total</u>	<u>Total</u>
<u>Assets</u>						
Current and other assets	\$ 19,107,220	\$ 14,082,832	\$ 20,364,569	\$ 14,658,329	\$ 33,190,052	\$ 35,022,898
Capital assets, net	<u>24,325,088</u>	<u>20,058,557</u>	<u>24,606,817</u>	<u>19,298,975</u>	<u>44,383,645</u>	<u>43,905,792</u>
Total assets	<u>43,432,308</u>	<u>34,141,389</u>	<u>44,971,386</u>	<u>33,957,304</u>	<u>77,573,697</u>	<u>78,928,690</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	5,040,199	8,875,380	5,389,095	7,055,456	13,915,579	12,444,551
Other liabilities	<u>7,105,817</u>	<u>3,025,396</u>	<u>7,630,342</u>	<u>3,069,555</u>	<u>10,131,213</u>	<u>10,699,897</u>
Total liabilities	<u>12,146,016</u>	<u>11,900,776</u>	<u>13,019,437</u>	<u>10,125,011</u>	<u>24,046,792</u>	<u>23,144,448</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	20,531,088	15,666,974	20,491,817	16,283,658	36,198,062	36,775,475
Restricted	9,585,566	718,550	10,044,588	1,300,072	10,304,116	11,344,660
Unrestricted	<u>1,169,638</u>	<u>6,855,089</u>	<u>1,415,544</u>	<u>6,248,563</u>	<u>8,024,727</u>	<u>7,664,107</u>
Total net assets	<u>\$ 31,286,292</u>	<u>\$ 23,240,613</u>	<u>\$ 31,951,949</u>	<u>\$ 23,832,293</u>	<u>\$ 54,526,905</u>	<u>\$ 55,784,242</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2008, the County's assets exceeded liabilities by \$54,526,905. This amounts to \$31,286,292 in governmental activities and \$23,240,613 in business-type activities.

## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 56.49% of total governmental and business-type assets. Capital assets include land, buildings and improvements, furniture, fixtures and equipment, vehicles, construction in progress and infrastructure. Capital assets, net of related debt to acquire the assets at December 31, 2008, were \$36,198,062. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2008, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. A portion of the County's governmental activities net assets, \$9,585,566 or 30.64%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net assets of \$1,169,638 may be used to meet the government's ongoing obligations to citizens and creditors.

**HOLMES COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(UNAUDITED)**

The table below shows the changes in net assets for 2008 and 2007.

	<b>Change in Net Assets</b>					
	Governmental Activities 2008	Business-type Activities 2008	Governmental Activities 2007	Business-type Activities 2007	2008 Total	2007 Total
<b>Revenues</b>						
Program revenues:						
Charges for services and sales	\$ 4,780,133	\$ 33,924,934	\$ 6,144,930	\$ 34,368,261	\$ 38,705,067	\$ 40,513,191
Operating grants and contributions	12,958,697	-	13,166,135	2,468,975	12,958,697	15,635,110
Capital grants and contributions	711,122	40,584	23,200	-	751,706	23,200
<b>Total program revenues</b>	<b>18,449,952</b>	<b>33,965,518</b>	<b>19,334,265</b>	<b>36,837,236</b>	<b>52,415,470</b>	<b>56,171,501</b>
General revenues:						
Property taxes	5,964,915	-	6,037,333	-	5,964,915	6,037,333
Sales tax	4,612,239	-	4,494,403	-	4,612,239	4,494,403
Unrestricted grants	1,060,292	-	1,230,309	-	1,060,292	1,230,309
Investment earnings	423,012	191,124	630,303	310,355	614,136	940,658
Other	857,700	735,774	732,989	147	1,593,474	733,136
<b>Total general revenues</b>	<b>12,918,158</b>	<b>926,898</b>	<b>13,125,337</b>	<b>310,502</b>	<b>13,845,056</b>	<b>13,435,839</b>
<b>Total revenues</b>	<b>31,368,110</b>	<b>34,892,416</b>	<b>32,459,602</b>	<b>37,147,738</b>	<b>66,260,526</b>	<b>69,607,340</b>
<b>Expenses</b>						
Program Expenses:						
General government						
Legislative and executive	5,315,054	-	4,989,338	-	5,315,054	4,989,338
Judicial	1,863,604	-	1,836,904	-	1,863,604	1,836,904
Public safety	4,124,524	-	4,258,581	-	4,124,524	4,258,581
Public works	5,872,697	-	7,723,877	-	5,872,697	7,723,877
Health	239,322	-	243,377	-	239,322	243,377
Human services	14,060,861	-	13,256,225	-	14,060,861	13,256,225
Conservation and recreation	338,005	-	457,733	-	338,005	457,733
Other	2,474	-	-	-	2,474	-
Interest and fiscal charges	217,226	-	231,959	-	217,226	231,959
Sewer District	-	1,016,239	-	904,511	1,016,239	904,511
County Disposal	-	532,690	-	792,330	532,690	792,330
Joel Pomerene Hospital	-	33,928,469	-	35,520,544	33,928,469	35,520,544
Nonmajor:						
East Holmes Water	-	6,698	-	8,806	6,698	8,806
<b>Total expenses</b>	<b>32,033,767</b>	<b>35,484,096</b>	<b>32,997,994</b>	<b>37,226,191</b>	<b>67,517,863</b>	<b>70,224,185</b>
<b>Change in net assets</b>	<b>(665,657)</b>	<b>(591,680)</b>	<b>(538,392)</b>	<b>(78,453)</b>	<b>(1,257,337)</b>	<b>(616,845)</b>
<b>Net assets at beginning of year</b>	<b>31,951,949</b>	<b>23,832,293</b>	<b>32,490,341</b>	<b>23,910,746</b>	<b>55,784,242</b>	<b>56,401,087</b>
<b>Net assets at end of year</b>	<b>\$ 31,286,292</b>	<b>\$ 23,240,613</b>	<b>\$ 31,951,949</b>	<b>\$ 23,832,293</b>	<b>\$ 54,526,905</b>	<b>\$ 55,784,242</b>

## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

#### Governmental Activities

Governmental net assets decreased by \$665,657 in 2008 from 2007.

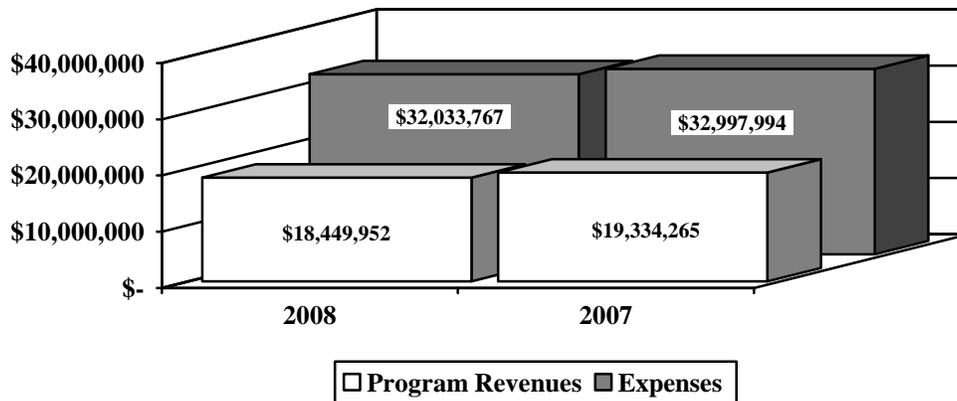
Human services, which supports the operations of the county home, county board of MR/DD, job and family services (public assistance), veteran services, and the children services board, accounts for \$14,060,861 of expenses, or 43.89% of total governmental expenses of the County. These expenses were funded by \$808,178 in charges to users of services and \$7,457,804 in operating grants and contributions, and \$55,600 in capital grants and contributions from the County Home Auxiliary in 2008. General government expenses which includes legislative and executive and judicial programs, accounted for \$7,178,658 or 22.41% of total governmental expenses. General government expenses were covered by \$2,558,313 of direct charges to users in 2008.

The state and federal government contributed to the County revenues of \$12,958,697 in operating grants and contributions and \$711,122 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$12,918,158, and amounted to 41.18% of total revenues. These revenues primarily consist of property and sales tax revenue of \$10,577,154 or 81.88% of total general revenues in 2008. The other primary source of general revenues is grants and entitlements not restricted to specific programs, with local government and local government revenue assistance making up \$1,060,292, or 8.21% of the total.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2008 and 2007. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted state grants and entitlements). As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

**Governmental Activities - Program Revenues vs. Total Expenses**



**HOLMES COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(UNAUDITED)**

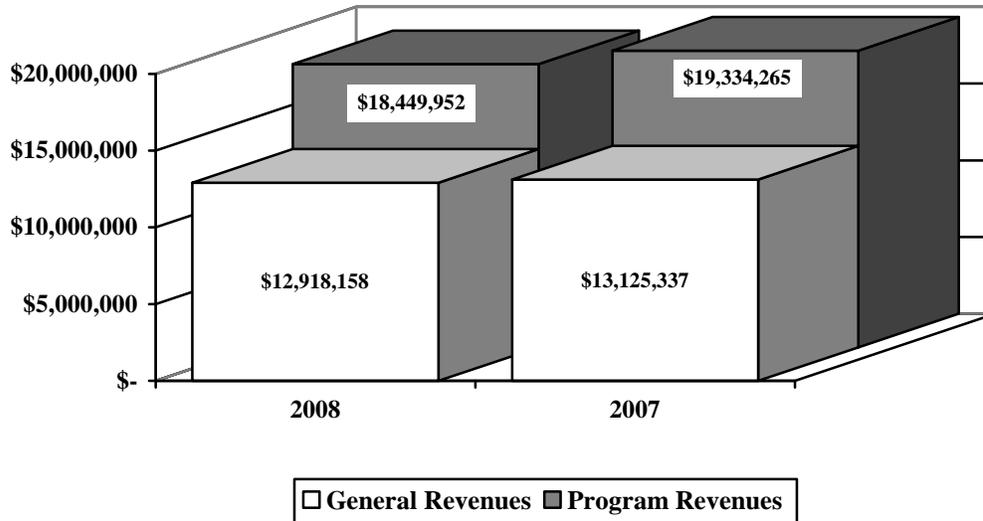
**Governmental Activities**

	Total Cost of Services 2008	Net Cost of Services 2008	Total Cost of Services 2007	Net Cost of Services 2007
Program Expenses:				
General government				
Legislative and executive	\$ 5,315,054	\$ 2,763,187	\$ 4,989,338	\$ 1,675,844
Judicial	1,863,604	1,321,487	1,836,904	1,420,761
Public safety	4,124,524	3,296,471	4,258,581	3,711,225
Public works	5,872,697	(35,936)	7,723,877	669,235
Health	239,322	66,142	243,377	97,454
Human services	14,060,861	5,739,279	13,256,225	5,399,518
Conservation and recreation	338,005	338,005	457,733	457,733
Other	2,474	2,474	-	-
Interest and fiscal charges	217,226	92,706	231,959	231,959
<b>Total</b>	<b>\$ 32,033,767</b>	<b>\$ 13,583,815</b>	<b>\$ 32,997,994</b>	<b>\$ 13,663,729</b>

The dependence upon general revenues for governmental activities is apparent, with 42.40% of expenses supported through taxes and other general revenues during 2008.

The graph below illustrates the County's reliance upon general revenues.

**Governmental Activities - General and Program Revenues**

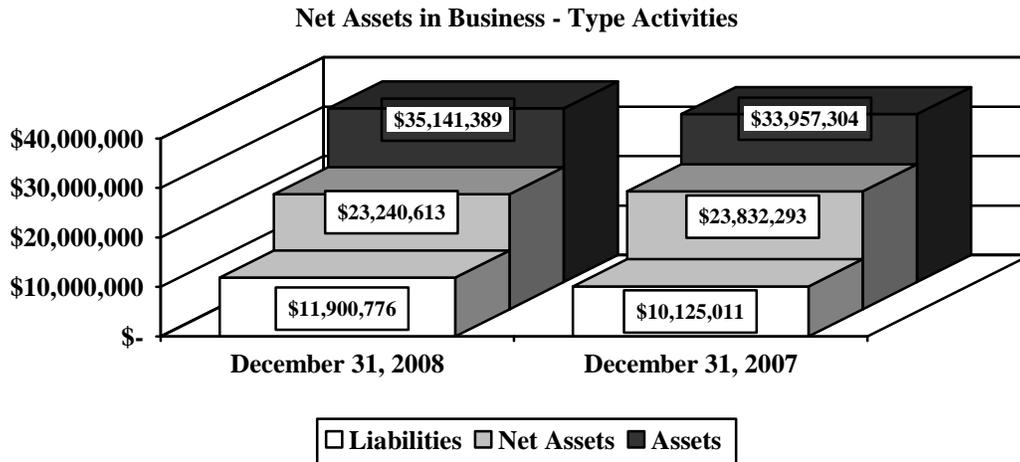


## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

#### Business-Type Activities

The sewer district, East Holmes Water, county disposal and Joel Pomerene Hospital are the County's enterprise funds. These operations had program revenues of \$33,965,518, general revenues of \$926,898, and expenses of \$35,484,096 for 2008. The net assets of the enterprise funds decreased \$591,680 or 2.48% during 2008 primarily due to the continued landfill closure and post closure care costs of the County disposal fund. The following graph illustrates the assets, liabilities and net assets of the County's business-type activities at December 31, 2008 and 2007:



#### Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### *Governmental Funds*

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

**HOLMES COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(UNAUDITED)

The County's governmental funds (as reported on the balance sheet on pages 32-33) reported a combined fund balance of \$8,744,550, which is \$551,229 lower than last year's total of \$9,295,779. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2008 for all major and non-major governmental funds.

	<u>Fund Balances</u> 12/31/08	<u>Fund Balances</u> 12/31/07	<u>Increase/ (Decrease)</u>
Major funds:			
General	\$ 887,537	\$ 1,153,354	\$ (265,817)
County Board of MR/DD	1,548,358	1,898,872	(350,514)
Motor Vehicle License and Gas Tax	1,646,760	1,190,827	455,933
County Home	398,359	349,804	48,555
Public Assistance	584,179	746,689	(162,510)
Other nonmajor governmental funds	<u>3,679,357</u>	<u>3,956,233</u>	<u>(276,876)</u>
Total	<u>\$ 8,744,550</u>	<u>\$ 9,295,779</u>	<u>\$ (551,229)</u>

**General Fund**

The County's general fund balance decreased \$265,817.

	<u>2008</u> Amount	<u>2007</u> Amount	<u>Percentage</u> Change
<b><u>Revenues</u></b>			
Taxes	\$ 6,339,959	\$ 5,992,118	5.80 %
Charges for services	1,487,738	1,800,728	(17.38) %
Licenses and permits	89,222	91,329	(2.31) %
Fines and forfeitures	104,167	120,683	(13.69) %
Intergovernmental	1,200,518	1,142,925	5.04 %
Investment income	421,076	626,042	(32.74) %
Other	<u>185,837</u>	<u>280,889</u>	<u>(33.84) %</u>
Total	<u>\$ 9,828,517</u>	<u>\$ 10,054,714</u>	<u>(2.25) %</u>

Tax revenue represents 64.51% of all general fund revenue. Tax revenue increased slightly by 5.80% over prior year. The decrease in investment income is due to decreasing balances available to invest. The reclassification of revenues during 2008 led to a 33.84% reduction in "other" revenues. All other revenue remained comparable to 2007.

**HOLMES COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(UNAUDITED)

The table that follows assists in illustrating the expenditures of the general fund.

<u>Expenditures</u>	<u>2008</u> <u>Amount</u>	<u>2007</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
General government			
Legislative and executive	\$ 3,771,226	\$ 3,762,626	0.23 %
Judicial	1,649,057	1,653,771	(0.29) %
Public safety	3,308,796	3,559,914	(7.05) %
Public works	10,477	60,629	(82.72) %
Health	78,027	75,405	3.48 %
Human services	293,229	277,042	5.84 %
Conservation and recreation	338,005	461,356	(26.74) %
Other	2,474	-	100.00 %
Total	<u>\$ 9,451,291</u>	<u>\$ 9,850,743</u>	(4.06) %

Total expenditures decreased \$399,452 or 4.06%. All expenditures remained comparable to 2007.

***County Board of MR/DD***

The county board of mental retardation and developmentally disabled (MR/DD) fund, a major governmental fund, had revenues of \$5,604,647 in 2008, an increase of \$67,313 or 1.22% from 2007 revenues. The MR/DD fund, had expenditures of \$5,955,161 in 2008, an increase of \$111,260 or 1.90% from 2007. The net changes in revenues and expenditures contributed to the MR/DD fund balance decrease of \$350,514 or 18.46% from 2007 to 2008.

***Motor Vehicle License and Gas Tax Fund***

The motor vehicle license and gas tax fund, a major governmental fund, had revenues and other financing sources of \$5,123,175 in 2008, an increase of \$585,638 or 12.91% from 2007 revenues. The motor vehicle license and gas tax fund, had expenditures of \$4,667,242 in 2008, a decrease of \$819,995 or 14.94% from 2007. The increase in revenues and decrease in expenditures contributed to the motor vehicle license and gas tax fund balance increase of \$455,933 or 38.29% from 2007 to 2008.

***County Home Fund***

The county home fund, a major governmental fund, had revenues of \$1,559,577 in 2008. The county home fund, had expenditures of \$1,511,022 in 2008. The county home fund balance increased \$48,555 or 13.88% from 2007 to 2008.

***Public Assistance Fund***

The public assistance fund, a major governmental fund, had revenues and other financing sources of \$4,548,880 in 2008. The public assistance fund had expenditures of \$4,711,390 in 2008. The public assistance fund balance decreased \$162,510 or 21.76% from 2007 to 2008.

## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

#### ***Budgeting Highlights - General Fund***

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Budgetary information is presented for the general fund, county board of mr/dd, motor vehicle license and gas tax, county home and public assistance.

In the general fund, final budgeted revenues and other financing sources of \$9,567,642 were \$119,861 higher than original budgeted revenues and other financing sources of \$9,447,781. Actual revenues and other financing sources of \$9,684,664 exceeded final budgeted revenues by \$117,022 or 1.21%. This increase is due to greater than anticipated receipts in charges for services revenue and investment income.

Final budgeted expenditures and other financing uses of \$10,114,966 were \$209,336 higher than original budgeted expenditures and other financing uses of \$9,905,630. Actual expenditures and financing uses of \$10,016,267 were \$98,699 lower than final budgeted expenditures and financing uses.

#### ***Proprietary Funds***

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail.

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

At the end of 2008, the County had \$44,383,645 (net of accumulated depreciation) invested in land, buildings and improvements, furniture, fixtures and equipment, vehicles, construction in progress, sewer mains and infrastructure. Of this total, \$24,325,088 was reported in governmental activities and \$20,058,557 was reported in business-type activities. The following table shows fiscal 2008 balances compared to 2007:

#### **Capital Assets at December 31 (Net of Depreciation)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Land	\$ 827,053	\$ 827,053	\$ 1,837,365	\$ 1,814,432	\$ 2,664,418	\$ 2,641,485
Building and improvements	10,448,084	10,854,269	8,850,866	7,391,581	19,298,950	18,245,850
Furniture, fixtures and equipment	758,163	906,683	6,835,556	6,717,626	7,593,719	7,624,309
Vehicles	1,685,904	1,827,118	-	-	1,685,904	1,827,118
Infrastructure	9,861,156	10,182,488	-	-	9,861,156	10,182,488
Sewer/water lines	-	-	2,494,186	2,598,893	2,494,186	2,598,893
Construction in progress	<u>744,728</u>	<u>9,206</u>	<u>40,584</u>	<u>776,443</u>	<u>785,312</u>	<u>785,649</u>
<b>Total</b>	<u>\$ 24,325,088</u>	<u>\$ 24,606,817</u>	<u>\$ 20,058,557</u>	<u>\$ 19,298,975</u>	<u>\$ 44,383,645</u>	<u>\$ 43,905,792</u>

## HOLMES COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)

See Note 9 to the basic financial statements for detail on the County's capital assets.

The County's second largest capital asset category is infrastructure which includes roads, bridges and culverts. These items are immovable and of value only to the County, however, the annual cost of purchasing these items is quite significant. The net book value of the County's infrastructure (cost less accumulated depreciation) represents approximately 40.54% of the County's total governmental capital assets.

The County's third largest business-type capital asset category is sewer/water lines. These items play a vital role in the income producing ability of the business-type activities. The net book value of the County's sewer and water lines (cost less accumulated depreciation) represents approximately 12.43% of the County's total business-type capital assets.

#### *Debt Administration*

At December 31, 2008 the County had \$3,794,000 in general obligation bonds, \$2,453,500 in revenue bonds and OPWC loans of \$232,462 outstanding. Of this total, \$392,175 is due within one year and \$6,087,787 is due in more than one year.

The following table summarizes the bonds, notes and loans outstanding.

	<b>Outstanding Debt, at Year End</b>			
	Governmental Activities 2008	Business-Type Activities 2008	Governmental Activities 2007	Business-Type Activities 2007
Long-Term Obligations				
General obligation bonds:	\$ 3,794,000	\$ -	\$ 4,115,000	\$ -
Revenue bonds	-	2,453,500	-	2,493,500
OPWC loans	-	232,462	-	247,637
Total	<u>\$ 3,794,000</u>	<u>\$ 2,685,962</u>	<u>\$ 4,115,000</u>	<u>\$ 2,741,137</u>

The County's voted legal debt margin was \$16,218,858 at December 31, 2008 and the unvoted legal debt margin was \$6,721,519 at December 31, 2008. See Note 12 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

## **HOLMES COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 (UNAUDITED)**

#### **Economic Factors and Next Year's Budgets and Rates**

The County's current population as of the 2000 census is 38,943.

The County's unemployment rate is currently 4.8%, compared to the 6.5% state average and the 5.8% national average.

These economic factors were considered in preparing the County's budget for fiscal year 2009. Budgeted revenues and other financing sources in the general fund for fiscal year 2009 budget were \$8,973,766. With the continuation of conservative budgeting practices, the County's financial position should remain strong in future years.

#### **Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable Jackie McKee, Holmes County Auditor, Clinton Street Office Building, 75 E. Clinton Street, Suite 107, Millersburg, Ohio 44654.

**BASIC  
FINANCIAL STATEMENTS**

HOLMES COUNTY, OHIO

STATEMENT OF NET ASSETS  
DECEMBER 31, 2008

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents. . . . .	\$ 8,277,984	\$ 786,801	\$ 9,064,785
Cash and cash equivalents in segregated accounts . . . . .	14,197	2,469,004	2,483,201
Receivables (net of allowances for uncollectibles):			
Sales taxes . . . . .	737,309	-	737,309
Real estate and other taxes . . . . .	5,971,782	-	5,971,782
Accounts . . . . .	189,193	4,691,730	4,880,923
Accrued interest . . . . .	981	-	981
Due from other governments. . . . .	3,430,447	-	3,430,447
Notes and loans . . . . .	-	118,053	118,053
Internal balances . . . . .	4,110	(4,110)	-
Prepayments . . . . .	93,210	551,121	644,331
Materials and supplies inventory. . . . .	388,007	438,691	826,698
Assets limited as to use . . . . .	-	6,031,542	6,031,542
Capital assets:			
Land and construction in progress. . . . .	1,571,781	1,877,949	3,449,730
Depreciable capital assets, net. . . . .	22,753,307	18,180,608	40,933,915
Total capital assets. . . . .	24,325,088	20,058,557	44,383,645
Total assets. . . . .	43,432,308	35,141,389	78,573,697
<b>Liabilities:</b>			
Accounts payable. . . . .	490,198	688,517	1,178,715
Accrued wages and benefits . . . . .	502,976	1,844,328	2,347,304
Due to other governments . . . . .	471,186	5,185	476,371
Other accrued expenses. . . . .	-	399,799	399,799
Accrued interest payable. . . . .	16,838	87,567	104,405
Unearned revenues . . . . .	5,624,619	-	5,624,619
Long-term liabilities:			
Due within one year. . . . .	1,204,122	252,822	1,456,944
Due in more than one year . . . . .	3,836,077	8,622,558	12,458,635
Total liabilities . . . . .	12,146,016	11,900,776	24,046,792
<b>Net assets:</b>			
Invested in capital assets, net of related debt. . . . .	20,531,088	15,666,974	36,198,062
Restricted for:			
Capital projects . . . . .	460,285	-	460,285
Debt service . . . . .	208,122	-	208,122
Public works projects . . . . .	3,416,793	-	3,416,793
Public safety programs. . . . .	322,312	-	322,312
Human services programs . . . . .	3,970,374	-	3,970,374
Other purposes . . . . .	1,207,680	718,550	1,926,230
Unrestricted (deficit) . . . . .	1,169,638	6,855,089	8,024,727
Total net assets. . . . .	\$ 31,286,292	\$ 23,240,613	\$ 54,526,905

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Component Units**

<b>Lynn Hope Industries, Incorporated</b>	<b>Holmes County Airport Authority</b>	<b>Regional Planning Commission</b>
\$ -	\$ -	\$ 59,508
95,592	604,058	-
-	-	-
-	-	-
30,903	-	-
-	-	-
-	-	-
-	-	-
-	-	-
451	2,529	-
-	-	-
-	54,357	-
18,530	384,706	-
18,530	439,063	-
145,476	1,045,650	59,508
-	-	4,370
-	-	-
-	-	3,787
403	-	-
-	-	-
-	-	-
12,335	-	1,762
146,026	-	6,753
158,764	-	16,672
18,530	439,063	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
(31,818)	606,587	42,836
<u>\$ (13,288)</u>	<u>\$ 1,045,650</u>	<u>\$ 42,836</u>

HOLMES COUNTY, OHIO

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government				
Legislative and executive . . . . .	\$ 5,315,054	\$ 2,112,388	\$ 439,479	\$ -
Judicial . . . . .	1,863,604	445,925	96,192	-
Public safety . . . . .	4,124,524	478,418	349,635	-
Public works . . . . .	5,872,697	637,524	4,615,587	655,522
Health . . . . .	239,322	173,180	-	-
Human services . . . . .	14,060,861	808,178	7,457,804	55,600
Conservation and recreation . . . . .	338,005	-	-	-
Other . . . . .	2,474	-	-	-
Interest and fiscal charges . . . . .	217,226	124,520	-	-
Total governmental activities . . . . .	<u>32,033,767</u>	<u>4,780,133</u>	<u>12,958,697</u>	<u>711,122</u>
<b>Business-Type Activities:</b>				
Sewer District . . . . .	1,016,239	736,230	-	40,584
County Disposal . . . . .	532,690	40,085	-	-
Joel Pomerene Hospital . . . . .	33,928,469	33,142,550	-	-
Nonmajor:				
East Holmes Water . . . . .	6,698	6,069	-	-
Total business-type activities . . . . .	<u>35,484,096</u>	<u>33,924,934</u>	<u>-</u>	<u>40,584</u>
Total primary government . . . . .	<u>\$ 67,517,863</u>	<u>\$ 38,705,067</u>	<u>\$ 12,958,697</u>	<u>\$ 751,706</u>
<b>Component Units:</b>				
Lynn Hope Industries, Inc. . . . .	447,424	152,125	343,068	-
Holmes County Airport Authority . . . . .	119,348	74,349	-	36,614
Regional Planning Commission . . . . .	173,155	60,732	65,000	-
Total component units . . . . .	<u>\$ 739,927</u>	<u>\$ 287,206</u>	<u>\$ 408,068</u>	<u>\$ 36,614</u>

**General Revenues:**

Property taxes levied for:	
General fund . . . . .	
Human services - County Board of MR/DD . . . . .	
Human services - County Home . . . . .	
Sales taxes . . . . .	
Grants and entitlements not restricted to specific programs . . . . .	
Investment earnings . . . . .	
Miscellaneous . . . . .	
Total general revenues . . . . .	
Change in net assets . . . . .	
<b>Net assets (deficit) at beginning of year . . . . .</b>	
<b>Net assets (deficit) at end of year . . . . .</b>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Net (Expense) Revenue and Changes in Net Assets</b>						
<b>Primary Government</b>			<b>Component Units</b>			
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Lynn Hope Industries, Inc.</b>	<b>Holmes County Airport Authority</b>	<b>Regional Planning Commission</b>	
\$ (2,763,187)	\$ -	\$ (2,763,187)	\$ -	\$ -	\$ -	
(1,321,487)	-	(1,321,487)	-	-	-	
(3,296,471)	-	(3,296,471)	-	-	-	
35,936	-	35,936	-	-	-	
(66,142)	-	(66,142)	-	-	-	
(5,739,279)	-	(5,739,279)	-	-	-	
(338,005)	-	(338,005)	-	-	-	
(2,474)	-	(2,474)	-	-	-	
(92,706)	-	(92,706)	-	-	-	
<u>(13,583,815)</u>	<u>-</u>	<u>(13,583,815)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
-	(239,425)	(239,425)	-	-	-	
-	(492,605)	(492,605)	-	-	-	
-	(785,919)	(785,919)	-	-	-	
<u>-</u>	<u>(629)</u>	<u>(629)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>-</u>	<u>(1,518,578)</u>	<u>(1,518,578)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>(13,583,815)</u>	<u>(1,518,578)</u>	<u>(15,102,393)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
-	-	-	47,769	-	-	
-	-	-	-	(8,385)	-	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,423)</u>	
<u>-</u>	<u>-</u>	<u>-</u>	<u>47,769</u>	<u>(8,385)</u>	<u>(47,423)</u>	
2,275,605	-	2,275,605	-	-	-	
2,815,614	-	2,815,614	-	-	-	
873,696	-	873,696	-	-	-	
4,612,239	-	4,612,239	-	-	-	
1,060,292	-	1,060,292	-	-	-	
423,012	191,124	614,136	1,467	14,635	-	
857,700	735,774	1,593,474	-	3,290	712	
<u>12,918,158</u>	<u>926,898</u>	<u>13,845,056</u>	<u>1,467</u>	<u>17,925</u>	<u>712</u>	
(665,657)	(591,680)	(1,257,337)	49,236	9,540	(46,711)	
<u>31,951,949</u>	<u>23,832,293</u>	<u>55,784,242</u>	<u>(62,524)</u>	<u>1,036,110</u>	<u>89,547</u>	
<u>\$ 31,286,292</u>	<u>\$ 23,240,613</u>	<u>\$ 54,526,905</u>	<u>\$ (13,288)</u>	<u>\$ 1,045,650</u>	<u>\$ 42,836</u>	

HOLMES COUNTY, OHIO

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2008

	General	County Board of MR/DD	Motor Vehicle License and Gas Tax
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 579,874	\$ 1,707,291	\$ 1,195,910
Cash and cash equivalents in segregated accounts . . . . .	14,197	-	-
Receivables (net of allowance for uncollectibles):			
Sales taxes . . . . .	655,281	-	-
Real estate and other taxes . . . . .	2,485,978	2,626,465	-
Accounts . . . . .	73,701	16,446	3,352
Accrued interest . . . . .	877	-	104
Loans to other funds. . . . .	55,000	-	-
Due from other funds . . . . .	60,835	-	8,299
Due from other governments . . . . .	454,587	185,818	2,220,153
Prepayments. . . . .	77,219	5,915	-
Materials and supplies inventory . . . . .	66,545	16,066	275,107
Total assets. . . . .	<u>\$ 4,524,094</u>	<u>\$ 4,558,001</u>	<u>\$ 3,702,925</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 76,305	\$ 45,997	\$ 34,137
Accrued wages and benefits. . . . .	175,626	121,168	61,360
Compensated absences payable. . . . .	-	-	4,366
Loans from other funds . . . . .	-	-	-
Due to other funds . . . . .	2,003	2,647	-
Due to other governments. . . . .	140,372	57,313	45,962
Deferred revenue . . . . .	855,227	359,065	1,910,340
Unearned revenue. . . . .	2,387,024	2,423,453	-
Total liabilities . . . . .	<u>3,636,557</u>	<u>3,009,643</u>	<u>2,056,165</u>
<b>Fund Balances:</b>			
Reserved for encumbrances. . . . .	36,120	175	-
Reserved for prepayments. . . . .	77,219	5,915	-
Reserved for materials and supplies inventory . . . . .	66,545	16,066	275,107
Reserved for loans. . . . .	55,000	-	-
Reserved for debt service. . . . .	-	-	-
Unreserved:			
Designated for compensated absences reported in special revenue funds. . . . .	-	-	-
Undesignated, reported in:			
General fund . . . . .	652,653	-	-
Special revenue funds . . . . .	-	1,526,202	1,371,653
Capital projects funds . . . . .	-	-	-
Total fund balances. . . . .	<u>887,537</u>	<u>1,548,358</u>	<u>1,646,760</u>
Total liabilities and fund balances . . . . .	<u>\$ 4,524,094</u>	<u>\$ 4,558,001</u>	<u>\$ 3,702,925</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>County Home</b>	<b>Public Assistance</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 442,699	\$ 608,359	\$ 3,743,851	\$ 8,277,984
-	-	-	14,197
-	-	82,028	737,309
859,339	-	-	5,971,782
24,099	1,768	69,827	189,193
-	-	-	981
-	-	-	55,000
-	-	-	69,134
46,479	331,556	191,854	3,430,447
6,466	2,180	1,430	93,210
9,211	11,064	10,014	388,007
<u>\$ 1,388,293</u>	<u>\$ 954,927</u>	<u>\$ 4,099,004</u>	<u>\$ 19,227,244</u>
\$ 16,607	\$ 187,464	\$ 129,688	\$ 490,198
34,366	59,010	51,446	502,976
3,120	-	-	7,486
-	-	55,000	55,000
4,657	-	55,717	65,024
25,366	124,274	77,899	471,186
91,676	-	49,897	3,266,205
814,142	-	-	5,624,619
<u>989,934</u>	<u>370,748</u>	<u>419,647</u>	<u>10,482,694</u>
-	364	126,793	163,452
6,466	2,180	1,430	93,210
9,211	11,064	10,014	388,007
-	-	-	55,000
-	-	189,960	189,960
-	-	215,642	215,642
-	-	-	652,653
382,682	570,571	2,784,510	6,635,618
-	-	351,008	351,008
<u>398,359</u>	<u>584,179</u>	<u>3,679,357</u>	<u>8,744,550</u>
<u>\$ 1,388,293</u>	<u>\$ 954,927</u>	<u>\$ 4,099,004</u>	<u>\$ 19,227,244</u>

HOLMES COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2008

<b>Total governmental fund balances</b>		\$	8,744,550
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			24,325,088
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.			
Real estate and other taxes receivable	\$	347,163	
Sales tax receivable		344,162	
Intergovernmental receivable		2,516,062	
Accounts receivable		<u>58,818</u>	
Total			3,266,205
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation bonds payable		(3,794,000)	
Compensated absences payable		(1,238,713)	
Accrued interest payable		<u>(16,838)</u>	
Total			<u>(5,049,551)</u>
<b>Net assets of governmental activities</b>		\$	<u><u>31,286,292</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**HOLMES COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>General</u>	<u>County Board of MR/DD</u>	<u>Motor Vehicle License and Gas Tax</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 2,246,246	\$ 2,754,330	\$ -
Sales taxes . . . . .	4,093,713	28,509	-
Charges for services . . . . .	1,487,738	249,509	-
Licenses and permits . . . . .	89,222	-	-
Fines and forfeitures . . . . .	104,167	-	53,530
Intergovernmental . . . . .	1,200,518	2,350,843	4,850,964
Investment income . . . . .	421,076	1,980	35,117
Rental income . . . . .	8,103	-	-
Contributions and donations . . . . .	-	-	81,672
Other . . . . .	177,734	219,476	96,967
Total revenues . . . . .	<u>9,828,517</u>	<u>5,604,647</u>	<u>5,118,250</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	3,771,226	-	-
Judicial . . . . .	1,649,057	-	-
Public safety . . . . .	3,308,796	-	-
Public works . . . . .	10,477	-	4,667,242
Health . . . . .	78,027	-	-
Human services . . . . .	293,229	5,955,161	-
Conservation and recreation . . . . .	338,005	-	-
Other . . . . .	2,474	-	-
Capital outlay . . . . .	-	-	-
Debt service:			
Principal retirement . . . . .	-	-	-
Interest and fiscal charges . . . . .	-	-	-
Total expenditures . . . . .	<u>9,451,291</u>	<u>5,955,161</u>	<u>4,667,242</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>377,226</u>	<u>(350,514)</u>	<u>451,008</u>
<b>Other financing sources (uses):</b>			
Sale of capital assets . . . . .	4,340	-	4,925
Transfers in . . . . .	-	-	-
Transfers out . . . . .	(647,383)	-	-
Total other financing sources (uses) . . . . .	<u>(643,043)</u>	<u>-</u>	<u>4,925</u>
Net change in fund balances . . . . .	(265,817)	(350,514)	455,933
<b>Fund balances at beginning of year . . . . .</b>	<u>1,153,354</u>	<u>1,898,872</u>	<u>1,190,827</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 887,537</u>	<u>\$ 1,548,358</u>	<u>\$ 1,646,760</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>County Home</b>	<b>Public Assistance</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 860,119	\$ -	\$ -	\$ 5,860,695
-	-	498,375	4,620,597
459,765	-	1,808,975	4,005,987
-	-	249,356	338,578
-	-	147,282	304,979
189,920	3,480,015	2,665,436	14,737,696
6,743	-	11,677	476,593
32,882	-	124,520	165,505
-	-	-	81,672
10,148	139,654	126,522	770,501
<u>1,559,577</u>	<u>3,619,669</u>	<u>5,632,143</u>	<u>31,362,803</u>
-	-	1,461,646	5,232,872
-	-	206,089	1,855,146
-	-	579,885	3,888,681
-	-	1,143,107	5,820,826
-	-	165,134	243,161
1,511,022	4,711,390	1,307,013	13,777,815
-	-	-	338,005
-	-	-	2,474
-	-	331,395	331,395
-	-	321,000	321,000
-	-	218,605	218,605
<u>1,511,022</u>	<u>4,711,390</u>	<u>5,733,874</u>	<u>32,029,980</u>
<u>48,555</u>	<u>(1,091,721)</u>	<u>(101,731)</u>	<u>(667,177)</u>
-	-	106,683	115,948
-	929,211	531,514	1,460,725
-	-	(813,342)	(1,460,725)
-	929,211	(175,145)	115,948
48,555	(162,510)	(276,876)	(551,229)
349,804	746,689	3,956,233	9,295,779
<u>\$ 398,359</u>	<u>\$ 584,179</u>	<u>\$ 3,679,357</u>	<u>\$ 8,744,550</u>

**HOLMES COUNTY, OHIO**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008

**Net change in fund balances - total governmental funds** \$ (551,229)

*Amounts reported for governmental activities in the statement of activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.

