

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

OF

HOLMES COUNTY, OHIO

FOR THE

YEAR ENDED DECEMBER 31, 2009

PREPARED BY
AUDITOR'S OFFICE
JACKIE MCKEE, AUDITOR

HOLMES COUNTY, OHIO

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FOR THE YEAR ENDED DECEMBER 31, 2009
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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 18, 2010

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, 2009. 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, 2009.

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 County Board of Developmental Disabilities (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 Addiction 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 Municipal Court Judge.

Economic Condition and Outlook

Holmes County is a predominantly rural county and has no large metropolitan or densely populated areas. Following a disastrous turn of events at the close of 2008, the state of the US economy weighed heavy on the minds of Holmes County residents moving into the new year. Ushering a new administration, many questions remained unanswered. While much acclaim has been given to the Holmes County's ability to persist in times of distress, the effects of the downturn were felt by the majority. At the close of 2009, the Holmes County unemployment rate reached 7.8% with losses in eight (8) of thirteen (13) industrial sectors and significant declines in manufacturing and retail trade. Furthermore, county sales and use tax declined after more than a decade long growth. Nevertheless, in the face of adversity, area business owners and residents reacted to the conditions with much resolve. Employers confronting falling profits and losses exercised a variety of creative approaches to keep people at work earning a wage. Consequently, temporary production shut downs, on-demand call backs, and the like were common play throughout the year. Doing their part, employees also helped to ease the burden of struggling companies taking voluntary leaves of absence and in some cases reductions in pay. What's more in 2009, Holmes County witnessed a return to the field, the backbone of the local economy, where yields put food on the table and were sold at market. It is because of these and other efforts nearing the start of the new decade, signs of a turnaround began to surface and consumer confidence began to slowly return. Certainly, on what appears to be a long road to recovery, much will be revealed in 2010.

2009 was the sixteenth 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 2009 for the bed tax decreased compared to the previous year; \$410,167.53 in 2008 to \$407,619.77 in 2009.

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

Community of Big Prairie - Sidewalk renovation and storm drainage improvements.

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

Winesburg Water Company Line Extension

Big Prairie/Richland Township Storm Drainage and Sidewalk Improvement

Holmes County Fairgrounds Relocation

Community of Charm Sidewalks/Streetscaping

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, 2009, 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, 2008. This was the seventeenth 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.

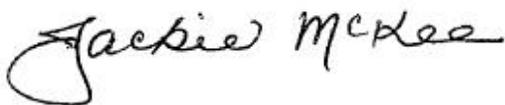
A Certificate of Achievement is valid for a period of one-year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of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

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

Sincerely,



Jackie McKee
Holmes County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Holmes County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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



President

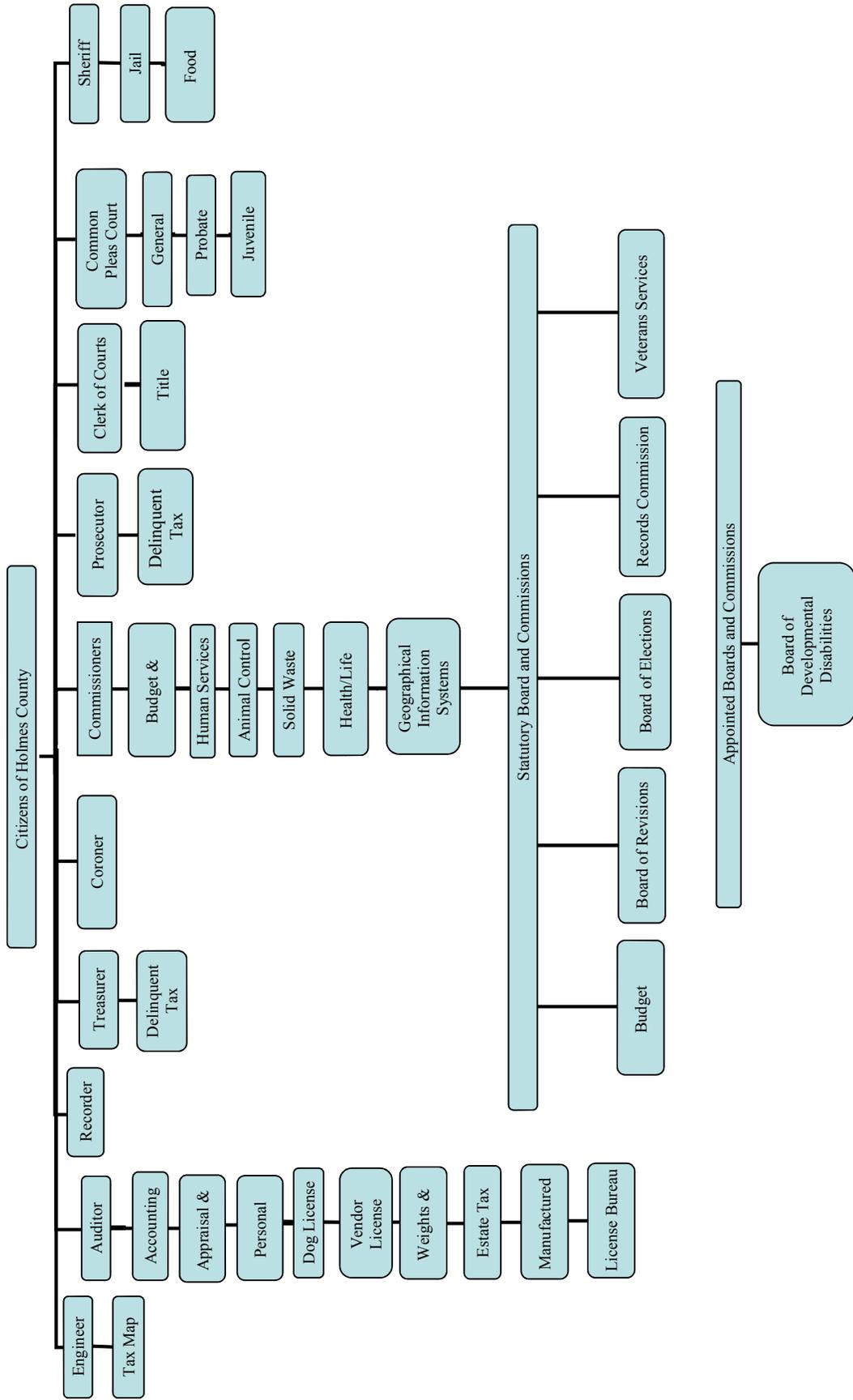
Executive Director

HOLMES COUNTY, OHIO

**ELECTED OFFICIALS
DECEMBER 31, 2009**

CommissionerRobert Ault
Commissioner Joe Miller
CommissionerRay Eyer
Auditor. Jackie McKee
Treasurer. Joyce L. Yoder
Prosecuting AttorneySteve Knowing
Common Pleas Judge Thomas D. White
Probate and Juvenile Judge Thomas C. Lee
Municipal Court JudgeJane Irving Baserman
Clerk of CourtsDorcas L. Miller
CoronerRobert J. Anthony, MD
Sheriff. Timothy W. Zimmerly
RecorderAnita Hall
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, Suite 107
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, 2009, 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 88 percent, 105 percent and 99 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 our audit provides a reasonable basis for our opinions.

In our opinion, 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, 2009, and the respective changes in financial position and applicable, cash flows, thereof and the respective budgetary comparisons for the General, Special Revenue County Board of Developmental Disabilities, 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 10, 2010, 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 18, 2010

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009

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, 2009. 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 2009 are as follows:

- The total net assets of the County increased \$522,834. Net assets of governmental activities increased \$1,963,149, which represents a 6.27% increase over fiscal year 2008. Net assets of business-type activities decreased \$1,440,315 or 6.20% from fiscal year 2008.
- General revenues accounted for \$11,164,132 or 35.98% of total governmental activities revenue. Program specific revenues accounted for \$19,864,751 or 64.02% of total governmental activities revenue.
- For the governmental activities, the County had \$29,065,734 in expenses; \$19,864,751 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$11,164,132 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$9,373,578 in 2009, a decrease of \$459,279 or 4.67% from 2008 revenues. The general fund, had expenditures and other financing uses of \$9,203,657 in 2009, a decrease of \$895,017 or 8.86% from 2008. The net changes in revenues and expenditures contributed to the general fund balance increase of \$169,921 or 19.15% from 2008 to 2009.
- The county board of developmental disabilities (DD) fund, a major governmental fund, had revenues of \$5,445,394 in 2009, a decrease of \$159,253 or 2.84% from 2008 revenues. The DD fund, had expenditures and other financing uses of \$5,420,277 in 2009, a decrease of \$534,884 or 8.98% from 2008. The net changes in revenues and expenditures contributed to the DD fund balance increase of \$25,117 or 1.62% from 2008 to 2009.
- The motor vehicle license and gas tax fund, a major governmental fund, had revenues and other financing sources of \$7,166,902 in 2009, an increase of \$2,043,727 or 39.89% from 2008 revenues. The motor vehicle license and gas tax fund, had expenditures of \$7,489,406 in 2009, an increase of \$2,822,164 or 60.47% from 2008. The motor vehicle license and gas tax fund balance decreased of \$322,504 or 19.58% from 2008 to 2009.
- The county home fund, a major governmental fund, had revenues of \$1,566,996 in 2009. The county home fund, had expenditures of \$1,433,078 in 2009. The county home fund balance increased \$133,918 or 33.62% from 2008 to 2009.
- The public assistance fund, a major governmental fund, had revenues and other financing sources of \$3,168,863 in 2009. The public assistance fund had expenditures of \$3,598,878 in 2009. The public assistance fund balance decreased \$430,015 or 73.61% from 2008 to 2009.
- Net assets for the business-type activities, which are made up of the sewer district, East Holmes water, county disposal and Joel Pomerene Memorial Hospital enterprise funds, decreased in 2009 by \$1,440,315 or 6.20%. 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, 2009

- In the general fund, the actual revenues and financing sources came in \$1,653 higher than they were originally budgeted and actual expenditures and financing uses were \$255,758 lower than the amount in the original budget. These variances are a result of the County's conservative budgeting process.

Using the 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 2009?" 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, 2009

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 developmental disabilities (DD), county home and public assistance. The County's major enterprise funds are the sewer district, county disposal and Joel Pomerene Memorial 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 Memorial 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, 2009

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 2009 and 2008.