Capital asset additions	\$ 1,515,980	
Current year depreciation	(1,755,544)	
Total		(239,564)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (42,165)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	104,220	
Sales tax	(8,358)	
Intergovernmental revenues	(198,438)	
Charges for services	(27,266)	
License and permits	(7,650)	
Other revenues	5,584	
Total		(131,908)

Repayments of bonds are expenditures in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 321,000

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,379

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (23,170)

**Change in net assets of governmental activities** \$ (665,657)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HOLMES COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,234,210	\$ 2,205,033	\$ 2,254,696	\$ 49,663
Sales taxes . . . . .	3,922,000	4,076,718	4,076,718	-
Charges for services . . . . .	1,254,914	1,221,385	1,272,323	50,938
Licenses and permits . . . . .	90,090	90,090	89,222	(868)
Fines and forfeitures . . . . .	120,000	120,000	115,621	(4,379)
Intergovernmental . . . . .	1,186,808	1,232,397	1,237,881	5,484
Investment income . . . . .	500,000	435,000	439,127	4,127
Rental income . . . . .	8,150	8,150	8,182	32
Other . . . . .	126,609	173,869	186,554	12,685
Total revenues. . . . .	<u>9,442,781</u>	<u>9,562,642</u>	<u>9,680,324</u>	<u>117,682</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	4,732,136	4,859,119	4,867,074	(7,955)
Judicial. . . . .	1,302,865	1,346,059	1,260,040	86,019
Public safety . . . . .	2,368,845	2,567,340	2,564,204	3,136
Public works . . . . .	13,000	13,000	12,924	76
Health . . . . .	77,400	78,173	78,027	146
Human services . . . . .	351,500	262,322	246,136	16,186
Conservation and recreation . . . . .	347,700	338,500	338,005	495
Other . . . . .	2,841	3,070	2,474	596
Total expenditures . . . . .	<u>9,196,287</u>	<u>9,467,583</u>	<u>9,368,884</u>	<u>98,699</u>
Excess of revenues over expenditures. . . . .	<u>246,494</u>	<u>95,059</u>	<u>311,440</u>	<u>216,381</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets . . . . .	5,000	5,000	4,340	(660)
Transfers out . . . . .	<u>(709,343)</u>	<u>(647,383)</u>	<u>(647,383)</u>	<u>-</u>
Total other financing sources (uses) . . . . .	<u>(704,343)</u>	<u>(642,383)</u>	<u>(643,043)</u>	<u>(660)</u>
Net change in fund balance. . . . .	(457,849)	(547,324)	(331,603)	215,721
<b>Fund balance at beginning of year . . . . .</b>	813,568	813,568	813,568	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>60,691</u>	<u>60,691</u>	<u>60,691</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 416,410</u>	<u>\$ 326,935</u>	<u>\$ 542,656</u>	<u>\$ 215,721</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HOLMES COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF MR/DD  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,902,978	\$ 2,902,978	\$ 2,771,933	\$ (131,045)
Charges for services . . . . .	285,216	285,216	266,478	(18,738)
Intergovernmental . . . . .	2,313,041	2,324,554	2,339,385	14,831
Investment income . . . . .	2,100	2,100	1,980	(120)
Other . . . . .	225,897	250,999	230,021	(20,978)
<b>Total revenues . . . . .</b>	<u>5,729,232</u>	<u>5,765,847</u>	<u>5,609,797</u>	<u>(156,050)</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	6,435,420	6,477,665	5,973,258	504,407
<b>Total expenditures . . . . .</b>	<u>6,435,420</u>	<u>6,477,665</u>	<u>5,973,258</u>	<u>504,407</u>
Net change in fund balance. . . . .	(706,188)	(711,818)	(363,461)	348,357
<b>Fund balance at beginning of year . . . . .</b>	<u>2,008,563</u>	<u>2,008,563</u>	<u>2,008,563</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,302,375</u>	<u>\$ 1,296,745</u>	<u>\$ 1,645,102</u>	<u>\$ 348,357</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HOLMES COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE LICENSE AND GAS TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 40,000	\$ 40,000	\$ 46,753	\$ 6,753
Intergovernmental . . . . .	3,935,000	4,535,000	4,745,442	210,442
Investment income . . . . .	24,000	24,000	33,909	9,909
Contributions and donations . . . . .	80,000	80,000	81,672	1,672
Other . . . . .	300,000	300,000	96,816	(203,184)
Total revenues . . . . .	<u>4,379,000</u>	<u>4,979,000</u>	<u>5,004,592</u>	<u>25,592</u>
<b>Expenditures:</b>				
Current:				
Public works . . . . .	<u>5,170,033</u>	<u>5,770,033</u>	<u>4,605,744</u>	<u>1,164,289</u>
Total expenditures . . . . .	<u>5,170,033</u>	<u>5,770,033</u>	<u>4,605,744</u>	<u>1,164,289</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(791,033)</u>	<u>(791,033)</u>	<u>398,848</u>	<u>1,189,881</u>
<b>Other financing sources:</b>				
Sale of capital assets . . . . .	<u>-</u>	<u>-</u>	<u>4,925</u>	<u>4,925</u>
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>4,925</u>	<u>4,925</u>
Net change in fund balance. . . . .	(791,033)	(791,033)	403,773	1,194,806
<b>Fund balance at beginning of year . . . . .</b>	<u>791,033</u>	<u>791,033</u>	<u>791,033</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,194,806</u>	<u>\$ 1,194,806</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HOLMES COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY HOME  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 897,500	\$ 897,500	\$ 863,918	\$ (33,582)
Charges for services . . . . .	506,000	506,000	479,050	(26,950)
Intergovernmental . . . . .	115,000	115,000	189,920	74,920
Investment income . . . . .	-	-	5,991	5,991
Rental income . . . . .	33,238	33,238	33,665	427
Other . . . . .	<u>40,542</u>	<u>40,542</u>	<u>10,148</u>	<u>(30,394)</u>
Total revenues . . . . .	<u>1,592,280</u>	<u>1,592,280</u>	<u>1,582,692</u>	<u>(9,588)</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	<u>1,556,863</u>	<u>1,592,128</u>	<u>1,488,169</u>	<u>103,959</u>
Total expenditures . . . . .	<u>1,556,863</u>	<u>1,592,128</u>	<u>1,488,169</u>	<u>103,959</u>
Net change in fund balance. . . . .	35,417	152	94,523	94,371
<b>Fund balance at beginning of year . . . . .</b>	<u>333,769</u>	<u>333,769</u>	<u>333,769</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 369,186</u>	<u>\$ 333,921</u>	<u>\$ 428,292</u>	<u>\$ 94,371</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HOLMES COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PUBLIC ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>(Negative)</b>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 3,399,552	\$ 3,399,552	\$ 3,590,874	\$ 191,322
Other . . . . .	<u>264,556</u>	<u>264,556</u>	<u>137,886</u>	<u>(126,670)</u>
Total revenues . . . . .	<u>3,664,108</u>	<u>3,664,108</u>	<u>3,728,760</u>	<u>64,652</u>
<b>Expenditures:</b>				
Current:				
Human services. . . . .	<u>5,273,244</u>	<u>5,273,244</u>	<u>4,631,604</u>	<u>641,640</u>
Total expenditures . . . . .	<u>5,273,244</u>	<u>5,273,244</u>	<u>4,631,604</u>	<u>641,640</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,609,136)</u>	<u>(1,609,136)</u>	<u>(902,844)</u>	<u>706,292</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	965,869	965,869	929,211	(36,658)
Transfers out . . . . .	<u>(3,000)</u>	<u>(3,000)</u>	-	<u>3,000</u>
Total other financing sources (uses) . . . . .	<u>962,869</u>	<u>962,869</u>	<u>929,211</u>	<u>(33,658)</u>
Net change in fund balance. . . . .	(646,267)	(646,267)	26,367	672,634
<b>Fund balance at beginning of year . . . . .</b>	<u>581,628</u>	<u>581,628</u>	<u>581,628</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (64,639)</u>	<u>\$ (64,639)</u>	<u>\$ 607,995</u>	<u>\$ 672,634</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HOLMES COUNTY, OHIO

STATEMENT OF NET ASSETS  
ENTERPRISE FUNDS  
DECEMBER 31, 2008

	Business-Type Activities - Enterprise Funds			
	Sewer District	County Disposal	Joel Pomerene Hospital	Other Enterprise Funds
<b>Assets:</b>				
Current assets:				
Equity in pooled cash and cash equivalents. . . . .	\$ 786,546	\$ -	\$ -	\$ 255
Cash and cash equivalents in segregated accounts. . .	-	-	1,828,529	-
Investments in segregated accounts . . . . .	-	-	640,475	-
Receivables (net of allowance for uncollectibles)				
Accounts . . . . .	51,817	601	4,637,794	1,518
Due from other funds. . . . .	7,408	-	-	-
Notes and loans . . . . .	118,053	-	-	-
Loans to other funds . . . . .	8,000	-	-	-
Materials and supplies inventory . . . . .	136	447	438,108	-
Prepayments. . . . .	-	-	551,121	-
Total current assets . . . . .	<u>971,960</u>	<u>1,048</u>	<u>8,096,027</u>	<u>1,773</u>
Noncurrent assets:				
Assets limited as to use, net of current portion . . . .	-	-	6,031,542	-
Capital assets:				
Land and construction in progress . . . . .	139,087	368,540	1,370,322	-
Depreciable capital assets, net . . . . .	4,557,910	-	13,622,698	-
Total noncurrent assets . . . . .	<u>4,696,997</u>	<u>368,540</u>	<u>21,024,562</u>	<u>-</u>
Total assets . . . . .	<u>5,668,957</u>	<u>369,588</u>	<u>29,120,589</u>	<u>1,773</u>
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable. . . . .	25,353	-	662,039	1,125
Accrued wages and benefits . . . . .	5,205	-	1,839,123	-
Other accrued expenses. . . . .	-	-	399,799	-
Due to other governments . . . . .	4,630	555	-	-
Due to other funds . . . . .	8,299	3,219	-	-
Loans from other funds. . . . .	-	-	-	8,000
Accrued interest payable. . . . .	87,567	-	-	-
Current portion of compensated absences payable . .	10,230	-	-	-
Current portion of note payable . . . . .	-	-	50,000	-
Current portion of revenue bonds payable . . . . .	42,000	-	-	-
Current portion of OPWC loan payable . . . . .	15,175	-	-	-
Current portion of capital lease obligation . . . . .	-	-	135,417	-
Total current liabilities . . . . .	<u>198,459</u>	<u>3,774</u>	<u>3,086,378</u>	<u>9,125</u>
Long-term liabilities:				
Compensated absences payable. . . . .	5,127	-	-	-
Notes payable . . . . .	-	-	1,175,000	-
Revenue bonds payable . . . . .	2,411,500	-	-	-
Capital lease obligation . . . . .	-	-	345,204	-
Landfill closure and postclosure care liability . . .	-	4,468,440	-	-
OPWC loan payable . . . . .	217,287	-	-	-
Total long-term liabilities. . . . .	<u>2,633,914</u>	<u>4,468,440</u>	<u>1,520,204</u>	<u>-</u>
Total liabilities . . . . .	<u>2,832,373</u>	<u>4,472,214</u>	<u>4,606,582</u>	<u>9,125</u>
<b>Net assets:</b>				
Invested in capital assets, net of related debt. . . . .	2,011,035	368,540	13,287,399	-
Restricted for:				
Donor specific uses . . . . .	-	-	718,550	-
Unrestricted (deficit). . . . .	<u>825,549</u>	<u>(4,471,166)</u>	<u>10,508,058</u>	<u>(7,352)</u>
Total net assets . . . . .	<u>\$ 2,836,584</u>	<u>\$ (4,102,626)</u>	<u>\$ 24,514,007</u>	<u>\$ (7,352)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Total**

\$	786,801
	1,828,529
	640,475
	4,691,730
	7,408
	118,053
	8,000
	438,691
	551,121
	<u>9,070,808</u>
	6,031,542
	1,877,949
	<u>18,180,608</u>
	<u>26,090,099</u>
	<u>35,160,907</u>
	688,517
	1,844,328
	399,799
	5,185
	11,518
	8,000
	87,567
	10,230
	50,000
	42,000
	15,175
	<u>135,417</u>
	<u>3,297,736</u>
	5,127
	1,175,000
	2,411,500
	345,204
	4,468,440
	217,287
	<u>8,622,558</u>
	<u>11,920,294</u>
	15,666,974
	718,550
	<u>6,855,089</u>
\$	<u>23,240,613</u>

HOLMES COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	Business-Type Activities - Enterprise Funds			
	Sewer District	County Disposal	Joel Pomerene Hospital	Other Enterprise Funds
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 736,230	\$ -	\$ 33,142,550	\$ 6,069
Royalties and fees . . . . .	-	40,085	-	-
Other. . . . .	843	-	734,931	-
Total operating revenues . . . . .	<u>737,073</u>	<u>40,085</u>	<u>33,877,481</u>	<u>6,069</u>
<b>Operating expenses:</b>				
Personal services . . . . .	164,182	29,959	16,215,669	-
Contract services . . . . .	485,627	44,254	-	6,698
Materials and supplies . . . . .	21,325	-	8,304,046	-
Depreciation . . . . .	220,973	-	1,647,372	-
Provision for bad debts . . . . .	-	-	3,165,843	-
Physician recruiting and incentive. . . . .	-	-	155,210	-
Medical professional fees . . . . .	-	-	4,274,117	-
Landfill closure and postclosure care costs . . . . .	-	458,432	-	-
Other. . . . .	-	45	19,000	-
Total operating expenses. . . . .	<u>892,107</u>	<u>532,690</u>	<u>33,781,257</u>	<u>6,698</u>
Operating income (loss) . . . . .	<u>(155,034)</u>	<u>(492,605)</u>	<u>96,224</u>	<u>(629)</u>
<b>Nonoperating revenues (expenses):</b>				
Interest revenue . . . . .	7,423	-	183,701	-
Intergovernmental revenue . . . . .	40,584	-	-	-
Interest expense and fiscal charges . . . . .	(124,132)	-	(147,212)	-
Total nonoperating revenues (expenses) . . . . .	<u>(76,125)</u>	<u>-</u>	<u>36,489</u>	<u>-</u>
Change in net assets. . . . .	(231,159)	(492,605)	132,713	(629)
<b>Net assets (deficit) at beginning of year. . . . .</b>	<u>3,067,743</u>	<u>(3,610,021)</u>	<u>24,381,294</u>	<u>(6,723)</u>
<b>Net assets (deficit) at end of year . . . . .</b>	<u>\$ 2,836,584</u>	<u>\$ (4,102,626)</u>	<u>\$ 24,514,007</u>	<u>\$ (7,352)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

	<b>Total</b>
<hr/>	
\$	33,884,849
	40,085
	<hr/> 735,774
	<hr/> 34,660,708
	16,409,810
	536,579
	8,325,371
	1,868,345
	3,165,843
	155,210
	4,274,117
	458,432
	<hr/> 19,045
	<hr/> 35,212,752
	<hr/> (552,044)
	191,124
	40,584
	<hr/> (271,344)
	<hr/> (39,636)
	(591,680)
	<hr/> 23,832,293
<u>\$</u>	<u>23,240,613</u>

HOLMES COUNTY, OHIO

STATEMENT OF CASH FLOWS  
 ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Business-Type Activities - Enterprise Funds			
	Sewer District	County Disposal	Joel Pomerene Hospital	Other Enterprise Funds
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges . . . . .	\$ 803,034	\$ -	\$ 30,532,596	\$ 6,027
Cash received from royalties and fees . . . . .	-	46,120	-	-
Cash received from other operating revenue . . . . .	843	-	854,255	-
Cash payments for personal services . . . . .	(177,743)	(36,394)	(16,116,810)	-
Cash payments for contract services . . . . .	(462,404)	(47,853)	(12,769,149)	(6,698)
Cash payments for materials and supplies . . . . .	(21,183)	(45)	-	-
Net cash provided by (used in) operating activities . . . . .	142,547	(38,172)	2,500,892	(671)
<b>Cash flows from noncapital financing activities:</b>				
Cash received from other funds . . . . .	-	3,219	-	-
Cash payments for other nonoperating activities . . . . .	-	-	(147,212)	-
Cash received from state and federal grants . . . . .	40,584	-	-	-
Net cash provided by (used in) noncapital financing activities . . . . .	40,584	3,219	(147,212)	-
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets . . . . .	(40,584)	-	(2,192,935)	-
Note issuance . . . . .	-	-	1,250,000	-
Principal payments on capital lease obligations . . . . .	-	-	(187,967)	-
Principal payments on bonds, notes and loans . . . . .	(55,175)	-	(25,000)	-
Interest payments on bonds, notes and loans . . . . .	(125,500)	-	-	-
Net cash used in capital and related financing activities . . . . .	(221,259)	-	(1,155,902)	-
<b>Cash flows from investing activities:</b>				
Cash received from interest . . . . .	-	-	183,701	-
Change in investments and assets whose use is limited . . . . .	-	-	346,842	-
Repayments from notes receivable . . . . .	22,567	-	-	-
Net cash provided by investing activities . . . . .	22,567	-	530,543	-
Net increase (decrease) in cash and cash equivalents . . . . .	(15,561)	(34,953)	1,728,321	(671)
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<b>802,107</b>	<b>34,953</b>	<b>6,032,431</b>	<b>926</b>
<b>Cash and cash equivalents at end of year . . . . .</b>	<b>\$ 786,546</b>	<b>\$ -</b>	<b>\$ 7,760,752</b>	<b>\$ 255</b>
Cash and cash equivalents include the following:				
Cash and cash equivalents . . . . .	786,546	-	1,828,529	255
Assets limited as to use cash and cash equivalents:				
Board designated for future capital improvements . . . . .	-	-	5,873,319	-
Funds available for future construction and equipment . . . . .	-	-	58,904	-
Total cash and cash equivalents . . . . .	\$ 786,546	\$ -	\$ 7,760,752	\$ 255

**Total**

\$ 31,341,657  
46,120  
855,098  
(16,330,947)  
(13,286,104)  
(21,228)  
2,604,596

3,219  
(147,212)  
40,584

(103,409)

(2,233,519)  
1,250,000  
(187,967)  
(80,175)  
(125,500)

(1,377,161)

183,701  
346,842  
22,567  
553,110

1,677,136

6,870,417

\$ 8,547,553

2,615,330

5,873,319

58,904

\$ 8,547,553

-- continued

**HOLMES COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Sewer District</b>	<b>County Disposal</b>	<b>Joel Pomerene Hospital</b>	<b>Other Enterprise Funds</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss) . . . . .	\$ (155,034)	\$ (492,605)	\$ 96,224	\$ (629)
Adjustments:				
Depreciation . . . . .	220,973	-	1,647,372	-
Bad debt expense . . . . .	-	-	3,165,843	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable . . . . .	70,178	6,035	(2,290,144)	(42)
(Increase) in third party settlements . . . . .	-	-	(200,486)	-
(Increase) decrease in prepayments . . . . .	-	(447)	129,648	-
(Increase) in due from other funds . . . . .	(3,374)	-	-	-
Increase (decrease) in accounts payable . . . . .	16,100	(3,152)	30,549	-
(Decrease) in other accrued expenses . . . . .	-	-	(81,700)	-
Decrease in inventories . . . . .	142	-	3,586	-
(Decrease) in accrued wages and benefits . . . . .	(3,114)	(1,041)	-	-
Increase in landfill closure and postclosure care liability . . . . .	-	458,432	-	-
Increase (decrease) in due to other governments . . . . .	26	(459)	-	-
(Decrease) in compensated absences payable . . . . .	(9,839)	(4,935)	-	-
Increase in due to other funds . . . . .	6,489	-	-	-
Net cash provided by (used in) operating activities . . . . .	<u>\$ 142,547</u>	<u>\$ (38,172)</u>	<u>\$ 2,500,892</u>	<u>\$ (671)</u>
<b>Non-cash transactions:</b>				
Cash paid for interest . . . . .	\$ -	\$ -	\$ 10,533	\$ -
Capital assets acquired under capital leases . . . . .	-	-	394,408	-

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Total**

\$ (552,044)  
1,868,345  
3,165,843  
(2,213,973)  
(200,486)  
129,201  
(3,374)  
43,497  
(81,700)  
3,728  
(4,155)  
458,432  
(433)  
(14,774)  
6,489  

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\$ 2,604,596

\$ 10,533  
394,408

**HOLMES COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUND  
DECEMBER 31, 2008

	<u>Agency</u>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents . . . . .	\$ 3,927,580
Cash and cash equivalents in segregated accounts . . . . .	745,186
Receivables:	
Real estate and other taxes . . . . .	27,420,624
Accounts . . . . .	185,504
Due from other governments . . . . .	<u>1,854,638</u>
Total assets . . . . .	<u>\$ 34,133,532</u>
<b>Liabilities:</b>	
Accounts payable . . . . .	\$ 41,126
Due to other governments. . . . .	1,191,092
Undistributed monies . . . . .	<u>32,901,314</u>
Total liabilities . . . . .	<u>\$ 34,133,532</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 1 - DESCRIPTION OF THE COUNTY

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

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements (BFS) of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government 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 governmental and business-type activities and its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has the option to also apply FASB Statements and Interpretations issued after November 30, 1989 to its business-type activities and enterprise funds, subject to this same limitation. The County has elected not to apply these FASB Statements and Interpretations.

The Joel Pomerene 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 most significant of the County's accounting policies are described below.

##### **A. Reporting Entity**

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39 "Determining Whether Certain Organizations are Component Units". The basic financial statements include all funds, agencies, boards, commissions and component units for which the County and the County Commissioners are "accountable". Accountability as defined in GASB Statement No. 14 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's basic financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of the PCU's Board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County.

##### *Joel Pomerene Hospital and Joel Pomerene Foundation (Hospital)*

The Hospital's Board of Trustees is appointed by the County Commissioners and Judges. The Hospital is not legally separate from the County and, therefore, its financial activities are reflected as a department of the County. The operations of the Hospital are accounted for as a major enterprise fund.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

Based on the foregoing criteria, the financial activities of the following PCUs have been reflected in the accompanying basic financial statements as:

*DISCRETELY PRESENTED COMPONENT UNITS*

*Holmes County Regional Planning Commission (Commission)*

The Commission is governed by an eleven member board, of which seven are appointed by the County. The County provides ongoing financial support to the Commission; resulting in the Commission imposing a financial burden on the County. Therefore, the Commission has been included as a component unit of the County. Separate financial statements can be obtained from the Commission, County Administration Building, Millersburg, Ohio 44654.

*Holmes County Airport Authority (Airport Authority)*

The Airport Authority board consists of seven members which are appointed by the County Commissioners of Holmes County. The County provides ongoing financial support to the Airport Authority; resulting in the Airport Authority imposing a financial burden on the County. Therefore, the Airport Authority has been included as a component unit of the County. Separate financial statements can be obtained from Holmes County Airport Authority, County Administration Building, Millersburg, Ohio 44654.

*Lynn Hope Industries, Inc. (Workshop)*

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component units is identified in Notes 25, 26 and 27.

*POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS*

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

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

##### *JOINT VENTURES WITHOUT EQUITY INTEREST*

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

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

##### *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 2008, the County contributed \$402,325 to the Center.

###### *Stark Regional Community Corrections Center (SRCCC)*

The 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 2008.

###### *Holmes County Family and 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 community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

*Medway Drug Enforcement Agency (Agency)*

The Agency is an undercover investigative law enforcement agency, the objective of which is to remove illegal drugs from the community. The Agency is controlled by the Medway Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The County has two voting members on the General Assembly consisting of one County commissioner and one village or township representative chosen by a caucus of the villages and townships in the County. The County has three representatives on the Governing Board consisting of the County prosecutor, the County sheriff and one full-time village chief of police. The Wayne County Auditor and Treasurer, respectively serve as fiscal officer and custodian of funds for the Agency. For 2008, the County contributed \$80,367 to the Agency.

*Mid-Eastern Ohio Regional Council (MEORC)*

MEORC is a jointly governed organization among eighteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Mental Retardation and Developmentally Disabled. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

*PUBLIC ENTITY RISK POOLS*

*County Risk Sharing Authority, Inc. (CORSA)*

The County Risk Sharing Authority, Inc., is a public entity risk pool among sixty-one 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 CORSA 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 2008 was \$210,160.

Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

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

County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a county commissioner.

*RELATED ORGANIZATIONS*

Holmes County Public Library (Library)

The Library provides services aimed at enriching the lives of the citizens of the County through an informed and connected community. The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget.

Holmes County Park District (District)

The District provides conservation and recreation programs for the benefit of the County's citizens. 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 or 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 2008.

Northeast Ohio Outreach Network (Network)

The Network is controlled by three area hospitals, one of which is Joel Pomerene Memorial Hospital. The Network 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.

**B. Fund Accounting**

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

**Governmental Funds** - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

County Board of Mental Retardation and Developmentally Disabled (MR/DD) - This fund accounts for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a property tax levy and Federal/State grants.

Motor vehicle license and gas tax - This fund accounts for revenues derived from motor vehicle licenses, and gasoline taxes. Expenditures are restricted by State law to County road and bridge repair and maintenance programs.

County home - This fund accounts for room and board fees and property tax monies used for the operations of the county home.

Public assistance - This fund accounts for various Federal and State grants used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Other governmental funds of the County are used to account for (a) financial resources to be used for the acquisition, construction, or improvement of capital facilities; (b) for the accumulation of resources for, and the repayment of, general long-term debt principal, interest and related costs and (c) for grants and other resources, the use of which is restricted to a particular purpose.

**Proprietary Funds** - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service. The County has no internal service funds.

**Enterprise Funds** - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major enterprise funds:

Sewer district - This fund accounts for sanitary sewer services provided to individual and commercial users in the majority of the unincorporated areas of Holmes County. The costs of providing these services are financed primarily through user charges. The Sanitary Sewer District has its own facilities and rate structure.

County disposal - This fund accounts for the \$2.00/ton royalty fee and expenses associated with the landfill, including landfill inspector, ground water monitoring and other issues.

Joel Pomerene Hospital - This fund accounts for the operations of the hospital and the Joel Pomerene Foundation.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

The County has one nonmajor enterprise fund that is used to account for water services provided to the East Holmes Industrial Park.

*Fiduciary Funds* - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's only fiduciary funds are agency funds which account for monies held for other governments and undistributed assets related to such activity as the health department, payroll and gasoline and license tax.

#### C. Basis of Presentation and Measurement Focus

*Government-wide Financial Statements* - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

*Fund Financial Statements* - Fund financial statements report detailed information about the County. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

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 statement of net assets. The statement of revenues, expenses and changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the County's proprietary funds are charges for services and fees. Operating expenses for the enterprise fund include personnel and other expenses related to the operations of the enterprise activity. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Agency funds do not report a measurement focus as they do not report operations.

#### **D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the full accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the full accrual basis of accounting. Differences in the full accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On a full accrual basis, revenue from sales taxes is recognized in the year in which the sales are made. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 7.A.), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

*Unearned Revenue and Deferred Revenue* - Unearned revenue and deferred revenue arise when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as unearned revenue. Sales taxes and accounts receivable not received within the available period, grants and entitlements received before the eligibility requirements are met, and delinquent property taxes due at December 31, 2008, are recorded as deferred revenue on the governmental fund financial statements.

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

*Expense/Expenditures* - On the full accrual basis of accounting, expenses are recognized at the time they are incurred.

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

**E. Budgetary Data**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The Certificate of Estimated Resources and the Appropriation Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. The primary level of budgetary control is at the object level within each department and fund.

Budgetary information for the Joel Pomerene Hospital enterprise fund, Lynn Hope Industries Inc., 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.

*Tax Budget* - A budget of estimated cash receipts and disbursements 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. All funds, except agency funds, are legally required to be budgeted. The purpose of the Tax Budget is to reflect the need for existing (or increased) tax rates.

*Estimated Resources* - The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official Certificate of Estimated Resources, which states the projected revenue of each fund.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

On or about January 1, the Certificate of Estimated Resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission finds the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the original and final amended certificates issued during 2008.

**Appropriations** - A temporary appropriation resolution to control cash disbursements may be passed on or about 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 may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources. The County legally adopted several supplemental appropriations during the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2008 are included in the final budget amounts in the budget-to-actual comparisons.

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

#### **F. Cash and Investments**

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the basic financial statements.

During 2008, investments were limited to certificates of deposit, money market mutual funds, governmental securities and common stock. The investments in mutual funds and common stock are reported at fair value. The common stock 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 2008. For the money market mutual fund, fair value is determined by the fund's share price at December 31, 2008. Nonparticipating investment contracts, such as certificates of deposit, are reported at cost.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during year 2008 amounted to \$421,076 which includes \$394,636 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These interest-bearing depository accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the County's investment account at year-end is provided in Note 4.

**G. 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 2008, approximately 28 percent of the Hospital's total patient revenue was derived from Medicare payments while 10 percent was derived from Medicaid payments. Additionally, approximately 23 percent of the Hospital's total patient revenue was derived from individual self-payments in 2008. The remaining revenue was derived primarily from commercial insurance payments.

**H. Inventories of Materials and Supplies**

On the government-wide and governmental and proprietary fund financial statements, purchased inventories are presented at the lower of cost or market. Inventories are recorded on a first-in, first-out basis and are expended when used. Inventories are accounted for using the consumption method.

On fund financial statements, reported material and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventories of the Hospital are stated at the lower of cost or market value determined by the first-in, first-out method and are expended when used.

**I. Capital Assets**

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets, but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

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

The Joel Pomerene Hospital reports its capital assets with the Business-Type Activities; however, they maintain a capitalization threshold of \$500 and use different useful lives. Capital assets reported by the Hospital include land, construction in progress, building and fixed equipment, moveable inventory, sub-specialty medical equipment, and a modular medical office building. The Hospital does not possess any infrastructure. Depreciation is computed using the straight-line method. Equipment under capital lease is amortized using the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment.

The County’s capitalization threshold for 2008 was \$5,000. The County’s infrastructure consists of roads, bridges, culverts and sanitary sewers. Useful lives for infrastructure were estimated based on the County’s historical records of necessary improvements and replacements. The County depreciates its capital assets using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Improvements other than buildings	10 - 20 years	10 - 20 years
Buildings and improvements	20 - 40 years	20 - 40 years
Furniture, fixtures, machinery and equipment	4 - 7 years	5 years
Vehicles	10 years	10 years
Sewer/water lines	-	40 years
Infrastructure	20 - 50 years	20 - 50 years

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The County’s policy is to capitalize net interest on 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 from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period.

Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset. For 2008, the net interest expense incurred on proprietary fund construction projects was not material.

**J. Compensated Absences**

Compensated absences of the County consist of vacation leave and sick leave to the extent that payments to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the County and the employee.

In accordance with the provisions of GASB Statement No. 16, “Accounting for Compensated Absences”, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2008, by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the “vesting” method. The County records a liability for accumulated unused sick leave for employees after 13 years of current service.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2008, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.60 hours per 80 hours worked. Vacation and sick leave are accumulated on an hours worked basis. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures in the fund financial statements to the extent payments come due each period upon the occurrence of employee resignations and retirements. The noncurrent portion of the liability is not reported in the governmental fund financial statements. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**L. Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year.

**M. 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 2006 and Medicaid through 2003.

**N. 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.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

**O. Interfund Transactions**

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Activity between funds that is representative of lending/borrowing arrangements outstanding at year end are referred to as either "interfund receivable/interfund payable" for the current portion or "interfund loans to/from other funds" for the non-current portion of the interfund loans. All other outstanding balances outstanding between funds are reported as "due to/from other funds." These amounts are eliminated in the statement of net assets, except for any residual balances outstanding between the governmental activities and business-type activities, which are reported in the government-wide financial statements as "internal balances". The County had internal balances of \$4,110 at December 31, 2008.

Loans between funds, as reported in the governmental fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

**P. Fund Balance Reserves and Designations**

Reserved or designated fund balances indicate that a portion of fund equity is not available for current appropriation or use. The unreserved or undesignated portions of fund equity reflected in the governmental funds are available for use within the specific purposes of the funds.

The County reports amounts representing encumbrances outstanding, prepayments, materials and supplies inventories, debt service and loans as reservations of fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to future compensated absence liabilities as a designation of fund balance in a special revenue fund.

**Q. Charity Care**

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

**R. Estimates**

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

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

**S. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**T. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2008.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For 2008, the County has implemented GASB Statement No. 45, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions", GASB Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations" and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 establishes uniform standards of financial reporting for other postemployment benefits and increases the usefulness and improves the faithfulness of representations in the financial reports. The implementation of GASB Statement No. 45 did not have an effect on the financial statements of the County; however, certain disclosures related to postemployment benefits (see Note 16) have been modified to conform to the new reporting requirements.

GASB Statement No. 49 establishes the enhancement of the usefulness and comparability of pollution remediation obligations. The implementation of GASB Statement No. 49 did not have an effect on the financial statements of the County.

GASB Statement No. 50 establishes standards that more closely align the financial reporting requirements for pensions with those of other postemployment benefits. The implementation of GASB Statement No. 50 did not have an effect on the financial statements of the County.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

**B. Deficit Fund Balances/Net Assets**

<u>Major enterprise fund</u>	<u>Deficit</u>
County disposal	\$ 4,102,626
 <u>Nonmajor enterprise fund</u>	
East Holmes water	7,352
 <u>Nonmajor governmental funds</u>	
Child neglect and abuse	4,152
Victim advocacy/office of criminal justice	15,910
Jail kitchen	6,858

Other than the County disposal and the victim advocacy/office of criminal justice funds, these funds complied with State law, which does not permit a cash basis deficit at year-end. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. Deficit fund balances/net assets resulted from adjustments for accrued liabilities.