	Net Assets					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2009	2008
	2009	2009	2008	2008	Total	Total
<u>Assets</u>						
Current and other assets	\$ 19,111,110	\$ 13,814,274	\$ 19,107,220	\$ 15,082,832	\$ 32,925,384	\$ 34,190,052
Capital assets	<u>26,297,748</u>	<u>19,214,921</u>	<u>24,325,088</u>	<u>20,058,557</u>	<u>45,512,669</u>	<u>44,383,645</u>
Total assets	<u>45,408,858</u>	<u>33,029,195</u>	<u>43,432,308</u>	<u>35,141,389</u>	<u>78,438,053</u>	<u>78,573,697</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	4,494,860	9,109,808	5,040,199	8,875,380	13,604,668	13,915,579
Other liabilities	<u>7,664,557</u>	<u>2,119,089</u>	<u>7,105,817</u>	<u>3,025,396</u>	<u>9,783,646</u>	<u>10,131,213</u>
Total liabilities	<u>12,159,417</u>	<u>11,228,897</u>	<u>12,146,016</u>	<u>11,900,776</u>	<u>23,388,314</u>	<u>24,046,792</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	22,838,748	15,056,608	20,531,088	15,666,974	37,895,356	36,198,062
Restricted	9,072,878	667,380	9,585,566	718,550	9,740,258	10,304,116
Unrestricted	<u>1,337,815</u>	<u>6,076,310</u>	<u>1,169,638</u>	<u>6,855,089</u>	<u>7,414,125</u>	<u>8,024,727</u>
Total net assets	<u>\$ 33,249,441</u>	<u>\$ 21,800,298</u>	<u>\$ 31,286,292</u>	<u>\$ 23,240,613</u>	<u>\$ 55,049,739</u>	<u>\$ 54,526,905</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2009, the County's assets exceeded liabilities by \$55,049,739. This amounts to \$33,249,441 in governmental activities and \$21,800,298 in business-type activities.

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 58.02% of total governmental and business-type assets. Capital assets include land, land improvements, 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, 2009, were \$37,895,356. 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, 2009, 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, \$9,072,878 or 27.29%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net assets of \$1,337,815 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, 2009

The table below shows the changes in net assets for fiscal year 2009 and 2008.

	Change in Net Assets					
	Governmental Activities 2009	Business-type Activities 2009	Governmental Activities 2008	Business-type Activities 2008	2009 Total	2008 Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 5,129,078	\$ 31,631,262	\$ 4,780,133	\$ 33,924,934	\$ 36,760,340	\$ 38,705,067
Operating grants and contributions	11,844,385	-	12,958,697	-	11,844,385	12,958,697
Capital grants and contributions	2,891,288	330,214	711,122	40,584	3,221,502	751,706
Total program revenues	<u>19,864,751</u>	<u>31,961,476</u>	<u>18,449,952</u>	<u>33,965,518</u>	<u>51,826,227</u>	<u>52,415,470</u>
General revenues:						
Property taxes	5,455,848	-	5,964,915	-	5,455,848	5,964,915
Sales tax	4,202,640	-	4,612,239	-	4,202,640	4,612,239
Unrestricted grants	1,109,878	-	1,060,292	-	1,109,878	1,060,292
Investment earnings	269,984	173,255	423,012	191,124	443,239	614,136
Other	125,782	784,475	857,700	735,774	910,257	1,593,474
Total general revenues	<u>11,164,132</u>	<u>957,730</u>	<u>12,918,158</u>	<u>926,898</u>	<u>12,121,862</u>	<u>13,845,056</u>
Total revenues	<u>31,028,883</u>	<u>32,919,206</u>	<u>31,368,110</u>	<u>34,892,416</u>	<u>63,948,089</u>	<u>66,260,526</u>
Expenses						
Program Expenses:						
General government						
Legislative and executive	4,899,174	-	5,315,054	-	4,899,174	5,315,054
Judicial	1,694,571	-	1,863,604	-	1,694,571	1,863,604
Public safety	3,666,990	-	4,124,524	-	3,666,990	4,124,524
Public works	5,559,133	-	5,872,697	-	5,559,133	5,872,697
Health	227,004	-	239,322	-	227,004	239,322
Human services	12,579,981	-	14,060,861	-	12,579,981	14,060,861
Conservation and recreation	238,250	-	338,005	-	238,250	338,005
Other	-	-	2,474	-	-	2,474
Interest and fiscal charges	200,631	-	217,226	-	200,631	217,226
Sewer District	-	1,078,912	-	1,016,239	1,078,912	1,016,239
County Disposal	-	495,088	-	532,690	495,088	532,690
Joel Pomerene Hospital	-	32,781,142	-	33,928,469	32,781,142	33,928,469
Nonmajor:						
East Holmes Water	-	4,379	-	6,698	4,379	6,698
Total expenses	<u>29,065,734</u>	<u>34,359,521</u>	<u>32,033,767</u>	<u>35,484,096</u>	<u>63,425,255</u>	<u>67,517,863</u>
Change in net assets	1,963,149	(1,440,315)	(665,657)	(591,680)	522,834	(1,257,337)
Net assets at beginning of year	<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>
Net assets at end of year	<u>\$ 33,249,441</u>	<u>\$ 21,800,298</u>	<u>\$ 31,286,292</u>	<u>\$ 23,240,613</u>	<u>\$ 55,049,739</u>	<u>\$ 54,526,905</u>

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009

Governmental Activities

Governmental net assets increased by \$1,963,149 in 2009 from 2008.

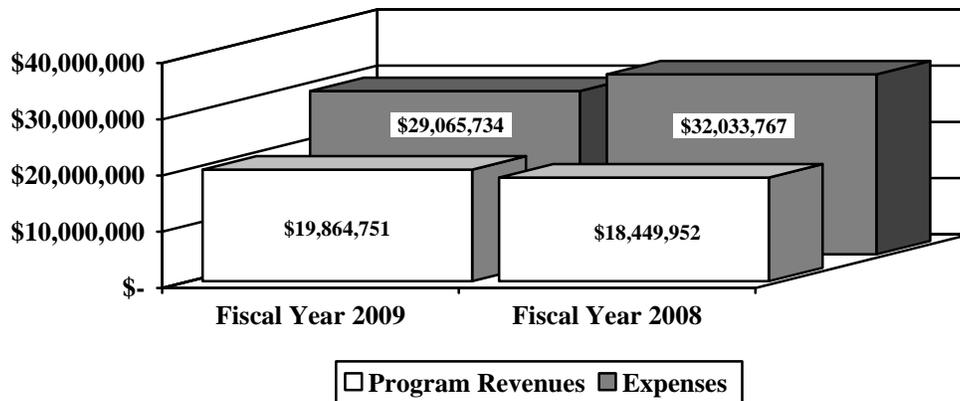
Human services, which supports the operations of the county home, county board of DD, job and family services (public assistance), veteran services, and the children services board, accounts for \$12,579,981 of expenses, or 43.28% of total governmental expenses of the County. These expenses were funded by \$1,500,151 in charges to users of services and \$6,880,017 in operating grants and contributions in 2009. General government expenses which includes legislative and executive and judicial programs, accounted for \$6,593,745 or 22.69% of total governmental expenses. General government expenses were covered by \$2,408,751 of direct charges to users in 2009.

The State and federal government contributed to the County revenues of \$11,844,385 in operating grants and contributions and \$2,891,288 in capital grants and contributions. During 2009, grants and contributions received from the Ohio Public Works Commission and the Ohio Department of Transportation were reported as capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$11,164,132, and amounted to 35.98% of total revenues. These revenues primarily consist of property and sales tax revenue of \$9,658,488 or 86.51% of total general revenues in 2009. 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 \$1,109,878, or 9.94% 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 2009 and 2008. 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, 2009

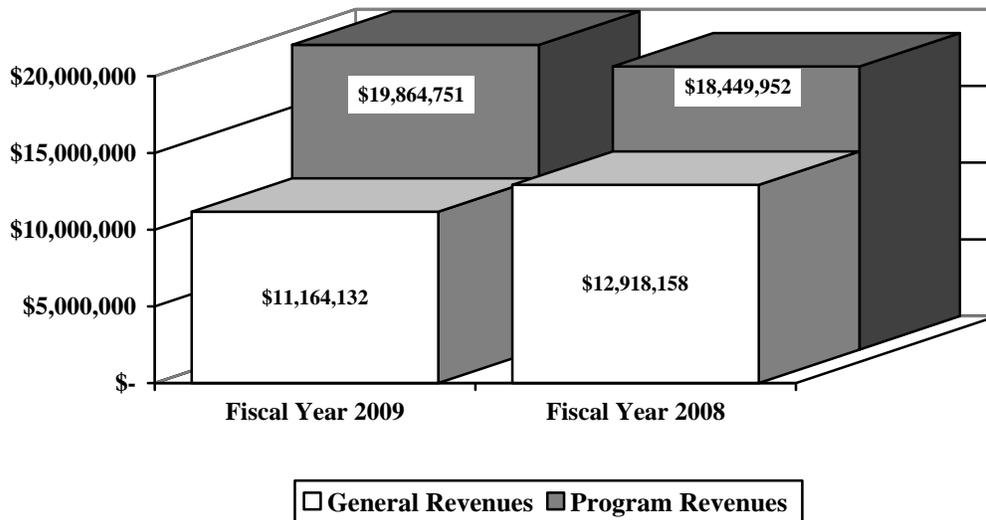
Governmental Activities

	Total Cost of Services 2009	Net Cost of Services 2009	Total Cost of Services 2008	Net Cost of Services 2008
Program Expenses:				
General government				
Legislative and executive	\$ 4,899,174	\$ 1,966,286	\$ 5,315,054	\$ 2,763,187
Judicial	1,694,571	1,110,242	1,863,604	1,321,487
Public safety	3,666,990	3,006,932	4,124,524	3,296,471
Public works	5,559,133	(1,407,379)	5,872,697	(35,936)
Health	227,004	69,094	239,322	66,142
Human services	12,579,981	4,199,813	14,060,861	5,739,279
Conservation and recreation	238,250	213,250	338,005	338,005
Other	-	-	2,474	2,474
Interest and fiscal charges	200,631	42,745	217,226	92,706
Total	\$ 29,065,734	\$ 9,200,983	\$ 32,033,767	\$ 13,583,815

The dependence upon general revenues for governmental activities is apparent, with 31.66% of expenses supported through taxes and other general revenues during 2009.