**C. Deficit Cash Fund Balance**

The County had a negative cash fund balances in the victim advocacy/office of criminal justice fund, transportation fund, sheriff's overtime block grant fund, community development fund and the County disposal fund, indicating that revenue from other sources were used to pay obligations of the fund contrary to Ohio Revised Code Section 5705.10. For GAAP purposes, the amount has been reported as a fund liability.

**D. Non-compliance**

Contrary to Ohio Revised Code Section 5705.10, the County had numerous funds with negative cash fund balances throughout the year and at year-end.

**NOTE 4 - 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.

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

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

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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;
5. No-load money market mutual funds consisting exclusively of obligations described in items 1 or 2 above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (State Treasury Asset Reserve of Ohio);
7. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time;
8. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies;
9. High grade commercial paper for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio.

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

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.

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.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

**A. Unrecorded Cash**

At year-end, the County had \$14,019 in unrecorded cash which is included on the financial statements as part of "equity in pooled cash and cash equivalents."

**B. Cash on Hand**

At year-end, the County had \$122,030 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and cash equivalents."

**C. Deposits with Financial Institutions**

At December 31, 2008, the carrying amount of all County deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$21,435,959. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2008 \$18,553,937 of the County's bank balance of \$21,402,817 was exposed to custodial risk as discussed below, while \$2,848,880 was covered by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**D. 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	\$ 2,959,655
Certificates of deposit	2,688,701
Investments in common stock and mutual funds	<u>324,282</u>
	5,972,638
Funds available for future construction - cash and cash equivalents	<u>58,904</u>
Total assets limited as to use	<u>\$ 6,031,542</u>

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

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

**E. Investments**

The County had the following investments and maturities. This table also shows the percentage of each investment type held by the County at December 31, 2008:

Moody's	S&P	Morning Star	Investment type	Fair Value	Investment Maturities		Percent of Total
					Less than 1 year	Less than 5 years	
N/A-1	N/A-1	N/A-1	Commercial Savings Bank common stock	\$ 128,640	N/A-3	N/A-3	17.39%
N/A-1	N/A-1	N/A-1	Killbuck Savings Bank common stock	185,458	N/A-3	N/A-3	25.07%
N/A-1	N/A-1	N/A-1	Newell-Rubbermaid common stock	1,956	N/A-3	N/A-3	0.26%
N/A-2	N/A-2	N/A-2	U.S. Treasury bonds	8,228	8,228	-	1.11%
Aaa	AAA		FNM Bank	115,703	115,703	-	15.64%
Aaa	AAA		GE Capital Corp notes	114,387	35,131	79,256	15.46%
			Federated mutual funds - equity	7,471	N/A-3	-	1.01%
			Fidelity mutual funds - equity	47,081	N/A-3	-	6.36%
			T. Rowe Price small cap stock	64,401	N/A-3	N/A-3	8.71%
			Vanguard mutual funds - equity	41,469	N/A-3	N/A-3	5.61%
N/A-1	N/A-1	N/A-1	Ohio hospital association stock	25,000	N/A-3	N/A-3	3.38%
			<b>Total</b>	<b>\$ 739,794</b>	<b>\$ 159,062</b>	<b>\$ 79,256</b>	<b>100.00%</b>

N/A- 1: Common stock not publicly traded.

N/A- 2: Exempt from ratings since explicitly guaranteed by U.S. Government Agency.

N/A- 3: Stock investment, no maturity period to report.

*Interest Rate Risk:* As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the County's investment policy limits investment portfolio maturities to five years or less.

*Credit Risk:* State law limits investments in commercial paper and corporate bonds to the top two ratings issued by the nationally recognized statistical rating organizations (NRSROs). It is the government's policy's to limit its investments in these investment types to the top two ratings issued by NRSROs. The County had no investments on their books as of December 31, 2008. The above investments and related credit risks are those of the Hospital.

*Custodial Credit Risk:* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Auditor or qualified trustee.

*Concentration of Credit Risk:* The County places no limit on the amount that may be invested in any one issuer.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

**F. Reconciliation of Cash and Investments to the Statement of Net Assets**

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net assets as of December 31, 2008:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 21,435,959
Investments	739,794
Unrecorded cash	14,019
Cash on hand	<u>122,030</u>
Total	<u>\$ 22,311,802</u>

<u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 8,292,181
Business-type activities	9,287,347
Component unit	59,508
Agency	<u>4,672,766</u>
Total	<u>\$ 22,311,802</u>

**NOTE 5 - INTERFUND TRANSACTIONS**

**A.** Interfund transfers for the year ended December 31, 2008, consisted of the following, as reported on the fund financial statements:

Transfers from general fund to:	
Public assistance	\$ 115,869
Nonmajor governmental funds	531,514
Transfers from nonmajor governmental funds to:	
Public assistance	<u>813,342</u>
Total	<u>\$ 1,460,725</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (4) to move monies set-aside for capital improvements.

Transfers between governmental funds are eliminated for reporting on the statement of activities.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 5 - INTERFUND TRANSACTIONS - (Continued)**

- B.** Due from/to other funds consisted of the following at December 31, 2008, as reported on the fund financial statements:

Payables funds	Receivable funds				
	General	MVGT	Total Governmental	Sewer District	Total All Funds
General	-	-	-	2,003	2,003
MR/DD	-	-	-	2,647	2,647
County home	1,899	-	1,899	2,758	4,657
Nonmajor governmental	55,717	-	55,717	-	55,717
Total governmental	57,616	-	57,616	7,408	65,024
Sewer district	-	8,299	8,299	-	8,299
County disposal	3,219	-	3,219	-	3,219
Total business-type	3,219	8,299	11,518	-	11,518
Total all funds	60,835	8,299	69,134	7,408	76,542

Amounts due from/to other funds represent amounts owed between funds for goods or services provided and to cover negative cash balances. The balances resulted from the time lag between the dates that payments between the funds are made. Amounts due from/to other funds between governmental funds are eliminated for reporting on the statement of net assets.

- C.** Loans to/from other funds consisted of the following at December 31, 2008:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 55,000
Sewer district	Other enterprise funds	8,000
Total		\$ 63,000

Loans to/from other funds represent long-term interfund loans that are not expected to be repaid within one year. During 2003, the general fund loaned the transportation coordination fund (a nonmajor governmental fund) a total of \$55,000 which will be repaid as resources become available. The sewer district has loaned the east Holmes water fund a total of \$8,000. This loan is being paid back over a number of years as resources become available.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by State law at 35 percent of appraised market value. All property is required to be revaluated every six years. 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.

Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the true value as of December 31, 2007. Tangible personal property tax is being phased out - the assessment percentage for property, including inventory, is 6.25% for 2008. This percentage will be reduced to zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property will be eliminated by calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2008-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2008 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2008 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 6 - PROPERTY TAXES - (Continued)**

The full tax rate for all County operations for the year ended December 31, 2008 was \$12.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real property	\$ 706,036,150
Tangible personal property	25,245,980
Public utility	<u>24,541,280</u>
Total assessed value	<u>\$ 755,823,410</u>

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2008, consisted of taxes, loans, accounts (billings for user charged services), interfund transactions related to charges for goods and services rendered, and intergovernmental receivables arising from grants, entitlements and shared revenue. All intergovernmental receivables have been classified as “due from other governments” on the balance sheets and statement of net assets and all interfund transactions related to charges for goods and services rendered have been classified as “due from other funds” on the balance sheets and statement of net assets. Receivables have been recorded as described in Note 2.D. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of state programs and the current year guarantee of federal funds.

**A. 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 the forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

Amounts that have been collected by the State and that are to be received within the available period are accrued as revenue on the fund financial statements. Each month, the sales tax revenue is allocated to three funds. The debt service fund receives \$35,000, the capital improvements fund receives \$6,000, and the remainder is allocated to the general fund. Sales tax revenue for 2008 amounted to \$4,620,597 as reported on the fund financial statements.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

NOTE 7 - RECEIVABLES - (Continued)

**B. Intergovernmental**

A summary of the principal items of "due from other governments" as reported on the fund financial statements follows:

<u>General fund</u>	<u>Amount</u>
Homestead and rollback	\$ 127,488
Local government	325,000
Revenue assistance	1,976
Grants	<u>123</u>
Total	<u>454,587</u>
<u>County Board of MR/DD</u>	
Medicaid	49,893
Grants	2,352
Homestead and rollback	<u>133,573</u>
Total	<u>185,818</u>
<u>Motor vehicle license and gas tax</u>	
Gasoline excise and motor vehicle license tax	2,103,822
Grants	<u>116,331</u>
Total	<u>2,220,153</u>
<u>County home</u>	
Homestead and rollback	<u>46,479</u>
Total	<u>46,479</u>
<u>Public assistance</u>	
Grants	300
Ohio Department of Job and Family Services	<u>331,256</u>
Total	<u>331,556</u>
<u>Nonmajor governmental funds</u>	
Victim advocacy/office of criminal justice	2,405
Sheriff's overtime block grant	8,273
Transportation	110,018
Community development	14,600
Children services	<u>56,558</u>
Total	<u>191,854</u>

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 7 - RECEIVABLES - (Continued)**

<u>Agency funds</u>	<u>Amount</u>
County public library	\$ 592,496
Gasoline and license tax	773,470
Park district	5,884
Undivided inheritance tax	18,400
Undivided municipal permissive tax	1,684
Undivided local government	449,937
Family and children first council	<u>12,767</u>
Total	<u>1,854,638</u>
Total	<u>\$ 5,285,085</u>

**C. Accounts Receivable - Enterprise Funds**

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

	<u>Gross</u> <u>Receivable</u>	<u>Contractual</u> <u>Adjustments</u>	<u>Uncollectible</u> <u>Adjustments</u>	<u>Net</u> <u>Receivable</u>
Sewer district	\$ 51,817	\$ -	\$ -	\$ 51,817
County disposal	601	-	-	601
Joel Pomerene Hospital	10,082,811	(3,330,151)	(2,114,866)	4,637,794
East Holmes water	<u>1,518</u>	<u>-</u>	<u>-</u>	<u>1,518</u>
Total enterprise funds	<u>\$ 10,136,747</u>	<u>\$ (3,330,151)</u>	<u>\$ (2,114,866)</u>	<u>\$ 4,691,730</u>

**D. Sewer Notes Receivable**

The sewer district financed access fees for the Berlin wastewater treatment facility. The amounts owed to the sewer district for these services are recorded as “note and loans receivable” on the financial statements. During 2008, the County received principal and interest payments of \$15,144 and \$7,423, respectively. As of December 31, 2008, there was \$118,053 in notes receivable.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 8 - NET CHARGE 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:

	<u>Sewer District</u>	<u>Joel Pomerene Hospital</u>	<u>East Holmes Water</u>	<u>Charges for Services Total</u>
Gross charges for service revenue	\$ 736,230	\$ 58,525,643	\$ 6,069	\$ 59,267,942
Revenue deductions:				
Provision for contractual allowances	-	(23,726,068)	-	(23,726,068)
Provision for prompt payment discounts	-	(1,657,025)	-	(1,657,025)
Net charges for services revenue	<u>\$ 736,230</u>	<u>\$ 33,142,550</u>	<u>\$ 6,069</u>	<u>\$ 33,884,849</u>

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 9 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008, was as follows:

<b><u>Governmental activities:</u></b>	Balance 01/01/2008	Additions	Deductions	Balance 12/31/2008
<i>Capital assets, not being depreciated:</i>				
Land	\$ 827,053	\$ -	\$ -	\$ 827,053
Construction in progress	<u>9,206</u>	<u>735,522</u>	<u>-</u>	<u>744,728</u>
 Total capital assets, not being depreciated	 <u>836,259</u>	 <u>735,522</u>	 <u>-</u>	 <u>1,571,781</u>
<i>Capital assets, being depreciated:</i>				
Buildings	17,705,785	67,100	-	17,772,885
Improvements other than buildings	78,799	-	-	78,799
Furniture, fixtures and equipment	2,973,503	78,975	-	3,052,478
Vehicles	4,052,024	296,231	(121,047)	4,227,208
Infrastructure	<u>20,259,835</u>	<u>338,152</u>	<u>-</u>	<u>20,597,987</u>
 Total capital assets, being depreciated	 <u>45,069,946</u>	 <u>780,458</u>	 <u>(121,047)</u>	 <u>45,729,357</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(6,851,786)	(473,015)	-	(7,324,801)
Improvements other than buildings	(78,529)	(270)	-	(78,799)
Furniture, fixtures and equipment	(2,066,820)	(227,495)	-	(2,294,315)
Vehicles	(2,224,906)	(395,280)	78,882	(2,541,304)
Infrastructure	<u>(10,077,347)</u>	<u>(659,484)</u>	<u>-</u>	<u>(10,736,831)</u>
 Total accumulated depreciation	 <u>(21,299,388)</u>	 <u>(1,755,544)</u>	 <u>78,882</u>	 <u>(22,976,050)</u>
 Total capital assets, being depreciated net	 <u>23,770,558</u>	 <u>(975,086)</u>	 <u>(42,165)</u>	 <u>22,753,307</u>
 Governmental activities capital assets, net	 <u>\$ 24,606,817</u>	 <u>\$ (239,564)</u>	 <u>\$ (42,165)</u>	 <u>\$ 24,325,088</u>

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 9 - CAPITAL ASSETS - (Continued)**

	Balance			Balance
<u>Business-type activities:</u>	<u>01/01/2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>12/31/2008</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,814,432	\$ 22,933	\$ -	\$ 1,837,365
Construction in progress	776,443	1,196,145	(1,932,004)	40,584
Total capital assets, not being depreciated	<u>2,590,875</u>	<u>1,219,078</u>	<u>(1,932,004)</u>	<u>1,877,949</u>
<i>Capital assets, being depreciated:</i>				
Buildings and improvement	2,679,103	-	-	2,679,103
Equipment and machinery	851,999	-	-	851,999
Sewer/water lines	4,188,236	-	-	4,188,236
Building and fixed equipment	15,249,314	2,489,935	-	17,739,249
Moveable inventory	12,158,447	850,918	(49,746)	12,959,619
Sub-specialty medical clinic	214,198	-	-	214,198
Modular medical office building	560,323	-	-	560,323
OB/GYN clinic moveable equipment	34,000	-	-	34,000
OB/GYN clinic goodwill	169,583	-	-	169,583
Total capital assets, being depreciated	<u>36,105,203</u>	<u>3,340,853</u>	<u>(49,746)</u>	<u>39,396,310</u>
<i>Less: accumulated depreciation:</i>				
Buildings and improvements	(994,546)	(67,835)	-	(1,062,381)
Equipment and machinery	(356,566)	(48,431)	-	(404,997)
Sewer/water lines	(1,589,343)	(104,707)	-	(1,694,050)
Building and fixed equipment	(9,665,067)	(922,536)	-	(10,587,603)
Moveable inventory	(6,105,972)	(673,970)	49,746	(6,730,196)
Sub-specialty medical clinic	(180,244)	(11,139)	-	(191,383)
Modular medical office building	(471,500)	(29,140)	-	(500,640)
OB/GYN clinic moveable equipment	(5,656)	(1,768)	-	(7,424)
OB/GYN clinic goodwill	(28,209)	(8,819)	-	(37,028)
Total accumulated depreciation	<u>(19,397,103)</u>	<u>(1,868,345)</u>	<u>49,746</u>	<u>(21,215,702)</u>
Total capital assets, being depreciated net	<u>16,708,100</u>	<u>1,472,508</u>	<u>-</u>	<u>18,180,608</u>
Business-type activities capital assets, net	<u>\$ 19,298,975</u>	<u>\$ 2,691,586</u>	<u>\$(1,932,004)</u>	<u>\$ 20,058,557</u>

Depreciation expense was charged to functions/programs of the governmental activities and the funds of the business-type activities as follows:

**Governmental activities:**

Legislative and executive	\$ 106,744
Judicial	34,111
Public safety	264,657
Public works	872,115
Health	8,134
Human services	<u>469,783</u>
Total depreciation expense - governmental activities	<u>\$ 1,755,544</u>

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 9 - CAPITAL ASSETS - (Continued)**

**Business-type activities:**

Sewer district	\$ 220,973
Joel Pomerene Hospital	<u>1,647,372</u>
Total depreciation expense - business-type activities	<u>\$ 1,868,345</u>

**NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE**

The Hospital has entered in various non-cancelable lease agreements for equipment. These capital leases are due in monthly installments including interest at rates ranging from 2.8 to 7.5 percent. They expire at various times through 2013 and are collateralized by the equipment leased. Capital assets consisting of equipment have been capitalized in the amount of \$1,136,825. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2008 was \$339,854, leaving a current book value of \$796,971. A corresponding liability was recorded in the statement of net assets. Principal payments in 2008 totaled \$187,967 paid by the Hospital.

Such agreements provide for minimum, annual lease payments as follows:

<u>Year Ended</u>	<u>Hospital</u>
2009	\$ 164,447
2010	133,085
2011	93,954
2012	93,954
2013	<u>70,467</u>
Total minimum lease payments	555,907
Less: Amounts representing interest	<u>(75,286)</u>
Present value of minimum lease payments	<u>\$ 480,621</u>

**NOTE 11 - OPERATING LEASES - LESSEE DISCLOSURE**

The Hospital has entered into various operating lease agreements for equipment which expire at various times through 2014. Equipment operating lease expense totaled \$654,890 in 2008.

Effective March 1, 1999, the Hospital signed a six year lease agreement for office space from Aultman Health Foundation. The lease expired March 1, 2005, at which time the Hospital exercised the option to begin renewing the lease on an annual basis up to an additional four years. Office lease expense totaled \$241,352 in 2008.

Effective April 27, 2004, the Hospital signed a ten-year lease agreement for a medical facility in Berlin, Ohio. The lease expires in 2014 with the option to lease for three additional three year terms. Lease expense was \$65,115 in 2008.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 12 - LONG-TERM OBLIGATIONS**

**A. Long-Term Obligations**

The following is a summary of the original issue date, interest rate, original issue amount and date of maturity for each of the County's bonds and loans follows:

	<u>Interest Rate</u>	<u>Original Issue</u>	<u>Maturity Date</u>
<u>General obligation bonds:</u>			
1994 Jail	5.25%	\$ 2,700,000	12/1/2024
1995 Job and Family Services various purpose	3.9-5.8%	\$ 1,740,000	12/1/2019
1998 Capital Facilities	4.25%	\$ 2,400,000	12/1/2012
<u>Revenue bonds:</u>			
1997 Sewer	5.00%	\$ 2,977,000	5/1/2037
<u>OPWC loans:</u>			
Sanitary sewer plant	0.00%	\$ 58,226	7/1/2022
Mt. Hope	0.00%	\$ 78,018	1/1/2021
Walnut Creek	0.00%	\$ 167,254	7/1/2026

**B. Governmental Activities Long-Term Obligations**

During the 2008, the following activity occurred in the County's governmental long-term obligations:

	<u>Balance 12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2008</u>	<u>Amount Due in One Year</u>
<u>General obligation bonds:</u>					
Series 1994 jail bond	\$ 2,000,000	\$ -	\$ (76,000)	\$ 1,924,000	\$ 80,000
Series 1995 various purpose bond	1,135,000	-	(65,000)	1,070,000	70,000
Series 1998 capital facilities bond	980,000	-	(180,000)	800,000	185,000
Total general obligation bonds	<u>\$ 4,115,000</u>	<u>\$ -</u>	<u>\$ (321,000)</u>	<u>\$ 3,794,000</u>	<u>\$ 335,000</u>
<u>Other long-term obligations:</u>					
Compensated absences payable	\$ 1,274,095	\$ 882,498	\$ (910,394)	\$ 1,246,199	\$ 869,122
Total other long-term obligations	<u>\$ 1,274,095</u>	<u>\$ 882,498</u>	<u>\$ (910,394)</u>	<u>\$ 1,246,199</u>	<u>\$ 869,122</u>
Total governmental activities long-term obligations	<u>\$ 5,389,095</u>	<u>\$ 882,498</u>	<u>\$ (1,231,394)</u>	<u>\$ 5,040,199</u>	<u>\$ 1,204,122</u>

*General Obligation Bonds:* The general obligation bonds are supported by the full faith and credit of the County. 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 and with sales taxes.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

Compensated Absences: Sick leave and vacation benefits will be paid from the fund from which the person is paid. The following funds are currently liable for sick leave and/or vacation benefits:

<u>Major Governmental Funds</u>	<u>Non Major Governmental Funds</u>
General	Dog and kennel
Motor vehicle license and gas tax	Tax map
County board of MR/DD	Child support enforcement
County home	Intensive supervision
Public assistance	Recycling and litter
<u>Major Enterprise Funds</u>	State victims assistance
Sewer district	Jail kitchen
	Disaster services
	Youth services
	Employee expended

Future Debt Service Requirements: The following is a summary of the County's future annual debt service principal and interest requirements for general obligation bonds:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 335,000	\$ 202,050	\$ 537,050
2010	354,000	184,791	538,791
2011	373,000	166,525	539,525
2012	393,000	147,271	540,271
2013	188,000	126,978	314,978
2014 - 2018	1,111,000	467,287	1,578,287
2019 - 2023	868,000	172,863	1,040,863
2024	<u>172,000</u>	<u>9,030</u>	<u>181,030</u>
Total	<u>\$ 3,794,000</u>	<u>\$ 1,476,795</u>	<u>\$ 5,270,795</u>

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

**C. Business-Type Activities Long-term Obligations**

During 2008, the following activity occurred in the County's business-type activities long-term obligations:

	<u>Balance</u> <u>12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2008</u>	<u>Amounts</u> <u>Due in</u> <u>One Year</u>
<u>Revenue bonds:</u>					
Series 1997 sewer bonds	\$ 2,493,500	\$ -	\$ (40,000)	\$ 2,453,500	\$ 42,000
Total revenue bonds	<u>2,493,500</u>	<u>-</u>	<u>(40,000)</u>	<u>2,453,500</u>	<u>42,000</u>
<u>OPWC loans:</u>					
Sanitary sewer plant	42,214	-	(2,911)	39,303	2,911
Mt. Hope	50,713	-	(3,901)	46,812	3,901
Walnut Creek	<u>154,710</u>	<u>-</u>	<u>(8,363)</u>	<u>146,347</u>	<u>8,363</u>
Total OPWC loans	<u>247,637</u>	<u>-</u>	<u>(15,175)</u>	<u>232,462</u>	<u>15,175</u>
<u>Other long-term obligations:</u>					
Note payable	-	1,250,000	(25,000)	1,225,000	50,000
Capital leases-equipment	274,180	394,408	(187,967)	480,621	135,417
Landfill closure and postclosure care liability	4,010,008	458,432	-	4,468,440	
Compensated absences	<u>30,131</u>	<u>10,323</u>	<u>(25,097)</u>	<u>15,357</u>	<u>10,230</u>
Total other long-term obligations	<u>4,314,319</u>	<u>2,113,163</u>	<u>(238,064)</u>	<u>6,189,418</u>	<u>195,647</u>
Total business-type activities long-term obligations	<u>\$ 7,055,456</u>	<u>\$ 2,113,163</u>	<u>\$ (293,239)</u>	<u>\$ 8,875,380</u>	<u>\$ 252,822</u>

*Revenue Bonds:* The City has pledged future sewer customer revenues, net of specified operating expenses, to repay \$2,977,000 in bonds. The bonds are payable solely from sewer customer net revenues and are payable through 2036. Annual principal and interest payments on the bonds are expected to require up to 100 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$4,857,850. Principal and interest paid for the current year and total customer net revenues were \$164,675 and \$73,362 respectively.

*Note Payable:* The Hospital has obtained a \$1,250,000, un-secured, interest-free, loan from Aultman Health Foundation (Aultman), with annual payments of \$50,000 through July 2033. Aultman has the option to call the loan in July 2018. A corresponding liability was recorded in the statement of net assets. Principal payments in 2008 totaled \$25,000 paid by the Hospital.

The Hospital is required to meet certain covenants with respect to the Aultman note agreement, including minimum debt service coverage. The Hospital was in compliance with these covenants at December 31, 2008.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

The following is a summary of the future debt service requirements of the bonds, loans and note:

<u>Year Ended</u>	<u>Revenue bonds</u>			<u>OPWC</u>	<u>Note</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Loans</u>	<u>Payable</u>
				<u>Principal</u>	<u>Principal</u>
2009	\$ 42,000	\$ 131,350	\$ 173,350	\$ 15,175	\$ 50,000
2010	45,000	129,250	174,250	15,175	50,000
2011	46,000	127,000	173,000	15,175	50,000
2012	49,000	124,700	173,700	15,175	50,000
2013	51,000	122,250	173,250	15,175	50,000
2014 - 2018	297,000	570,200	867,200	75,874	250,000
2019 - 2023	380,000	488,100	868,100	59,804	250,000
2024 - 2028	484,000	383,300	867,300	20,909	250,000
2029 - 2033	618,000	249,500	867,500	-	225,000
2034 - 2036	441,500	78,700	520,200	-	-
<b>Total</b>	<b>\$ 2,453,500</b>	<b>\$ 2,404,350</b>	<b>\$ 4,857,850</b>	<b>\$ 232,462</b>	<b>\$ 1,225,000</b>

- D.** 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 shall never 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, shall never 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 assessed valuation used in determining the County's legal debt margin has been modified by House Bill 530 which became effective March 30, 2006. In accordance with House Bill 530, the assessed valuation used in calculating the County's legal debt margin calculation excludes tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, and personal property owned or leased by a railroad company and used in railroad operations. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. Based on this calculation, the County's voted legal debt margin was \$16,218,858 at December 31, 2008 and the unvoted legal debt margin was \$6,721,519 at December 31, 2008.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 13 - OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

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

Employees earn sick leave at a rate of 4.60 hours of sick leave for each completed 80 hours in active pay status. Sick leave accumulation is unlimited. Upon retirement or death, an employee can be paid twenty-five percent to a maximum of 30 days of accumulated, unused sick leave. As of December 31, 2008, the total liability for unpaid compensated absences was \$1,261,556 (both governmental and business-type activities).

**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 14 - 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 2008, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for liability, property, and crime insurance. The CORSA program has a \$2,500 deductible.

Coverage provided by CORSA is as follows:

General Liability (per occurrence)	\$ 1,000,000
Stop Loss (aggregate excess)	1,000,000
Automobile Liability (per occurrence)	1,000,000
Uninsured Motorist Liability (per occurrence)	250,000
Law Enforcement Liability (per occurrence)	\$1,000,000
Errors and Omissions Liability	
- Per occurrence	1,000,000
- Annual aggregate	1,000,000
Crime Coverage (per each occurrence)	
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	67,928,729
Other Property Insurance:	
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractors Equipment	Actual Cash Value
Inland Marine	1,000,000
Motortruck Cargo	100,000
Flood and Earthquake (pool limit)	100,000,000

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 14 - RISK MANAGEMENT - (Continued)**

Coverage provided by CORSA is as follows (continued):

Auto Physical Damage	Actual Cash Value
Comprehensive Boiler and Machinery	100,000,000
EDP Equipment	100,000 per policy
EDP Media	100,000 per policy
Unintentional omissions (per occurrence)	250,000
Newly acquired location	5,000,000
Debris Removal	1,000,000 each

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

For 2008, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 2.A.). 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 percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria.

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

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

The Hospital is fully insured for employee health benefits through a commercial carrier. The Hospital pays a monthly premium for their employees' health insurance.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 15 - PENSION PLANS

##### A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2008 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.10%.

The County's contribution rate for 2008 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.40% of covered payroll. For 2008, a portion equal to 7.00% of covered payroll was allocated to fund the post-employment health care plan.

The County's contribution rate for pension benefits for 2008 was 7.00%, except for those plan members in law enforcement and public safety. For those classifications, the County's pension contributions were 10.40% of covered payroll. The County's required contributions for pension obligations, excluding the Hospital, to the Traditional Pension and Combined Plans for the years ended December 31, 2008, 2007, and 2006 were \$1,063,474, \$1,257,053 and \$1,339,350, respectively; 100% has been contributed for 2008, 2007 and 2006.

The Hospital's contributions for pension obligations were approximately \$756,500, \$891,069 and \$928,058 for the years ended December 31, 2008, 2007 and 2006, respectively.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 15 - PENSION PLANS - (Continued)

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

Plan Description - Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.50% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For 2008, plan members were required to contribute 10.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$111,128, \$110,266 and \$108,827, respectively; 100 % has been contributed for 2008, 2007 and 2006.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 16 - POSTRETIREMENT BENEFIT PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administrated in accordance with, Internal Revenue Code section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14.00% of covered payroll (17.40% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The amount of the employer contributions which was allocated to fund post-employment healthcare for 2008 was 7.00% of covered payroll.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits, excluding the Hospital, for the years ended December 31, 2008, 2007, and 2006 were \$1,063,474, \$830,821 and \$560,984, respectively; 100% has been contributed for 2008, 2007 and 2006.

The Hospital's contributions allocated to fund post-employment health care benefits were approximately \$756,500, \$586,931 and \$453,942 for the years ended December 31, 2008, 2007 and 2006, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 16 - POSTRETIREMENT BENEFIT PLANS - (Continued)**

**B. State Teachers Retirement System**

Plan Description - The County contributes to the cost sharing, multiple employer defined benefit Health Plan (the "Plan") administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2008, 2007, and 2006 were \$8,548, \$8,462 and \$8,371, respectively; 100 % has been contributed for 2008, 2007 and 2006.

**NOTE 17 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual (non-GAAP budgetary basis) presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis); and,
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 17 - BUDGETARY BASIS OF ACCOUNTING - (Continued)**

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

**Net Change in Fund Balances**

	<u>General</u>	<u>County Board of MR/DD</u>	<u>Motor Vehicle License and Gas Tax</u>	<u>County Home</u>	<u>Public Assistance</u>
Budget basis	\$ (331,603)	\$ (363,461)	\$ 403,773	\$ 94,523	\$ 26,367
Net adjustment for revenue accruals	148,193	(5,150)	113,658	(23,115)	(109,091)
Net adjustment for expenditure accruals	(118,527)	17,922	(61,498)	(22,853)	(80,150)
Encumbrances (budget basis)	<u>36,120</u>	<u>175</u>	<u>-</u>	<u>-</u>	<u>364</u>
GAAP Basis	<u>\$ (265,817)</u>	<u>\$ (350,514)</u>	<u>\$ 455,933</u>	<u>\$ 48,555</u>	<u>\$ (162,510)</u>

**NOTE 18 - CONTINGENCIES**

**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 are 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, 2008.

**B. Litigation**

The County is 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, 2008.

**NOTE 19 - LANDFILL 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 \$4,468,440 reported as landfill closure and postclosure care liability at December 31, 2008, represents the cumulative amount reported to date based on the use of 80.1 percent of the estimated capacity of the landfill. Based on current usage, the remaining useful life is estimated to be 63 years. At December 31, 2008, the total estimated cost to perform closure and postclosure care of the landfill was \$5,577,782. This amount represents an estimate of what it would cost to perform all closure and postclosure care at December 31, 2008. The County will recognize the remaining estimated cost of closure and postclosure care of \$1,109,342 as the remaining estimated capacity is filled. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 19 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST - (Continued)**

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.

**NOTE 20 - CHARITY CARE**

The Hospital provides uncompensated care to indigent patients. The Hospital maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy. Charges foregone for services rendered under the Hospital's charity care policy amount to approximately \$1,657,000 in 2008.

**NOTE 21 - ADVERTISING**

The Hospital expenses advertising costs as they are incurred. Advertising expense was \$173,775 for 2008. Advertising expenses are included in the enterprise funds' operating expenses in these financial statements.

**NOTE 22 - MEDICAL MALPRACTICE CLAIMS**

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

**NOTE 23 - RELATED PARTY TRANSACTIONS**

During 2008, Holmes County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Lynn Hope Industries, Inc. Lynn Hope Industries, Inc., a discretely presented component unit of Holmes County, reported \$343,068 for such contributions. Lynn Hope Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

The Northeast Ohio Health Outreach Network (Network) is controlled by four area hospitals, one of which is Joel Pomerene Memorial Hospital. The Network 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.

**NOTE 24 - INCOME GRANTS AND FORGIVENESS OF EDUCATIONAL LOANS**

As part of the Hospital's recruitment program for new physicians, the Hospital offers income grants and forgiveness of education loans in exchange for a commitment to a minimum term of service. As of December 31, 2008, the loan receivable in connection with these income grants and forgiveness of education loans was \$248,372. The loans will be forgiven over time as physicians fulfill their committed term of service.

## HOLMES COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 25 - HOLMES COUNTY REGIONAL PLANNING COMMISSION

The Holmes County Regional Planning Commission (the "Commission") is governed by an eleven member Board, of which seven are appointed by the County. The County provides ongoing financial support to the Commission; resulting in the Commission imposing 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

For reporting on the government-wide financial statements, the Commission follows the accrual basis of accounting. Under this basis, revenues are recognized when earned and expenses are recognized when incurred. All assets and liabilities of the Commission are reported on the Statement of Net Assets and financial transactions of the Commission are reflected in the Statement of Activities.

##### 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. 40 may be found in Note 4.

##### C. Compensated Absences

The Commission records liabilities for vacation and sick leave accumulated by its employees at the same rate as the County (See Note 2.J.). At December 31, 2008, vacation and sick leave liability were \$6,753 and \$1,762, respectively. The entire compensated absences liability is reported on the government-wide financial statements.

#### NOTE 26 - LYNN HOPE INDUSTRIES, INC.

##### A. Summary of Significant Accounting Policies

*Business Activity* - Lynn Hope Industries, Inc. (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.

*Basis of Presentation* - The Organization has adopted Financial Accounting Standard Board Statement of Account Standards (FAS) No. 117 (Financial Statements of Not-for-Profit Organizations) for presentation of its financial statements.

*Property and Equipment* - Property and equipment are carried at cost less accumulated depreciation. Depreciation is provided over the statutory lives of the related assets as allowed by the Internal Revenue Service. 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.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 26 - LYNN HOPE INDUSTRIES, INC. - (Continued)**

Depreciation is based on the following policies:

<u>Description</u>	<u>Useful Life (In Years)</u>	<u>Method</u>
Equipment	3 - 10	Straight-line
Vehicles	5	Straight-line

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

Designation of Contributions - Contributors to the Organization have the ability to designate the programs to be benefited by their contributions. During the year ended December 31, 2008 there was 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 a 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.

Extraordinary and Special Items - Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Organization and that are either unusual in nature or infrequent in occurrence.

**B. Non-Cash Transactions**

The Organization received in-kind services and facilities for the year ended December 31, 2008 from the Holmes County Board of MR/DD. The value of the in-kind contribution was determined to be \$343,068 and is recorded in operating grants and operating expenses as an equivalent amount.

**C. Deposits and Investments**

The carrying amount and bank balance of the Organizations deposits at year end was \$95,592. The entire bank balance was covered by federal depository insurance. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

**D. Related Parties**

Total revenues from contracts to provide services to the Holmes County Board of MR/DD were \$23,866 for the year ended December 31, 2008. The Organization had \$1,960 in accounts receivable from the Holmes County Board of MR/DD at December 31, 2008.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 26 - LYNN HOPE INDUSTRIES, INC. - (Continued)**

**E. Long-Term Liabilities**

*Note payable - bank* – This note was issued for the purpose of constructing the workshop. Monthly payments of \$1,792 include interest at 6%. The final payment is due May 2020. The note is not collateralized.

Note payable	\$ 158,361
Less: current portion	<u>(12,335)</u>
Total	<u>\$ 146,026</u>

Principal amounts of note payable in the years ending December 31:

2009	\$ 12,335
2010	13,096
2011	13,904
2012	14,761
2013	15,672
2014 - 2018	59,458
2019 - 2020	<u>29,135</u>
Total	<u>\$ 158,361</u>

**F. Capital Assets**

A summary of capital assets at December 31, 2008 follows:

Equipment	\$ 75,263
Vehicles	<u>9,842</u>
Subtotal	85,105
Less: accumulated depreciation	<u>(66,575)</u>
Net capital assets	<u>\$ 18,530</u>

**G. Deficit Net Assets**

The Organization had a deficit net asset balance of \$13,288 at December 31, 2008. This deficit balance was caused by accrued liabilities at year-end.

**NOTE 27 - HOLMES COUNTY AIRPORT AUTHORITY**

The Holmes County Airport Authority (the "Airport Authority") Board consists of seven members who are appointed by the County Commissioners of Holmes County. The County provides ongoing financial support to the Airport Authority; resulting in the Airport Authority imposing a financial burden on the County. Based on this relationship, the Airport Authority is a component unit of Holmes County. Separately issued financial statements can be obtained from Holmes County Airport Authority of Holmes County.

**HOLMES COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 27 - HOLMES COUNTY AIRPORT AUTHORITY - (Continued)**

**A. Basis of Accounting**

The Airport 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 Airport 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. The Airport Authority has the option to also apply FASB Statements and Interpretations issued after November 30, 1989 subject to this same limitation. The Airport Authority has elected not to apply these FASB Statements and Interpretations.

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

<u>Description</u>	<u>Useful Live (In Years)</u>
Buildings and improvements	20 - 50
Equipment	10 - 30

A summary of capital assets at December 31, 2008, follows:

Land	\$ 54,357
Buildings and improvements	581,743
Equipment	<u>133,352</u>
Subtotal	769,452
Less: accumulated depreciation	<u>(330,389)</u>
Net capital assets	<u>\$ 439,063</u>

**B. Deposits with Financial Institutions**

Monies held by the Airport Authority are held in separate accounts. The Airport Authority invests in a NOW account and certificates of deposit.

At December 31, 2008, the carrying amount and bank balance of the Airport Authority's deposits was \$604,058. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2008, \$354,058 of the Airport Authority's bank balance of \$604,058 was exposed to custodial risk as discussed below, while \$250,000 was covered by the Federal Deposit Insurance Corporation.

**HOLMES COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 27 - HOLMES COUNTY AIRPORT AUTHORITY - (Continued)**

Custodial credit risk is the risk that, in the event of bank failure, the Airport Authority's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Airport Authority.

**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

**HOLMES COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**GENERAL FUND**

The general fund accounts 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**

The special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of all special revenue funds:

**Major Special Revenue Funds**

***County Board of Mental Retardation and Developmentally Disabled (MR/DD)***

This fund accounts for the operation of a school and resident homes for the mentally retarded and developmentally disabled.

***Motor Vehicle License and Gas Tax***

This fund accounts for revenues derived from motor vehicle licenses, and gasoline taxes.

***County Home***

This fund accounts for room and board fees and property tax monies used for the operations for the County home.

***Public Assistance***

To account for various federal and State grants used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

**Nonmajor Special Revenue Funds**

***Dog and Kennel***

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

***Child Support Enforcement***

To account for State, federal, and local Revenues used to administer the County Bureau of Support.

***Work Enforcement Act***

To account for the State and federal grants used to administer workforce development activities.

***Child Neglect and Abuse***

To account for State, federal, and local Revenues used to administer child neglect and abuse education by the Holmes County Department of Job and Family Services.

***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.

***Delinquent Real Estate Prosecutor***

To account for the portion of collections of delinquent property taxes and assessments for use by the County prosecutor.

**HOLMES COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds - (Continued)**

***Victims Assistance***

To account for grants received through the Attorney General's office that are to be expended to assist individuals who are the victims of crime.

***Jury Administration***

To account for revenues donated back by the jurors to help pay for refreshments and other necessities for jury duty.

***IT Computer***

To account for revenues collected and used for central IT services of the County.

***License Bureau***

To account for revenues generated by and expenditures related to the license bureau.

***Victim Advocacy/Office of Criminal Justice***

To account for grants received through the Attorney General's office that are to be expended to provide information to victim's of domestic violence.

***911 Wireless Project***

To account for revenues collected from cell phone bills to be used for contract services, supplies and equipment for the 911 wireless project.

***Indigent Guardianship***

To account for State, federal, and local Revenues used to administer guardianship over indigent adults as deemed necessary by the courts.

***General Special Projects Common Pleas***

To account for fees collected by the court for efficient operation of the court.

***Sheriff Concealed Handgun License***

To account for fees paid by applicants to cover costs incurred with issuance of licenses.

***Education and Enforcement***

Revenue is generated from court costs and is used for education and training for the employees.

***Help America Vote Act***

To upgrade Voter Registration System mandated by the State for the Board of Elections, financed by a grant issued from the State.

***911***

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

***Special Projects***

Five percent from fees/any building project going to be used for new office and equipment.

***Employee Expended***

Money is transferred from general fund and set aside for any unexpected retirement payoffs or terminated employees' vacation payoffs.

***Transportation Coordination***

To provided taxi service to residents of the County funded by grants and County matching funds.

**HOLMES COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Special Revenue Funds - (Continued)**

***Certificate Title Administration***

To account for funds retained from the Clerk of Courts from costs incurred in processing titles under Chapters 1548 and 4505, of the Ohio Revised Code.

***Sheriff's Overtime Block Grant***

To account for grants that are expended to provide overtime compensation to and equipment purchases for the Sheriff's department.

***Courthouse Security Grant***

Revenue generated from court fines and fees, and is paid to Holmes County Sheriff by the State and can be used for any expenditure the Sheriff sees necessary.

***Federal Equitable Sharing***

Revenue generated from court fines and fees from a federal drug bust and is paid to Holmes County Sheriff by the State and can be used for any expenditure the Sheriff sees necessary.

***Scenic Byways***

Grant for beautifying highways.

***Community Development/1999 Grant***

To account for revenue from the federal government to be expended for administrative costs of the community development block grant program.

***Domestic Violence***

A charge of \$17.00 from each marriage license sold is paid into this fund which is then paid to Every Women's House, a place for battered women.

***Jail Kitchen***

To account for transfers used to provide food services to inmates and County employees.

***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.

***Tax Map***

Revenue is generated from sales of maps and is used for aerial photography and other necessary items.

***Probate Court Conduct of Business***

To account for monies used for probate court business.

***Disaster Services***

To account for monies used for disaster recovery and mitigation programs and activities.

***Community Housing Improvement***

To account for revenue from the federal government to be expended for administrative costs of the community housing improvement grant program.

***Youth Services Subsidy Grant***

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

**HOLMES COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds - (Continued)**

***Recycling and Litter***

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

***Children Services***

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

***Community Corrections***

Community Corrections Act monies are used for drug testing, victim offender/reconciliation, probation supervision.

**NONMAJOR DEBT SERVICE FUND**

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

**CAPITAL PROJECTS**

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

**Nonmajor 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 for monies set aside for anticipated costs regarding the Holmes County Landfill.

***Capital Computerization***

To account for monies set aside for computerizing various County departments.

***Recorder's Equipment***

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

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,234,210	\$ 2,205,033	\$ 2,254,696	\$ 49,663
Sales taxes . . . . .	3,922,000	4,076,718	4,076,718	-
Charges for services . . . . .	1,254,914	1,221,385	1,272,323	50,938
Licenses and permits . . . . .	90,090	90,090	89,222	(868)
Fines and forfeitures . . . . .	120,000	120,000	115,621	(4,379)
Intergovernmental . . . . .	1,186,808	1,232,397	1,237,881	5,484
Investment income . . . . .	500,000	435,000	439,127	4,127
Rental Income . . . . .	8,150	8,150	8,182	32
Other . . . . .	126,609	173,869	186,554	12,685
Total revenues . . . . .	<u>9,442,781</u>	<u>9,562,642</u>	<u>9,680,324</u>	<u>117,682</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government:</b>				
<b>Legislative and executive</b>				
Commissioners				
Personal services . . . . .	248,463	247,753	243,858	3,895
Materials and supplies . . . . .	2,100	2,100	1,476	624
Contractual services . . . . .	802,869	840,626	839,540	1,086
Capital outlay . . . . .	1,000	1,000	1,000	-
Other . . . . .	34,000	28,549	35,754	(7,205)
Total commissioners . . . . .	<u>1,088,432</u>	<u>1,120,028</u>	<u>1,121,628</u>	<u>(1,600)</u>
Auditor - General:				
Personal services . . . . .	240,826	237,987	224,717	13,270
Materials and supplies . . . . .	34,000	34,357	27,978	6,379
Contractual services . . . . .	46,000	48,500	93,123	(44,623)
Capital outlay . . . . .	3,500	2,882	2,745	137
Other . . . . .	5,000	5,600	4,885	715
Total auditor . . . . .	<u>329,326</u>	<u>329,326</u>	<u>353,448</u>	<u>(24,122)</u>
Auditor - Personal Property:				
Materials and supplies . . . . .	1,425	1,425	656	769
Total auditor - personal property . . . . .	<u>1,425</u>	<u>1,425</u>	<u>656</u>	<u>769</u>
Treasurer				
Personal services . . . . .	112,450	109,692	108,560	1,132
Materials and supplies . . . . .	16,000	17,803	17,803	-
Contractual services . . . . .	11,000	11,909	11,909	-
Other . . . . .	1,760	1,807	1,807	-
Total treasurer . . . . .	<u>141,210</u>	<u>141,211</u>	<u>140,079</u>	<u>1,132</u>
Prosecutor				
Personal services . . . . .	343,331	351,221	351,025	196
Materials and supplies . . . . .	9,081	8,720	8,720	-
Contractual services . . . . .	29,324	29,117	29,117	-
Total prosecutor . . . . .	<u>381,736</u>	<u>389,058</u>	<u>388,862</u>	<u>196</u>

- - Continued

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
County Office Examinations:				
Contractual services . . . . .	\$ 102,500	\$ 106,570	\$ 105,504	\$ 1,066
Total county office examinations . . . . .	102,500	106,570	105,504	1,066
Budget Commission:				
Materials and supplies . . . . .	75	75	75	-
Total budget commission . . . . .	75	75	75	-
Board of Revisions:				
Materials and supplies . . . . .	700	700	700	-
Total board of revisions . . . . .	700	700	700	-
Recorder:				
Personal services. . . . .	118,188	120,961	117,431	3,530
Materials and supplies . . . . .	5,000	2,000	1,578	422
Other. . . . .	1,500	1,727	1,727	-
Total recorder . . . . .	124,688	124,688	120,736	3,952
Board of Elections:				
Personal Services . . . . .	101,106	117,415	117,185	230
Materials and supplies . . . . .	17,625	16,132	15,903	229
Other. . . . .	15,000	11,176	11,176	-
Total board of elections . . . . .	133,731	144,723	144,264	459
Maintenance and Operations				
Personal services. . . . .	131,070	131,070	129,610	1,460
Materials and supplies . . . . .	31,500	29,736	27,900	1,836
Contractual services . . . . .	377,000	391,618	390,260	1,358
Capital outlay . . . . .	78,500	64,816	64,816	-
Total maintenance and operations . . . . .	618,070	617,240	612,586	4,654
Tax Map				
Personal services. . . . .	92,343	92,343	92,276	67
Materials and supplies . . . . .	2,500	2,500	1,803	697
Contractual services . . . . .	2,000	2,000	475	1,525
Capital Outlay . . . . .	1,250	1,250	872	378
Other. . . . .	200	200	-	200
Total tax map . . . . .	98,293	98,293	95,426	2,867
Insurance and Pensions				
Personal services. . . . .	761,000	837,473	835,184	2,289
Contractual services . . . . .	937,450	946,559	946,559	-
Other. . . . .	13,500	1,750	1,367	383
Total insurance and pensions . . . . .	1,711,950	1,785,782	1,783,110	2,672
<b>Total general government - legislative and executive . . . . .</b>	<b>4,732,136</b>	<b>4,859,119</b>	<b>4,867,074</b>	<b>(7,955)</b>

- - Continued

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Judicial</b>				
Common Pleas Court				
Personal services . . . . .	\$ 239,940	\$ 246,940	\$ 215,241	\$ 31,699
Materials and supplies . . . . .	23,663	23,663	13,684	9,979
Capital outlay . . . . .	5,660	5,660	5,657	3
Other . . . . .	2,500	2,500	2,351	149
Total common pleas court . . . . .	<u>271,763</u>	<u>278,763</u>	<u>236,933</u>	<u>41,830</u>
Adult Probation				
Personal services . . . . .	164,544	164,544	163,924	620
Materials and supplies . . . . .	18,500	18,500	17,297	1,203
Capital outlay . . . . .	2,350	2,350	2,190	160
Total adult probation . . . . .	<u>185,394</u>	<u>185,394</u>	<u>183,411</u>	<u>1,983</u>
Law Library				
Personal services . . . . .	1,980	3,000	3,000	-
Total law library . . . . .	<u>1,980</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Juvenile Court				
Personal services . . . . .	136,148	135,848	127,987	7,861
Materials and supplies . . . . .	4,458	4,458	4,275	183
Contractual services . . . . .	87,369	87,369	69,456	17,913
Other . . . . .	1,200	1,500	1,441	59
Total juvenile court . . . . .	<u>229,175</u>	<u>229,175</u>	<u>203,159</u>	<u>26,016</u>
Probate Court				
Personal services . . . . .	112,358	112,158	100,805	11,353
Materials and supplies . . . . .	10,254	10,254	10,057	197
Other . . . . .	300	500	392	108
Total probate court . . . . .	<u>122,912</u>	<u>122,912</u>	<u>111,254</u>	<u>11,658</u>
Clerk of Courts				
Personal services . . . . .	214,589	224,096	223,690	406
Materials and supplies . . . . .	30,191	20,884	20,757	127
Contractual services . . . . .	3,430	3,230	3,036	194
Total clerk of courts . . . . .	<u>248,210</u>	<u>248,210</u>	<u>247,483</u>	<u>727</u>
County Court				
Personal services . . . . .	200,800	235,618	235,179	439
Materials and supplies . . . . .	22,000	21,933	19,776	2,157
Contractual services . . . . .	2,800	3,017	3,017	-
Other . . . . .	500	350	350	-
Total county court . . . . .	<u>226,100</u>	<u>260,918</u>	<u>258,322</u>	<u>2,596</u>
Juvenile Probation				
Materials and supplies . . . . .	6,646	6,646	5,978	668
Other . . . . .	385	385	144	241
Total juvenile probation . . . . .	<u>7,031</u>	<u>7,031</u>	<u>6,122</u>	<u>909</u>

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HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Common Pleas Jury Commission</b>				
Personal services . . . . .	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Materials and supplies . . . . .	300	300	-	300
<b>Total common pleas jury commission . . . . .</b>	<b>5,300</b>	<b>5,300</b>	<b>5,000</b>	<b>300</b>
<b>Court of Appeals</b>				
Other . . . . .	5,000	5,356	5,356	-
<b>Total court of appeals . . . . .</b>	<b>5,000</b>	<b>5,356</b>	<b>5,356</b>	<b>-</b>
<b>Total general government - judicial . . . . .</b>	<b>1,302,865</b>	<b>1,346,059</b>	<b>1,260,040</b>	<b>86,019</b>
<b>Total general government . . . . .</b>	<b>6,035,001</b>	<b>6,205,178</b>	<b>6,127,114</b>	<b>78,064</b>
<b>Public Safety</b>				
<b>Jail</b>				
Personal services . . . . .	783,243	844,330	844,179	151
Materials and supplies . . . . .	3,200	3,034	3,034	-
Contractual services . . . . .	135,000	146,037	146,037	-
Capital outlay . . . . .	43,000	40,984	40,984	-
Other . . . . .	1,000	625	625	-
<b>Total jail . . . . .</b>	<b>965,443</b>	<b>1,035,010</b>	<b>1,034,859</b>	<b>151</b>
<b>Coroner</b>				
Personal services . . . . .	35,612	35,612	34,751	861
Materials and supplies . . . . .	50	50	-	50
Other . . . . .	7,000	16,500	14,427	2,073
<b>Total coroner . . . . .</b>	<b>42,662</b>	<b>52,162</b>	<b>49,178</b>	<b>2,984</b>
<b>Sheriff</b>				
Personal services . . . . .	1,081,038	1,137,382	1,137,381	1
Materials and supplies . . . . .	123,700	124,678	124,678	-
Contractual services . . . . .	47,332	47,095	47,095	-
Capital outlay . . . . .	39,000	66,478	66,478	-
Other . . . . .	3,500	3,428	3,428	-
<b>Total sheriff . . . . .</b>	<b>1,294,570</b>	<b>1,379,061</b>	<b>1,379,060</b>	<b>1</b>
<b>Sheriff Policing Rotary</b>				
Other . . . . .	66,170	101,107	101,107	-
<b>Total sheriff policing rotary . . . . .</b>	<b>66,170</b>	<b>101,107</b>	<b>101,107</b>	<b>-</b>
<b>Total public safety . . . . .</b>	<b>2,368,845</b>	<b>2,567,340</b>	<b>2,564,204</b>	<b>3,136</b>
<b>Public Works</b>				
<b>Highways</b>				
Other . . . . .	8,000	8,000	7,924	76
<b>Total highways . . . . .</b>	<b>8,000</b>	<b>8,000</b>	<b>7,924</b>	<b>76</b>
<b>Airport</b>				
Grant in aid . . . . .	5,000	5,000	5,000	-
<b>Total airport . . . . .</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Total public works . . . . .</b>	<b>13,000</b>	<b>13,000</b>	<b>12,924</b>	<b>76</b>

-- Continued

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Health</b>				
TB Clinic and Care				
Contractual services . . . . .	\$ 500	\$ 125	\$ -	\$ 125
Total tb clinic and care . . . . .	500	125	-	125
Registration Vital Statistics				
Contractual services . . . . .	1,900	2,275	2,254	21
Total registration vital statistics . . . . .	1,900	2,275	2,254	21
Other Health Department				
Contractual services . . . . .	75,000	75,773	75,773	-
Total other health department . . . . .	75,000	75,773	75,773	-
<b>Total health . . . . .</b>	<b>77,400</b>	<b>78,173</b>	<b>78,027</b>	<b>146</b>
<b>Human Services</b>				
Veteran's Services				
Personal services . . . . .	140,000	125,510	119,302	6,208
Materials and supplies . . . . .	27,000	11,337	10,885	452
Contractual services . . . . .	167,500	114,991	109,219	5,772
Capital outlay . . . . .	14,000	7,484	5,139	2,345
Other . . . . .	3,000	3,000	1,591	1,409
Total veteran's services . . . . .	351,500	262,322	246,136	16,186
<b>Total human services . . . . .</b>	<b>351,500</b>	<b>262,322</b>	<b>246,136</b>	<b>16,186</b>
<b>Conservation and recreation</b>				
Other				
Contractual services . . . . .	135,000	135,000	135,000	-
Total other . . . . .	135,000	135,000	135,000	-
Agriculture Department				
Grant . . . . .	194,000	184,000	184,000	-
Other . . . . .	18,700	19,500	19,005	495
Total agriculture department . . . . .	212,700	203,500	203,005	495
<b>Total conservation and recreation . . . . .</b>	<b>347,700</b>	<b>338,500</b>	<b>338,005</b>	<b>495</b>
Other				
Contractual services . . . . .	2,841	3,070	2,474	596
<b>Total other . . . . .</b>	<b>2,841</b>	<b>3,070</b>	<b>2,474</b>	<b>596</b>
<b>Total expenditures . . . . .</b>	<b>9,196,287</b>	<b>9,467,583</b>	<b>9,368,884</b>	<b>98,699</b>
Excess of Revenues Over Expenditures . . . . .	246,494	95,059	311,440	216,381

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HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONCLUDED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other financing sources (uses):</b>				
Sale of assets . . . . .	\$ 5,000	\$ 5,000	\$ 4,340	\$ (660)
Transfers out. . . . .	(709,343)	(647,383)	(647,383)	-
Total other financing sources (uses) . . . . .	<u>(704,343)</u>	<u>(642,383)</u>	<u>(643,043)</u>	<u>(660)</u>
Net change in fund balance . . . . .	(457,849)	(547,324)	(331,603)	215,721
<b>Fund balance at beginning of year. . . . .</b>	813,568	813,568	813,568	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>60,691</u>	<u>60,691</u>	<u>60,691</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 416,410</u>	<u>\$ 326,935</u>	<u>\$ 542,656</u>	<u>\$ 215,721</u>

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 3,153,529	\$ 154,960	\$ 435,362	\$ 3,743,851
Receivables (net of allowance for uncollectibles):				
Sales taxes. . . . .	28	70,000	12,000	82,028
Accounts . . . . .	50,991	-	18,836	69,827
Due from other governments. . . . .	191,854	-	-	191,854
Prepayments . . . . .	1,430	-	-	1,430
Materials and supplies inventory . . . . .	10,014	-	-	10,014
Total assets . . . . .	<u>\$ 3,407,846</u>	<u>\$ 224,960</u>	<u>\$ 466,198</u>	<u>\$ 4,099,004</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 127,183	\$ -	\$ 2,505	\$ 129,688
Accrued wages and benefits. . . . .	51,446	-	-	51,446
Loans from other funds . . . . .	55,000	-	-	55,000
Due to other funds. . . . .	55,717	-	-	55,717
Due to other governments. . . . .	74,491	-	3,408	77,899
Deferred revenue . . . . .	8,897	35,000	6,000	49,897
Total liabilities . . . . .	<u>372,734</u>	<u>35,000</u>	<u>11,913</u>	<u>419,647</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	23,516	-	103,277	126,793
Reserved for prepayments . . . . .	1,430	-	-	1,430
Reserved for materials and supplies inventory. . . . .	10,014	-	-	10,014
Reserved for debt service . . . . .	-	189,960	-	189,960
Unreserved:				
Designated for compensated absences . . . . .	215,642	-	-	215,642
Undesignated, reported in:				
Special revenue funds. . . . .	2,784,510	-	-	2,784,510
Capital projects funds. . . . .	-	-	351,008	351,008
Total fund balances. . . . .	<u>3,035,112</u>	<u>189,960</u>	<u>454,285</u>	<u>3,679,357</u>
Total liabilities and fund balances . . . . .	<u>\$ 3,407,846</u>	<u>\$ 224,960</u>	<u>\$ 466,198</u>	<u>\$ 4,099,004</u>

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Sales taxes . . . . .	375	420,000	78,000	498,375
Charges for services . . . . .	1,788,696	-	20,279	1,808,975
Licenses and permits . . . . .	249,356	-	-	249,356
Fines and forfeitures . . . . .	74,371	-	72,911	147,282
Intergovernmental . . . . .	2,665,436	-	-	2,665,436
Investment income . . . . .	9,741	-	1,936	11,677
Rental income . . . . .	-	124,520	-	124,520
Other . . . . .	108,049	-	18,473	126,522
Total revenues . . . . .	<u>4,896,024</u>	<u>544,520</u>	<u>191,599</u>	<u>5,632,143</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	1,461,646	-	-	1,461,646
Judicial . . . . .	206,089	-	-	206,089
Public safety . . . . .	579,885	-	-	579,885
Public works . . . . .	1,143,107	-	-	1,143,107
Health . . . . .	165,134	-	-	165,134
Human services . . . . .	1,307,013	-	-	1,307,013
Capital outlay . . . . .	-	-	331,395	331,395
Debt service:				
Principal retirement . . . . .	-	321,000	-	321,000
Interest and fiscal charges . . . . .	-	218,605	-	218,605
Total expenditures . . . . .	<u>4,862,874</u>	<u>539,605</u>	<u>331,395</u>	<u>5,733,874</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>33,150</u>	<u>4,915</u>	<u>(139,796)</u>	<u>(101,731)</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets . . . . .	106,683	-	-	106,683
Transfers in . . . . .	531,514	-	-	531,514
Transfers out . . . . .	(813,342)	-	-	(813,342)
Total other financing sources (uses) . . . . .	<u>(175,145)</u>	<u>-</u>	<u>-</u>	<u>(175,145)</u>
Net change in fund balances . . . . .	(141,995)	4,915	(139,796)	(276,876)
<b>Fund balances at beginning of year . . . . .</b>	<u>3,177,107</u>	<u>185,045</u>	<u>594,081</u>	<u>3,956,233</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 3,035,112</u>	<u>\$ 189,960</u>	<u>\$ 454,285</u>	<u>\$ 3,679,357</u>

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2008

	<b>Dog and Kennel</b>	<b>Child Support Enforcement</b>	<b>Work Enforcement Act</b>	<b>Child Neglect and Abuse</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 59,555	\$ 452,630	\$ 155,064	\$ -
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Accounts . . . . .	178	-	-	-
Due from other governments . . . . .	-	-	-	-
Prepayments . . . . .	409	-	-	-
Materials and supplies inventory . . . . .	562	-	-	-
Total assets. . . . .	<u>\$ 60,704</u>	<u>\$ 452,630</u>	<u>\$ 155,064</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ 13,281	\$ 4,152
Accrued wages and benefits . . . . .	2,980	8,483	-	-
Loans from other funds . . . . .	-	-	-	-
Due to other funds . . . . .	-	17,551	-	-
Due to other governments . . . . .	3,334	10,482	-	-
Deferred revenue. . . . .	-	-	-	-
Total liabilities. . . . .	<u>6,314</u>	<u>36,516</u>	<u>13,281</u>	<u>4,152</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	-	-	-	-
Reserved for prepayments . . . . .	409	-	-	-
Reserved for materials and supplies inventory . . . . .	562	-	-	-
Unreserved:				
Designated for compensated absences . . . . .	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	53,419	416,114	141,783	(4,152)
Total fund balances. . . . .	<u>54,390</u>	<u>416,114</u>	<u>141,783</u>	<u>(4,152)</u>
Total liabilities and fund balances . . . . .	<u>\$ 60,704</u>	<u>\$ 452,630</u>	<u>\$ 155,064</u>	<u>\$ -</u>

<b>Real Estate Assessment</b>	<b>Delinquent Real Estate Collection</b>	<b>Delinquent Real Estate Prosecutor</b>	<b>Victims Assistance</b>	<b>Jury Administration</b>
\$ 217,696	\$ 2,845	\$ 36,084	\$ 1,372	\$ 1,368
-	-	-	-	-
-	-	-	-	177
-	-	-	2,405	-
-	-	-	-	-
-	-	-	291	-
<u>\$ 217,696</u>	<u>\$ 2,845</u>	<u>\$ 36,084</u>	<u>\$ 4,068</u>	<u>\$ 1,545</u>
\$ 35,569	\$ -	\$ -	\$ -	\$ -
6,369	-	-	1,836	-
-	-	-	-	-
-	-	-	-	-
5,386	724	1,574	888	-
-	-	-	-	-
<u>47,324</u>	<u>724</u>	<u>1,574</u>	<u>2,724</u>	<u>-</u>
-	-	-	81	-
-	-	-	-	-
-	-	-	291	-
-	-	-	-	-
<u>170,372</u>	<u>2,121</u>	<u>34,510</u>	<u>972</u>	<u>1,545</u>
<u>170,372</u>	<u>2,121</u>	<u>34,510</u>	<u>1,344</u>	<u>1,545</u>
<u>\$ 217,696</u>	<u>\$ 2,845</u>	<u>\$ 36,084</u>	<u>\$ 4,068</u>	<u>\$ 1,545</u>

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HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 DECEMBER 31, 2008

	<u>IT Computer</u>	<u>License Bureau</u>	<u>Victim Advocacy/ Office of Criminal Justice</u>	<u>911 Wireless Project</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 10,737	\$ 34,189	\$ -	\$ 152,074
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Accounts . . . . .	2,000	11,780	-	-
Due from other governments . . . . .	-	-	-	-
Prepayments . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 12,737</u>	<u>\$ 45,969</u>	<u>\$ -</u>	<u>\$ 152,074</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits . . . . .	-	5,569	3,937	-
Loans from other funds . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	10,295	-
Due to other governments . . . . .	-	3,926	1,678	-
Deferred revenue. . . . .	-	-	-	-
Total liabilities. . . . .	<u>-</u>	<u>9,495</u>	<u>15,910</u>	<u>-</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	-	-	-	-
Reserved for prepayments . . . . .	-	-	-	-
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Unreserved:				
Designated for compensated absences . . . . .	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	12,737	36,474	(15,910)	152,074
Total fund balances. . . . .	<u>12,737</u>	<u>36,474</u>	<u>(15,910)</u>	<u>152,074</u>
Total liabilities and fund balances . . . . .	<u>\$ 12,737</u>	<u>\$ 45,969</u>	<u>\$ -</u>	<u>\$ 152,074</u>

<b>Indigent Guardianship</b>	<b>General Special Projects Common Pleas</b>	<b>Sheriff Concealed Handgun License</b>	<b>Education and Enforcement</b>	<b>911</b>
\$ 3,139	\$ 68,979	\$ 14,614	\$ 8,064	\$ 415,908
-	-	-	-	28
200	3,700	-	199	-
-	-	-	-	-
-	-	-	-	123
-	-	-	-	-
<u>\$ 3,339</u>	<u>\$ 72,679</u>	<u>\$ 14,614</u>	<u>\$ 8,263</u>	<u>\$ 416,059</u>
\$ -	\$ 11,037	\$ 3,752	\$ -	\$ 2,432
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	28
<u>-</u>	<u>11,037</u>	<u>3,752</u>	<u>-</u>	<u>2,460</u>
-	182	-	-	-
-	-	-	-	123
-	-	-	-	-
-	-	-	-	-
<u>3,339</u>	<u>61,460</u>	<u>10,862</u>	<u>8,263</u>	<u>413,476</u>
<u>3,339</u>	<u>61,642</u>	<u>10,862</u>	<u>8,263</u>	<u>413,599</u>
<u>\$ 3,339</u>	<u>\$ 72,679</u>	<u>\$ 14,614</u>	<u>\$ 8,263</u>	<u>\$ 416,059</u>

- - Continued

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2008

	<u>Special Projects</u>	<u>Employee Expended</u>	<u>Transportation Coordination</u>	<u>Certificate Title Administration</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 43,276	\$ 215,642	\$ -	\$ 4,490
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Accounts . . . . .	7,607	-	-	5,404
Due from other governments . . . . .	-	-	110,018	-
Prepayments . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 50,883</u>	<u>\$ 215,642</u>	<u>\$ 110,018</u>	<u>\$ 9,894</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits . . . . .	1,995	-	-	-
Loans from other funds . . . . .	-	-	55,000	-
Due to other funds . . . . .	-	-	12,293	-
Due to other governments . . . . .	1,926	-	23,508	-
Deferred revenue. . . . .	-	-	-	-
Total liabilities. . . . .	<u>3,921</u>	<u>-</u>	<u>90,801</u>	<u>-</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	-	-	-	-
Reserved for prepayments . . . . .	-	-	-	-
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Unreserved:				
Designated for compensated absences . . . . .	-	215,642	-	-
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	46,962	-	19,217	9,894
Total fund balances. . . . .	<u>46,962</u>	<u>215,642</u>	<u>19,217</u>	<u>9,894</u>
Total liabilities and fund balances . . . . .	<u>\$ 50,883</u>	<u>\$ 215,642</u>	<u>\$ 110,018</u>	<u>\$ 9,894</u>

<b>Sheriff's Overtime Block Grant</b>	<b>Courthouse Security Grant</b>	<b>Federal Equitable Sharing</b>	<b>Scenic Byways</b>	<b>Community Development/ 1999 Grant</b>
\$ -	\$ 503	\$ 37,598	\$ 9,250	\$ -
-	-	-	-	-
-	-	-	-	-
8,273	-	-	-	14,600
-	-	-	-	-
-	-	-	-	-
<u>\$ 8,273</u>	<u>\$ 503</u>	<u>\$ 37,598</u>	<u>\$ 9,250</u>	<u>\$ 14,600</u>
\$ -	\$ -	\$ 9,473	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
46	-	-	-	14,131
489	-	-	-	-
-	-	-	-	-
<u>535</u>	<u>-</u>	<u>9,473</u>	<u>-</u>	<u>14,131</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>7,738</u>	<u>503</u>	<u>28,125</u>	<u>9,250</u>	<u>469</u>
<u>7,738</u>	<u>503</u>	<u>28,125</u>	<u>9,250</u>	<u>469</u>
<u>\$ 8,273</u>	<u>\$ 503</u>	<u>\$ 37,598</u>	<u>\$ 9,250</u>	<u>\$ 14,600</u>

- - Continued

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 DECEMBER 31, 2008

	<b>Domestic Violence</b>	<b>Jail Kitchen</b>	<b>Indigent Drivers Alcohol</b>	<b>Tax Map</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 3,704	\$ 66	\$ 37,153	\$ 67,106
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Accounts . . . . .	332	-	313	-
Due from other governments . . . . .	-	-	-	-
Prepayments . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	8,859	-	-
Total assets. . . . .	<u>\$ 4,036</u>	<u>\$ 8,925</u>	<u>\$ 37,466</u>	<u>\$ 67,106</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 3,728	\$ 7,408	\$ -	\$ 9,283
Accrued wages and benefits . . . . .	-	4,809	-	2,587
Loans from other funds . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments . . . . .	-	3,566	-	1,969
Deferred revenue. . . . .	-	-	-	-
Total liabilities. . . . .	<u>3,728</u>	<u>15,783</u>	<u>-</u>	<u>13,839</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	-	-	-	12,500
Reserved for prepayments . . . . .	-	-	-	-
Reserved for materials and supplies inventory . . . . .	-	8,859	-	-
Unreserved:				
Designated for compensated absences . . . . .	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	308	(15,717)	37,466	40,767
Total fund balances. . . . .	<u>308</u>	<u>(6,858)</u>	<u>37,466</u>	<u>53,267</u>
Total liabilities and fund balances . . . . .	<u>\$ 4,036</u>	<u>\$ 8,925</u>	<u>\$ 37,466</u>	<u>\$ 67,106</u>

<b>Probate Court Conduct of Business</b>	<b>Disaster Services</b>	<b>Community Housing Improvement</b>	<b>Youth Services Subsidy Grant</b>	<b>Recycling and Litter</b>
\$ 48,294	\$ 49,426	\$ 57,465	\$ 87,952	\$ 22,695
-	-	-	-	-
42	-	-	6	19,053
-	-	-	-	-
-	147	-	-	751
-	302	-	-	-
<u>\$ 48,336</u>	<u>\$ 49,875</u>	<u>\$ 57,465</u>	<u>\$ 87,958</u>	<u>\$ 42,499</u>
\$ -	\$ -	\$ -	\$ 3,920	\$ 8,781
1,794	2,219	-	4,153	4,715
-	-	-	-	-
-	-	-	-	-
1,540	1,988	-	2,842	3,778
-	-	-	6	4,995
<u>3,334</u>	<u>4,207</u>	<u>-</u>	<u>10,921</u>	<u>22,269</u>
-	56	1,457	8,399	841
-	147	-	-	751
-	302	-	-	-
-	-	-	-	-
<u>45,002</u>	<u>45,163</u>	<u>56,008</u>	<u>68,638</u>	<u>18,638</u>
<u>45,002</u>	<u>45,668</u>	<u>57,465</u>	<u>77,037</u>	<u>20,230</u>
<u>\$ 48,336</u>	<u>\$ 49,875</u>	<u>\$ 57,465</u>	<u>\$ 87,958</u>	<u>\$ 42,499</u>

- - Continued

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
 DECEMBER 31, 2008

	<b>Children Services</b>	<b>Totals</b>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents . . . . .	\$ 834,591	\$ 3,153,529
Receivables (net of allowance for uncollectibles):		
Sales taxes . . . . .	-	28
Accounts . . . . .	-	50,991
Due from other governments . . . . .	56,558	191,854
Prepayments . . . . .	-	1,430
Materials and supplies inventory . . . . .	-	10,014
Total assets. . . . .	<u>\$ 891,149</u>	<u>\$ 3,407,846</u>
<b>Liabilities:</b>		
Accounts payable . . . . .	\$ 14,367	\$ 127,183
Accrued wages and benefits . . . . .	-	51,446
Loans from other funds . . . . .	-	55,000
Due to other funds . . . . .	1,401	55,717
Due to other governments . . . . .	4,893	74,491
Deferred revenue. . . . .	3,868	8,897
Total liabilities. . . . .	<u>24,529</u>	<u>372,734</u>
<b>Fund Balances:</b>		
Reserved for encumbrances . . . . .	-	23,516
Reserved for prepayments . . . . .	-	1,430
Reserved for materials and supplies inventory . . . . .	-	10,014
Unreserved:		
Designated for compensated absences . . . . .	-	215,642
Undesignated (deficit), reported in:		
Special revenue funds . . . . .	866,620	2,784,510
Total fund balances. . . . .	<u>866,620</u>	<u>3,035,112</u>
Total liabilities and fund balances . . . . .	<u>\$ 891,149</u>	<u>\$ 3,407,846</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Dog and Kennel</b>	<b>Child Support Enforcement</b>	<b>Work Enforcement Act</b>	<b>Child Neglect and Abuse</b>
<b>Revenues:</b>				
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	-	50,929	-	-
Licenses and permits . . . . .	173,180	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	450,240	318,960	-
Investment income . . . . .	-	-	-	-
Other . . . . .	3,318	1,138	2,273	-
Total revenues . . . . .	<u>176,498</u>	<u>502,307</u>	<u>321,233</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	165,134	-	-	-
Human services . . . . .	-	432,267	159,445	1,598
Total expenditures . . . . .	<u>165,134</u>	<u>432,267</u>	<u>159,445</u>	<u>1,598</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>11,364</u>	<u>70,040</u>	<u>161,788</u>	<u>(1,598)</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets . . . . .	-	-	-	-
Transfers in . . . . .	-	50,560	-	-
Transfers out . . . . .	-	(133,338)	(105,216)	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>(82,778)</u>	<u>(105,216)</u>	<u>-</u>
Net change in fund balances . . . . .	11,364	(12,738)	56,572	(1,598)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	<u>43,026</u>	<u>428,852</u>	<u>85,211</u>	<u>(2,554)</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 54,390</u>	<u>\$ 416,114</u>	<u>\$ 141,783</u>	<u>\$ (4,152)</u>