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

Governmental Activities - General and Program Revenues

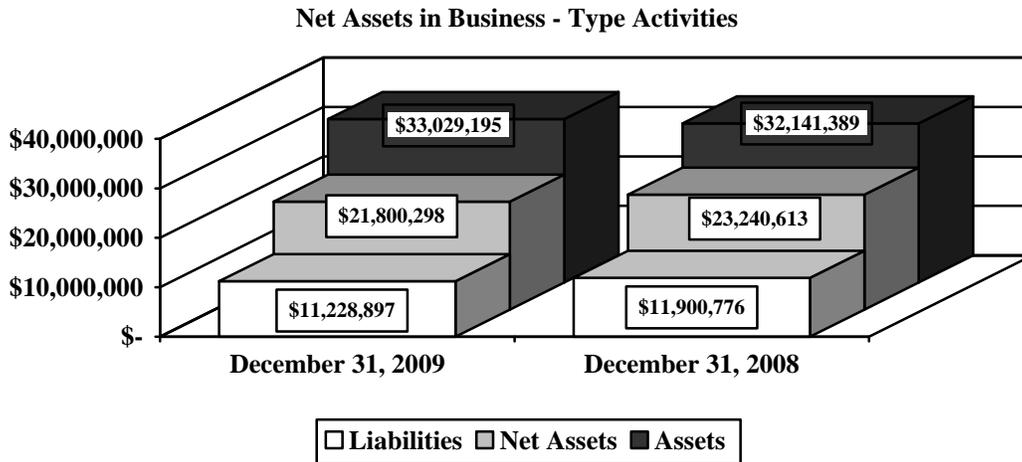


HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009

Business-Type Activities

The sewer district, East Holmes water, county disposal and Joel Pomerene Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$31,961,476, general revenues of \$957,730, and expenses of \$34,359,521 for fiscal year 2009. The net assets of the enterprise funds decreased \$1,440,315 or 6.20% during 2009. The following graph illustrates the assets, liabilities and net assets of the County's business-type activities at December 31, 2009 and 2008:



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.

The County's governmental funds (as reported on the balance sheet on pages 32-33) reported a combined fund balance of \$8,689,890, which is \$54,660 lower than last year's total of \$8,744,550. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2009 for all major and non-major governmental funds.

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Fund Balances</u> 12/31/09	<u>Fund Balances</u> 12/31/08	<u>Increase/ (Decrease)</u>
Major funds:			
General	\$ 1,057,458	\$ 887,537	\$ 169,921
County Board of DD	1,573,475	1,548,358	25,117
Motor Vehicle License and Gas Tax	1,324,256	1,646,760	(322,504)
County Home	532,277	398,359	133,918
Public Assistance	154,164	584,179	(430,015)
Other nonmajor governmental funds	<u>4,048,260</u>	<u>3,679,357</u>	<u>368,903</u>
Total	<u>\$ 8,689,890</u>	<u>\$ 8,744,550</u>	<u>\$ (54,660)</u>

General Fund

The County's general fund balance increased \$169,921.

	<u>2009</u> <u>Amount</u>	<u>2008</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Revenues</u>			
Taxes	\$ 5,902,771	\$ 6,339,959	(6.90) %
Charges for services	1,646,549	1,487,738	10.67 %
Licenses and permits	96,378	89,222	8.02 %
Fines and forfeitures	109,413	104,167	5.04 %
Intergovernmental	1,198,306	1,200,518	(0.18) %
Investment income	269,984	421,076	(35.88) %
Other	<u>132,270</u>	<u>185,837</u>	(28.82) %
Total	<u>\$ 9,355,671</u>	<u>\$ 9,828,517</u>	(4.81) %

Tax revenue represents 63.09% of all general fund revenue. Tax revenue decreased slightly by 6.90% over prior year. The decrease in investment income is due to decreasing balances available to invest. All other revenue remained comparable to 2008.

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

<u>Expenditures</u>	<u>2009</u> <u>Amount</u>	<u>2008</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
General government			
Legislative and executive	\$ 3,369,740	\$ 3,771,226	(10.65) %
Judicial	1,567,151	1,649,057	(4.97) %
Public safety	3,021,696	3,308,796	(8.68) %
Public works	2,814	10,477	(73.14) %
Health	77,624	78,027	(0.52) %
Human services	363,060	293,229	23.81 %
Conservation and recreation	213,250	338,005	(36.91) %
Other	-	2,474	(100.00) %
Total	<u>\$ 8,615,335</u>	<u>\$ 9,451,291</u>	(8.84) %

Total expenditures decreased \$835,956 or 8.84%. All expenditures remained comparable to 2008.

County Board of DD

The county board of developmental disabilities (DD) fund, a major governmental fund, had revenues of \$5,445,394 in 2009, a decrease of \$159,253 or 2.84% from 2008 revenues. The DD fund, had expenditures and other financing uses of \$5,420,277 in 2009, a decrease of \$534,884 or 8.98% from 2008. The net changes in revenues and expenditures contributed to the DD fund balance increase of \$25,117 or 1.62% from 2008 to 2009.

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 \$7,166,902 in 2009, an increase of \$2,043,727 or 39.89% from 2008 revenues. The motor vehicle license and gas tax fund, had expenditures of \$7,489,406 in 2009, an increase of \$2,822,164 or 60.47% from 2008. The motor vehicle license and gas tax fund balance decreased \$322,504 or 19.58% from 2008 to 2009.

County Home Fund

The county home fund, a major governmental fund, had revenues of \$1,566,996 in 2009. The county home fund, had expenditures of \$1,433,078 in 2009. The county home fund balance increased \$133,918 or 33.62% from 2008 to 2009.

Public Assistance Fund

The public assistance fund, a major governmental fund, had revenues and other financing sources of \$3,168,863 in 2009. The public assistance fund had expenditures of \$3,598,878 in 2009. The public assistance fund balance decreased \$430,015 or 73.61% from 2008 to 2009.

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009

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 dd, motor vehicle license and gas tax, county home and public assistance.

In the general fund, final budgeted revenues and other financing sources of \$9,221,732 were \$112,466 higher than original budgeted revenues and other financing sources of \$9,109,266. Actual revenues and other financing sources of \$9,110,919 was lower than final budgeted revenues by \$110,813 or 1.20%. This decrease is due to less than anticipated receipts in charges for services revenue and sales taxes.

Final budgeted expenditures and other financing uses of \$9,470,553 were \$170,165 higher than original budgeted expenditures and other financing uses of \$9,300,388. Actual expenditures and financing uses of \$9,044,630 were \$425,923 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 2009, the County had \$45,512,669 (net of accumulated depreciation) invested in land, land improvements, buildings and improvements, furniture, fixtures and equipment, vehicles, construction in progress, sewer/water mains and infrastructure. Of this total, \$26,297,748 was reported in governmental activities and \$19,214,921 was reported in business-type activities. The following table shows fiscal year 2009 balances compared to 2008:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Land	\$ 843,613	\$ 827,053	\$ 1,068,963	\$ 1,068,963	\$ 1,912,576	\$ 1,896,016
Land improvements	22,406	-	211,210	222,044	233,616	222,044
Building and improvements	10,358,845	10,448,084	11,921,703	12,200,908	22,280,548	22,648,992
Furniture, fixtures and equipment	804,916	758,163	3,252,768	4,031,872	4,057,684	4,790,035
Vehicles	1,299,207	1,685,904	-	-	1,299,207	1,685,904
Infrastructure	11,250,685	9,861,156	-	-	11,250,685	9,861,156
Sewer/water lines	-	-	2,389,479	2,494,186	2,389,479	2,494,186
Construction in progress	<u>1,718,076</u>	<u>744,728</u>	<u>370,798</u>	<u>40,584</u>	<u>2,088,874</u>	<u>785,312</u>
Total	<u>\$ 26,297,748</u>	<u>\$ 24,325,088</u>	<u>\$ 19,214,921</u>	<u>\$ 20,058,557</u>	<u>\$ 45,512,669</u>	<u>\$ 44,383,645</u>

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009

The Hospital has reclassified certain capital asset and accumulated depreciation amounts for 2008. These changes had no effect on total capital assets, net of accumulated depreciation at December 31, 2008.

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 42.78% 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 12.44% of the County's total business-type capital assets.

Debt Administration

At December 31, 2009 the County had \$3,459,000 in general obligation bonds, \$2,411,500 in revenue bonds and OPWC loans of \$217,287 outstanding. Of this total, \$414,175 is due within one year and \$5,673,612 is due in more than one year.

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

	Outstanding Debt, at Year End			
	Governmental Activities 2009	Business-Type Activities 2009	Governmental Activities 2008	Business-Type Activities 2008
Long-Term Obligations				
General obligation bonds:	\$ 3,459,000	\$ -	\$ 3,794,000	\$ -
Revenue bonds	-	2,411,500	-	2,453,500
OPWC loans	-	217,287	-	232,462
Total	<u>\$ 3,459,000</u>	<u>\$ 2,628,787</u>	<u>\$ 3,794,000</u>	<u>\$ 2,685,962</u>

The County's voted legal debt margin was \$16,739,020 at December 31, 2009 and the unvoted legal debt margin was \$7,017,074 at December 31, 2009. See Note 12 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

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 7.7%, compared to the 10.8% State average and the 10.0% national average.

These economic factors were considered in preparing the County's budget for fiscal year 2010. Budgeted revenues and other financing sources in the general fund for fiscal year 2010 budget were \$8,779,152. With the continuation of conservative budgeting practices, the County's financial position should remain strong in future years.

HOLMES COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009

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, 2009

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents.	\$ 7,753,361	\$ 687,842	\$ 8,441,203
Cash and cash equivalents in segregated accounts	12,353	-	12,353
Investments in segregated accounts.	-	658,422	658,422
Receivables (net of allowances for uncollectibles):			
Sales taxes	698,272	-	698,272
Real estate and other taxes	5,914,217	-	5,914,217
Accounts	258,120	4,338,957	4,597,077
Accrued interest	125	-	125
Due from other governments.	3,927,204	-	3,927,204
Notes and loans	-	29,299	29,299
Internal balances	21,651	(21,651)	-
Prepayments	111,906	591,848	703,754
Materials and supplies inventory.	413,901	584,878	998,779
Assets limited as to use	-	6,944,679	6,944,679
Capital assets:			
Land and construction in progress.	2,561,689	1,439,761	4,001,450
Depreciable capital assets, net.	23,736,059	17,775,160	41,511,219
Total capital assets.	26,297,748	19,214,921	45,512,669
Total assets.	45,408,858	33,029,195	78,438,053
Liabilities:			
Accounts payable.	557,365	609,195	1,166,560
Contracts payable.	674,360	-	674,360
Accrued wages and benefits	462,604	1,195,575	1,658,179
Due to other governments	272,829	3,110	275,939
Other accrued expenses.	-	225,042	225,042
Accrued interest payable.	15,399	86,167	101,566
Unearned revenues	5,682,000	-	5,682,000
Long-term liabilities:			
Due within one year.	1,014,826	242,695	1,257,521
Due in more than one year	3,480,034	8,867,113	12,347,147
Total liabilities	12,159,417	11,228,897	23,388,314
Net assets:			
Invested in capital assets, net of related debt.	22,838,748	15,056,608	37,895,356
Restricted for:			
Capital projects	399,047	-	399,047
Debt service	135,377	-	135,377
Public works projects	2,776,386	-	2,776,386
Public safety programs.	760,989	-	760,989
Human services programs	4,220,774	-	4,220,774
General operations	533,795	-	533,795
Other purposes	246,510	667,380	913,890
Unrestricted (deficit)	1,337,815	6,076,310	7,414,125
Total net assets (deficit)	\$ 33,249,441	\$ 21,800,298	\$ 55,049,739

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units

Lynn Hope Industries, Incorporated	Holmes County Airport Authority	Regional Planning Commission
\$ -	\$ -	\$ 7,574
135,447	498,042	-
-	-	-
-	-	-
-	-	-
9,592	1,074	-
-	-	-
-	118	-
-	-	-
-	-	-
-	2,103	-
451	-	-
-	-	-
-	54,357	-
14,748	365,019	-
14,748	419,376	-
160,238	920,713	7,574
198	6,786	-
-	-	-
-	-	4,344
-	-	2,582
448	-	-
-	-	-
-	-	-
13,255	-	4,436
130,199	-	7,016
144,100	6,786	18,378
14,748	419,376	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,390	494,551	(10,804)
<u>\$ 16,138</u>	<u>\$ 913,927</u>	<u>\$ (10,804)</u>

HOLMES COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government				
Legislative and executive	\$ 4,899,174	\$ 2,408,751	\$ 4,800	\$ 519,337
Judicial	1,694,571	462,346	121,983	-
Public safety	3,666,990	231,214	418,844	10,000
Public works	5,559,133	210,820	4,418,741	2,336,951
Health	227,004	157,910	-	-
Human services	12,579,981	1,500,151	6,880,017	-
Conservation and recreation	238,250	-	-	25,000
Interest and fiscal charges	200,631	157,886	-	-
Total governmental activities	<u>29,065,734</u>	<u>5,129,078</u>	<u>11,844,385</u>	<u>2,891,288</u>
Business-Type Activities:				
Sewer District	1,078,912	775,589	-	330,214
County Disposal	495,088	-	-	-
Joel Pomerene Hospital	32,781,142	30,852,121	-	-
Nonmajor:				
East Holmes Water	4,379	3,552	-	-
Total business-type activities	<u>34,359,521</u>	<u>31,631,262</u>	<u>-</u>	<u>330,214</u>
Total primary government	<u>\$ 63,425,255</u>	<u>\$ 36,760,340</u>	<u>\$ 11,844,385</u>	<u>\$ 3,221,502</u>
Component Units:				
Lynn Hope Industries, Inc.	\$ 380,284	\$ 119,380	\$ 288,690	\$ -
Holmes County Airport Authority	236,285	92,549	4,620	-
Regional Planning Commission	167,002	62,193	50,000	-
Total component units	<u>\$ 783,571</u>	<u>\$ 274,122</u>	<u>\$ 343,310</u>	<u>\$ -</u>

General Revenues:

Property taxes levied for:	
General fund	
Human services - County Board of 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	
Net assets (deficit) at beginning of year	
Net assets (deficit) at end of year	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets						
Primary Government			Component Units			
Governmental Activities	Business-Type Activities	Total	Lynn Hope Industries, Inc.	Holmes County Airport Authority	Regional Planning Commission	
\$ (1,966,286)	\$ -	\$ (1,966,286)	\$ -	\$ -	\$ -	
(1,110,242)	-	(1,110,242)	-	-	-	
(3,006,932)	-	(3,006,932)	-	-	-	
1,407,379	-	1,407,379	-	-	-	
(69,094)	-	(69,094)	-	-	-	
(4,199,813)	-	(4,199,813)	-	-	-	
(213,250)	-	(213,250)	-	-	-	
(42,745)	-	(42,745)	-	-	-	
(9,200,983)	-	(9,200,983)	-	-	-	
-	26,891	26,891	-	-	-	
-	(495,088)	(495,088)	-	-	-	
-	(1,929,021)	(1,929,021)	-	-	-	
-	(827)	(827)	-	-	-	
-	(2,398,045)	(2,398,045)	-	-	-	
(9,200,983)	(2,398,045)	(11,599,028)	-	-	-	
-	-	-	27,786	-	-	
-	-	-	-	(139,116)	-	
-	-	-	-	-	(54,809)	
-	-	-	27,786	(139,116)	(54,809)	
2,124,712	-	2,124,712	-	-	-	
2,525,118	-	2,525,118	-	-	-	
806,018	-	806,018	-	-	-	
4,202,640	-	4,202,640	-	-	-	
1,109,878	-	1,109,878	-	-	-	
269,984	173,255	443,239	1,640	5,442	-	
125,782	784,475	910,257	-	1,951	1,169	
11,164,132	957,730	12,121,862	1,640	7,393	1,169	
1,963,149	(1,440,315)	522,834	29,426	(131,723)	(53,640)	
31,286,292	23,240,613	54,526,905	(13,288)	1,045,650	42,836	
<u>\$ 33,249,441</u>	<u>\$ 21,800,298</u>	<u>\$ 55,049,739</u>	<u>\$ 16,138</u>	<u>\$ 913,927</u>	<u>\$ (10,804)</u>	

HOLMES COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle License and Gas Tax</u>
Assets:			
Equity in pooled cash and cash equivalents	\$ 638,834	\$ 1,633,609	\$ 866,777
Cash and cash equivalents in segregated accounts	12,353	-	-
Receivables (net of allowance for uncollectibles):			
Sales taxes	657,272	-	-
Real estate and other taxes	2,436,098	2,635,918	-
Accounts	103,267	59,248	2,954
Accrued interest	125	-	-
Loans to other funds	55,000	-	-
Due from other funds	88,189	-	-
Due from other governments	443,682	220,607	2,627,297
Prepayments	82,019	7,240	-
Materials and supplies inventory	64,354	15,342	308,518
Total assets	<u>\$ 4,581,193</u>	<u>\$ 4,571,964</u>	<u>\$ 3,805,546</u>
Liabilities:			
Accounts payable	\$ 111,586	\$ 97,237	\$ 69,603
Contracts payable	-	-	674,360
Accrued wages and benefits	157,370	115,385	59,296
Compensated absences payable	231	-	-
Loans from other funds	-	-	-
Due to other funds	-	-	-
Due to other governments	111,242	19,605	34,733
Deferred revenue	773,306	266,262	1,643,298
Unearned revenue	2,370,000	2,500,000	-
Total liabilities	<u>3,523,735</u>	<u>2,998,489</u>	<u>2,481,290</u>
Fund Balances:			
Reserved for encumbrances	6,310	-	-
Reserved for prepayments	82,019	7,240	-
Reserved for materials and supplies inventory	64,354	15,342	308,518
Reserved for loans	55,000	-	-
Reserved for debt service	-	-	-
Unreserved:			
Designated for compensated absences reported in special revenue funds	-	-	-
Undesignated, reported in:			
General fund	849,775	-	-
Special revenue funds	-	1,550,893	1,015,738
Capital projects funds	-	-	-
Total fund balances	<u>1,057,458</u>	<u>1,573,475</u>	<u>1,324,256</u>
Total liabilities and fund balances	<u>\$ 4,581,193</u>	<u>\$ 4,571,964</u>	<u>\$ 3,805,546</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

County Home	Public Assistance	Other Governmental Funds	Total Governmental Funds
\$ 545,712	\$ 105,364	\$ 3,963,065	\$ 7,753,361
-	-	-	12,353
-	-	41,000	698,272
842,201	-	-	5,914,217
40,000	854	51,797	258,120
-	-	-	125
-	-	-	55,000
-	-	-	88,189
44,800	245,293	345,525	3,927,204
8,092	11,515	3,040	111,906
6,959	10,356	8,372	413,901
<u>\$ 1,487,764</u>	<u>\$ 373,382</u>	<u>\$ 4,412,799</u>	<u>\$ 19,232,648</u>
\$ 15,769	\$ 99,463	\$ 163,707	\$ 557,365
-	-	-	674,360
33,299	58,420	38,834	462,604
-	8,682	5,282	14,195
-	-	55,000	55,000
-	-	66,538	66,538
19,418	52,653	35,178	272,829
75,001	-	-	2,757,867
812,000	-	-	5,682,000
<u>955,487</u>	<u>219,218</u>	<u>364,539</u>	<u>10,542,758</u>
657	-	31,792	38,759
8,092	11,515	3,040	111,906
6,959	10,356	8,372	413,901
-	-	-	55,000
-	-	150,776	150,776
-	-	166,789	166,789
-	-	-	849,775
516,569	132,293	3,289,870	6,505,363
-	-	397,621	397,621
<u>532,277</u>	<u>154,164</u>	<u>4,048,260</u>	<u>8,689,890</u>
<u>\$ 1,487,764</u>	<u>\$ 373,382</u>	<u>\$ 4,412,799</u>	<u>\$ 19,232,648</u>

HOLMES COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2009

Total governmental fund balances		\$	8,689,890
<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.			26,297,748
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.			
Property taxes receivable	\$	232,217	
Sales tax receivable		315,571	
Intergovernmental receivable		2,204,937	
Accounts receivable		5,142	
		<u> </u>	
Total			2,757,867
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		(3,459,000)	
Compensated absences payable		(1,021,665)	
Accrued interest payable		(15,399)	
		<u> </u>	
Total			<u>(4,496,064)</u>
Net assets of governmental activities		\$	<u><u>33,249,441</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, 2009

	General	County Board of DD	Motor Vehicle License and Gas Tax
Revenues:			
Property taxes	\$ 2,157,568	\$ 2,592,212	\$ -
Sales taxes	3,745,203	-	-
Charges for services	1,646,549	373,989	-
Licenses and permits	96,378	-	-
Fines and forfeitures	109,413	-	17,143
Intergovernmental	1,198,306	2,278,191	6,918,056
Investment income	269,984	1,350	20,037
Rental income	1,912	-	-
Contributions and donations	-	-	84,641
Other	130,358	199,652	57,085
Total revenues	<u>9,355,671</u>	<u>5,445,394</u>	<u>7,096,962</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	3,369,740	-	-
Judicial	1,567,151	-	-
Public safety	3,021,696	-	-
Public works	2,814	-	7,489,406
Health	77,624	-	-
Human services	363,060	5,410,801	-
Conservation and recreation	213,250	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>8,615,335</u>	<u>5,410,801</u>	<u>7,489,406</u>
Excess (deficiency) of revenues over (under) expenditures	<u>740,336</u>	<u>34,593</u>	<u>(392,444)</u>
Other financing sources (uses):			
Sale of capital assets	17,907	-	69,940
Transfers in	-	-	-
Transfers out	<u>(588,322)</u>	<u>(9,476)</u>	<u>-</u>
Total other financing sources (uses)	<u>(570,415)</u>	<u>(9,476)</u>	<u>69,940</u>
Net change in fund balances	169,921	25,117	(322,504)
Fund balances at beginning of year	<u>887,537</u>	<u>1,548,358</u>	<u>1,646,760</u>
Fund balances at end of year	<u>\$ 1,057,458</u>	<u>\$ 1,573,475</u>	<u>\$ 1,324,256</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