<b>Real Estate Assessment</b>	<b>Delinquent Real Estate Collection</b>	<b>Delinquent Real Estate Prosecutor</b>	<b>Victims Assistance</b>	<b>Jury Administration</b>
-	-	-	-	-
385,943	25,399	25,399	-	-
-	-	-	-	-
-	-	-	61,418	-
-	-	-	-	-
270	6,019	300	-	772
<u>386,213</u>	<u>31,418</u>	<u>25,699</u>	<u>61,418</u>	<u>772</u>
494,703	47,040	20,168	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	76,293	400
<u>494,703</u>	<u>47,040</u>	<u>20,168</u>	<u>76,293</u>	<u>400</u>
<u>(108,490)</u>	<u>(15,622)</u>	<u>5,531</u>	<u>(14,875)</u>	<u>372</u>
-	-	-	-	-
-	-	-	16,530	-
-	-	-	-	-
-	-	-	16,530	-
(108,490)	(15,622)	5,531	1,655	372
<u>278,862</u>	<u>17,743</u>	<u>28,979</u>	<u>(311)</u>	<u>1,173</u>
<u>\$ 170,372</u>	<u>\$ 2,121</u>	<u>\$ 34,510</u>	<u>\$ 1,344</u>	<u>\$ 1,545</u>

- - Continued

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>IT Computer</b>	<b>License Bureau</b>	<b>Victim Advocacy/ Office of Criminal Justice</b>	<b>911 Wireless Project</b>
<b>Revenues:</b>				
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	7,932	175,036	-	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	41,858	64,018
Investment income . . . . .	-	-	-	-
Other . . . . .	8,724	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	16,656	175,036	41,858	64,018
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	7,634	170,084	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	19,892
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	67,426	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	7,634	170,084	67,426	19,892
Excess (deficiency) of revenues over (under) expenditures . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	9,022	4,952	(25,568)	44,126
<b>Other financing sources (uses):</b>				
Sale of capital assets . . . . .	-	-	-	-
Transfers in . . . . .	3,715	-	17,000	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	3,715	-	17,000	-
Net change in fund balances . . . . .	12,737	4,952	(8,568)	44,126
<b>Fund balance (deficit) at beginning of year . . . . .</b>	<hr/>	<hr/>	<hr/>	<hr/>
	-	31,522	(7,342)	107,948
<b>Fund balance (deficit) at end of year . . . . .</b>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 12,737	\$ 36,474	\$ (15,910)	\$ 152,074

<b>Indigent Guardianship</b>	<b>General Special Projects Common Pleas</b>	<b>Sheriff Concealed Handgun License</b>	<b>Education and Enforcement</b>	<b>HAVA</b>
-	-	-	-	-
200	-	-	-	-
2,879	-	73,297	-	-
-	40,719	-	1,171	-
-	-	-	-	5,636
-	-	-	-	-
-	-	-	-	-
<u>3,079</u>	<u>40,719</u>	<u>73,297</u>	<u>1,171</u>	<u>5,636</u>
-	-	-	-	-
-	43,690	-	-	-
2,265	-	65,390	1,088	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	5,636
<u>2,265</u>	<u>43,690</u>	<u>65,390</u>	<u>1,088</u>	<u>5,636</u>
<u>814</u>	<u>(2,971)</u>	<u>7,907</u>	<u>83</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
814	(2,971)	7,907	83	-
<u>2,525</u>	<u>64,613</u>	<u>2,955</u>	<u>8,180</u>	<u>-</u>
<u>\$ 3,339</u>	<u>\$ 61,642</u>	<u>\$ 10,862</u>	<u>\$ 8,263</u>	<u>\$ -</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>911</u>	<u>Special Projects</u>	<u>Employee Expended</u>	<u>Transportation Coordination</u>
<b>Revenues:</b>				
Sales taxes . . . . .	375	-	-	-
Charges for services . . . . .	-	88,566	-	653,322
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	222,094
Investment income . . . . .	9,105	3	-	-
Other . . . . .	-	196	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	9,480	88,765	-	875,416
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	8,311	-
Judicial . . . . .	-	79,945	18,814	-
Public safety . . . . .	75,972	-	7,233	-
Public works . . . . .	-	-	-	887,806
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	75,972	79,945	34,358	887,806
Excess (deficiency) of revenues over (under) expenditures . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	(66,492)	8,820	(34,358)	(12,390)
<b>Other financing sources (uses):</b>				
Sale of capital assets . . . . .	-	-	-	106,683
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	106,683
Net change in fund balances . . . . .	(66,492)	8,820	(34,358)	94,293
<b>Fund balance (deficit) at beginning of year . . . . .</b>	<hr/>	<hr/>	<hr/>	<hr/>
	480,091	38,142	250,000	(75,076)
<b>Fund balance (deficit) at end of year . . . . .</b>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 413,599	\$ 46,962	\$ 215,642	\$ 19,217

<b>Certificate Title Administration</b>	<b>Sheriff's Overtime Block Grant</b>	<b>Courthouse Security Grant</b>	<b>Federal Equitable Sharing</b>	<b>Scenic Byways</b>
-	-	-	-	-
82,616	-	-	-	-
-	-	-	-	-
-	29,205	-	-	-
-	-	-	633	-
-	-	-	-	-
<u>82,616</u>	<u>29,205</u>	<u>-</u>	<u>633</u>	<u>-</u>
83,500	-	-	-	-
-	-	-	-	-
-	21,467	402	31,743	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>83,500</u>	<u>21,467</u>	<u>402</u>	<u>31,743</u>	<u>-</u>
<u>(884)</u>	<u>7,738</u>	<u>(402)</u>	<u>(31,110)</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(884)</u>	<u>7,738</u>	<u>(402)</u>	<u>(31,110)</u>	<u>-</u>
<u>10,778</u>	<u>-</u>	<u>905</u>	<u>59,235</u>	<u>9,250</u>
<u>\$ 9,894</u>	<u>\$ 7,738</u>	<u>\$ 503</u>	<u>\$ 28,125</u>	<u>\$ 9,250</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Community Development/ 1999 Grant</u>	<u>Domestic Violence</u>	<u>Jail Kitchen</u>	<u>Indigent Drivers Alcohol</u>
<b>Revenues:</b>				
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	-	-	720	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	7,623	-	5,961
Intergovernmental . . . . .	174,000	-	-	-
Investment income . . . . .	-	-	-	-
Other . . . . .	-	-	481	22
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	174,000	7,623	1,201	5,983
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	173,531	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	7,623	231,108	138
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	173,531	7,623	231,108	138
Excess (deficiency) of revenues over (under) expenditures . . . . .	<hr/> 469	<hr/> -	<hr/> (229,907)	<hr/> 5,845
<b>Other financing sources (uses):</b>				
Sale of capital assets . . . . .	-	-	-	-
Transfers in . . . . .	-	-	210,376	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<hr/> -	<hr/> -	<hr/> 210,376	<hr/> -
Net change in fund balances . . . . .	469	-	(19,531)	5,845
<b>Fund balance (deficit) at beginning of year . . . . .</b>	<hr/> -	<hr/> 308	<hr/> 12,673	<hr/> 31,621
<b>Fund balance (deficit) at end of year . . . . .</b>	<hr/> <u>\$ 469</u>	<hr/> <u>\$ 308</u>	<hr/> <u>\$ (6,858)</u>	<hr/> <u>\$ 37,466</u>

<b>Tax Map</b>	<b>Probate Court Conduct of Business</b>	<b>Disaster Services</b>	<b>Community Housing Improvement</b>	<b>Youth Services Subsidy Grant</b>
-	-	-	-	-
127,980	-	-	-	-
-	-	-	-	-
-	18,897	-	-	-
-	44,089	59,424	265,479	148,544
-	-	-	-	-
3,872	-	335	26,057	4,104
<u>131,852</u>	<u>62,986</u>	<u>59,759</u>	<u>291,536</u>	<u>152,648</u>
120,114	-	-	336,561	-
-	63,640	-	-	-
-	-	103,611	-	212,116
-	-	-	-	-
-	-	-	-	-
<u>120,114</u>	<u>63,640</u>	<u>103,611</u>	<u>336,561</u>	<u>212,116</u>
11,738	(654)	(43,852)	(45,025)	(59,468)
-	-	-	-	-
-	-	35,000	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
11,738	(654)	(8,852)	(45,025)	(59,468)
<u>41,529</u>	<u>45,656</u>	<u>54,520</u>	<u>102,490</u>	<u>136,505</u>
<u>\$ 53,267</u>	<u>\$ 45,002</u>	<u>\$ 45,668</u>	<u>\$ 57,465</u>	<u>\$ 77,037</u>

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**HOLMES COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Recycling and Litter</u>	<u>Children Services</u>	<u>Community Corrections</u>	<u>Totals</u>
<b>Revenues:</b>				
Sales taxes . . . . .	-	-	-	375
Charges for services . . . . .	164,654	-	-	1,788,696
Licenses and permits . . . . .	-	-	-	249,356
Fines and forfeitures . . . . .	-	-	-	74,371
Intergovernmental . . . . .	-	741,765	38,706	2,665,436
Investment income . . . . .	-	-	-	9,741
Other . . . . .	-	50,168	-	108,049
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	164,654	791,933	38,706	4,896,024
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	1,461,646
Judicial . . . . .	-	-	-	206,089
Public safety . . . . .	-	-	38,706	579,885
Public works . . . . .	255,301	-	-	1,143,107
Health . . . . .	-	-	-	165,134
Human services . . . . .	-	325,079	-	1,307,013
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	255,301	325,079	38,706	4,862,874
Excess (deficiency) of revenues over (under) expenditures . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	(90,647)	466,854	-	33,150
<b>Other financing sources (uses):</b>				
Sale of capital assets . . . . .	-	-	-	106,683
Transfers in . . . . .	-	198,333	-	531,514
Transfers out . . . . .	-	(574,788)	-	(813,342)
Total other financing sources (uses) . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	-	(376,455)	-	(175,145)
Net change in fund balances . . . . .	(90,647)	90,399	-	(141,995)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	<hr/>	<hr/>	<hr/>	<hr/>
	110,877	776,221	-	3,177,107
<b>Fund balance (deficit) at end of year . . . . .</b>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 20,230	\$ 866,620	\$ -	\$ 3,035,112

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**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF MR/DD FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,902,978	\$ 2,902,978	\$ 2,771,933	\$ (131,045)
Charges for services . . . . .	285,216	285,216	266,478	(18,738)
Intergovernmental . . . . .	2,313,041	2,324,554	2,339,385	14,831
Investment income . . . . .	2,100	2,100	1,980	(120)
Other . . . . .	225,897	250,999	230,021	(20,978)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	5,729,232	5,765,847	5,609,797	(156,050)
<b>Expenditures:</b>				
Current:				
Human services				
Personal services. . . . .	4,302,635	4,224,453	4,036,199	188,254
Materials and supplies . . . . .	316,214	392,984	312,580	80,404
Contractual services . . . . .	1,628,976	1,634,737	1,496,965	137,772
Capital outlay . . . . .	90,445	106,636	61,362	45,274
Other. . . . .	97,150	118,855	66,152	52,703
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	6,435,420	6,477,665	5,973,258	504,407
Net change in fund balance. . . . .	(706,188)	(711,818)	(363,461)	348,357
<b>Fund balance at beginning of year . . . . .</b>	2,008,563	2,008,563	2,008,563	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,302,375</u>	<u>\$ 1,296,745</u>	<u>\$ 1,645,102</u>	<u>\$ 348,357</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE LICENSE AND GAS TAX FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 40,000	\$ 40,000	\$ 46,753	\$ 6,753
Intergovernmental . . . . .	3,935,000	4,535,000	4,745,442	210,442
Investment income . . . . .	24,000	24,000	33,909	9,909
Donation . . . . .	80,000	80,000	81,672	1,672
Other . . . . .	300,000	300,000	96,816	(203,184)
<b>Total revenues . . . . .</b>	<u>4,379,000</u>	<u>4,979,000</u>	<u>5,004,592</u>	<u>25,592</u>
<b>Expenditures:</b>				
Current:				
Public works				
Personal services . . . . .	2,092,353	2,092,353	2,062,613	29,740
Materials and supplies . . . . .	1,846,000	1,846,000	1,505,239	340,761
Contractual services . . . . .	335,000	335,000	279,236	55,764
Capital outlay . . . . .	180,000	780,000	677,307	102,693
Other . . . . .	716,680	716,680	81,349	635,331
<b>Total expenditures . . . . .</b>	<u>5,170,033</u>	<u>5,770,033</u>	<u>4,605,744</u>	<u>1,164,289</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(791,033)</u>	<u>(791,033)</u>	<u>398,848</u>	<u>1,189,881</u>
<b>Other financing sources:</b>				
Sale of capital assets . . . . .	-	-	4,925	4,925
<b>Total other financing sources . . . . .</b>	<u>-</u>	<u>-</u>	<u>4,925</u>	<u>4,925</u>
Net change in fund balance . . . . .	(791,033)	(791,033)	403,773	1,194,806
<b>Fund balance at beginning of year . . . . .</b>	791,033	791,033	791,033	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,194,806</u>	<u>\$ 1,194,806</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY HOME FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes. . . . .	\$ 897,500	\$ 897,500	\$ 863,918	\$ (33,582)
Charges for services. . . . .	506,000	506,000	479,050	(26,950)
Intergovernmental . . . . .	115,000	115,000	189,920	74,920
Investment income . . . . .	-	-	5,991	5,991
Rental income. . . . .	33,238	33,238	33,665	427
Other . . . . .	40,542	40,542	10,148	(30,394)
	<u>1,592,280</u>	<u>1,592,280</u>	<u>1,582,692</u>	<u>(9,588)</u>
<b>Total revenues . . . . .</b>				
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	1,218,728	1,210,493	1,173,868	36,625
Materials and supplies . . . . .	156,235	176,235	148,747	27,488
Contractual services . . . . .	143,900	167,400	151,561	15,839
Capital outlay . . . . .	31,500	31,500	8,580	22,920
Other. . . . .	6,500	6,500	5,413	1,087
	<u>1,556,863</u>	<u>1,592,128</u>	<u>1,488,169</u>	<u>103,959</u>
<b>Total expenditures . . . . .</b>				
Net change in fund balance. . . . .	35,417	152	94,523	94,371
<b>Fund balance at beginning of year. . . . .</b>	333,769	333,769	333,769	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
	<u>\$ 369,186</u>	<u>\$ 333,921</u>	<u>\$ 428,292</u>	<u>\$ 94,371</u>
<b>Fund balance at end of year . . . . .</b>				

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PUBLIC ASSISTANCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 3,399,552	\$ 3,399,552	\$ 3,590,874	\$ 191,322
Other . . . . .	264,556	264,556	137,886	(126,670)
Total revenues . . . . .	<u>3,664,108</u>	<u>3,664,108</u>	<u>3,728,760</u>	<u>64,652</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services. . . . .	2,282,244	2,282,244	2,121,571	160,673
Materials and supplies . . . . .	61,000	61,000	56,408	4,592
Contractual services . . . . .	780,000	840,000	737,316	102,684
Capital outlay . . . . .	70,000	80,000	73,103	6,897
Other. . . . .	2,080,000	2,010,000	1,643,206	366,794
Total expenditures . . . . .	<u>5,273,244</u>	<u>5,273,244</u>	<u>4,631,604</u>	<u>641,640</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,609,136)</u>	<u>(1,609,136)</u>	<u>(902,844)</u>	<u>706,292</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	965,869	965,869	929,211	(36,658)
Transfers out . . . . .	<u>(3,000)</u>	<u>(3,000)</u>	-	3,000
Total other financing sources (uses) . . . . .	<u>962,869</u>	<u>962,869</u>	<u>929,211</u>	<u>(33,658)</u>
Net change in fund balance. . . . .	(646,267)	(646,267)	26,367	672,634
Fund balance at beginning of year . . . . .	581,628	581,628	581,628	-
Prior year encumbrances appropriated . . . . .	-	-	-	-
Fund balance (deficit) at end of year . . . . .	<u>\$ (64,639)</u>	<u>\$ (64,639)</u>	<u>\$ 607,995</u>	<u>\$ 672,634</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOG AND KENNEL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Licenses and permits . . . . .	\$ 148,500	\$ 148,500	\$ 173,002	\$ 24,502
Other . . . . .	3,500	3,500	3,749	249
Total revenues . . . . .	<u>152,000</u>	<u>152,000</u>	<u>176,751</u>	<u>24,751</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal services . . . . .	139,921	139,921	126,912	13,009
Materials and supplies . . . . .	4,200	5,200	2,919	2,281
Capital outlay . . . . .	18,500	22,500	21,686	814
Other . . . . .	<u>18,000</u>	<u>20,500</u>	<u>19,664</u>	<u>836</u>
Total expenditures . . . . .	<u>180,621</u>	<u>188,121</u>	<u>171,181</u>	<u>16,940</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(28,621)</u>	<u>(36,121)</u>	<u>5,570</u>	<u>41,691</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(17,000)</u>	<u>(9,500)</u>	<u>-</u>	<u>9,500</u>
Total other financing uses . . . . .	<u>(17,000)</u>	<u>(9,500)</u>	<u>-</u>	<u>9,500</u>
Net change in fund balance . . . . .	(45,621)	(45,621)	5,570	51,191
<b>Fund balance at beginning of year . . . . .</b>	36,985	36,985	36,985	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,364</u>	<u>\$ 8,364</u>	<u>\$ 59,555</u>	<u>\$ 51,191</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT ENFORCEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Positive (Negative)</b>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 51,388	\$ 51,388	\$ 50,929	\$ (459)
Intergovernmental . . . . .	656,790	620,115	450,240	(169,875)
Other . . . . .	2,000	2,000	1,138	(862)
<b>Total revenues . . . . .</b>	<b>710,178</b>	<b>673,503</b>	<b>502,307</b>	<b>(171,196)</b>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services. . . . .	324,394	324,394	275,148	49,246
Materials and supplies . . . . .	3,000	3,000	781	2,219
Contractual services . . . . .	201,000	201,000	148,235	52,765
Other. . . . .	41,000	41,000	7,709	33,291
<b>Total expenditures . . . . .</b>	<b>569,394</b>	<b>569,394</b>	<b>431,873</b>	<b>137,521</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	140,784	104,109	70,434	(33,675)
<b>Other financing source (uses):</b>				
Transfers in . . . . .	50,000	86,675	50,560	(36,115)
Transfers out . . . . .	(655,758)	(655,758)	(133,338)	522,420
<b>Total other financing source (uses) . . . . .</b>	<b>(605,758)</b>	<b>(569,083)</b>	<b>(82,778)</b>	<b>486,305</b>
Net change in fund balance. . . . .	(464,974)	(464,974)	(12,344)	452,630
<b>Fund balance at beginning of year . . . . .</b>	<b>464,974</b>	<b>464,974</b>	<b>464,974</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 452,630</b>	<b>\$ 452,630</b>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WORK ENFORCEMENT ACT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 156,000	\$ 206,000	\$ 330,109	\$ 124,109
Other . . . . .	22,000	22,000	2,273	(19,727)
Total revenues . . . . .	178,000	228,000	332,382	104,382
<b>Expenditures:</b>				
Human services				
Personal services. . . . .	191,438	183,438	153,501	29,937
Other. . . . .	10,000	10,000	1,039	8,961
Total expenditures . . . . .	201,438	193,438	154,540	38,898
Excess (deficiency) of revenues over (under) expenditures . . . . .	(23,438)	34,562	177,842	143,280
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	5,000	5,000	-	(5,000)
Transfers out. . . . .	(64,000)	(122,000)	(105,216)	16,784
Total other financing sources (uses) . . . . .	(59,000)	(117,000)	(105,216)	11,784
Net change in fund balance. . . . .	(82,438)	(82,438)	72,626	155,064
Fund balance at beginning of year . . . . .	82,438	82,438	82,438	-
Prior year encumbrances appropriated . . . . .	-	-	-	-
Fund balance at end of year . . . . .	\$ -	\$ -	\$ 155,064	\$ 155,064