County Home	Public Assistance	Other Governmental Funds	Total Governmental Funds
\$ 821,014	\$ -	\$ -	\$ 5,570,794
-	-	486,039	4,231,242
487,626	-	1,285,751	3,793,915
-	-	209,390	305,768
-	-	156,309	282,865
216,500	2,835,625	2,546,271	15,992,949
5,155	-	6,357	302,883
25,610	-	157,886	185,408
-	-	62	84,703
11,091	259,072	112,876	770,134
<u>1,566,996</u>	<u>3,094,697</u>	<u>4,960,941</u>	<u>31,520,661</u>
-	-	1,572,174	4,941,914
-	-	148,049	1,715,200
-	-	495,875	3,517,571
-	-	217,339	7,709,559
-	-	136,638	214,262
1,433,078	3,598,878	1,682,333	12,488,150
-	-	25,000	238,250
-	-	314,896	314,896
-	-	335,000	335,000
-	-	202,070	202,070
<u>1,433,078</u>	<u>3,598,878</u>	<u>5,129,374</u>	<u>31,676,872</u>
<u>133,918</u>	<u>(504,181)</u>	<u>(168,433)</u>	<u>(156,211)</u>
-	-	13,704	101,551
-	74,166	523,632	597,798
-	-	-	(597,798)
-	74,166	537,336	101,551
<u>133,918</u>	<u>(430,015)</u>	<u>368,903</u>	<u>(54,660)</u>
<u>398,359</u>	<u>584,179</u>	<u>3,679,357</u>	<u>8,744,550</u>
<u>\$ 532,277</u>	<u>\$ 154,164</u>	<u>\$ 4,048,260</u>	<u>\$ 8,689,890</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, 2009

Net change in fund balances - total governmental funds \$ (54,660)

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 capital outlay exceeded depreciation expense in the current period.

Capital asset additions	\$ 4,674,915	
Current year depreciation	<u>(1,902,372)</u>	
Total		2,772,543

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. (799,883)

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

Property taxes	(114,946)	
Sales tax	(28,591)	
Intergovernmental revenues	(311,125)	
Charges for services	(49,094)	
Other revenues	<u>(4,582)</u>	
Total		(508,338)

Repayments of bonds are expenditures in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 335,000

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,439

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. 217,048

Change in net assets of governmental activities \$ 1,963,149

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 2,112,000	\$ 2,130,000	\$ 2,143,191	\$ 13,191
Sales taxes	3,897,000	3,897,000	3,755,649	(141,351)
Charges for services	1,181,116	1,430,621	1,382,477	(48,144)
Licenses and permits	88,000	88,000	96,378	8,378
Fines and forfeitures	111,000	111,000	119,040	8,040
Intergovernmental	1,241,600	1,156,198	1,194,394	38,196
Investment income	385,000	270,000	273,342	3,342
Rental income	3,050	1,550	2,056	506
Other	89,500	126,363	126,485	122
Total revenues.	<u>9,108,266</u>	<u>9,210,732</u>	<u>9,093,012</u>	<u>(117,720)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	4,551,288	4,500,449	4,297,293	203,156
Judicial.	1,173,434	1,293,728	1,195,821	97,907
Public safety	2,387,318	2,476,001	2,351,955	124,046
Public works	2,820	2,820	2,814	6
Health	77,400	78,432	77,624	808
Human services	351,500	317,551	317,551	-
Conservation and recreation	209,250	213,250	213,250	-
Total expenditures	<u>8,753,010</u>	<u>8,882,231</u>	<u>8,456,308</u>	<u>425,923</u>
Excess of revenues over expenditures.	<u>355,256</u>	<u>328,501</u>	<u>636,704</u>	<u>308,203</u>
Other financing sources (uses):				
Sale of capital assets	1,000	11,000	17,907	6,907
Transfers out	(547,378)	(588,322)	(588,322)	-
Total other financing sources (uses)	<u>(546,378)</u>	<u>(577,322)</u>	<u>(570,415)</u>	<u>6,907</u>
Net change in fund balance.	(191,122)	(248,821)	66,289	315,110
Fund balance at beginning of year	542,656	542,656	542,656	-
Prior year encumbrances appropriated	36,120	36,120	36,120	-
Fund balance at end of year	<u>\$ 387,654</u>	<u>\$ 329,955</u>	<u>\$ 645,065</u>	<u>\$ 315,110</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 DD
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 2,432,077	\$ 2,432,077	\$ 2,562,028	\$ 129,951
Charges for services	173,300	310,426	316,030	5,604
Intergovernmental	2,201,650	2,271,933	2,232,497	(39,436)
Investment income	2,100	2,100	1,350	(750)
Other	405,476	268,350	200,005	(68,345)
Total revenues	<u>5,214,603</u>	<u>5,284,886</u>	<u>5,311,910</u>	<u>27,024</u>
Expenditures:				
Current:				
Human services	5,826,121	5,939,248	5,406,300	532,948
Total expenditures	<u>5,826,121</u>	<u>5,939,248</u>	<u>5,406,300</u>	<u>532,948</u>
Excess of expenditures over revenues	<u>(611,518)</u>	<u>(654,362)</u>	<u>(94,390)</u>	<u>559,972</u>
Other financing sources (uses):				
Transfers in	10,000	10,000	-	(10,000)
Transfers out	(41,000)	(80,283)	(9,476)	70,807
Total other financing sources (uses)	<u>(31,000)</u>	<u>(70,283)</u>	<u>(9,476)</u>	<u>60,807</u>
Net change in fund balance	(642,518)	(724,645)	(103,866)	620,779
Fund balance at beginning of year	1,645,102	1,645,102	1,645,102	-
Prior year encumbrances appropriated	<u>175</u>	<u>175</u>	<u>175</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,002,759</u>	<u>\$ 920,632</u>	<u>\$ 1,541,411</u>	<u>\$ 620,779</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 42,000	\$ 42,000	\$ 27,317	\$ (14,683)
Intergovernmental	3,835,000	5,873,797	6,243,870	370,073
Investment income	22,000	22,000	21,245	(755)
Contributions and donations	85,000	85,000	84,641	(359)
Other	200,000	200,000	55,608	(144,392)
Total revenues	<u>4,184,000</u>	<u>6,222,797</u>	<u>6,432,681</u>	<u>209,884</u>
Expenditures:				
Current:				
Public works	<u>5,378,806</u>	<u>7,417,603</u>	<u>6,830,650</u>	<u>586,953</u>
Total expenditures	<u>5,378,806</u>	<u>7,417,603</u>	<u>6,830,650</u>	<u>586,953</u>
Excess of expenditures over revenues	<u>(1,194,806)</u>	<u>(1,194,806)</u>	<u>(397,969)</u>	<u>796,837</u>
Other financing sources:				
Sale of capital assets	<u>-</u>	<u>-</u>	<u>69,940</u>	<u>69,940</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>69,940</u>	<u>69,940</u>
Net change in fund balance	(1,194,806)	(1,194,806)	(328,029)	866,777
Fund balance at beginning of year	<u>1,194,806</u>	<u>1,194,806</u>	<u>1,194,806</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 866,777</u>	<u>\$ 866,777</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 817,500	\$ 817,500	\$ 814,380	\$ (3,120)
Charges for services	475,000	475,000	471,896	(3,104)
Intergovernmental	89,600	89,600	216,500	126,900
Investment income	3,000	3,000	5,453	2,453
Rental income	31,825	31,825	25,439	(6,386)
Other	10,000	10,000	11,091	1,091
Total revenues	<u>1,426,925</u>	<u>1,426,925</u>	<u>1,544,759</u>	<u>117,834</u>
Expenditures:				
Current:				
Human services	<u>1,625,801</u>	<u>1,625,801</u>	<u>1,448,750</u>	<u>177,051</u>
Total expenditures	<u>1,625,801</u>	<u>1,625,801</u>	<u>1,448,750</u>	<u>177,051</u>
Net change in fund balance.	(198,876)	(198,876)	96,009	294,885
Fund balance at beginning of year	<u>428,292</u>	<u>428,292</u>	<u>428,292</u>	<u>-</u>
Fund balance at end of year	<u>\$ 229,416</u>	<u>\$ 229,416</u>	<u>\$ 524,301</u>	<u>\$ 294,885</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 3,222,207	\$ 3,222,207	\$ 2,921,888	\$ (300,319)
Other	<u>481,057</u>	<u>481,057</u>	<u>259,986</u>	<u>(221,071)</u>
Total revenues	<u>3,703,264</u>	<u>3,703,264</u>	<u>3,181,874</u>	<u>(521,390)</u>
Expenditures:				
Current:				
Human services.	<u>5,286,152</u>	<u>5,286,152</u>	<u>3,759,035</u>	<u>1,527,117</u>
Total expenditures	<u>5,286,152</u>	<u>5,286,152</u>	<u>3,759,035</u>	<u>1,527,117</u>
Excess of expenditures over revenues	<u>(1,582,888)</u>	<u>(1,582,888)</u>	<u>(577,161)</u>	<u>1,005,727</u>
Other financing sources:				
Transfers in	<u>974,166</u>	<u>974,166</u>	<u>74,166</u>	<u>(900,000)</u>
Total other financing sources	<u>974,166</u>	<u>974,166</u>	<u>74,166</u>	<u>(900,000)</u>
Net change in fund balance.	(608,722)	(608,722)	(502,995)	105,727
Fund balance at beginning of year	607,995	607,995	607,995	-
Prior year encumbrances appropriated	<u>364</u>	<u>364</u>	<u>364</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (363)</u>	<u>\$ (363)</u>	<u>\$ 105,364</u>	<u>\$ 105,727</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HOLMES COUNTY, OHIO

STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
DECEMBER 31, 2009

	Business-Type Activities - Enterprise Funds			
	Sewer District	County Disposal	Joel Pomerene Memorial Hospital	Other Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and cash equivalents	\$ 687,841	\$ -	\$ -	\$ 1
Investments in segregated accounts	-	-	658,422	-
Receivables (net of allowance for uncollectibles):				
Accounts	78,406	-	4,260,551	-
Notes and loans	29,299	-	-	-
Loans to other funds	8,000	-	-	-
Materials and supplies inventory	199	-	584,679	-
Prepayments	-	-	591,848	-
Total current assets	<u>803,745</u>	<u>-</u>	<u>6,095,500</u>	<u>1</u>
Noncurrent assets:				
Assets limited as to use, net of current portion	-	-	6,944,679	-
Capital assets:				
Land and construction in progress	469,301	368,540	601,920	-
Depreciable capital assets, net	<u>4,362,055</u>	<u>-</u>	<u>13,413,105</u>	<u>-</u>
Total noncurrent assets	<u>4,831,356</u>	<u>368,540</u>	<u>20,959,704</u>	<u>-</u>
Total assets	<u>5,635,101</u>	<u>368,540</u>	<u>27,055,204</u>	<u>1</u>
Liabilities:				
Current liabilities:				
Accounts payable	29,140	9,299	570,756	-
Accrued wages and benefits	5,205	-	1,190,370	-
Other accrued expenses	-	-	225,042	-
Due to other governments	3,067	43	-	-
Due to other funds	-	21,651	-	-
Loans from other funds	-	-	-	8,000
Accrued interest payable	86,167	-	-	-
Current portion of compensated absences payable	10,927	-	-	-
Current portion of note payable	-	-	50,000	-
Current portion of revenue bonds payable	45,000	-	-	-
Current portion of OPWC loan payable	15,175	-	-	-
Current portion of capital lease obligation	-	-	121,593	-
Total current liabilities	<u>194,681</u>	<u>30,993</u>	<u>2,157,761</u>	<u>8,000</u>
Long-term liabilities:				
Compensated absences payable	5,307	-	-	-
Notes payable	-	-	1,125,000	-
Revenue bonds payable	2,366,500	-	-	-
Capital lease obligation	-	-	232,933	-
Landfill closure and postclosure care liability	-	4,935,261	-	-
OPWC loan payable	<u>202,112</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total long-term liabilities	<u>2,573,919</u>	<u>4,935,261</u>	<u>1,357,933</u>	<u>-</u>
Total liabilities	<u>2,768,600</u>	<u>4,966,254</u>	<u>3,515,694</u>	<u>8,000</u>
Net assets:				
Invested in capital assets, net of related debt	2,202,569	368,540	12,485,499	-
Restricted for:				
Donor specific uses	-	-	667,380	-
Unrestricted (deficit)	<u>663,932</u>	<u>(4,966,254)</u>	<u>10,386,631</u>	<u>(7,999)</u>
Total net assets (deficit)	<u>\$ 2,866,501</u>	<u>\$ (4,597,714)</u>	<u>\$ 23,539,510</u>	<u>\$ (7,999)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Total

\$ 687,842
658,422
4,338,957
29,299
8,000
584,878
591,848
6,899,246

6,944,679

1,439,761
17,775,160
26,159,600
33,058,846

609,195
1,195,575
225,042
3,110
21,651
8,000
86,167
10,927
50,000
45,000
15,175
121,593

2,391,435

5,307
1,125,000
2,366,500
232,933
4,935,261
202,112

8,867,113

11,258,548

15,056,608

667,380
6,076,310

\$ 21,800,298

HOLMES COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Business-Type Activities - Enterprise Funds		
	Sewer District	County Disposal	Joel Pomerene Memorial Hospital
Operating revenues:			
Charges for services	\$ 775,589	\$ -	\$ 30,852,121
Other	514	-	783,781
Total operating revenues	<u>776,103</u>	<u>-</u>	<u>31,635,902</u>
Operating expenses:			
Personal services	177,761	2,370	16,099,618
Contract services	536,887	25,039	-
Materials and supplies	26,746	447	7,711,183
Depreciation	215,885	-	1,774,954
Provision for bad debts	-	-	1,754,225
Physician recruiting and incentive	-	-	94,008
Medical professional fees	-	-	5,326,386
Landfill closure and postclosure care costs	-	466,821	-
Other	358	411	20,768
Total operating expenses	<u>957,637</u>	<u>495,088</u>	<u>32,781,142</u>
Operating (loss)	<u>(181,534)</u>	<u>(495,088)</u>	<u>(1,145,240)</u>
Nonoperating revenues (expenses):			
Interest revenue	2,512	-	170,743
Interest expense and fiscal charges	(121,275)	-	-
Total nonoperating revenues (expenses)	<u>(118,763)</u>	<u>-</u>	<u>170,743</u>
Net income (loss) before capital contributions	(300,297)	(495,088)	(974,497)
Capital contributions	<u>330,214</u>	<u>-</u>	<u>-</u>
Change in net assets	29,917	(495,088)	(974,497)
Net assets (deficit) at beginning of year	<u>2,836,584</u>	<u>(4,102,626)</u>	<u>24,514,007</u>
Net assets (deficit) at end of year	<u>\$ 2,866,501</u>	<u>\$ (4,597,714)</u>	<u>\$ 23,539,510</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Other Enterprise Funds</u>	<u>Total</u>
\$ 3,552	\$ 31,631,262
180	784,475
<u>3,732</u>	<u>32,415,737</u>
-	16,279,749
4,379	566,305
-	7,738,376
-	1,990,839
-	1,754,225
-	94,008
-	5,326,386
-	466,821
-	21,537
<u>4,379</u>	<u>34,238,246</u>
<u>(647)</u>	<u>(1,822,509)</u>
-	173,255
-	(121,275)
-	51,980
(647)	(1,770,529)
-	330,214
(647)	(1,440,315)
<u>(7,352)</u>	<u>23,240,613</u>
<u>\$ (7,999)</u>	<u>\$ 21,800,298</u>

HOLMES COUNTY, OHIO

STATEMENT OF CASH FLOWS
 ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

Business-Type Activities - Enterprise Funds

	Sewer District	County Disposal	Joel Pomerene Memorial Hospital	Other Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/service charges	\$ 756,408	\$ -	\$ 29,425,577	\$ 5,070
Cash received from royalties and fees	-	601	-	-
Cash received from other operating revenue	514	-	833,343	180
Cash payments for personal services	(177,813)	(2,882)	(16,748,371)	-
Cash payments for contract services	(542,033)	(15,740)	(13,605,683)	(5,504)
Cash payments for materials and supplies	(26,809)	-	-	-
Cash payments for other expenses.	(358)	(411)	-	-
Net cash provided by (used in) operating activities . .	9,909	(18,432)	(95,134)	(254)
Cash flows from noncapital financing activities:				
Cash received from other funds	-	21,651	-	-
Cash payments to other funds	-	(3,219)	-	-
Net cash provided by noncapital financing activities . .	-	18,432	-	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(350,244)	-	(768,066)	-
Cash received from State and federal grants	330,214	-	-	-
Principal payments on capital lease obligations	-	-	(154,988)	-
Principal payments on bonds, notes and loans	(57,175)	-	(50,000)	-
Interest payments on bonds, notes and loans.	(122,675)	-	-	-
Net cash used in capital and related financing activities . .	(199,880)	-	(973,054)	-
Cash flows from investing activities:				
Cash received from interest	2,512	-	170,743	-
Change in investments and assets whose use is limited . . .	-	-	132,460	-
Repayments from notes receivable	88,754	-	-	-
Net cash provided by investing activities.	91,266	-	303,203	-
Net decrease in cash and cash equivalents	(98,705)	-	(764,985)	(254)
Cash and cash equivalents at beginning of year	786,546	-	7,760,752	255
Cash and cash equivalents at end of year.	\$ 687,841	\$ -	\$ 6,995,767	\$ 1
Cash and cash equivalents include the following:				
Cash and cash equivalents	687,841	-	-	1
Investments in cash and cash equivalents	-	-	359,911	-
Assets limited as to use cash and cash equivalents:				
Board designated for future capital improvements	-	-	6,576,596	-
Funds available for future construction and equipment . . .	-	-	59,260	-
Total cash and cash equivalents.	\$ 687,841	\$ -	\$ 6,995,767	\$ 1

Total

\$ 30,187,055
601
834,037
(16,929,066)
(14,168,960)
(26,809)
(769)

(103,911)

21,651
(3,219)

18,432

(1,118,310)
330,214
(154,988)
(107,175)
(122,675)

(1,172,934)

173,255
132,460
88,754
394,469

(863,944)

8,547,553
\$ 7,683,609

687,842
359,911

6,576,596
59,260
\$ 7,683,609

-- continued

HOLMES COUNTY, OHIO
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

	Business-Type Activities - Enterprise Funds			
	Sewer District	County Disposal	Joel Pomerene Memorial Hospital	Other Enterprise Funds
Reconciliation of operating loss to net cash provided by (used in) operating activities:				
Operating loss	\$ (181,534)	\$ (495,088)	\$ (1,145,240)	\$ (647)
Adjustments:				
Depreciation	215,885	-	1,774,954	-
Bad debt expense	-	-	1,754,225	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(26,589)	601	(1,662,708)	1,518
(Increase) decrease in inventories	(63)	447	(146,571)	-
Decrease in third party settlements	-	-	285,726	-
Decrease in due from other funds	7,408	-	-	-
(Increase) in prepayments	-	-	(40,727)	-
Increase (decrease) in accounts payable	3,787	9,299	(91,283)	(1,125)
(Decrease) in other accrued expenses	-	-	(823,510)	-
Increase in landfill closure and postclosure care liability	-	466,821	-	-
(Decrease) in due to other governments	(1,563)	(512)	-	-
Increase in compensated absences payable	877	-	-	-
(Decrease) in due to other funds	(8,299)	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 9,909</u>	<u>\$ (18,432)</u>	<u>\$ (95,134)</u>	<u>\$ (254)</u>
Non-cash transactions:				
Cash paid for interest	\$ -	\$ -	\$ 27,389	\$ -
Capital assets acquired under capital leases	-	-	28,893	-

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Total

\$ (1,822,509)

1,990,839
1,754,225

(1,687,178)
(146,187)
285,726
7,408
(40,727)
(79,322)
(823,510)
466,821
(2,075)
877
(8,299)

\$ (103,911)

\$ 27,389
28,893

HOLMES COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUND
DECEMBER 31, 2009

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents	\$ 4,194,594
Cash and cash equivalents in segregated accounts	813,175
Receivables:	
Real estate and other taxes	26,300,799
Accounts	184,129
Accrued interest receivable	797
Due from other governments	<u>1,787,667</u>
Total assets	<u>\$ 33,281,161</u>
Liabilities:	
Accounts payable	\$ 88,929
Accrued wages and benefits	10,119
Due to other governments	1,232,039
Undistributed monies	<u>31,950,074</u>
Total liabilities	<u>\$ 33,281,161</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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, Municipal 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) guidance 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 guidance 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 this FASB guidance.

The Joel Pomerene Memorial Hospital enterprise fund's financial information is presented in conformity with GAAP as applied to governmental hospitals and local governmental units. Pursuant to GASB Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", the Hospital has elected to apply the provisions of the FASB Accounting Standards Codification that do not conflict with or contradict GASB pronouncements.

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 Memorial 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, 2009

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

Based on the foregoing criteria, the financial activities of the following PCU's 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 Developmental Disabilities (DD), provides sheltered employment for handicapped adults in Holmes County. The Holmes County Board of 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 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, 2009

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 2009, the County contributed \$402,000 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 2009.

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. For 2009, the County passed through \$132,442 to the Council as a sub-recipient Federal grant programs.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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 2009, the County contributed \$42,139 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 developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. 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. For 2009, the County paid \$195 to MEORC for services provided.

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 2009 was \$198,520.

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, 2009

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. The Library did not receive any funding from the County in 2009.

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 2009.

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, 2009

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 Developmental Disabilities (DD) - This fund accounts for the operation of a school and resident homes for the 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) 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 Memorial 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, 2009

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, 2009**

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 Nonexchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, are 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, 2009

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, 2009, but which were levied to finance year 2010 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, 2009, 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 15 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, 2009

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 2009.

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 2009 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 2009, 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 2009. For the money market mutual fund, fair value is determined by the fund's shares price at December 31, 2009. 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 2009 amounted to \$269,984 which includes \$254,883 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, 2009

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 Hospital 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. The Hospital estimates an allowance for doubtful accounts based on an evaluation of historical losses, current economic conditions and other factors unique to the Hospital.

In 2009, approximately 33 percent of the Hospital's total patient revenue was derived from Medicare payments while approximately 12 percent was derived from Medicaid payments. Additionally, approximately 23 percent of the Hospital's total patient revenue was derived from individual self-payments in 2009. 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/expensed 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 consist of surgical, pharmaceutical and medical supplies and are presented at the lower of cost or market on a first-in first-out basis.

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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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.

The 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, land improvements, building and fixed equipment, moveable equipment, sub-specialty medical clinics, modular medical office building, OB/GYN clinic moveable equipment and OB/GYN clinic. 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 maintains a capitalization threshold of \$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 2009, 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.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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

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, 2009, 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.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2009, 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 the amount earned in one year plus 40 hours.

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, 2009, 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.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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

M. Third-Party Settlements

The Hospital 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 Hospital's established rates for services and amounts reimbursed by third-party payers. The Hospital has reached final settlement with Medicare through 2007 and Medicaid through 2004.

N. Assets Limited as to Use

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

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".

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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Q. Charity Care

The Hospital 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.

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 2009.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2009, the County has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 56 "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", and GASB Statement No. 57 "Other Postemployment Benefit (OPEB) Measurements by Agent Employers and Agent Multiple-Employers".

GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income. The implementation of GASB Statement No. 52 did not have an effect on the financial statements of the County.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB's authoritative literature. The implementation of GASB Statement No. 55 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, 2009**

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 56 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards. The implementation of GASB Statement No. 56 did not have an effect on the financial statements of the County.

GASB Statement No. 57 establishes standards for the measurement and financial reporting of actuarially determined information by agent employers with individual-employer OPEB plans that have fewer than 100 total plan members and by the agent multiple-employer OPEB plans in which they participate. The implementation of GASB Statement No. 57 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances/Net Assets

	<u>Deficit</u>
<u>Major funds</u>	
County disposal	\$ 4,597,714
<u>Nonmajor funds</u>	
Child neglect and abuse	3,450
Recycling and litter	21,497
State victim assistance grants	201
Law library special revenue	3,607
Transportation coordination services	9,716
Jail kitchen	4,493
East Holmes water	7,999

Other than the County disposal, recycling and litter and the transportation coordination services 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 County disposal, recycling and litter and the transportation coordination services funds 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. Noncompliance

- i.* The County had expenditures in excess of appropriations for the year ended December 31, 2009 in noncompliance with Ohio Revised Code 5705.41(B).
- ii.* The County had negative cash fund balances throughout the year and at year-end in noncompliance with Ohio Revised Code 5705.10.
- iii.* The County had appropriations in excess of estimated resources for the year ended December 31, 2009 in noncompliance with Ohio Revised Code 5705.39 in the public assistance fund.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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;
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. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies;
8. 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,
9. 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 Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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.

A. Unrecorded Cash

At year end, the County had \$11,114 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 \$61,647 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, 2009, the carrying amount of all County deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$20,391,905. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2009, \$16,895,613 of the County's bank balance of \$20,961,856 was exposed to custodial risk as discussed below, while \$4,066,243 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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

D. 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, 2009:

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	\$ 130,784	N/A- 3	N/A- 3	21.50%
N/A-1	N/A-1	N/A-1	Killbuck Savings Bank common stock	166,860	N/A- 3	N/A- 3	27.50%
N/A-1	N/A-1	N/A-1	Newell-Rubbermaid common stock	3,002	N/A- 3	N/A- 3	0.50%
N/A-2	N/A-2	N/A-2	U.S. Treasury bonds	8,177	8,177	-	1.40%
Aa2	AA+		GE Capital Corp notes	82,741	35,918	46,823	13.60%
		3 star rating	Federated mutual funds - equity	9,245	N/A- 3	N/A- 3	1.50%
		3 star rating	Fidelity mutual funds - equity	48,797	N/A- 3	N/A- 3	8.00%
		5 star rating	Perkins mutual funds - equity	7,133	N/A- 3	N/A- 3	1.20%
		3 star rating	T. Rowe Price small cap stock	76,639	N/A- 3	N/A- 3	12.60%
		3 star rating	Vanguard mutual funds - equity	48,956	N/A- 3	N/A- 3	8.10%
N/A-1	N/A-1	N/A-1	Ohio hospital association stock	25,000	N/A- 3	N/A- 3	4.10%
			Total	<u>\$ 607,334</u>	<u>\$ 44,095</u>	<u>\$ 46,823</u>	<u>100.00%</u>

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 investments, 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, 2009. 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, 2009

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, 2009:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 20,391,905
Investments	607,334
Unrecorded cash	11,114
Cash on hand	<u>61,647</u>
Total	<u>\$ 21,072,000</u>

<u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 7,765,714
Business-type activities	8,290,943
Component unit*	7,574
Agency	<u>5,007,769</u>
Total	<u>\$ 21,072,000</u>

*Cash and cash equivalents of the Holmes County Regional Planning Commission are pooled and invested by the County (see Note 25 for detail). Cash and cash equivalents of Lynn Hope Industries, Inc. and the Holmes County Airport Authority are held separate from the County (see Notes 26 and 27, respectively, for detail) and are reported on the financial statements as "cash and cash equivalents in segregated accounts."

NOTE 5 - INTERFUND TRANSACTIONS

- A.** Interfund transfers for the year ended December 31, 2009, consisted of the following, as reported on the fund financial statements:

Transfers from general fund to:	
Public assistance	\$ 74,166
Nonmajor governmental funds	514,156
Transfers from county board of DD fund to:	
Nonmajor governmental funds	<u>9,476</u>
Total	<u>\$ 597,798</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, 2009

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

B. Loans to/from other funds consisted of the following at December 31, 2009:

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

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.

C. Due from/to other funds consisted of the following at December 31, 2009, as reported on the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 66,538
General	County disposal	<u>21,651</u>
Total		<u>\$ 88,189</u>

Amounts due from/to other funds represent amounts owed between funds to cover negative cash balances. Amounts due from/to other funds between governmental funds are eliminated for reporting on the statement of net assets.

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 the County Auditor 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 real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. 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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 6 - PROPERTY TAXES - (Continued)

Tangible personal property tax revenues received in 2009 (other than public utility property) represent the collection of 2009 taxes. Tangible personal property taxes received in 2009 were levied after October 1, 2008, on the true value as of December 31, 2008. Tangible personal property tax is being phased out - the assessment percentage for property, including inventory, was 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 2009-2010, 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, 2009 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 2009 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.

The full tax rate for all County operations for the year ended December 31, 2009 was \$11.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	\$ 720,288,260
Tangible Personal Property	1,276,080
Public Utility	<u>27,367,300</u>
Total Assessed Value	<u>\$ 748,931,640</u>

NOTE 7 - RECEIVABLES

Receivables at December 31, 2009, 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.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 7 - RECEIVABLES - (Continued)

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 \$15,000, the capital improvements fund receives \$6,000, the landfill capital projects fund receives \$20,000 and the remainder is allocated to the general fund. Sales tax revenue for 2009 amounted to \$4,231,242 as reported on the fund financial statements.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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	\$ 127,500
Local government	309,472
Grants	<u>6,710</u>
Total	<u>443,682</u>
 <u>County Board of DD</u>	
Grants	91,346
Homestead and rollback	<u>129,261</u>
Total	<u>220,607</u>
 <u>Motor vehicle license and gas tax</u>	
Gasoline excise and motor vehicle license tax	1,952,937
Grants	<u>674,360</u>
Total	<u>2,627,297</u>
 <u>County home</u>	
Homestead and rollback	<u>44,800</u>
Total	<u>44,800</u>
 <u>Public assistance</u>	
Ohio Department of Job and Family Services	<u>245,293</u>
Total	<u>245,293</u>
 <u>Nonmajor governmental funds</u>	
Childrens services	24,493
Child support enforcement	224,421
911 wireless project	7,500
Transportation coordination project	<u>89,111</u>
Total	<u>345,525</u>
Total governmental funds	<u>\$ 3,927,204</u>
 <u>Agency funds</u>	
Park district	\$ 5,500
County public library	486,880
Gasoline and license tax	733,343
Undivided inheritance tax	55,948
Undivided municipal permissive tax	1,523
Undivided real and personal property taxes	550
Undivided local government	<u>503,923</u>
Total agency funds	<u>\$ 1,787,667</u>

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 - RECEIVABLES - (Continued)

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	\$ 78,406	\$ -	\$ -	\$ 78,406
Joel Pomerene Hospital	<u>8,797,247</u>	<u>(2,885,845)</u>	<u>(1,650,851)</u>	<u>4,260,551</u>
Total enterprise funds	<u>\$ 8,875,653</u>	<u>\$ (2,885,845)</u>	<u>\$ (1,650,851)</u>	<u>\$ 4,338,957</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 2009, the County received principal and interest payments of \$88,754 and \$2,512, respectively. As of December 31, 2009, there was \$29,299 in notes receivable.