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD NEGLECT AND ABUSE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)
Total revenues . . . . .	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>(18,000)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Other . . . . .	<u>25,197</u>	<u>25,197</u>	<u>-</u>	<u>25,197</u>
Total expenditures . . . . .	<u>25,197</u>	<u>25,197</u>	<u>-</u>	<u>25,197</u>
Net change in fund balance. . . . .	(7,197)	(7,197)	-	7,197
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (7,197)</u>	<u>\$ (7,197)</u>	<u>\$ -</u>	<u>\$ 7,197</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REAL ESTATE ASSESSMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 364,000	\$ 364,000	\$ 385,943	\$ 21,943
Other . . . . .	200	200	270	70
Total revenues . . . . .	<u>364,200</u>	<u>364,200</u>	<u>386,213</u>	<u>22,013</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	239,500	245,414	234,704	10,710
Materials and supplies . . . . .	15,000	13,816	11,205	2,611
Contractual services . . . . .	175,000	216,479	204,316	12,163
Capital outlay . . . . .	-	2,274	2,137	137
Other . . . . .	25,000	6,517	3,466	3,051
Total expenditures . . . . .	<u>454,500</u>	<u>484,500</u>	<u>455,828</u>	<u>28,672</u>
Net change in fund balance . . . . .	(90,300)	(120,300)	(69,615)	50,685
<b>Fund balance at beginning of year . . . . .</b>	287,311	287,311	287,311	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 197,011</u>	<u>\$ 167,011</u>	<u>\$ 217,696</u>	<u>\$ 50,685</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DELINQUENT REAL ESTATE COLLECTION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 25,000	\$ 25,000	\$ 25,399	\$ 399
Other . . . . .	-	6,420	6,019	(401)
Total revenues . . . . .	<u>25,000</u>	<u>31,420</u>	<u>31,418</u>	<u>(2)</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	31,250	46,763	44,852	1,911
Other . . . . .	-	8,000	7,483	517
Total expenditures. . . . .	<u>31,250</u>	<u>54,763</u>	<u>52,335</u>	<u>2,428</u>
Net change in fund balance. . . . .	(6,250)	(23,343)	(20,917)	2,426
<b>Fund balance at beginning of year. . . . .</b>	23,762	23,762	23,762	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 17,512</u>	<u>\$ 419</u>	<u>\$ 2,845</u>	<u>\$ 2,426</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DELINQUENT REAL ESTATE PROSECUTOR FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 25,000	\$ 25,000	\$ 25,399	\$ 399
Other . . . . .	-	-	300	300
Total revenues . . . . .	<u>25,000</u>	<u>25,000</u>	<u>25,699</u>	<u>699</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services. . . . .	17,415	17,539	16,512	1,027
Materials and supplies. . . . .	1,500	1,329	200	1,129
Other. . . . .	<u>2,400</u>	<u>10,947</u>	<u>5,072</u>	<u>5,875</u>
Total expenditures . . . . .	<u>21,315</u>	<u>29,815</u>	<u>21,784</u>	<u>8,031</u>
Net change in fund balance. . . . .	3,685	(4,815)	3,915	8,730
<b>Fund balance at beginning of year . . . . .</b>	32,169	32,169	32,169	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 35,854</u></u>	<u><u>\$ 27,354</u></u>	<u><u>\$ 36,084</u></u>	<u><u>\$ 8,730</u></u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VICTIMS ASSISTANCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 44,643	\$ 100,558	\$ 59,013	\$ (41,545)
Total revenues . . . . .	<u>44,643</u>	<u>100,558</u>	<u>59,013</u>	<u>(41,545)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	55,055	122,441	72,780	49,661
Materials and supplies . . . . .	604	1,407	871	536
Contractual services . . . . .	1,524	3,269	1,786	1,483
Capital outlay . . . . .	-	-	-	-
Other . . . . .	<u>2,394</u>	<u>3,812</u>	<u>1,133</u>	<u>2,679</u>
Total expenditures . . . . .	<u>59,577</u>	<u>130,929</u>	<u>76,570</u>	<u>54,359</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(14,934)</u>	<u>(30,371)</u>	<u>(17,557)</u>	<u>12,814</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>12,716</u>	<u>27,974</u>	<u>16,530</u>	<u>(11,444)</u>
Total other financing sources . . . . .	<u>12,716</u>	<u>27,974</u>	<u>16,530</u>	<u>(11,444)</u>
Net change in fund balance. . . . .	(2,218)	(2,397)	(1,027)	1,370
<b>Fund balance at beginning of year . . . . .</b>	2,399	2,399	2,399	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 181</u>	<u>\$ 2</u>	<u>\$ 1,372</u>	<u>\$ 1,370</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JURY ADMINISTRATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ -	\$ 595	\$ 595
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>595</u>	<u>595</u>
<b>Expenditures:</b>				
Current:				
Human services				
Materials and supplies . . . . .	400	400	400	-
Capital outlay . . . . .	400	400	81	319
Total expenditures . . . . .	<u>800</u>	<u>800</u>	<u>481</u>	<u>319</u>
Net change in fund balance. . . . .	(800)	(800)	114	914
<b>Fund balance at beginning of year . . . . .</b>	1,173	1,173	1,173	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 373</u>	<u>\$ 373</u>	<u>\$ 1,287</u>	<u>\$ 914</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 IT COMPUTER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ -	\$ 7,932	\$ 7,932
Other . . . . .	-	21,285	6,724	(14,561)
Total revenues . . . . .	-	21,285	14,656	(6,629)
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Contractual services . . . . .	-	3,000	1,600	1,400
Capital outlay . . . . .	-	17,000	6,034	10,966
Total expenditures . . . . .	-	20,000	7,634	12,366
Excess (deficiency) of revenues over (under) expenditures . . . . .	-	1,285	7,022	5,737
<b>Other financing sources:</b>				
Transfers in . . . . .	-	3,715	3,715	-
Total other financing sources . . . . .	-	3,715	3,715	-
Net change in fund balance. . . . .	-	5,000	10,737	5,737
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 10,737</u>	<u>\$ 5,737</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LICENSE BUREAU FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 160,000	\$ 160,000	\$ 163,256	\$ 3,256
Total revenues . . . . .	<u>160,000</u>	<u>160,000</u>	<u>163,256</u>	<u>3,256</u>
<b>Expenditures:</b>				
Current:				
Legislative and executive:				
Personal services . . . . .	169,100	171,677	163,354	8,323
Materials and supplies . . . . .	2,500	2,500	773	1,727
Contractual services . . . . .	-	100	-	100
Other . . . . .	<u>4,000</u>	<u>3,900</u>	<u>3,069</u>	<u>831</u>
Total expenditures . . . . .	<u>175,600</u>	<u>178,177</u>	<u>167,196</u>	<u>10,981</u>
Net change in fund balance . . . . .	(15,600)	(18,177)	(3,940)	14,237
<b>Fund balance at beginning of year . . . . .</b>	38,129	38,129	38,129	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 22,529</u>	<u>\$ 19,952</u>	<u>\$ 34,189</u>	<u>\$ 14,237</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VICTIMS ADVOCACY/OFFICE OF CRIMINAL JUSTICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 57,402	\$ 59,136	\$ 41,858	\$ (17,278)
Total revenues . . . . .	<u>57,402</u>	<u>59,136</u>	<u>41,858</u>	<u>(17,278)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	67,180	63,079	58,811	4,268
Materials and supplies . . . . .	180	280	186	94
Capital outlay . . . . .	140	2,141	1,512	629
Other . . . . .	500	4,234	2,242	1,992
Total expenditures . . . . .	<u>68,000</u>	<u>69,734</u>	<u>62,751</u>	<u>6,983</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(10,598)</u>	<u>(10,598)</u>	<u>(20,893)</u>	<u>(10,295)</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
Total other financing sources . . . . .	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
Net change in fund balance. . . . .	6,402	6,402	(3,893)	(10,295)
<b>Fund balance at beginning of year . . . . .</b>	(6,402)	(6,402)	(6,402)	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,295)</u>	<u>\$ (10,295)</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 911 WIRELESS PROJECT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 68,000	\$ 68,000	\$ 64,018	\$ (3,982)
Total revenues . . . . .	<u>68,000</u>	<u>68,000</u>	<u>64,018</u>	<u>(3,982)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Materials and supplies . . . . .	5,000	5,000	-	5,000
Capital outlay . . . . .	42,000	42,000	19,892	22,108
Total expenditures . . . . .	<u>47,000</u>	<u>47,000</u>	<u>19,892</u>	<u>27,108</u>
Net change in fund balance. . . . .	21,000	21,000	44,126	23,126
<b>Fund balance at beginning of year . . . . .</b>	107,948	107,948	107,948	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 128,948</u>	<u>\$ 128,948</u>	<u>\$ 152,074</u>	<u>\$ 23,126</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT GUARDIANSHIP FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,700	\$ 2,700	\$ 2,879	\$ 179
Total revenues . . . . .	<u>2,700</u>	<u>2,700</u>	<u>2,879</u>	<u>179</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Materials and supplies . . . . .	<u>2,500</u>	<u>4,500</u>	<u>3,265</u>	<u>1,235</u>
Total expenditures . . . . .	<u>2,500</u>	<u>4,500</u>	<u>3,265</u>	<u>1,235</u>
Net change in fund balance. . . . .	200	(1,800)	(386)	1,414
<b>Fund balance at beginning of year . . . . .</b>	3,525	3,525	3,525	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,725</u>	<u>\$ 1,725</u>	<u>\$ 3,139</u>	<u>\$ 1,414</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL SPECIAL PROJECTS - COMMON PLEAS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<b>Revenues:</b>				
Fines and forfeitures. . . . .	\$ 36,000	\$ 36,000	\$ 39,852	\$ 3,852
Total revenues . . . . .	<u>36,000</u>	<u>36,000</u>	<u>39,852</u>	<u>3,852</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Contractual services . . . . .	36,000	36,000	32,835	3,165
Capital outlay . . . . .	-	11,062	-	11,062
Total expenditures . . . . .	<u>36,000</u>	<u>47,062</u>	<u>32,835</u>	<u>14,227</u>
Net change in fund balance. . . . .	-	(11,062)	7,017	18,079
<b>Fund balance at beginning of year . . . . .</b>	61,780	61,780	61,780	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u><u>\$ 61,780</u></u>	<u><u>\$ 50,718</u></u>	<u><u>\$ 68,797</u></u>	<u><u>\$ 18,079</u></u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF CONCEALED HANDGUN LICENSE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Licenses and permits. . . . .	\$ 9,000	\$ 63,382	\$ 73,297	\$ 9,915
Total revenues . . . . .	<u>9,000</u>	<u>63,382</u>	<u>73,297</u>	<u>9,915</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	8,000	67,800	63,601	4,199
Materials and supplies . . . . .	500	500	134	366
Total expenditures . . . . .	<u>8,500</u>	<u>68,300</u>	<u>63,735</u>	<u>4,565</u>
Net change in fund balance. . . . .	500	(4,918)	9,562	14,480
<b>Fund balance at beginning of year . . . . .</b>	5,052	5,052	5,052	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 5,552</u>	<u>\$ 134</u>	<u>\$ 14,614</u>	<u>\$ 14,480</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 EDUCATION AND ENFORCEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures. . . . .	\$ 1,000	\$ 1,000	\$ 997	\$ (3)
Total revenues. . . . .	<u>1,000</u>	<u>1,000</u>	<u>997</u>	<u>(3)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	<u>5,000</u>	<u>5,000</u>	<u>1,088</u>	<u>3,912</u>
Total expenditures . . . . .	<u>5,000</u>	<u>5,000</u>	<u>1,088</u>	<u>3,912</u>
Net change in fund balance. . . . .	(4,000)	(4,000)	(91)	3,909
<b>Fund balance at beginning of year . . . . .</b>	8,155	8,155	8,155	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 4,155</u>	<u>\$ 4,155</u>	<u>\$ 8,064</u>	<u>\$ 3,909</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 HELP AMERICA VOTE ACT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 5,636	\$ 5,636	\$ -
Total revenues . . . . .	<u>-</u>	<u>5,636</u>	<u>5,636</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Human services				
Capital outlay . . . . .	-	5,636	5,636	-
Total expenditures . . . . .	<u>-</u>	<u>5,636</u>	<u>5,636</u>	<u>-</u>
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 911 FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 20	\$ 20	\$ 375	\$ 355
Investment income . . . . .	-	-	8,476	8,476
<b>Total revenues . . . . .</b>	<u>20</u>	<u>20</u>	<u>8,851</u>	<u>8,831</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	2,000	2,000	90	1,910
Materials and supplies . . . . .	500	500	500	-
Contractual services . . . . .	95,000	95,000	27,136	67,864
Capital outlay . . . . .	50,000	50,000	46,213	3,787
Other . . . . .	4,000	4,000	3,103	897
<b>Total expenditures . . . . .</b>	<u>151,500</u>	<u>151,500</u>	<u>77,042</u>	<u>74,458</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(151,480)</u>	<u>(151,480)</u>	<u>(68,191)</u>	<u>83,289</u>
<b>Other financing sources:</b>				
Transfer in . . . . .	7,000	7,000	-	(7,000)
<b>Total other financing sources. . . . .</b>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
Net change in fund balance. . . . .	(144,480)	(144,480)	(68,191)	76,289
<b>Fund balance at beginning of year . . . . .</b>	483,470	483,470	483,470	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 338,990</u>	<u>\$ 338,990</u>	<u>\$ 415,279</u>	<u>\$ 76,289</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SPECIAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 40,000	\$ 70,000	\$ 88,222	\$ 18,222
Investment income . . . . .	-	100	76	(24)
Other . . . . .	-	-	196	196
	<u>40,000</u>	<u>70,100</u>	<u>88,494</u>	<u>18,394</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Personal services . . . . .	57,683	52,190	42,514	9,676
Materials and supplies . . . . .	-	700	190	510
Contractual services . . . . .	-	34,818	34,818	-
	<u>57,683</u>	<u>87,708</u>	<u>77,522</u>	<u>10,186</u>
Total expenditures . . . . .				
	<u>57,683</u>	<u>87,708</u>	<u>77,522</u>	<u>10,186</u>
Net change in fund balance. . . . .	(17,683)	(17,608)	10,972	8,208
<b>Fund balance at beginning of year . . . . .</b>	32,304	32,304	32,304	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 14,621</u>	<u>\$ 14,696</u>	<u>\$ 43,276</u>	<u>\$ 8,208</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 EMPLOYEE EXPENDED FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services. . . . .	\$ 8,311	\$ 8,311	\$ 8,311	\$ -
Total legislative and executive . . . . .	<u>8,311</u>	<u>8,311</u>	<u>8,311</u>	<u>-</u>
General government - judicial				
Personal services. . . . .	14,455	18,814	18,814	-
Total judicial . . . . .	<u>14,455</u>	<u>18,814</u>	<u>18,814</u>	<u>-</u>
Total general government . . . . .	<u>22,766</u>	<u>27,125</u>	<u>27,125</u>	<u>-</u>
Public safety				
Personal services. . . . .	7,234	10,108	7,233	2,875
Total public safety . . . . .	<u>7,234</u>	<u>10,108</u>	<u>7,233</u>	<u>2,875</u>
Total expenditures . . . . .	<u>30,000</u>	<u>37,233</u>	<u>34,358</u>	<u>2,875</u>
Net change in fund balance. . . . .	(30,000)	(37,233)	(34,358)	2,875
<b>Fund balance at beginning of year . . . . .</b>	250,000	250,000	250,000	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 220,000</u>	<u>\$ 212,767</u>	<u>\$ 215,642</u>	<u>\$ 2,875</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 TRANSPORTATION COORDINATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 1,359,642	\$ 1,359,642	\$ 756,494	\$ (603,148)
Intergovernmental . . . . .	146,000	146,000	112,076	(33,924)
<b>Total revenues . . . . .</b>	<b>1,505,642</b>	<b>1,505,642</b>	<b>868,570</b>	<b>(637,072)</b>
<b>Expenditures:</b>				
Current:				
Public works				
Personal services. . . . .	1,037,042	1,000,635	561,114	439,521
Materials and supplies . . . . .	250,000	204,250	186,999	17,251
Contractual services . . . . .	183,600	265,757	174,489	91,268
Capital outlay . . . . .	80,000	71,000	52,720	18,280
Other. . . . .	10,000	19,000	12,224	6,776
<b>Total expenditures . . . . .</b>	<b>1,560,642</b>	<b>1,560,642</b>	<b>987,546</b>	<b>573,096</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(55,000)	(55,000)	(118,976)	(63,976)
<b>Other financing sources:</b>				
Sale of assets. . . . .	-	-	106,683	106,683
Transfers in . . . . .	70,000	70,000	-	(70,000)
<b>Total other financing sources . . . . .</b>	<b>70,000</b>	<b>70,000</b>	<b>106,683</b>	<b>36,683</b>
Net change in fund balance. . . . .	15,000	15,000	(12,293)	(27,293)
<b>Fund balance at beginning of year . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance (deficit) at end of year. . . . .</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ (12,293)</b>	<b>\$ (27,293)</b>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CERTIFICATE TITLE ADMINISTRATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 90,000	\$ 90,000	\$ 81,569	\$ (8,431)
Total revenues. . . . .	<u>90,000</u>	<u>90,000</u>	<u>81,569</u>	<u>(8,431)</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Other. . . . .	<u>90,000</u>	<u>90,000</u>	<u>83,500</u>	<u>6,500</u>
Total expenditures . . . . .	<u>90,000</u>	<u>90,000</u>	<u>83,500</u>	<u>6,500</u>
Net change in fund balance. . . . .	-	-	(1,931)	(1,931)
<b>Fund balance at beginning of year . . . . .</b>	6,421	6,421	6,421	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 6,421</u>	<u>\$ 6,421</u>	<u>\$ 4,490</u>	<u>\$ (1,931)</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF'S OVERTIME BLOCK GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ 23,000	\$ 23,000	\$ 20,932	\$ (2,068)
Total revenues. . . . .	<u>23,000</u>	<u>23,000</u>	<u>20,932</u>	<u>(2,068)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	\$ 23,000	\$ 23,000	\$ 20,978	\$ 2,022
Total expenditures . . . . .	<u>23,000</u>	<u>23,000</u>	<u>20,978</u>	<u>2,022</u>
Net change in fund balance. . . . .	-	-	(46)	(46)
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year. . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (46)</u>	<u>\$ (46)</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURTHOUSE SECURITY GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Public safety				
Capital outlay . . . . .	\$ 905	\$ 905	\$ 402	\$ 503
Total expenditures . . . . .	<u>905</u>	<u>905</u>	<u>402</u>	<u>503</u>
Net change in fund balance. . . . .	(905)	(905)	(402)	503
<b>Fund balance at beginning of year . . . . .</b>	905	905	905	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 503</u></u>	<u><u>\$ 503</u></u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL EQUITABLE SHARING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Investment income . . . . .	\$ -	\$ -	\$ 562	\$ 562
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>562</u>	<u>562</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Capital outlay . . . . .	13,000	24,270	22,270	2,000
Total expenditures . . . . .	<u>13,000</u>	<u>24,270</u>	<u>22,270</u>	<u>2,000</u>
Net change in fund balance. . . . .	(13,000)	(24,270)	(21,708)	2,562
<b>Fund balance at beginning of year . . . . .</b>	59,235	59,235	59,235	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 46,235</u>	<u>\$ 34,965</u>	<u>\$ 37,527</u>	<u>\$ 2,562</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SCENIC BYWAYS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 9,250	\$ 9,250	\$ 9,250	\$ -
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 9,250</u>	<u>\$ 9,250</u>	<u>\$ 9,250</u>	<u>\$ -</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY DEVELOPMENT/1999 GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 170,000	\$ 170,000	\$ 159,400	\$ (10,600)
Total revenues . . . . .	<u>170,000</u>	<u>170,000</u>	<u>159,400</u>	<u>(10,600)</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	26,100	26,100	26,100	-
Contractual services . . . . .	147,900	147,900	147,431	469
Total expenditures . . . . .	<u>174,000</u>	<u>174,000</u>	<u>173,531</u>	<u>469</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(4,000)</u>	<u>(4,000)</u>	<u>(14,131)</u>	<u>(10,131)</u>
<b>Other financing sources :</b>				
Transfers in . . . . .	4,000	4,000	-	(4,000)
Total other financing sources . . . . .	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Net change in fund balance. . . . .	-	-	(14,131)	(14,131)
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,131)</u>	<u>\$ (14,131)</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOMESTIC VIOLENCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 7,000	\$ 7,000	\$ 7,497	\$ 497
Total revenues . . . . .	<u>7,000</u>	<u>7,000</u>	<u>7,497</u>	<u>497</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	<u>6,500</u>	<u>7,600</u>	<u>7,600</u>	<u>-</u>
Total expenditures . . . . .	<u>6,500</u>	<u>7,600</u>	<u>7,600</u>	<u>-</u>
Net change in fund balance. . . . .	500	(600)	(103)	497
<b>Fund balance at beginning of year . . . . .</b>	3,807	3,807	3,807	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 4,307</u>	<u>\$ 3,207</u>	<u>\$ 3,704</u>	<u>\$ 497</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JAIL KITCHEN FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 1,000	\$ 1,000	\$ 720	\$ (280)
Other . . . . .	250	250	481	231
Total revenues . . . . .	<u>1,250</u>	<u>1,250</u>	<u>1,201</u>	<u>(49)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services. . . . .	151,127	152,668	150,919	1,749
Materials and supplies . . . . .	90,000	94,614	77,583	17,031
Contractual services . . . . .	8,600	2,513	2,327	186
Other. . . . .	450	382	382	-
Total expenditures . . . . .	<u>250,177</u>	<u>250,177</u>	<u>231,211</u>	<u>18,966</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(248,927)</u>	<u>(248,927)</u>	<u>(230,010)</u>	<u>18,917</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>250,000</u>	<u>250,000</u>	<u>210,376</u>	<u>(39,624)</u>
Total other financing sources . . . . .	<u>250,000</u>	<u>250,000</u>	<u>210,376</u>	<u>(39,624)</u>
Net change in fund balance. . . . .	1,073	1,073	(19,634)	(20,707)
<b>Fund balance at beginning of year . . . . .</b>	19,700	19,700	19,700	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 20,773</u>	<u>\$ 20,773</u>	<u>\$ 66</u>	<u>\$ (20,707)</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT DRIVERS ALCOHOL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Fines and forfeitures. . . . .	\$ 5,000	\$ 5,000	\$ 5,779	\$ 779
Other. . . . .	-	-	22	22
Total revenues . . . . .	5,000	5,000	5,801	801
<b>Expenditures:</b>				
Current:				
Human services				
Personal services. . . . .	8,000	8,000	54	7,946
Materials and supplies. . . . .	100	100	84	16
Total expenditures . . . . .	8,100	8,100	138	7,962
Excess (deficiency) of revenues over (under) expenditures . . . . .	(3,100)	(3,100)	5,663	8,763
<b>Other financing sources:</b>				
Transfers in . . . . .	2,000	2,000	-	(2,000)
Total other financing sources . . . . .	2,000	2,000	-	(2,000)
Net change in fund balance. . . . .	(1,100)	(1,100)	5,663	6,763
<b>Fund balance at beginning of year. . . . .</b>	31,490	31,490	31,490	-
<b>Prior year encumbrances appropriated. . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 30,390</u>	<u>\$ 30,390</u>	<u>\$ 37,153</u>	<u>\$ 6,763</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 TAX MAP FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 131,999	\$ 131,999	\$ 127,980	\$ (4,019)
Other. . . . .	<u>1,000</u>	<u>1,000</u>	<u>3,872</u>	<u>2,872</u>
Total revenues . . . . .	<u>132,999</u>	<u>132,999</u>	<u>131,852</u>	<u>(1,147)</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services. . . . .	88,830	89,210	82,993	6,217
Materials and supplies . . . . .	2,000	2,000	840	1,160
Contractual services . . . . .	12,250	20,250	15,116	5,134
Capital outlay . . . . .	10,000	10,000	2,477	7,523
Other. . . . .	<u>26,000</u>	<u>25,620</u>	<u>22,325</u>	<u>3,295</u>
Total expenditures . . . . .	<u>139,080</u>	<u>147,080</u>	<u>123,751</u>	<u>23,329</u>
Net change in fund balance. . . . .	(6,081)	(14,081)	8,101	22,182
<b>Fund balance at beginning of year. . . . .</b>	46,255	46,255	46,255	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 40,424</u>	<u>\$ 32,424</u>	<u>\$ 54,606</u>	<u>\$ 22,182</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE COURT CONDUCT OF BUSINESS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 20,880	\$ 20,880	\$ 18,855	\$ (2,025)
Intergovernmental . . . . .	<u>58,785</u>	<u>58,785</u>	<u>58,785</u>	<u>-</u>
Total revenues . . . . .	<u>79,665</u>	<u>79,665</u>	<u>77,640</u>	<u>(2,025)</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Personal services. . . . .	58,785	58,785	54,579	4,206
Capital outlay . . . . .	20,000	20,000	7,336	12,664
Other . . . . .	<u>1,795</u>	<u>9,926</u>	<u>9,108</u>	<u>818</u>
Total expenditures . . . . .	<u>80,580</u>	<u>88,711</u>	<u>71,023</u>	<u>17,688</u>
Net change in fund balance. . . . .	(915)	(9,046)	6,617	15,663
<b>Fund balance at beginning of year . . . . .</b>	41,677	41,677	41,677	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 40,762</u>	<u>\$ 32,631</u>	<u>\$ 48,294</u>	<u>\$ 15,663</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DISASTER SERVICES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 61,455	\$ 71,645	\$ 59,424	\$ (12,221)
Other . . . . .	-	-	335	335
Total revenues . . . . .	<u>61,455</u>	<u>71,645</u>	<u>59,759</u>	<u>(11,886)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	73,700	82,890	74,785	8,105
Materials and supplies . . . . .	1,000	1,000	401	599
Contractual services . . . . .	5,000	5,000	-	5,000
Capital outlay . . . . .	10,000	15,000	3,585	11,415
Other . . . . .	10,665	31,165	23,842	7,323
Total expenditures . . . . .	<u>100,365</u>	<u>135,055</u>	<u>102,613</u>	<u>32,442</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(38,910)</u>	<u>(63,410)</u>	<u>(42,854)</u>	<u>20,556</u>
<b>Other financing sources:</b>				
Transfer in . . . . .	<u>31,640</u>	<u>18,629</u>	<u>35,000</u>	<u>16,371</u>
Total other financing sources . . . . .	<u>31,640</u>	<u>18,629</u>	<u>35,000</u>	<u>16,371</u>
Net change in fund balance . . . . .	<u>(7,270)</u>	<u>(44,781)</u>	<u>(7,854)</u>	<u>36,927</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>56,699</u>	<u>56,699</u>	<u>56,699</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>525</u>	<u>525</u>	<u>525</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 49,954</u>	<u>\$ 12,443</u>	<u>\$ 49,370</u>	<u>\$ 36,927</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY HOUSING IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 271,861	\$ 271,861	\$ 265,479	\$ (6,382)
Other . . . . .	770	770	26,057	25,287
Total revenues . . . . .	<u>272,631</u>	<u>272,631</u>	<u>291,536</u>	<u>18,905</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	27,300	28,386	28,386	-
Contractual services. . . . .	334,661	356,575	327,329	29,246
Total expenditures. . . . .	<u>361,961</u>	<u>384,961</u>	<u>355,715</u>	<u>29,246</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(89,330)</u>	<u>(112,330)</u>	<u>(64,179)</u>	<u>48,151</u>
<b>Other financing sources:</b>				
Transfer in . . . . .	<u>15,100</u>	<u>15,100</u>	<u>-</u>	<u>(15,100)</u>
Total other financing sources. . . . .	<u>15,100</u>	<u>15,100</u>	<u>-</u>	<u>(15,100)</u>
Net change in fund balance. . . . .	<u>(74,230)</u>	<u>(97,230)</u>	<u>(64,179)</u>	<u>33,051</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>116,537</u>	<u>116,537</u>	<u>116,537</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>3,650</u>	<u>3,650</u>	<u>3,650</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 45,957</u>	<u>\$ 22,957</u>	<u>\$ 56,008</u>	<u>\$ 33,051</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 YOUTH SERVICES SUBSIDY GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 156,425	\$ 346,247	\$ 148,544	\$ (197,703)
Other . . . . .	1,200	1,200	4,104	2,904
Total revenues . . . . .	<u>157,625</u>	<u>347,447</u>	<u>152,648</u>	<u>(194,799)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	123,000	287,804	138,558	149,246
Materials and supplies . . . . .	1,000	1,000	345	655
Contractual services . . . . .	91,246	154,446	67,850	86,596
Other. . . . .	10,443	17,353	9,093	8,260
Total expenditures . . . . .	<u>225,689</u>	<u>460,603</u>	<u>215,846</u>	<u>244,757</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(68,064)</u>	<u>(113,156)</u>	<u>(63,198)</u>	<u>49,958</u>
<b>Other financing uses:</b>				
Transfer out . . . . .	(5,000)	(2,000)	-	2,000
Total other financing uses. . . . .	<u>(5,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>
Net change in fund balance. . . . .	(73,064)	(115,156)	(63,198)	51,958
<b>Fund balance at beginning of year . . . . .</b>	125,307	125,307	125,307	-
<b>Prior year encumbrances appropriated . . . . .</b>	15,189	15,189	15,189	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 67,432</u>	<u>\$ 25,340</u>	<u>\$ 77,298</u>	<u>\$ 51,958</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 RECYCLING AND LITTER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 170,000	\$ 170,000	\$ 154,455	\$ (15,545)
Total revenues . . . . .	<u>170,000</u>	<u>170,000</u>	<u>154,455</u>	<u>(15,545)</u>
<b>Expenditures:</b>				
Current:				
Public works				
Personal services. . . . .	194,200	207,400	197,433	9,967
Contractual services . . . . .	49,500	56,400	49,298	7,102
Total expenditures . . . . .	<u>243,700</u>	<u>263,800</u>	<u>246,731</u>	<u>17,069</u>
Net change in fund balance. . . . .	(73,700)	(93,800)	(92,276)	1,524
<b>Fund balance at beginning of year . . . . .</b>	114,130	114,130	114,130	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 40,430</u>	<u>\$ 20,330</u>	<u>\$ 21,854</u>	<u>\$ 1,524</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 867,651	\$ 867,651	\$ 694,526	\$ (173,125)
Other . . . . .	100,000	100,000	50,212	(49,788)
<b>Total revenues . . . . .</b>	<u>967,651</u>	<u>967,651</u>	<u>744,738</u>	<u>(222,913)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	43,451	43,451	28,585	14,866
Materials and supplies . . . . .	500	500	-	500
Contractual services . . . . .	921,000	864,800	229,499	635,301
Other . . . . .	250,500	252,000	68,823	183,177
<b>Total expenditures . . . . .</b>	<u>1,215,451</u>	<u>1,160,751</u>	<u>326,907</u>	<u>833,844</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(247,800)</u>	<u>(193,100)</u>	<u>417,831</u>	<u>610,931</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	401,200	345,000	198,333	(146,667)
Transfers out . . . . .	(942,664)	(942,664)	(574,788)	367,876
<b>Total other financing sources (uses) . . . . .</b>	<u>(541,464)</u>	<u>(597,664)</u>	<u>(376,455)</u>	<u>221,209</u>
Net change in fund balance. . . . .	(789,264)	(790,764)	41,376	832,140
<b>Fund balance at beginning of year . . . . .</b>	793,215	793,215	793,215	-
<b>Prior year encumbrances appropriated. . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,951</u>	<u>\$ 2,451</u>	<u>\$ 834,591</u>	<u>\$ 832,140</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY CORRECTIONS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 38,706	\$ 38,706	\$ 38,706	\$ -
Total revenues . . . . .	<u>38,706</u>	<u>38,706</u>	<u>38,706</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	-	-	-	-
Capital outlay . . . . .	19,353	38,706	38,706	-
Other . . . . .	<u>19,353</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures . . . . .	<u>38,706</u>	<u>38,706</u>	<u>38,706</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 420,000	\$ 420,000	\$ 420,000	\$ -
Rental income . . . . .	130,830	130,830	124,520	(6,310)
Total revenues . . . . .	<u>550,830</u>	<u>550,830</u>	<u>544,520</u>	<u>(6,310)</u>
<b>Expenditures:</b>				
Debt service				
Principal retirement . . . . .	321,000	321,000	321,000	-
Interest and fiscal charges . . . . .	218,605	218,605	218,605	-
Total expenditures . . . . .	<u>539,605</u>	<u>539,605</u>	<u>539,605</u>	<u>-</u>
Net change in fund balance. . . . .	11,225	11,225	4,915	(6,310)
<b>Fund balance at beginning of year . . . . .</b>	150,045	150,045	150,045	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 161,270</u>	<u>\$ 161,270</u>	<u>\$ 154,960</u>	<u>\$ (6,310)</u>

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2008

	<u>Mental Retardation Capital</u>	<u>Capital Improvements</u>	<u>Landfill Capital Projects</u>	<u>Capital Computerization</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . .	\$ 46,655	\$ 211,267	\$ 472	\$ 162,826
Sales taxes . . . . .	-	12,000	-	-
Accounts . . . . .	-	12,095	-	6,741
Total assets . . . . .	<u>\$ 46,655</u>	<u>\$ 235,362</u>	<u>\$ 472</u>	<u>\$ 169,567</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 542	\$ 1,963	\$ -	\$ -
Due to other governments . . . . .	-	-	-	813
Deferred revenue . . . . .	-	6,000	-	-
Total liabilities . . . . .	<u>542</u>	<u>7,963</u>	<u>-</u>	<u>813</u>
<b>Fund Balances:</b>				
Fund Balance:				
Reserved for encumbrances . . . . .	-	101,465	-	502
Unreserved:				
Undesignated, reported in:				
Capital projects funds . . . . .	46,113	125,934	472	168,252
Total fund balances . . . . .	<u>46,113</u>	<u>227,399</u>	<u>472</u>	<u>168,754</u>
Total liabilities and fund balances . . . . .	<u>\$ 46,655</u>	<u>\$ 235,362</u>	<u>\$ 472</u>	<u>\$ 169,567</u>

<b>Recorder's Equipment</b>	<b>Total</b>
\$ 14,142	\$ 435,362
-	12,000
-	18,836
<u>\$ 14,142</u>	<u>\$ 466,198</u>
\$ -	\$ 2,505
2,595	3,408
-	6,000
<u>2,595</u>	<u>11,913</u>
1,310	103,277
<u>10,237</u>	<u>351,008</u>
<u>11,547</u>	<u>454,285</u>
<u>\$ 14,142</u>	<u>\$ 466,198</u>

**HOLMES COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Mental Retardation Capital</u>	<u>Capital Improvements</u>	<u>Landfill Capital Projects</u>	<u>Capital Computerization</u>
<b>Revenues:</b>				
Sales taxes . . . . .	\$ -	\$ 78,000	\$ -	\$ -
Charges for services . . . . .	-	95	-	-
Fines and forfeitures . . . . .	-	-	-	72,911
Investment income . . . . .	-	1,160	-	776
Other . . . . .	-	8,743	-	9,730
<b>Total revenues . . . . .</b>	<u>-</u>	<u>87,998</u>	<u>-</u>	<u>83,417</u>
<b>Expenditures:</b>				
Capital outlay . . . . .	<u>205,231</u>	<u>31,415</u>	<u>-</u>	<u>69,734</u>
<b>Total expenditures . . . . .</b>	<u>205,231</u>	<u>31,415</u>	<u>-</u>	<u>69,734</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(205,231)</u>	<u>56,583</u>	<u>-</u>	<u>13,683</u>
Net change in fund balance. . . . .	(205,231)	56,583	-	13,683
<b>Fund balance at beginning of year . . . . .</b>	<u>251,344</u>	<u>170,816</u>	<u>472</u>	<u>155,071</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 46,113</u>	<u>\$ 227,399</u>	<u>\$ 472</u>	<u>\$ 168,754</u>

<b>Recorder's Equipment</b>	<b>Total</b>
\$ -	\$ 78,000
20,184	20,279
-	72,911
-	1,936
-	18,473
20,184	191,599
25,015	331,395
25,015	331,395
(4,831)	(139,796)
(4,831)	(139,796)
16,378	594,081
\$ 11,547	\$ 454,285

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MENTAL RETARDATION CAPITAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 92,312	\$ 92,312	\$ -	\$ (92,312)
Other . . . . .	7,000	7,000	-	(7,000)
Total revenues . . . . .	<u>99,312</u>	<u>99,312</u>	<u>-</u>	<u>(99,312)</u>
<b>Expenditures:</b>				
Current:				
Capital outlay . . . . .	\$ 487,312	\$ 487,312	\$ 204,867	\$ 282,445
Total expenditures . . . . .	<u>487,312</u>	<u>487,312</u>	<u>204,867</u>	<u>282,445</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Total other financing sources . . . . .	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balance. . . . .	(188,000)	(188,000)	(204,867)	(16,867)
<b>Fund balance at beginning of year . . . . .</b>	251,522	251,522	251,522	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 63,522</u>	<u>\$ 63,522</u>	<u>\$ 46,655</u>	<u>\$ (16,867)</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL IMPROVEMENTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Sales taxes . . . . .	\$ -	\$ 72,000	\$ 72,000	\$ -
Investment income . . . . .	-	2,500	1,486	(1,014)
Other. . . . .	<u>84,328</u>	<u>13,028</u>	<u>2,853</u>	<u>(10,175)</u>
Total revenues . . . . .	<u>84,328</u>	<u>87,528</u>	<u>76,339</u>	<u>(11,189)</u>
<b>Expenditures:</b>				
Capital outlay. . . . .	<u>88,014</u>	<u>217,479</u>	<u>132,242</u>	<u>85,237</u>
Total expenditures . . . . .	<u>88,014</u>	<u>217,479</u>	<u>132,242</u>	<u>85,237</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(3,686)</u>	<u>(129,951)</u>	<u>(55,903)</u>	<u>74,048</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
Total other financing sources . . . . .	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
Net change in fund balance. . . . .	3,314	(122,951)	(55,903)	67,048
<b>Fund balance at beginning of year . . . . .</b>	165,705	165,705	165,705	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 169,019</u>	<u>\$ 42,754</u>	<u>\$ 109,802</u>	<u>\$ 67,048</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LANDFILL CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 472	\$ 472	\$ 472	\$ -
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	
<b>Fund balance at end of year . . . . .</b>	<u>\$ 472</u>	<u>\$ 472</u>	<u>\$ 472</u>	<u>\$ -</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL COMPUTERIZATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures. . . . .	\$ 46,450	\$ 46,450	\$ 71,307	\$ 24,857
Investment income. . . . .	-	-	979	979
Other. . . . .	96	96	10,389	10,293
	<u>46,546</u>	<u>46,546</u>	<u>82,675</u>	<u>36,129</u>
<b>Total revenues . . . . .</b>				
<b>Expenditures:</b>				
Capital outlay . . . . .	74,471	83,433	69,538	13,895
	<u>74,471</u>	<u>83,433</u>	<u>69,538</u>	<u>13,895</u>
<b>Total expenditures . . . . .</b>				
Net change in fund balance. . . . .	(27,925)	(36,887)	13,137	50,024
<b>Fund balance at beginning of year . . . . .</b>	148,992	148,992	148,992	-
<b>Prior year encumbrances appropriated . . . . .</b>	195	195	195	-
	<u>149,187</u>	<u>149,187</u>	<u>149,187</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 121,262</u>	<u>\$ 112,300</u>	<u>\$ 162,324</u>	<u>\$ 50,024</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 RECORDER'S EQUIPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 17,132	\$ 17,132	\$ 20,284	\$ 3,152
Other . . . . .	-	-	-	-
Total revenues . . . . .	<u>17,132</u>	<u>17,132</u>	<u>20,284</u>	<u>3,152</u>
<b>Expenditures:</b>				
Capital outlay . . . . .	<u>42,500</u>	<u>42,500</u>	<u>29,010</u>	<u>13,490</u>
Total expenditures. . . . .	<u>42,500</u>	<u>42,500</u>	<u>29,010</u>	<u>13,490</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(25,368)</u>	<u>(25,368)</u>	<u>(8,726)</u>	<u>16,642</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total other financing sources. . . . .	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Net change in fund balance. . . . .	<u>(20,368)</u>	<u>(20,368)</u>	<u>(8,726)</u>	<u>11,642</u>
<b>Fund balance at beginning of year. . . . .</b>	17,868	17,868	17,868	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,642</u>	<u>\$ 11,642</u>

**HOLMES COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - PROPRIETARY FUNDS**

**ENTERPRISE FUNDS**

The enterprise funds are used to account for the financing of costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis that are financed or recovered primarily through user charges. The following is a description of the enterprise funds:

**Major Enterprise Funds**

***Sewer District***

To account for sanitary sewer services provided to individual and commercial users in the majority of the unincorporated areas of the County.

***County Disposal***

To account for the \$2.00/ton royalty fee and expenses associated with the landfill, including landfill inspector, ground water monitoring and other landfill issues.

***Joel Pomerene Hospital***

To account for the operation of the Joel Pomerene Hospital.

**Nonmajor Enterprise Fund**

***East Holmes Water***

To account for revenues and expenses associated with water services provided to the East Holmes Industrial Park.

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SEWER DISTRICT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 787,900	\$ 827,900	\$ 825,601	\$ (2,299)
Other . . . . .	24,000	24,000	843	(23,157)
Total operating revenues . . . . .	811,900	851,900	826,444	(25,456)
<b>Operating expenses:</b>				
Personal services. . . . .	125,870	178,115	177,743	372
Materials and supplies . . . . .	17,000	26,975	21,183	5,792
Contractual services . . . . .	191,000	210,322	224,957	(14,635)
Capital outlay . . . . .	200,000	376,000	278,031	97,969
Total operating expenses . . . . .	533,870	791,412	701,914	89,498
Operating income. . . . .	278,030	60,488	124,530	64,042
<b>Nonoperating revenue (expense):</b>				
Intergovernmental revenue . . . . .	-	-	40,584	40,584
Principal retirement . . . . .	(69,496)	(65,975)	(55,175)	10,800
Interest and fiscal charges . . . . .	(125,500)	(125,500)	(125,500)	-
Total nonoperating revenue (expense) . . . . .	(194,996)	(191,475)	(140,091)	51,384
Net income (loss) . . . . .	83,034	(130,987)	(15,561)	115,426
<b>Fund equity at beginning of year . . . . .</b>	802,107	802,107	802,107	-
<b>Prior year encumbrances appropriated . . . . .</b>	-	-	-	-
<b>Fund equity at end of year . . . . .</b>	<u>\$ 885,141</u>	<u>\$ 671,120</u>	<u>\$ 786,546</u>	<u>\$ 115,426</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY DISPOSAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Operating revenues:</b>				
Royalties and fees . . . . .	\$ 90,000	\$ 90,000	\$ 46,120	\$ (43,880)
Total operating revenues . . . . .	<u>90,000</u>	<u>90,000</u>	<u>46,120</u>	<u>(43,880)</u>
<b>Operating expenses:</b>				
Personal services. . . . .	55,950	53,052	36,398	16,654
Contractual services . . . . .	36,500	55,115	47,859	7,256
Other. . . . .	<u>2,000</u>	<u>583</u>	<u>45</u>	<u>538</u>
Total operating expenses . . . . .	<u>94,450</u>	<u>108,750</u>	<u>84,302</u>	<u>24,448</u>
Net loss . . . . .	(4,450)	(18,750)	(38,182)	(19,432)
<b>Fund equity at beginning of year . . . . .</b>	34,953	34,953	34,953	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 30,503</u>	<u>\$ 16,203</u>	<u>\$ (3,229)</u>	<u>\$ (19,432)</u>

**HOLMES COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 EAST HOLMES WATER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 8,000	\$ 8,000	\$ 6,027	\$ (1,973)
Other . . . . .	-	-	-	-
Total operating revenues . . . . .	<u>8,000</u>	<u>8,000</u>	<u>6,027</u>	<u>(1,973)</u>
<b>Operating expenses:</b>				
Contractual services . . . . .	<u>8,100</u>	<u>8,100</u>	<u>6,698</u>	<u>1,402</u>
Total operating expenses . . . . .	<u>8,100</u>	<u>8,100</u>	<u>6,698</u>	<u>1,402</u>
Net loss . . . . .	(100)	(100)	(671)	(571)
<b>Fund equity at beginning of year . . . . .</b>	926	926	926	-
<b>Prior year encumbrances appropriated. . . . .</b>	-	-	-	-
<b>Fund equity at end of year. . . . .</b>	<u>\$ 826</u>	<u>\$ 826</u>	<u>\$ 255</u>	<u>\$ (571)</u>

**HOLMES COUNTY, OHIO**

**COMBINING STATEMENTS - FIDUCIARY FUNDS**

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

**Agency Funds**

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

***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 Real and Personal Property Taxes***

To account for the collection of real estate taxes, special assessments, and tangible personal property taxes 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  
Sheriff's Law Enforcement  
County Public Library  
Undivided Inheritance Tax  
Undivided Municipal Permissive Tax  
State Settlements  
Undivided Cigarette Tax  
Law Library  
Undivided Trailer Tax  
State Housing Trust  
Family and Children First Council

Undivided Local Government  
Undivided Local Government Revenue  
Payroll  
Sheriff's Agency  
Court Agency  
County Home Patient  
Travel and Tourism  
Special Taxing Districts  
Community Care Pooled  
Ohio Election Commission  
Emergency Management Services Agency

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,211,956	\$ 5,389,653	\$ 5,576,252	\$ 1,025,357
Accounts receivable. . . . .	2,701	36,957	2,701	36,957
Total assets. . . . .	<u>\$ 1,214,657</u>	<u>\$ 5,426,610</u>	<u>\$ 5,578,953</u>	<u>\$ 1,062,314</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 157,443	\$ -	\$ 157,443	\$ -
Undistributed assets . . . . .	1,057,214	5,426,610	5,421,510	1,062,314
Total liabilities. . . . .	<u>\$ 1,214,657</u>	<u>\$ 5,426,610</u>	<u>\$ 5,578,953</u>	<u>\$ 1,062,314</u>
<b>Soil and Water Conservation</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 132,530	\$ 353,838	\$ 320,870	\$ 165,498
Cash and cash equivalents in segregated accounts . . . . .	403,776	364,541	403,776	364,541
Total assets. . . . .	<u>\$ 536,306</u>	<u>\$ 718,379</u>	<u>\$ 724,646</u>	<u>\$ 530,039</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 9,504	\$ 11,498	\$ 9,504	\$ 11,498
Undistributed assets . . . . .	526,802	706,881	715,142	518,541
Total liabilities. . . . .	<u>\$ 536,306</u>	<u>\$ 718,379</u>	<u>\$ 724,646</u>	<u>\$ 530,039</u>
<b>Park District</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 245,517	\$ 562,623	\$ 236,004	\$ 572,136
Taxes receivable . . . . .	109,916	106,268	109,916	106,268
Due from other governments . . . . .	5,737	5,884	5,737	5,884
Accounts receivable. . . . .	4,856	85	4,856	85
Total assets. . . . .	<u>\$ 366,026</u>	<u>\$ 674,860</u>	<u>\$ 356,513</u>	<u>\$ 684,373</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 2,675	\$ 3,511	\$ 2,675	\$ 3,511
Due to other governments. . . . .	8,379	10,480	8,379	10,480
Undistributed assets . . . . .	354,972	660,869	345,459	670,382
Total liabilities. . . . .	<u>\$ 366,026</u>	<u>\$ 674,860</u>	<u>\$ 356,513</u>	<u>\$ 684,373</u>
<b>Sheriff's Law Enforcement</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 5,334	\$ 4,055	\$ 2,653	\$ 6,736
Accounts receivable. . . . .	511	481	511	481
Total assets. . . . .	<u>\$ 5,845</u>	<u>\$ 4,536</u>	<u>\$ 3,164</u>	<u>\$ 7,217</u>
<b>Liabilities:</b>				
Undistributed assets. . . . .	\$ 5,845	\$ 4,536	\$ 3,164	\$ 7,217
Total liabilities . . . . .	<u>\$ 5,845</u>	<u>\$ 4,536</u>	<u>\$ 3,164</u>	<u>\$ 7,217</u>

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>County Public Library</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 1,272,010	\$ 1,272,010	\$ -
Due from other governments . . . . .	651,472	592,496	651,472	592,496
Total assets. . . . .	<u>\$ 651,472</u>	<u>\$ 1,864,506</u>	<u>\$ 1,923,482</u>	<u>\$ 592,496</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 651,472	\$ 1,864,506	\$ 1,923,482	\$ 592,496
Total liabilities. . . . .	<u>\$ 651,472</u>	<u>\$ 1,864,506</u>	<u>\$ 1,923,482</u>	<u>\$ 592,496</u>
<b>Ohio Election Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 240	\$ 240	\$ 480	\$ -
Total assets. . . . .	<u>\$ 240</u>	<u>\$ 240</u>	<u>\$ 480</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 240	\$ 240	\$ 480	\$ -
Total liabilities. . . . .	<u>\$ 240</u>	<u>\$ 240</u>	<u>\$ 480</u>	<u>\$ -</u>
<b>Gasoline and License Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 72,692	\$ 1,543,722	\$ 1,544,896	\$ 71,518
Due from other governments . . . . .	645,434	773,470	645,434	773,470
Total assets. . . . .	<u>\$ 718,126</u>	<u>\$ 2,317,192</u>	<u>\$ 2,190,330</u>	<u>\$ 844,988</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 645,434	\$ 773,470	\$ 645,434	\$ 773,470
Undistributed assets . . . . .	72,692	1,543,722	1,544,896	71,518
Total liabilities. . . . .	<u>\$ 718,126</u>	<u>\$ 2,317,192</u>	<u>\$ 2,190,330</u>	<u>\$ 844,988</u>
<b>Undivided Inheritance Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 158,850	\$ 804,657	\$ 745,687	\$ 217,820
Due from other governments . . . . .	-	18,400	-	18,400
Total assets. . . . .	<u>\$ 158,850</u>	<u>\$ 823,057</u>	<u>\$ 745,687</u>	<u>\$ 236,220</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 44	\$ 45	\$ 44	\$ 45
Undistributed assets . . . . .	158,806	823,012	745,643	236,175
Total liabilities. . . . .	<u>\$ 158,850</u>	<u>\$ 823,057</u>	<u>\$ 745,687</u>	<u>\$ 236,220</u>
<b>Undivided Municipal Permissive Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 107,439	\$ 22,634	\$ 6,659	\$ 123,414
Due from other governments . . . . .	-	1,684	-	1,684
Total assets. . . . .	<u>\$ 107,439</u>	<u>\$ 24,318</u>	<u>\$ 6,659</u>	<u>\$ 125,098</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 107,439	\$ 24,318	\$ 6,659	\$ 125,098
Total liabilities. . . . .	<u>\$ 107,439</u>	<u>\$ 24,318</u>	<u>\$ 6,659</u>	<u>\$ 125,098</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>Undivided Real and Personal Property Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 624,418	\$ 31,612,690	\$ 31,742,974	\$ 494,134
Taxes receivable . . . . .	25,715,117	27,287,362	25,715,117	27,287,362
Total assets. . . . .	<u>\$ 26,339,535</u>	<u>\$ 58,900,052</u>	<u>\$ 57,458,091</u>	<u>\$ 27,781,496</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 26,339,535	\$ 58,900,052	\$ 57,458,091	\$ 27,781,496
Total liabilities. . . . .	<u>\$ 26,339,535</u>	<u>\$ 58,900,052</u>	<u>\$ 57,458,091</u>	<u>\$ 27,781,496</u>
<b>State Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 37,017	\$ 139,492	\$ 146,103	\$ 30,406
Due from other governments . . . . .	663	-	663	-
Total assets. . . . .	<u>\$ 37,680</u>	<u>\$ 139,492</u>	<u>\$ 146,766</u>	<u>\$ 30,406</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 1,033	\$ 109,391	\$ 110,119	\$ 305
Due to other governments . . . . .	36,647	30,101	36,647	30,101
Total liabilities. . . . .	<u>\$ 37,680</u>	<u>\$ 139,492</u>	<u>\$ 146,766</u>	<u>\$ 30,406</u>
<b>State Settlements</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 151	\$ 126,413	\$ 126,413	\$ 151
Total assets. . . . .	<u>\$ 151</u>	<u>\$ 126,413</u>	<u>\$ 126,413</u>	<u>\$ 151</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 151	\$ 126,413	\$ 126,413	\$ 151
Total liabilities. . . . .	<u>\$ 151</u>	<u>\$ 126,413</u>	<u>\$ 126,413</u>	<u>\$ 151</u>
<b>Undivided Cigarette Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 2	\$ 1,072	\$ 1,023	\$ 51
Total assets. . . . .	<u>\$ 2</u>	<u>\$ 1,072</u>	<u>\$ 1,023</u>	<u>\$ 51</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 2	\$ 1,072	\$ 1,023	\$ 51
Total liabilities. . . . .	<u>\$ 2</u>	<u>\$ 1,072</u>	<u>\$ 1,023</u>	<u>\$ 51</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>Law Library</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 102	\$ 73,019	\$ 73,121	\$ -
Accounts receivable. . . . .	6,015	6,316	6,015	6,316
Total assets. . . . .	<u>\$ 6,117</u>	<u>\$ 79,335</u>	<u>\$ 79,136</u>	<u>\$ 6,316</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 6,117	\$ 79,335	\$ 79,136	\$ 6,316
Total liabilities. . . . .	<u>\$ 6,117</u>	<u>\$ 79,335</u>	<u>\$ 79,136</u>	<u>\$ 6,316</u>
<b>Undivided Trailer Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 14,546	\$ 227,378	\$ 214,114	\$ 27,810
Total assets. . . . .	<u>\$ 14,546</u>	<u>\$ 227,378</u>	<u>\$ 214,114</u>	<u>\$ 27,810</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 14,546	\$ 227,378	\$ 214,114	\$ 27,810
Total liabilities. . . . .	<u>\$ 14,546</u>	<u>\$ 227,378</u>	<u>\$ 214,114</u>	<u>\$ 27,810</u>
<b>Undivided Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 1,102,141	\$ 1,102,141	\$ -
Due from other governments . . . . .	174,313	449,937	174,313	449,937
Total assets. . . . .	<u>\$ 174,313</u>	<u>\$ 1,552,078</u>	<u>\$ 1,276,454</u>	<u>\$ 449,937</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 174,313	\$ 1,552,078	\$ 1,276,454	\$ 449,937
Total liabilities. . . . .	<u>\$ 174,313</u>	<u>\$ 1,552,078</u>	<u>\$ 1,276,454</u>	<u>\$ 449,937</u>
<b>Undivided Local Government Revenue</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ -	\$ -	\$ -
Due from other governments . . . . .	71,083	-	71,083	-
Total assets. . . . .	<u>\$ 71,083</u>	<u>\$ -</u>	<u>\$ 71,083</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 71,083	\$ -	\$ 71,083	\$ -
Total liabilities. . . . .	<u>\$ 71,083</u>	<u>\$ -</u>	<u>\$ 71,083</u>	<u>\$ -</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 551,606	\$ 5,380,214	\$ 5,375,458	\$ 556,362
Cash in segregated accounts . . . . .	84,736	2	84,736	2
Total assets. . . . .	<u>\$ 636,342</u>	<u>\$ 5,380,216</u>	<u>\$ 5,460,194</u>	<u>\$ 556,364</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ 3,362	\$ -	\$ 3,362
Due to other governments . . . . .	25,064	23,133	25,064	23,133
Undistributed assets . . . . .	611,278	5,353,721	5,435,130	529,869
Total liabilities. . . . .	<u>\$ 636,342</u>	<u>\$ 5,380,216</u>	<u>\$ 5,460,194</u>	<u>\$ 556,364</u>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ -	\$ 1,033	\$ -	\$ 1,033
Accounts receivable. . . . .	109,539	141,665	109,539	141,665
Total assets. . . . .	<u>\$ 109,539</u>	<u>\$ 142,698</u>	<u>\$ 109,539</u>	<u>\$ 142,698</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 109,539	\$ 142,698	\$ 109,539	\$ 142,698
Total liabilities. . . . .	<u>\$ 109,539</u>	<u>\$ 142,698</u>	<u>\$ 109,539</u>	<u>\$ 142,698</u>
<b>Sheriff's Agency</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 25,580	\$ 133,986	\$ 25,580	\$ 133,986
Total assets. . . . .	<u>\$ 25,580</u>	<u>\$ 133,986</u>	<u>\$ 25,580</u>	<u>\$ 133,986</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 25,580	\$ 133,986	\$ 25,580	\$ 133,986
Total liabilities. . . . .	<u>\$ 25,580</u>	<u>\$ 133,986</u>	<u>\$ 25,580</u>	<u>\$ 133,986</u>
<b>Court Agency</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 273,864	\$ 245,126	\$ 273,864	\$ 245,126
Total assets. . . . .	<u>\$ 273,864</u>	<u>\$ 245,126</u>	<u>\$ 273,864</u>	<u>\$ 245,126</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 273,864	\$ 245,126	\$ 273,864	\$ 245,126
Total liabilities. . . . .	<u>\$ 273,864</u>	<u>\$ 245,126</u>	<u>\$ 273,864</u>	<u>\$ 245,126</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>County Home Patient</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 864	\$ 498	\$ 864	\$ 498
Total assets. . . . .	<u>\$ 864</u>	<u>\$ 498</u>	<u>\$ 864</u>	<u>\$ 498</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 864	\$ 498	\$ 864	\$ 498
Total liabilities. . . . .	<u>\$ 864</u>	<u>\$ 498</u>	<u>\$ 864</u>	<u>\$ 498</u>
<b>Travel and Tourism</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 157,317	\$ 409,108	\$ 395,146	\$ 171,279
Taxes receivable . . . . .	32,839	26,994	32,839	26,994
Total assets . . . . .	<u>\$ 190,156</u>	<u>\$ 436,102</u>	<u>\$ 427,985</u>	<u>\$ 198,273</u>
<b>Liabilities:</b>				
Undistributed assets. . . . .	\$ 190,156	\$ 436,102	\$ 427,985	\$ 198,273
Total liabilities .. . . .	<u>\$ 190,156</u>	<u>\$ 436,102</u>	<u>\$ 427,985</u>	<u>\$ 198,273</u>
<b>Special Taxing Districts</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 24,533,663	\$ 24,533,663	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 24,533,663</u>	<u>\$ 24,533,663</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed assets. . . . .	\$ -	\$ 24,533,663	\$ 24,533,663	\$ -
Total liabilities .. . . .	<u>\$ -</u>	<u>\$ 24,533,663</u>	<u>\$ 24,533,663</u>	<u>\$ -</u>
<b>Community Care Pooled</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 101,445	\$ 773	\$ 1,161	\$ 101,057
Total assets. . . . .	<u>\$ 101,445</u>	<u>\$ 773</u>	<u>\$ 1,161</u>	<u>\$ 101,057</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 37,101	\$ -	\$ 37,101	\$ -
Due to other governments. . . . .	7,133	-	7,133	-
Undistributed assets. . . . .	57,211	773	(43,073)	101,057
Total liabilities .. . . .	<u>\$ 101,445</u>	<u>\$ 773</u>	<u>\$ 1,161</u>	<u>\$ 101,057</u>

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HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONCLUDED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>Emergency Management Services Agency</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 332,813	\$ 332,813	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 332,813</u>	<u>\$ 332,813</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ -	\$ 332,813	\$ 332,813	\$ -
Total liabilities. . . . .	<u>\$ -</u>	<u>\$ 332,813</u>	<u>\$ 332,813</u>	<u>\$ -</u>
<b>Family and Children First Council</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 337,859	\$ 810,419	\$ 784,427	\$ 363,851
Due from other governments . . . . .	-	12,767	-	12,767
Total assets. . . . .	<u>\$ 337,859</u>	<u>\$ 823,186</u>	<u>\$ 784,427</u>	<u>\$ 376,618</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ 22,755	\$ -	\$ 22,755
Due to other governments. . . . .	337,859	800,431	784,427	353,863
Total liabilities. . . . .	<u>\$ 337,859</u>	<u>\$ 823,186</u>	<u>\$ 784,427</u>	<u>\$ 376,618</u>
<i>All Agency Funds</i>				
<b>Assets</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 3,759,021	\$ 74,702,627	\$ 74,534,068	\$ 3,927,580
Cash and cash equivalents in segregated accounts . . . . .	788,820	745,186	788,820	745,186
Taxes receivable . . . . .	25,857,872	27,420,624	25,857,872	27,420,624
Accounts receivable. . . . .	123,622	185,504	123,622	185,504
Due from other governments . . . . .	1,548,702	1,854,638	1,548,702	1,854,638
Total assets. . . . .	<u>\$ 32,078,037</u>	<u>\$ 104,908,579</u>	<u>\$ 102,853,084</u>	<u>\$ 34,133,532</u>
<b>Liabilities</b>				
Accounts payable . . . . .	\$ 206,723	\$ 41,126	\$ 206,723	\$ 41,126
Due to other governments. . . . .	1,060,560	1,637,660	1,507,128	1,191,092
Undistributed assets . . . . .	30,810,754	103,229,793	101,139,233	32,901,314
Total liabilities. . . . .	<u>\$ 32,078,037</u>	<u>\$ 104,908,579</u>	<u>\$ 102,853,084</u>	<u>\$ 34,133,532</u>

# **STATISTICAL SECTION**



**HOLMES COUNTY, OHIO**  
**STATISTICAL SECTION**

This part of the Holmes County's (the "County") comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>198-209</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and sales tax.	<b>210-218</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>219-224</b>
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	<b>225-226</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>228-237</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

**HOLMES COUNTY, OHIO**

NET ASSETS BY COMPONENT  
LAST SIX YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 20,531,088	\$ 20,491,817	\$ 20,420,421	\$ 22,748,246
Restricted	9,585,566	10,044,588	10,309,360	10,477,227
Unrestricted	1,169,638	1,415,544	1,760,560	1,800,754
Total governmental activities net assets	<u>\$ 31,286,292</u>	<u>\$ 31,951,949</u>	<u>\$ 32,490,341</u>	<u>\$ 35,026,227</u>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	\$ 15,666,974	\$ 16,283,658	\$ 12,309,621	\$ 12,350,301
Restricted	718,550	1,300,072	1,694,355	-
Unrestricted	6,855,089	6,248,563	9,906,770	9,838,950
Total business-type activities net assets	<u>\$ 23,240,613</u>	<u>\$ 23,832,293</u>	<u>\$ 23,910,746</u>	<u>\$ 22,189,251</u>
<b>Primary government</b>				
Invested in capital assets, net of related debt	\$ 36,198,062	\$ 36,775,475	\$ 32,730,042	\$ 35,098,547
Restricted	10,304,116	11,344,660	12,003,715	10,477,227
Unrestricted	8,024,727	7,664,107	11,667,330	11,639,704
Total primary government net assets	<u>\$ 54,526,905</u>	<u>\$ 55,784,242</u>	<u>\$ 56,401,087</u>	<u>\$ 57,215,478</u>

Note: 2003 was the first year the County implemented GASB Statement No. 34, comparative information before that date is not available.

<u>2004</u>	<u>2003</u>
\$ 19,832,946	\$ 18,521,225
10,915,166	10,769,848
1,897,003	1,766,853
<u>\$ 32,645,115</u>	<u>\$ 31,057,926</u>
\$ 10,591,883	\$ 10,518,569
-	-
10,055,540	9,879,354
<u>\$ 20,647,423</u>	<u>\$ 20,397,923</u>
\$ 30,424,829	\$ 29,039,794
10,915,166	10,769,848
11,952,543	11,646,207
<u>\$ 53,292,538</u>	<u>\$ 51,455,849</u>

**HOLMES COUNTY, OHIO**

CHANGES IN NET ASSETS  
LAST SIX YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Expenses</b>				
Governmental activities:				
General government				
Legislative and executive	\$ 5,315,054	\$ 4,989,338	\$ 4,835,372	\$ 4,307,187
Judicial	1,863,604	1,836,904	1,635,998	1,982,537
Public safety	4,124,524	4,258,581	3,615,617	4,883,558
Public works	5,872,697	7,723,877	5,440,623	5,510,580
Health	239,322	243,377	185,419	220,165
Human services	14,060,861	13,256,225	12,375,027	12,144,961
Conservation and recreation	338,005	457,733	548,120	604,896
Other	2,474	-	-	17,833
Interest and fiscal charges	217,226	231,959	245,809	279,275
Total governmental activities expenses	<u>32,033,767</u>	<u>32,997,994</u>	<u>28,881,985</u>	<u>29,950,992</u>
Business-type activities:				
Sewer District	1,016,239	904,511	897,629	695,417
County Disposal	532,690	792,330	566,513	714,376
Joel Pomerene Hospital	33,928,469	35,520,544	30,651,830	25,396,163
East Holmes Water	6,698	8,806	5,273	7,290
Total business-type activities expenses	<u>35,484,096</u>	<u>37,226,191</u>	<u>32,121,245</u>	<u>26,813,246</u>
Total primary government expenses	<u>\$ 67,517,863</u>	<u>\$ 70,224,185</u>	<u>\$ 61,003,230</u>	<u>\$ 56,764,238</u>

<u>2004</u>	<u>2003</u>
\$ 4,182,615	\$ 4,046,800
1,850,754	1,604,791
4,386,860	4,116,338
4,647,634	4,129,490
199,602	172,457
10,732,872	10,816,474
1,381,923	640,265
59,724	880
285,079	326,124
<u>27,727,063</u>	<u>25,853,619</u>
729,803	732,630
491,614	433,900
24,798,716	22,107,075
9,616	8,773
<u>26,029,749</u>	<u>23,282,378</u>
<u>\$ 53,756,812</u>	<u>\$ 49,135,997</u>

- (continued)

HOLMES COUNTY, OHIO

CHANGES IN NET ASSETS (CONTINUED)  
LAST SIX YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government				
Legislative and executive	\$ 2,112,388	\$ 2,828,600	\$ 2,445,474	\$ 2,135,184
Judicial	445,925	342,572	389,993	284,192
Public safety	478,418	251,038	74,675	184,344
Public works	637,524	1,685,916	1,339,576	993,060
Health	173,180	145,923	141,080	143,942
Human services	808,178	890,881	1,027,538	766,465
Conservation and recreation	-	-	-	-
Interest and fiscal charges	124,520	-	-	-
Operating grants and contributions				
General government				
Legislative and executive	439,479	484,894	175,428	763,379
Judicial	96,192	73,571	-	88,178
Public safety	349,635	296,318	312,200	423,731
Public works	4,615,587	5,368,726	4,456,707	4,522,635
Human services	7,457,804	6,942,626	5,903,908	5,989,982
Conservation and recreation	-	-	9,000	36,000
Capital grants and contributions				
Public works	655,522	23,200	-	594,026
Human services	55,600	-	-	-
Conservation and recreation	-	-	-	1,707,637
Total governmental program revenues	<u>18,449,952</u>	<u>19,334,265</u>	<u>16,275,579</u>	<u>18,632,755</u>
Business-type activities:				
Charges for services:				
Sewer District	736,230	656,727	705,785	723,251
County Disposal	40,085	84,519	86,564	128,386
Joel Pomerene Hospital	33,142,550	33,620,215	29,772,976	25,690,208
East Holmes Water	6,069	6,800	5,443	5,809
Operating grants and contributions				
Sewer District	-	-	-	272,746
Joel Pomerene Hospital	-	2,468,975	-	738,119
Capital grants and contributions				
Sewer District	40,584	-	-	-
Total business-type activities program revenues	<u>33,965,518</u>	<u>36,837,236</u>	<u>30,570,768</u>	<u>27,558,519</u>
Total primary government program revenue	<u>\$ 52,415,470</u>	<u>\$ 56,171,501</u>	<u>\$ 46,846,347</u>	<u>\$ 46,191,274</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	<u>\$ (13,583,815)</u>	<u>\$ (13,663,729)</u>	<u>\$ (12,606,406)</u>	<u>\$ (11,318,237)</u>
Business-type activities	<u>(1,518,578)</u>	<u>(388,955)</u>	<u>(1,550,477)</u>	<u>745,273</u>
Total primary government net expense	<u>\$ (15,102,393)</u>	<u>\$ (14,052,684)</u>	<u>\$ (14,156,883)</u>	<u>\$ (10,572,964)</u>

<u>2004</u>	<u>2003</u>
\$ 2,360,126	\$ 1,998,224
323,382	250,219
68,231	152,442
689,790	513,811
125,269	108,761
777,995	1,401,057
1,887	15,461
-	-
212,300	631,568
69,090	100,321
786,474	358,121
3,942,759	3,389,414
5,492,869	6,038,712
46,497	48,990
-	114,773
-	-
1,902,565	177,248
<u>16,799,234</u>	<u>15,299,122</u>
694,613	902,225
86,002	48,474
25,428,600	24,029,814
5,843	3,418
-	-
-	-
-	-
<u>26,215,058</u>	<u>24,983,931</u>
<u>\$ 43,014,292</u>	<u>\$ 40,283,053</u>
<u>\$ (10,927,829)</u>	<u>\$ (10,554,497)</u>
185,309	1,701,553
<u>\$ (10,742,520)</u>	<u>\$ (8,852,944)</u>

- (continued)

**HOLMES COUNTY, OHIO**

CHANGES IN NET ASSETS (CONCLUDED)  
LAST SIX YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental activities:				
Taxes				
Property taxes	\$ 5,964,915	\$ 6,037,333	\$ 6,240,765	\$ 6,385,560
Sales taxes	4,612,239	4,494,403	4,271,824	4,442,924
Unrestricted grants and contributions	1,060,292	1,230,309	1,034,329	953,881
Investment earnings	423,012	630,303	609,078	397,310
Miscellaneous	857,700	732,989	1,631,750	2,237,498
Special items, net	-	-	(2,800,830)	
Total governmental activities	12,918,158	13,125,337	10,986,916	14,417,173
Business-type activities:				
Investment earnings	191,124	310,355	353,162	25,709
Employee lease revenue	-	-	1,358,879	-
Miscellaneous	735,774	147	104,995	53,022
Total business-type activities	926,898	310,502	1,817,036	78,731
Total primary government	\$ 13,845,056	\$ 13,435,839	\$ 12,803,952	\$ 14,495,904
<b>Change in Net Assets</b>				
Governmental activities	\$ (665,657)	\$ (538,392)	\$ (1,619,490)	\$ 3,098,936
Business-type activities	(591,680)	(78,453)	266,559	824,004
Total primary government	\$ (1,257,337)	\$ (616,845)	\$ (1,352,931)	\$ 3,922,940

Note: 2003 was the first year the County implemented GASB Statement No. 34, comparative information before that date is not available.

<u>2004</u>	<u>2003</u>
\$ 5,805,122	\$ 5,514,831
4,269,613	4,494,544
1,094,021	1,060,162
269,905	312,680
1,076,357	627,380
12,515,018	12,009,597
46,129	16,352
-	-
18,062	36,989
64,191	53,341
\$ 12,579,209	\$ 12,062,938
\$ 1,587,189	\$ 1,455,100
249,500	1,754,894
\$ 1,836,689	\$ 3,209,994

**HOLMES COUNTY, OHIO**

**FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Fund					
Reserved	\$ 234,884	\$ 207,337	\$ 157,714	\$ 191,887	\$ 154,528
Unreserved	<u>652,653</u>	<u>946,017</u>	<u>1,568,665</u>	<u>1,431,655</u>	<u>1,357,931</u>
Total general fund	<u>887,537</u>	<u>1,153,354</u>	<u>1,726,379</u>	<u>1,623,542</u>	<u>1,512,459</u>
All Other Governmental Funds					
Reserved	464,785	404,283	640,514	656,073	794,230
Reserved for debt service	189,960	185,045	170,910	158,440	147,122
Unreserved, reported in:					
Designated	215,642	250,000	250,000	250,000	256,434
Special revenue funds	6,635,618	6,709,666	7,745,106	7,728,254	8,169,733
Capital projects funds	<u>351,008</u>	<u>593,431</u>	<u>451,304</u>	<u>514,888</u>	<u>462,839</u>
Total all other governmental funds	<u>7,857,013</u>	<u>8,142,425</u>	<u>9,257,834</u>	<u>9,307,655</u>	<u>9,830,358</u>
Total governmental funds	<u>\$ 8,744,550</u>	<u>\$ 9,295,779</u>	<u>\$ 10,984,213</u>	<u>\$ 10,931,197</u>	<u>\$ 11,342,817</u>

<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$ 202,671	\$ 118,608	\$ 237,501	\$ 132,602	\$ 118,714
1,211,023	1,590,314	1,080,375	1,175,765	1,258,107
1,413,694	1,708,922	1,317,876	1,308,367	1,376,821
762,436	224,966	652,915	730,219	422,080
133,282	103,492	170,582	142,934	97,600
362,149	240,000	250,000	250,000	104,991
8,000,600	7,807,827	7,522,885	8,067,624	7,399,454
499,850	423,380	544,528	618,927	1,372,545
9,758,317	8,799,665	9,140,910	9,809,704	9,396,670
<u>\$ 11,172,011</u>	<u>\$ 10,508,587</u>	<u>\$ 10,458,786</u>	<u>\$ 11,118,071</u>	<u>\$ 10,773,491</u>

**HOLMES COUNTY, OHIO**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Revenues</b>				
Property taxes	\$ 5,860,695	\$ 6,044,481	\$ 6,217,513	\$ 6,077,299
Sales taxes	4,620,597	4,421,452	4,373,863	4,389,719
Charges for services	4,005,987	5,149,644	4,542,303	4,026,374
Licenses and permits	338,578	258,297	427,708	428,563
Fines and forfeitures	304,979	332,261	296,582	230,515
Intergovernmental	14,737,696	13,119,750	12,231,469	14,853,915
Investment income	476,593	655,334	609,040	397,336
Rental income	165,505	184,368	185,127	184,732
Contributions and donations	81,672	128,650	-	105,424
Other	770,501	889,562	1,606,630	2,237,498
Total revenues	<u>31,362,803</u>	<u>31,183,799</u>	<u>30,490,235</u>	<u>32,931,375</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and executive	5,232,872	4,993,346	4,715,180	4,098,361
Judicial	1,855,146	1,822,322	1,579,585	1,936,747
Public safety	3,888,681	4,015,005	3,906,278	4,783,569
Public works	5,820,826	7,453,071	6,361,169	5,487,018
Health	243,161	234,995	200,318	197,542
Human services	13,777,815	12,965,285	12,190,408	12,444,764
Conservation and recreation	338,005	461,356	556,167	510,007
Other	2,474	-	-	17,833
Capital outlay	331,395	428,680	376,082	2,816,753
Debt service:				
Principal retirement	321,000	307,000	293,000	319,112
Interest and fiscal charges	218,605	233,173	246,958	280,719
Total expenditures	<u>32,029,980</u>	<u>32,914,233</u>	<u>30,425,145</u>	<u>32,892,425</u>
Excess of revenues over (under) expenditures	(667,177)	(1,730,434)	65,090	38,950
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	115,948	42,000	-	-
Notes issued	-	-	-	-
Bonds issued	-	-	-	-
Transfers in	1,460,725	1,766,065	1,690,440	963,270
Transfers out	(1,460,725)	(1,766,065)	(1,690,440)	(963,270)
Total other financing sources	<u>115,948</u>	<u>42,000</u>	<u>-</u>	<u>-</u>
<b>Special Items:</b>				
Sale of property of Park District	-	-	407,399	-
Donation to Park District	-	-	(377,399)	-
Net change in fund balances	<u>\$ (551,229)</u>	<u>\$ (1,688,434)</u>	<u>\$ 95,090</u>	<u>\$ 38,950</u>
Capital expenditures	1,515,980	1,658,534	3,066,808	4,134,585
Debt service as a percentage of noncapital expenditures	1.77%	1.73%	1.97%	2.09%

	2004	2003	2002	2001	2000	1999
\$	5,792,917	\$ 5,523,704	\$ 5,441,429	\$ 4,647,880	\$ 4,260,051	\$ 4,269,435
	4,300,065	4,135,689	3,894,274	3,564,555	3,572,375	3,351,642
	3,421,075	3,383,268	2,769,018	3,015,869	3,412,975	3,288,293
	430,575	349,805	181,563	176,104	229,542	103,414
	269,063	206,069	365,747	337,478	226,374	285,717
	13,418,966	11,659,357	9,692,574	10,924,701	11,611,980	10,535,452
	269,879	312,680	443,219	727,365	881,579	668,665
	189,369	227,070	54,437	55,429	192,455	175,633
	23,307	41,148	188,286	49,931	44,098	149,035
	1,021,733	889,009	982,964	2,473,606	808,910	817,155
	<u>29,136,949</u>	<u>26,727,799</u>	<u>24,013,511</u>	<u>25,972,918</u>	<u>25,240,339</u>	<u>23,644,441</u>
	3,735,726	3,626,437	3,774,518	4,875,440	3,717,996	3,953,343
	1,810,633	1,597,405	1,249,785	1,038,722	1,319,260	1,337,266
	4,292,574	4,155,483	2,993,221	2,484,096	2,823,469	2,491,039
	4,601,017	4,354,476	3,484,923	3,920,469	3,162,113	2,983,628
	177,483	153,368	142,226	141,375	126,965	118,637
	10,860,868	10,811,320	10,017,667	11,175,724	10,427,129	8,942,845
	561,718	637,680	1,203,999	1,669,706	2,348,196	1,865,081
	59,724	880	-	-	-	-
	2,253,388	457,006	221,316	399,602	217,344	199,637
	488,348	283,000	271,000	263,000	424,606	233,000
	286,360	327,215	383,089	327,646	333,441	349,868
	<u>29,127,839</u>	<u>26,404,270</u>	<u>23,741,744</u>	<u>26,295,780</u>	<u>24,900,519</u>	<u>22,474,344</u>
	9,110	323,529	271,767	(322,862)	339,820	1,170,097
	-	-	-	-	-	-
	161,696	-	-	-	179,586	-
	-	-	-	-	-	-
	1,005,135	1,043,469	1,003,638	857,763	1,600,278	1,579,527
	(1,005,135)	(1,043,469)	(1,225,604)	(990,998)	(1,773,678)	(1,874,672)
	<u>161,696</u>	<u>-</u>	<u>(221,966)</u>	<u>(133,235)</u>	<u>6,186</u>	<u>(295,145)</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>170,806</u>	<u>\$ 323,529</u>	<u>\$ 49,801</u>	<u>\$ (456,097)</u>	<u>\$ 346,006</u>	<u>\$ 874,952</u>
	2,753,125	1,350,485	2,085,378	866,348	4,688,104	2,208,353
	2.94%	2.44%	3.02%	2.32%	3.75%	2.88%

**HOLMES COUNTY, OHIO**

ASSESSSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS

Collection Year	Real Property		Personal Property	
	Assessed Value	Actual Value	Assessed Value	Actual Value
2008	\$ 706,036,150	\$ 2,017,246,143	\$ 25,245,980	\$ 100,983,920
2007	650,156,150	1,857,589,000	49,317,310	197,269,240
2006	636,510,240	1,818,600,686	74,108,630	296,434,520
2005	615,501,660	1,758,576,171	100,669,670	402,678,680
2004	550,347,480	1,572,421,371	97,895,890	391,583,560
2003	527,192,450	1,506,264,143	93,232,620	372,930,480
2002	508,176,530	1,451,932,943	97,525,080	390,100,320
2001	459,501,280	1,312,860,800	94,995,000	379,980,000
2000	444,440,590	1,269,830,257	90,085,880	360,343,520
1999	434,148,300	1,240,423,714	86,891,610	347,566,440

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 true value

<b>Public Utility Property</b>		<b>Total</b>		<b>Ratio of Assessed to Actual Value</b>
<b>Assessed Value</b>	<b>Actual Value</b>	<b>Assessed Value</b>	<b>Estimated Actual Value</b>	
\$ 24,541,280	\$ 27,887,818	\$ 755,823,410	\$ 2,146,117,881	35.22%
27,322,520	31,048,318	726,795,980	2,085,906,558	34.84%
27,150,990	30,853,398	737,769,860	2,145,888,604	34.38%
27,239,330	30,953,784	743,410,660	2,192,208,635	33.91%
27,138,980	30,839,750	675,382,350	1,994,844,681	33.86%
26,396,010	29,995,466	646,821,080	1,909,190,089	33.88%
26,123,690	29,686,011	631,825,300	1,871,719,274	33.76%
31,050,470	35,284,625	585,546,750	1,728,125,425	33.88%
30,901,320	35,115,136	565,427,790	1,665,288,913	33.95%
32,552,060	36,990,977	553,591,970	1,624,981,131	34.07%

**HOLMES COUNTY, OHIO**

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
<b>County Units:</b>										
General Fund	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25
County Home	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Training Center	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Total	<u>12.55</u>									
<b>School Districts within the County:</b>										
East Holmes LSD	25.70	25.70	25.95	26.25	26.30	26.65	26.85	26.40	26.40	26.40
West Holmes LSD	32.40	32.40	32.90	33.00	33.10	33.80	34.10	36.10	36.10	36.10
<b>Overlapping School Districts:</b>										
Danville LSD	43.79	43.79	43.76	44.00	44.60	44.60	44.60	41.00	41.00	41.00
Garaway LSD	51.90	51.90	52.25	52.10	52.65	44.60	44.60	44.80	44.80	44.80
Loudonville-Perrysville EVSD	40.83	40.83	40.54	40.90	41.50	35.00	35.60	35.70	35.70	35.70
Southeast LSD	44.40	44.40	44.50	44.90	44.90	46.15	46.15	47.05	47.05	47.05
Triway LSD	49.80	49.80	49.90	49.90	44.20	44.20	45.20	42.20	42.20	42.20
<b>Overlapping Joint Vocational Schools:</b>										
Wayne County	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Knox County	6.40	6.40	6.40	6.40	6.40	6.40	4.10	4.10	4.10	4.10
Ashland West Holmes	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<b>Villages:</b>										
Glenmont	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Wayne	n/a	n/a	n/a	n/a	n/a	n/a	11.80	11.90	11.90	11.20
York	n/a	n/a	n/a	n/a	n/a	n/a	6.90	6.90	6.90	6.90
Holmesville	6.00	6.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Killbuck	7.30	7.30	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	1.60	1.60	1.60	1.60
<b>Overlapping Villages:</b>										
Loudonville	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Baltic	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20

**HOLMES COUNTY, OHIO**

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
<b>Townships:</b>										
Berlin	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Clark	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
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	6.65	6.65	6.65	6.65	6.65
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	6.10	6.10	6.10	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Paint	9.60	9.60	9.60	7.10	7.10	7.10	7.10	6.60	6.60	6.60
Prairie	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Richland	7.10	7.10	7.10	7.10	7.10	7.60	7.60	7.60	7.60	7.60
Ripley	4.60	4.60	4.60	4.60	3.40	3.40	3.40	3.40	3.40	3.40
Saltcreek	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Walnut Creek	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Washington	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
<b>Special Districts:</b>										
Fire District #1	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Park District	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Western Holmes Fire District	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Knox County Library	0.41	0.41	0.41	0.54	0.80	0.80	0.80	0.80	0.80	0.80
Clark Twp. Fire Department	1.75	1.75	1.75	1.75	1.75	2.00	2.00	2.00	2.00	2.00
East Holmes Fire & EMS District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Saltcreek Fire District	1.00	1.00	1.00	1.00	n/a	n/a	n/a	n/a	n/a	n/a

Source: Holmes County Auditor

**HOLMES COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS**  
**REAL ESTATE TAX**  
**CURRENT YEAR AND EIGHT YEARS AGO**

<b>2008</b>			
<b>Taxpayer</b>	<b>Type</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Wayne Door Corp.	Manufacturer	\$ 5,397,790	0.76%
Walnut Hills Nursing Home	Business	4,228,150	0.60%
BE 4 KL	Business	2,924,500	0.41%
Wal-Mart Real Estate	Business	2,061,240	0.29%
The Dutch Corporation	Business	1,991,590	0.28%
Merillat Corporation	Manufacturer	1,854,980	0.26%
Sunset View Limited	Business	1,809,300	0.26%
Commercial Savings Bank	Business	1,421,770	0.20%
Weaver Real Estate	Manufacturer	1,345,120	0.19%
CBSA Ltd.	Manufacturer	1,343,760	0.19%
<b>Total</b>		<b>\$ 24,378,200</b>	<b>3.44%</b>
<b>Total County Assessed Valuation</b>		<b>\$ 706,036,150</b>	

<b>2000</b>			
<b>Taxpayer</b>	<b>Type</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Wayne Door Corp.	Manufacturer	\$ 4,941,900	1.11%
Merillat Corporation	Manufacturer	3,808,090	0.86%
Walnut Hills Nursing Home	Business	2,026,810	0.46%
Richard C. Brunn Trustee	Business	1,891,970	0.43%
Sunset View Limited	Business	1,635,330	0.37%
Wayne Dalton Corp.	Manufacturer	1,456,850	0.33%
The Dutch Corporation	Business	1,451,770	0.33%
Inn at Honey Run	Business	1,042,870	0.23%
Owen-Illinois	Manufacturer	980,280	0.22%
Williams R. & Eva Keim	Business	973,270	0.22%
<b>Total</b>		<b>\$ 20,209,140</b>	<b>4.56%</b>
<b>Total County Assessed Valuation</b>		<b>\$ 444,440,590</b>	

Source: Holmes County Auditor

**HOLMES COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS**  
**TANGIBLE PERSONAL PROPERTY TAX**  
**CURRENT YEAR AND NINE YEARS AGO**

**2008**

<u>Taxpayer</u>	<u>Type</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Wayne Dalton Corp.	Manufacturer	\$ 1,983,980	7.86%
Gemi Holdings, Inc.	Business	1,143,760	4.53%
Rexam Prescription	Manufacturer	1,094,150	4.33%
Keim Lumber Company	Business	1,054,650	4.18%
United Telephone	Utility	1,018,080	4.03%
Alpine Cheese Co. Inc.	Business	926,450	3.67%
Yoder Lumber Co, Inc.	Manufacturer	697,700	2.76%
Holmes Cheese Company	Business	642,928	2.55%
Guggisberg Cheese, Inc.	Business	640,080	2.54%
Weaver Leather Goods, Inc.	Business	517,180	2.05%
Mansfield Plumbing	Business	441,280	1.75%
Walmart	Business	335,420	1.33%
Total		<u>\$ 10,495,658</u>	<u>41.58%</u>
Total County Assessed Valuation		<u>\$ 25,245,980</u>	

**1999**

<u>Taxpayer</u>	<u>Type</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Wayne Dalton Corp.	Manufacturer	\$ 7,932,100	9.13%
Owens Illinois, Inc	Manufacturer	5,995,810	6.90%
Merillat Corporation	Manufacturer	4,659,000	5.36%
Akro Corporation	Business	3,147,560	3.62%
Keim Lumber Company	Manufacturer	2,878,060	3.31%
McClain Galion	Business	2,001,330	2.30%
Robin Industries, Inc.	Business	1,760,240	2.03%
Alpine Cheese	Manufacturer	1,690,530	1.95%
Holmes Limestone Co.	Manufacturer	1,266,120	1.46%
Holmes Cheese Company	Business	1,236,840	1.42%
Total		<u>\$ 32,567,590</u>	<u>37.48%</u>
Total County Assessed Valuation		<u>\$ 86,891,610</u>	

Source: Holmes County Auditor

**HOLMES COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS**  
**PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX**  
**CURRENT YEAR AND EIGHT YEARS AGO**

<b>2008</b>			
<b>Taxpayer</b>	<b>Type</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Columbia Gas Transmission	Public Utility	\$ 7,980,580	32.52%
Ohio Power Company	Public Utility	7,116,700	29.00%
Holmes Wayne Electric	Public Utility	6,263,860	25.52%
Columbia Gas of Ohio	Public Utility	1,217,230	4.96%
Ohio Edison Company	Public Utility	504,730	2.06%
Norfolk Southern Combined	Public Utility	445,500	1.82%
East Holmes Gas Company	Public Utility	417,950	1.70%
Northeast Ohio Natural	Public Utility	324,520	1.32%
Vectren Energy Delivery	Public Utility	172,950	0.70%
Duke Energy	Public Utility	94,510	0.39%
<b>Total</b>		<b>\$ 24,538,530</b>	<b>99.99%</b>
<b>Total County Assessed Valuation</b>		<b>\$ 24,541,280</b>	

<b>2000</b>			
<b>Taxpayer</b>	<b>Type</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Columbia Gas Transmission	Public Utility	\$ 8,269,840	26.76%
Ohio Power Company	Public Utility	6,261,630	20.26%
United Telephone Company	Public Utility	5,117,410	16.56%
Holmes Wayne Electric	Public Utility	2,978,940	9.64%
Columbia Gas of Ohio	Public Utility	2,545,780	8.24%
GTE North	Public Utility	2,368,560	7.66%
Northeast Ohio Natural Gas	Public Utility	805,450	2.61%
Tatum Petroleum	Public Utility	788,410	2.55%
East Ohio Gas	Public Utility	754,790	2.44%
Consolidated Rail Company	Public Utility	581,170	1.88%
<b>Total</b>		<b>\$ 30,471,980</b>	<b>98.60%</b>
<b>Total County Assessed Valuation</b>		<b>\$ 30,901,320</b>	

Source: Holmes County Auditor

**HOLMES COUNTY, OHIO**

**SALES TAX REVENUE BY INDUSTRY  
CURRENT YEAR AND TWO YEARS AGO**

	<b>2008</b>	
<b>Industry</b>	<b>Tax Liability</b>	<b>Percentage of Total</b>
Retail trade	\$ 3,463,675	75.66%
Service	569,265	12.44%
Information	187,319	4.09%
Wholesale trade	75,401	1.65%
Manufacturing	141,089	3.08%
Transportation and utilities	47,376	1.03%
Finance, insurance and real estate	44,820	0.98%
Agricultural and mining	41,140	0.90%
Construction	7,646	0.17%
Total	<u>\$ 4,577,731</u>	<u>100.00%</u>

	<b>2006</b>	
<b>Industry</b>	<b>Tax Liability</b>	<b>Percentage of Total</b>
Retail trade	\$ 3,367,412	78.09%
Service	520,228	12.06%
Information	225,918	5.24%
Wholesale trade	60,456	1.40%
Manufacturing	51,023	1.18%
Transportation and utilities	40,640	0.94%
Finance, insurance and real estate	37,927	0.88%
Agricultural	6,135	0.14%
Construction	3,084	0.07%
Total	<u>\$ 4,312,823</u>	<u>100.00%</u>

Source: State Department of Taxation

Note: 2006 was the first year this information was made available.

**HOLMES COUNTY, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY TAXES  
LAST TEN YEARS

<u>Collection Year</u>	<u>Total Tax Levy (1)</u>	<u>Current Taxes Collected</u>	<u>Percent of Current Taxes Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Levy</u>	<u>Outstanding Delinquent Taxes (2)</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
2008	\$ 6,163,689	\$ 5,111,518	82.93%	\$ 168,082	\$ 5,279,600	85.66%	\$ 66,510	1.08%
2007	5,920,561	5,220,539	88.18%	177,370	5,397,909	91.17%	49,529	0.84%
2006	5,801,255	5,157,007	88.89%	150,115	5,307,122	91.48%	45,719	0.79%
2005	5,622,379	4,918,764	87.49%	142,764	5,061,528	90.02%	44,346	0.79%
2004	5,262,685	4,608,977	87.58%	139,941	4,748,918	90.24%	91,530	1.74%
2003	5,033,563	4,923,966	97.82%	140,536	5,064,502	100.61%	100,123	1.99%
2002	4,859,108	4,760,267	97.97%	115,197	4,875,464	100.34%	98,521	2.03%
2001	4,138,311	4,053,472	97.95%	78,199	4,131,671	99.84%	78,400	1.89%
2000	3,873,959	3,768,637	97.28%	85,137	3,853,774	99.48%	56,801	1.47%
1999	3,787,965	3,728,243	98.42%	71,257	3,799,500	100.30%	83,360	2.20%

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

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

Source: Holmes County Auditor

HOLMES COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

Year	Governmental Activities	Business - Type Activities					Total Primary Government	Percentage of Personal Income	Personal Income
	General Obligation Bonds	Sewer Bonds	Hospital Bonds	Hospital Note Payable	OPWC Loans	Capital Leases			
2008	\$ 3,794,000	\$ 2,453,500	\$ -	\$ 1,225,000	\$ 232,462	\$ 480,621	\$ 8,185,583	0.90%	912,356,604
2007	4,115,000	2,493,500	-	-	247,637	274,180	7,130,317	0.82%	872,985,231
2006	4,422,000	2,531,500	-	-	127,276	310,600	7,391,376	0.86%	860,134,041
2005	4,715,000	2,568,500	-	-	106,551	224,515	7,614,566	0.92%	831,238,335
2004	5,025,000	2,602,500	906,835	-	113,363	313,089	8,960,787	1.17%	767,722,302
2003	5,322,000	2,809,000	960,835	-	120,175	397,840	9,609,850	1.30%	737,463,591
2002	5,605,000	2,841,000	1,311,085	-	126,987	110,245	9,994,317	1.34%	744,200,730
2001	5,876,000	2,871,000	1,827,000	-	76,068	244,358	10,894,426	1.55%	704,595,699
2000	6,139,000	2,899,000	1,875,000	-	78,000	289,949	11,280,949	1.69%	667,444,077
1999	6,379,000	2,926,000	1,920,000	-	-	403,738	11,628,738	1.82%	640,522,170

Source: Holmes County Auditor

(1) Information obtained from Holmes County Regional Planning Commission

**HOLMES COUNTY, OHIO**

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE  
AND NET GENERAL BONDED DEBT PER CAPITA  
LAST TEN YEARS

<b>Year</b>	<b>Estimated Population</b>	<b>Assessed Value</b>	<b>Gross Bonded Debt</b>	<b>Debt Service Monies Available</b>	<b>Debt Payable from Enterprise Revenues</b>	<b>Net General Bonded Debt</b>	<b>Ratio of Debt to Assessed Value</b>	<b>Net General Bonded Debt Per Capita</b>
2008	38,943	\$ 755,823,410	\$ 6,247,500	\$ 189,960	\$ 2,453,500	\$ 3,604,040	0.48%	\$ 92.55
2007	38,943	726,795,980	6,608,500	185,045	2,493,500	3,929,955	0.54%	100.92
2006	38,943	737,769,860	6,953,500	170,910	2,531,500	4,251,090	0.58%	109.16
2005	38,943	743,410,660	7,283,000	158,440	2,568,000	4,556,560	0.61%	117.01
2004	38,943	675,382,350	8,534,335	147,122	3,509,335	4,877,878	0.72%	125.26
2003	38,943	646,821,080	9,091,835	133,282	3,769,835	5,188,718	0.80%	133.24
2002	38,943	631,825,300	9,757,085	103,492	4,152,085	5,501,508	0.87%	141.27
2001	38,943	585,546,750	10,574,000	170,582	4,698,000	5,705,418	0.97%	146.51
2000	38,943	565,427,790	10,913,000	142,934	4,774,000	5,996,066	1.06%	153.97
1999	38,295	553,591,970	11,225,000	97,600	4,846,000	6,281,400	1.13%	164.03

Source: Holmes County Auditor

(1) Information obtained from Holmes County Regional Planning Commission

**HOLMES COUNTY, OHIO**

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL  
OBLIGATION BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
LAST TEN YEARS**

<b>Year</b>	<b>Principal</b>	<b>Interest and Fiscal Charges</b>	<b>Total Debt Service</b>	<b>Governmental Fund Expenditures</b>	<b>Ratio of Debt Service to Total General Fund Expenditures</b>
2008	\$ 321,000	\$ 218,605	\$ 539,605	\$ 32,029,980	1.68%
2007	307,000	233,173	540,173	32,914,233	1.64%
2006	293,000	246,958	539,958	30,425,145	1.77%
2005	310,000	270,470	580,470	32,892,425	1.76%
2004	297,000	279,660	576,660	29,127,839	1.98%
2003	283,000	292,748	575,748	26,404,270	2.18%
2002	271,000	383,089	654,089	23,087,655	2.83%
2001	263,000	317,171	580,171	25,701,066	2.26%
2000	240,000	328,032	568,032	24,332,487	2.33%
1999	233,000	338,480	571,480	21,902,864	2.61%

Source: Holmes County Auditor

**HOLMES COUNTY, OHIO**

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT  
DECEMBER 31, 2008

<u>Jurisdiction</u>	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
<b>Direct:</b>			
Holmes County	\$ 3,794,000	100.00%	\$ 3,794,000
Village of Killbuck	22,100	100.00%	22,100
Total Direct	<u>3,816,100</u>		<u>3,816,100</u>
<b>Overlapping:</b>			
Village of Baltic	399,123	41.51%	165,676
Danville School District	1,321,000	5.43%	71,730
East Holmes School District	2,134,999	99.70%	2,128,594
Garaway School District	890,000	2.10%	18,690
West Holmes School District	11,970,827	95.11%	11,385,454
Wayne County Library District	-	1.74%	-
Knox County Career Center JVSD	154,036	0.24%	370
Knox County Library District	325,000	0.30%	975
Wayne Public Library District	<u>5,470,000</u>	1.84%	<u>100,648</u>
Total Overlapping	<u>22,664,985</u>		<u>13,872,137</u>
Total	<u><u>26,481,085</u></u>		<u><u>17,688,237</u></u>

Source: Ohio Municipal Advisory Council

(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**

COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 2008

	<b>Total Voted Debt Limit (1)</b>	<b>Total Unvoted Debt Limit (2)</b>
Assessed Valuation of the County Collection Year 2008 (3)		
Real Property	\$ 706,036,150	\$ 706,036,150
Public Utility Personal Property (4)	27,119,750	27,119,750
Total Assessed Value for Calculating the Legal Debt Margin	733,155,900	733,155,900
Debt Limitation	16,828,898	7,331,559
Total Outstanding Debt:		
General Obligation Bonds	3,794,000	3,794,000
Revenue Bonds	2,453,500	2,453,500
Total	6,247,500	6,247,500
Exemptions:		
General Obligations Bonds Paid from Rentals	1,924,000	1,924,000
General Obligations Bonds for Jail Construction	1,070,000	1,070,000
Enterprise Bonds	2,453,500	2,453,500
Amount Available in Debt Service Fund	189,960	189,960
Total Exemptions	5,637,460	5,637,460
Net Debt	610,040	610,040
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 16,218,858	\$ 6,721,519

(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

(4) Due to the rapid phase-out of tangible personal property tax, including certain public utility personal property, and the long-term on a bond issue, the taxable value of such property should not be included in "total tax valuation" when setting rates. The adjusted Public Utility Personal Property should be used as it excludes all railroad and telephone property.

Note- Does not include capital leases

Source: Holmes County Auditor

HOLMES COUNTY, OHIO

PLEDGED REVENUE BOND COVERAGE  
LAST TEN YEARS

*SEWER REVENUE BONDS:*

Year	Operating Revenue	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirements (2)			Coverage
				Principal	Interest	Total	
2008	\$ 737,073	\$ 671,134	\$ 65,939	\$ 40,000	\$ 124,675	\$ 164,675	0.40
2007	656,874	547,068	109,806	38,000	127,398	165,398	0.66
2006	705,785	484,490	221,295	37,000	182,431	219,431	1.01
2005	723,251	400,580	322,671	34,000	94,199	128,199	2.52
2004	694,613	397,798	296,815	33,000	140,450	173,450	1.71
2003	902,225	375,253	526,972	32,000	143,507	175,507	3.00
2002	889,662	747,582	142,080	30,000	143,550	173,550	0.82
2001	562,648	302,920	259,728	28,000	144,950	172,950	1.50
2000	610,872	240,806	370,066	27,000	146,300	173,300	2.14
1999	632,064	431,506	200,558	26,000	147,600	173,600	1.16

(1) Total operating expenses are exclusive of depreciation.

(2) Includes principal and interest of bonds only.

**HOLMES COUNTY, OHIO**

**DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS**

<b>Year</b>	<b>Population (1)</b>	<b>Personal Income</b>	<b>Per Capita Personal Income (2)</b>	<b>School Enrollment (3)</b>	<b>Unemployment Rate</b>
2008	38,943	\$ 912,356,604	\$ 23,428	4,531	4.8%
2007	38,943	872,985,231	22,417	4,633	4.1%
2006	38,943	860,134,041	22,087	4,712	3.8%
2005	38,943	831,238,335	21,345	4,647	3.8%
2004	38,943	767,722,302	19,714	4,662	4.2%
2003	38,943	737,463,591	18,937	4,661	2.8%
2002	38,943	744,200,730	19,110	4,635	3.6%
2001	38,943	704,595,699	18,093	4,580	2.4%
2000	38,943	667,444,077	17,139	4,616	2.4%
1999	38,295	640,522,170	16,726	4,606	2.4%

(1) Mid-Ohio Regional Planning Commission

(2) Bureau of Economic Analysis, U.S. Department of Commerce

(3) Local School Treasurer

**HOLMES COUNTY, OHIO**

**CONSTRUCTION, BANK DEPOSITS, AND PROPERTY VALUES  
LAST TEN YEARS**

<b>Year</b>	<b>New Construction</b>			<b>Real Property Value (1)</b>			<b>Bank Deposits (2)</b>
	<b>Agricultural/ Residential</b>	<b>Commercial/ Industrial</b>	<b>Total New Construction</b>	<b>Agricultural/ Residential</b>	<b>Commercial/ Industrial</b>	<b>Tax Exempt</b>	
2008	\$ 12,430,290	\$ 7,289,290	\$ 19,719,580	\$ 577,553,110	\$ 125,417,390	\$ 42,607,050	\$ 622,301
2007	11,025,980	3,552,400	14,578,380	525,960,290	120,308,370	41,953,270	568,610
2006	14,108,040	4,895,570	19,003,610	515,033,220	118,009,840	40,528,740	549,617
2005	19,046,320	5,438,460	24,484,780	500,539,380	111,288,760	40,145,230	630,248
2004	15,570,020	9,126,520	24,696,540	453,273,610	92,959,970	35,131,490	520,868
2003	13,942,290	3,856,080	17,798,370	438,241,870	84,978,790	34,415,610	513,300
2002	12,270,820	2,365,980	14,636,800	424,208,720	80,771,420	34,166,210	501,242
2001	12,425,850	4,038,620	16,464,470	381,349,720	74,258,490	29,950,190	510,726
2000	9,259,980	2,150,950	11,410,930	368,129,320	71,573,810	29,385,830	475,000
1999	9,628,550	1,051,610	10,680,160	358,679,900	69,687,480	24,524,040	458,339

Sources Holmes County Auditor  
Federal Reserve Bank - Cleveland, Ohio

- (1) Does not include land and mineral rights.
- (2) Bank Deposits are in Thousands

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**HOLMES COUNTY ,OHIO**

FULL TIME EQUIVALENT COUNTY GOVERNMENT  
EMPLOYEES BY FUNCTION/PROGRAM  
LAST NINE YEARS

<u>Function/Program</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>General government:</b>					
<i>Legislative and executive</i>					
Auditor	11.75	11.75	11.75	11.75	13.50
Commissioners	7.00	7.00	6.00	6.00	5.00
License Bureau	5.00	4.50	4.50	4.00	4.00
Recorder	3.50	3.50	3.50	3.50	3.50
Treasurer	4.00	4.50	3.00	3.00	4.00
Board of Elections	6.50	5.00	4.00	4.00	4.00
Prosecutor	5.50	7.00	4.50	6.00	4.00
Tax Map	3.00	4.00	3.00	3.00	3.00
GIS	1.00	1.00	1.00	1.00	1.00
Maintenance and Operations	5.00	5.50	5.00	5.00	5.00
Planning Commission	3.50	3.00	3.00	3.00	3.00
<i>Judicial</i>					
Clerk of Courts	6.00	7.00	6.00	6.00	7.00
Common Pleas Court	4.50	5.00	5.00	4.00	4.00
Probate Court	3.50	3.50	3.50	3.50	4.50
Juvenile Court	7.50	7.50	7.50	8.50	11.50
Adult Probation	4.50	4.50	4.00	4.00	4.00
Municipal Court	9.00	9.00	7.00	7.00	7.00
Law Library	0.50	0.50	0.50	0.50	0.50
Intensive Supervision	1.00	1.00	1.00	1.00	1.00
<b>Public Safety:</b>					
Sheriff	74.50	65.00	53.50	52.50	51.50
Emergency Management Agency	1.50	2.00	2.00	2.00	2.00
Coroner	2.00	1.50	1.50	1.50	1.50
<b>Human Service:</b>					
MR/DD	122.50	125.50	97.50	96.25	95.75
Veteran's Services	6.00	7.00	6.50	6.50	6.50
County Home	35.50	43.50	35.50	33.50	35.00
Job and Family Services	43.00	40.50	37.00	33.00	31.00
Child Support Enforcement	7.00	6.00	6.00	6.00	6.00
Victims Assistance	3.00	3.50	3.00	3.00	1.50
Jail Food Services	6.00	6.00	5.50	6.00	4.50
<b>Health:</b>					
Dog and Kennel	3.50	5.00	3.50	3.50	3.50
<b>Public Works:</b>					
Engineer	43.25	42.50	38.25	38.25	37.00
Transportation	51.50	62.50	35.50	27.00	18.00
<b>Landfill and Sewer Operations:</b>					
Landfill	1.00	1.00	1.00	1.00	1.00
Sewer	11.00	11.00	11.00	11.00	11.00
<b>Agency:</b>					
Park District	3.00	2.50	2.00	1.00	1.00
Soil and Water	5.50	5.50	5.50	4.50	4.00
Total	512.00	525.25	428.50	411.25	400.25

**1.00 for each full-time, 0.50 for each part-time, and 0.25 for each seasonal employee.**

Source: Holmes County Auditor

Note: Information prior to 2000 was unavailable.

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
15.50	10.50	14.50	10.50
5.00	6.00	5.00	7.00
4.00	4.00	4.00	4.00
3.50	3.00	3.00	3.00
5.00	4.00	4.00	3.00
4.00	4.00	4.00	5.00
4.00	5.00	6.00	6.00
3.00	3.00	3.00	3.00
-	-	-	-
5.00	6.00	6.00	7.00
3.00	3.00	3.00	3.00
6.00	6.00	6.00	6.00
4.00	4.00	4.00	4.00
3.50	3.50	3.50	3.50
11.50	10.50	10.50	10.50
4.00	4.00	3.00	4.00
6.00	6.00	6.00	6.00
0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00
49.00	51.00	48.00	44.50
2.00	2.00	2.00	2.00
1.50	1.50	2.00	2.00
94.25	92.00	94.25	92.25
5.50	5.50	5.00	5.50
37.00	33.50	32.50	31.50
31.00	30.00	30.50	32.50
6.00	6.00	6.00	6.00
2.00	2.00	2.00	1.50
4.50	4.50	4.50	4.50
3.00	3.00	3.00	3.00
38.00	36.50	35.50	34.50
19.00	9.50	6.50	3.50
1.00	1.00	1.00	1.00
9.50	8.00	10.00	9.00
1.00	1.00	1.00	1.50
4.00	4.50	4.00	3.00
<u>396.75</u>	<u>375.50</u>	<u>374.75</u>	<u>364.75</u>

HOLMES COUNTY, OHIO

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN YEARS

Function/Program	2008	2007	2006	2005	2004	2003
<b>General Government - Legislative and Executive</b>						
<b>Auditor:</b>						
Number of parcels on file	29,731	29,423	29,324	28,455	28,070	29,488
<b>Commissioners:</b>						
Number of resolutions presented	278	269	197	205	233	198
Number of proclamations presented	83	41	35	32	42	34
Number of public notices presented	33	35	41	46	44	49
Number of road dedications	1	1	2	3	1	1
Number of road closings	1	2	n/a	n/a	n/a	3
Number of brine permits	4	8	8	9	6	7
<b>Data Processing:</b>						
Number of accounts payable warrants	13,788	14,267	14,659	15,672	14,504	n/a
Number of payroll warrants	3,115	4,632	5,105	5,206	5,975	8,582
<b>Sealer of Weights and Measures:</b>						
Number of establishments services	103	99	102	101	103	98
<b>License Bureau:</b>						
Number of licenses/state IDs issued	7,071	7,551	8,130	7,746	6,963	7,482
Number of vehicles registered	33,486	34,799	34,159	33,919	34,279	32,550
Number of watercrafts registered	377	367	343	387	n/a	n/a
<b>Recorder:</b>						
Number of documents recorded	5,452	6,351	7,221	7,500	7,435	8,971
Number of financing documents (UCC) on real estate	58	51	n/a	12	39	109
<b>Treasurer:</b>						
Annual investment income (in dollars)	439,127	612,447	519,045	322,128	242,043	263,296
Number of tax bills mailed - real estate	49,274	49,644	26,804	48,462	49,053	48,504
Number of tax bills mailed - mobile home	2,015	2,749	21,532	2,562	2,669	2,735
Number of tax bills mailed - personal property	402	972	1,162	1,240	n/a	n/a
<b>Board of Elections:</b>						
Number of registered voters	18,166	17,382	18,206	17,845	17,870	16,509
Number of voters last general election	11,599	6,106	8,639	7,346	11,788	4,944
Percentage of registered voters that voted	63.85	35.13	47.45	41.17	65.97	29.95
<b>Auto Title:</b>						
Number of certificates of title issued	9,592	10,825	12,106	12,523	12,220	12,500
Number of liens issued	2,506	2,613	2,574	2,524	2,623	2,852
Number of memos issued	1,536	1,604	1,583	1,648	1,727	1,828
Number of duplicate certificates of title issued	622	595	612	686	554	571
Number of salvage certificates issued	101	164	166	180	171	158
Number of inspections performed	841	922	775	778	681	652
Number of watercraft certificates of title issued	239	371	355	348	309	267
<b>Prosecutor:</b>						
Number of felony criminal cases filed	n/a	83	104	92	124	90
Number of misdemeanor criminal cases filed	n/a	516	507	545	543	474
Number of tax foreclosure cases filed	n/a	35	11	26	62	23
<b>General Government - Judicial</b>						
<b>Clerk of Courts:</b>						
Number of certificates of judgments issued	249	162	141	158	268	263
Number of passport applications filed	294	312	353	299	251	215
Number of cases filed	375	382	412	388	398	375
Number of appeals filed	15	18	17	11	16	7
Number of real estate tax foreclosures	35	35	11	26	62	23
Number of tax liens executed	n/a	n/a	5	6	1	n/a
Number of state tax liens	109	166	133	152	56	91
Number of tax lien garnishments	4	7	1	10	2	3

Source: Individual County departments

n/a - not available

2002	2001	2000	1999
29,078	28,790	28,285	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
11,511	11,304	11,571	n/a
98	98	95	91
7,408	6,705	5,980	5,549
31,087	31,425	31,516	30,917
n/a	n/a	n/a	n/a
8,867	8,183	6,878	7,234
216	549	766	785
379,605	733,594	699,081	537,203
47,379	46,981	46,707	n/a
2,765	n/a	n/a	n/a
n/a	n/a	n/a	n/a
16,633	16,607	16,766	15,759
6,597	6,141	9,937	8,137
39.66	36.98	59.27	51.63
12,778	13,258	13,679	8,179
3,039	3,684	3,853	3,602
1,992	2,427	2,278	1,997
486	531	542	258
174	284	127	118
717	635	613	461
281	285	352	252
56	72	51	65
466	457	426	435
13	n/a	7	11
101	110	111	110
279	n/a	n/a	n/a
398	403	367	377
16	29	23	16
13	n/a	7	11
1	n/a	n/a	1
87	59	101	41
3	2	4	2

HOLMES COUNTY, OHIO

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - (CONTINUED)  
LAST TEN YEARS

Function/Program	2008	2007	2006	2005	2004	2003
<b>Common Pleas Court:</b>						
Number of criminal cases filed	210	227	250	n/a	n/a	n/a
Number of civil cases filed	286	284	629	n/a	n/a	n/a
Number of domestic cases filed	338	339	516	n/a	n/a	n/a
Number of court rooms	2	2	2	2	2	1
<b>Municipal Court:</b>						
Number of traffic cases filed	3,075	3,375	2,627	2,485	2,848	2,468
Number of criminal cases filed	592	599	507	545	543	474
Number of civil cases filed	407	399	342	297	271	274
Number of small claims cases filed	437	577	642	496	541	488
Number of trusteeship cases filed	n/a	n/a	n/a	1	n/a	n/a
<b>Probate Court:</b>						
Number of decedent's estates filed	124	113	101	115	125	133
Number of guardianship cases filed	42	53	41	24	48	32
Number of other cases filed	44	45	62	50	37	41
Number of marriage license issued	283	312	330	297	310	319
<b>Juvenile Court:</b>						
Number of delinquency cases filed	82	140	138	131	151	155
Number of traffic cases filed	175	251	247	227	241	241
Number of dependency/neglect/abuse cases filed	37	39	42	63	28	31
Number of unruly cases filed	29	45	70	60	63	63
Number of permanent custody cases filed	n/a	n/a	n/a	n/a	n/a	n/a
Number of custody/visitation cases filed	81	70	78	61	38	66
Number of child support cases filed	52	47	60	71	77	64
Number of paternity cases filed	6	8	10	8	8	3
Number of other cases filed - diversion and mediation	75	1	2	2	1	n/a
<b>Adult Probation:</b>						
Number of clients serviced	462	294	260	327	311	297
<b>Public Safety</b>						
<b>Coroner:</b>						
Number of autopsies performed	10	10	8	7	2	8
<b>Sheriff:</b>						
<b>Jail Operations</b>						
Average daily jail census	34.5	32.5	47	32.5	29	n/a
Prisoners booked	797	946	899	907	827	n/a
<b>Enforcement</b>						
Number of calls for service - law enforcement	12,408	15,997	16,386	15,357	n/a	n/a
Number of calls for service - fire and ems	2,802	3,309	3,467	3,076	n/a	n/a
Number of traffic crashes investigated	644	729	730	964	n/a	n/a
Number of citations issued	166	1,450	1,364	1,276	n/a	n/a
Number of sheriff sales	90	78	44	33	n/a	n/a
Number of background checks/fingerprints	917	832	546	223	n/a	n/a
Number of sex offenders registered	44	50	21	18	n/a	n/a
Number of concealed carry permits	684	n/a	n/a	n/a	n/a	n/a
<b>Human Services</b>						
<b>MR/DD:</b>						
Number of children enrolled	167	166	151	120	109	102
Number of adults enrolled	138	143	144	135	136	135
Number of facilities	7	7	7	7	7	7
Number of buses	14	13	12	12	12	12
Number of vans	4	4	4	4	4	4
Number of pickup trucks	2	2	2	2	2	2
Number of box trucks	1	1	n/a	n/a	n/a	n/a
<b>Veteran's Services:</b>						
Number of office contacts	4,835	5,322	4,390	5,504	5,353	4,985
Number of financial claims filed	165	117	103	87	128	142
Number of veterans receiving financial assistance	163	115	285	242	393	372
Number of veterans transported to VA facilities	475	357	438	388	309	306
Number of grocery orders received	135	102	72	64	89	79

Source: Individual County departments

n/a - not available

2002	2001	2000	1999
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
1	1	1	1
2,717	2,396	3,121	2,448
466	457	426	435
264	211	188	171
598	593	597	471
1	2	n/a	n/a
114	128	n/a	n/a
18	27	n/a	n/a
44	29	n/a	n/a
305	294	304	374
133	132	85	152
298	257	262	301
26	5	5	12
57	41	36	65
n/a	1	1	3
56	36	27	27
69	57	32	63
8	10	11	8
1	1	2	69
309	n/a	n/a	n/a
10	8	10	1
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
104	109	111	119
135	139	146	151
7	7	7	5
12	12	12	11
4	4	4	4
2	2	2	2
n/a	n/a	n/a	n/a
5,896	6,684	5,223	5,014
144	125	119	97
451	402	380	296
299	311	264	205
98	90	82	63

HOLMES COUNTY, OHIO

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - (CONTINUED)  
LAST TEN YEARS

Function/Program	2008	2007	2006	2005	2004	2003
<b>County Home:</b>						
Number of patients	15,813	17,366	16,962	17,006	17,085	17,182
Per capita cost - per day (in dollars)	92.87	86.94	83.57	87.84	83.54	79.23
Per capita cost - per month (in dollars)	2,786.10	2,608.30	2,507.04	2,635.31	2,506.08	2,376.90
Actual amount collected for year (in dollars)	479,049.99	517,594.94	473,882.21	439,902.85	437,428.27	471,378.42
<b>Job and Family Services:</b>						
Number of clients - food stamps	2,235	1,919	2,064	2,145	2,018	1,922
Number of clients - Ohio Works First cash assistance	237	305	271	300	313	320
Number of clients - disability assistance	49	52	48	53	44	60
Number of clients - Medicaid	6,900	6,647	7,259	7,192	7,175	6,553
Number of clients - child care	241	240	212	101	110	260
Number of clients - WIA adults	19	20	18	36	54	n/a
Number of clients - WIA youth	18	18	23	27	27	n/a
Number of clients - PRC families	73	74	35	151	43	39
Number of clients - resource room	618	603	350	540	500	n/a
Number of clients - One-Stop	1,425	1,505	n/a	n/a	n/a	n/a
<b>Children Services:</b>						
Number of children helped through direct services	587	429	484	n/a	n/a	n/a
Number of children placed in adoptive homes	1	3	3	1	1	2
Number of child welfare investigations	166	148	157	125	120	129
Number of children in foster home care	32	35	29	32	29	22
Number of children served in paid placement	25	28	18	24	14	10
<b>Child Support Enforcement:</b>						
Number of active cases	129	1,151	1,219	1,160	1,116	1,107
Total annual collections (in dollars)	2,877,837.31	2,867,685.35	2,916,587.14	2,869,182.50	2,753,741.98	2,717,748.25
<b>Victims Assistance:</b>						
Number of clients served	404	427	338	289	443	371
Number of protection orders obtained	27	67	44	33	39	24
Number of compensations awarded	9	13	17	11	8	13
Number of counseling referrals	93	74	112	71	117	88
Number of court orders for restitution	87	119	97	78	89	111
Number of educational presentation	8	5	4	4	4	4
<b>Jail Food Services:</b>						
Number of inmate meals served	42,766	38,464	35,748	42,442	36,314	40,274
Number of non-inmate meals served	10,202	9,901	9,772	9,465	8,866	8,420
Number of other paid served	242	n/a	n/a	n/a	n/a	n/a
<b>Health</b>						
<b>Dog and Kennel:</b>						
Number of licenses sold	15,739	14,759	14,759	13,055	10,700	9,924
Number of dogs impounded	657	585	599	560	629	n/a
Number of dogs adopted	340	373	449	477	403	n/a
Number of returned to owner	131	115	141	102	129	n/a
<b>Public Works</b>						
<b>Engineer:</b>						
Miles of road serviced	20	40	35	40	30	n/a
Number of culverts serviced	101	151	111	157	130	n/a
Number of bridges serviced	26	30	30	33	30	n/a
<b>Transportation:</b>						
Number of clients serviced	(1)	118,704	82,259	55,249	47,881	15,000
Number of vehicles	(1)	53	40	35	28	17
Number of vehicle miles	(1)	1,028,916	n/a	n/a	n/a	n/a
Number of vehicles hours	(1)	30,581	n/a	n/a	n/a	n/a
<b>Landfill and Sewer Operations</b>						
<b>Landfill:</b>						
Remaining useful life (in years)	9.2	10.2	11.2	11.2	14.3	22.4
Closure costs at year-end (in millions of dollars)	5.53	5.47	5.32	5.17	4.93	4.93
Percentage of capacity used	80.10	73.40	62.59	55.10	44.00	36.60
<b>Sewer:</b>						
Number of sewer facilities	6	6	6	6	6	6
Number of liftstation	12	12	12	12	12	12
Linear feet of sewer mains	69,115	69,115	69,115	68,600	68,262	67,557

(1) - The transportation department was closed during 2008, operational and capital asset information in not available.

Source: Individual County departments

n/a - not available

2002	2001	2000	1999
15,314	14,631	18,484	18,822
81.98	89.77	63.13	56.31
2,459.40	2,693.10	1,893.90	1,689.30
366,753.40	447,656.09	411,079.22	n/a
1,638	1,320	n/a	n/a
282	268	n/a	n/a
65	43	n/a	n/a
5,781	4,557	n/a	n/a
238	103	106	n/a
37	32	n/a	n/a
21	n/a	n/a	n/a
46	n/a	109	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
3	n/a	n/a	n/a
82	n/a	n/a	n/a
12	n/a	n/a	n/a
6	n/a	n/a	n/a
1,112	1,088	1,076	939
2,734,571.20	2,647,188.09	2,413,541.17	2,343,577.14
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
40,015	39,644	47,026	54,277
8,776	9,084	8,753	8,697
n/a	n/a	n/a	n/a
8,003	7,653	7,167	6,572
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
7,000	3,200	n/a	n/a
10	4	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
27.7	40.1	n/a	n/a
4.85	4.80	4.70	4.61
30.30	26.40	n/a	n/a
6	6	6	6
12	12	12	n/a
64,421	60,275	55,457	n/a

HOLMES COUNTY, OHIO

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - (CONTINUED)  
LAST TEN YEARS

Function/Program	2008	2007	2006	2005	2004	2003
<b>Park District Agency</b>						
Number of activity participants	1,546	1,293	1,028	1,096	1,112	1,165
<b>Solid Waste</b>						
Number of clients serviced	n/a	41,631	41,106	40,581	40,216	39,851
<b>Planning Commission</b>						
Number of clients serviced	1,000	1,087	1,040	1,040	1,040	1,040
Number of plots	1,031	487	3,000	500	500	500
<b>Health District</b>						
Number of home care clients	n/a	n/a	n/a	n/a	n/a	4
Number of clinic clients	1,225	1,152	1,411	1,490	1,459	1,020
Number of immunizations given	5,417	6,045	4,380	4,626	4,129	4,553
Number of BCMH clients	301	290	166	281	285	360
Number of Help Me Grow clients	412	395	254	243	251	359
Number of hospice clients admitted	100	103	97	104	96	954
Number of WIC clients recertified	1,185	1,182	1,184	1,135	1,199	1,178
Number of births recorded	668	587	593	510	530	547
Number of deaths recorded	271	223	282	263	255	300
Number of sewage permits	128	124	256	166	240	207
Number of RV park licenses	13	13	13	13	13	13
Number of pool licenses	17	16	15	16	16	16
Number of manufactured home park licenses	10	13	10	14	7	11
Number of water permits	115	141	120	124	174	169
Number of solid waste licenses	1	1	2	1	1	1
Number of food licenses	277	269	409	394	401	404

Source: Individual County departments

n/a - not available

<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
1,054	967	936	n/a
39,485	39,120	38,755	38,540
1,040	1,040	1,040	1,040
500	500	500	500
11	8	146	365
907	1,050	645	815
3,906	2,831	n/a	n/a
350	317	287	255
106	n/a	n/a	n/a
88	88	58	47
1,191	1,006	954	867
586	524	570	666
277	303	256	285
215	244	210	247
13	13	14	13
16	14	15	15
11	11	11	11
182	219	194	245
1	1	1	1
406	404	337	342

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