NOTE 8 - NET CHARGE FOR SERVICE REVENUE

The County receives charges for services revenue in the enterprise funds for services provided to customers. The Hospital enterprise fund provides services to certain patients by various third-party payer arrangements that provides for payments to the Hospital 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</u> <u>District</u>	<u>Joel</u> <u>Pomerene</u> <u>Hospital</u>	<u>East Holmes</u> <u>Water</u>	<u>Charges for</u> <u>Services</u> <u>Total</u>
Gross charges for service revenue	\$ 775,589	\$ 56,671,943	\$ 3,552	\$ 57,451,084
Revenue deductions:				
Provision for contractual allowances	-	(24,303,104)	-	(24,303,104)
Provision for prompt payment discounts	<u>-</u>	<u>(1,516,718)</u>	<u>-</u>	<u>(1,516,718)</u>
Net charges for services revenue	<u>\$ 775,589</u>	<u>\$ 30,852,121</u>	<u>\$ 3,552</u>	<u>\$ 31,631,262</u>

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 9 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

<u>Governmental activities:</u>	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<i>Capital assets, not being depreciated:</i>				
Land	\$ 827,053	\$ 16,560	\$ -	\$ 843,613
Construction in progress	<u>744,728</u>	<u>1,707,605</u>	<u>(734,257)</u>	<u>1,718,076</u>
 Total capital assets, not being depreciated	 <u>1,571,781</u>	 <u>1,724,165</u>	 <u>(734,257)</u>	 <u>2,561,689</u>
<i>Capital assets, being depreciated:</i>				
Buildings	17,772,885	506,792	-	18,279,677
Improvements other than buildings	78,799	22,976	-	101,775
Furniture, fixtures and equipment	3,052,478	291,083	(23,368)	3,320,193
Vehicles	4,227,208	51,844	(170,099)	4,108,953
Infrastructure	<u>20,597,987</u>	<u>2,078,055</u>	<u>-</u>	<u>22,676,042</u>
 Total capital assets, being depreciated	 <u>45,729,357</u>	 <u>2,950,750</u>	 <u>(193,467)</u>	 <u>48,486,640</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(7,324,801)	(596,031)	-	(7,920,832)
Improvements other than buildings	(78,799)	(570)	-	(79,369)
Furniture, fixtures and equipment	(2,294,315)	(237,455)	16,493	(2,515,277)
Vehicles	(2,541,304)	(379,790)	111,348	(2,809,746)
Infrastructure	<u>(10,736,831)</u>	<u>(688,526)</u>	<u>-</u>	<u>(11,425,357)</u>
 Total accumulated depreciation	 <u>(22,976,050)</u>	 <u>(1,902,372)</u>	 <u>127,841</u>	 <u>(24,750,581)</u>
 Total capital assets, being depreciated net	 <u>22,753,307</u>	 <u>1,048,378</u>	 <u>(65,626)</u>	 <u>23,736,059</u>
 Governmental activities capital assets, net	 <u>\$ 24,325,088</u>	 <u>\$ 2,772,543</u>	 <u>\$ (799,883)</u>	 <u>\$ 26,297,748</u>

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 9 - CAPITAL ASSETS - (Continued)

<u>Business-type activities:</u>	<u>Balance</u>			<u>Balance</u>
	<u>12/31/2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>12/31/2009</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,068,963	\$ -	\$ -	\$ 1,068,963
Construction in progress	40,584	330,214	-	370,798
Total capital assets, not being depreciated	<u>1,109,547</u>	<u>330,214</u>	<u>-</u>	<u>1,439,761</u>
<i>Capital assets, being depreciated:</i>				
Land improvement	768,402	18,032	-	786,434
Buildings and improvement	2,679,103	-	-	2,679,103
Equipment and machinery	851,999	20,030	-	872,029
Sewer/water lines	4,188,236	-	-	4,188,236
Building and fixed equipment	17,739,249	370,937	(307,977)	17,802,209
Moveable equipment	12,959,619	407,990	(2,460,306)	10,907,303
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>40,164,712</u>	<u>816,989</u>	<u>(2,937,866)</u>	<u>38,043,835</u>
<i>Less: accumulated depreciation:</i>				
Land improvement	(546,358)	(28,866)	-	(575,224)
Buildings and improvements	(1,062,381)	(67,835)	-	(1,130,216)
Equipment and machinery	(404,997)	(43,343)	-	(448,340)
Sewer/water lines	(1,694,050)	(104,707)	-	(1,798,757)
Building and fixed equipment	(7,337,588)	(581,099)	307,977	(7,610,710)
Moveable inventory	(9,517,980)	(1,025,082)	2,460,306	(8,082,756)
Sub-specialty medical clinic	(143,017)	(1,003)	-	(144,020)
Modular medical office building	(448,979)	(205)	-	(449,184)
OB/GYN clinic moveable equipment	(22,667)	(6,801)	-	(29,468)
OB/GYN clinic goodwill	(37,685)	(131,898)	169,583	-
Total accumulated depreciation	<u>(21,215,702)</u>	<u>(1,990,839)</u>	<u>2,937,866</u>	<u>(20,268,675)</u>
Total capital assets, being depreciated net	<u>18,949,010</u>	<u>(1,173,850)</u>	<u>-</u>	<u>17,775,160</u>
Business-type activities capital assets, net	<u>\$ 20,058,557</u>	<u>\$ (843,636)</u>	<u>\$ -</u>	<u>\$ 19,214,921</u>

The Hospital has reclassified certain capital asset and accumulated depreciation amounts for 2008. These changes had no effect on total capital assets, net of accumulated depreciation at December 31, 2008.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 9 - CAPITAL ASSETS - (Continued)

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	\$ 107,801
Judicial	32,413
Public safety	262,441
Public works	944,133
Health	9,829
Human services	<u>545,755</u>
Total depreciation expense - governmental activities	<u>\$ 1,902,372</u>

Business-type activities:

Sewer district	\$ 215,885
Joel Pomerene Memorial Hospital	<u>1,774,954</u>
Total depreciation expense - business-type activities	<u>\$ 1,990,839</u>

NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE

The Hospital has entered into various non-cancelable lease agreements for equipment. These capital leases are due in monthly installments including interest at rates ranging from 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 \$1,165,718. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2009 was \$668,742, leaving a current book value of \$496,976. A corresponding liability was recorded in the statement of net assets. Principal payments in 2009 totaled \$154,988 paid by the Hospital.

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

<u>Year Ended</u>	<u>Hospital</u>
2010	\$ 143,322
2011	104,191
2012	99,926
2013	<u>54,705</u>
Total minimum lease payments	402,144
Less: Amounts representing interest	<u>(47,618)</u>
Present value of minimum lease payments	<u>\$ 354,526</u>

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 11 - OPERATING LEASES - LESSEE DISCLOSURE

The Hospital has entered into operating lease agreements for equipment which expire at various times through 2014. Equipment operating lease expense totaled \$506,776 in 2009.

Effective March 1, 1999, the Hospital signed a six-year lease agreement for office space from Aultman Health Foundation. The lease expired March 1, 2009. Effective March 1, 2009, the Hospital signed a five-year lease agreement for office space from Family Properties, Ltd. The lease expires in February 2014 with the option to lease for up to two additional terms of five years each. In addition, the Hospital signed five-year sub-lease agreements with various businesses in the area for this office space. The total amount of rentals to be received in the future under these sub-leases is \$601,417. Office lease expense totaled \$140,919 in 2009.

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 \$158,500 in 2009.

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:

	<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

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

B. Governmental Activities Long-Term Obligations

During 2009, the following activity occurred in the County's governmental long-term obligations:

	<u>Balance</u> <u>12/31/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2009</u>	<u>Amount</u> <u>Due in</u> <u>One Year</u>
<u>General obligation bonds:</u>					
Series 1994 jail bond	\$ 1,924,000	\$ -	\$ (80,000)	\$ 1,844,000	\$ 84,000
Series 1995 various purpose bond	1,070,000	-	(70,000)	1,000,000	75,000
Series 1998 capital facilities bond	<u>800,000</u>	<u>-</u>	<u>(185,000)</u>	<u>615,000</u>	<u>195,000</u>
Total general obligation bonds	<u>\$ 3,794,000</u>	<u>\$ -</u>	<u>\$ (335,000)</u>	<u>\$ 3,459,000</u>	<u>\$ 354,000</u>
<u>Other long-term obligations:</u>					
Compensated absences payable	<u>\$ 1,246,199</u>	<u>\$ 658,783</u>	<u>\$ (869,122)</u>	<u>\$ 1,035,860</u>	<u>\$ 660,826</u>
Total other long-term obligations	<u>\$ 1,246,199</u>	<u>\$ 658,783</u>	<u>\$ (869,122)</u>	<u>\$ 1,035,860</u>	<u>\$ 660,826</u>
Total governmental activities long-term obligations	<u>\$ 5,040,199</u>	<u>\$ 658,783</u>	<u>\$ (1,204,122)</u>	<u>\$ 4,494,860</u>	<u>\$ 1,014,826</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.

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 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

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

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>
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	198,000	116,612	314,612
2015 - 2019	1,176,000	405,990	1,581,990
2020 - 2024	<u>777,000</u>	<u>126,578</u>	<u>903,578</u>
Total	<u>\$ 3,459,000</u>	<u>\$ 1,274,745</u>	<u>\$ 4,733,745</u>

C. Business-Type Activities Long-term Obligations

During 2009, the following activity occurred in the County's business-type activities long-term obligations:

	<u>Balance</u> <u>12/31/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2009</u>	<u>Amounts</u> <u>Due in</u> <u>One Year</u>
<u>Revenue bonds:</u>					
Series 1997 sewer bonds	\$ 2,453,500	\$ -	\$ (42,000)	\$ 2,411,500	\$ 45,000
Total revenue bonds	<u>2,453,500</u>	<u>-</u>	<u>(42,000)</u>	<u>2,411,500</u>	<u>45,000</u>
<u>OPWC loans:</u>					
Sanitary sewer plant	39,303	-	(2,911)	36,392	2,911
Mt. Hope	46,812	-	(3,901)	42,911	3,901
Walnut Creek	<u>146,347</u>	<u>-</u>	<u>(8,363)</u>	<u>137,984</u>	<u>8,363</u>
Total OPWC loans	<u>232,462</u>	<u>-</u>	<u>(15,175)</u>	<u>217,287</u>	<u>15,175</u>
<u>Other long-term obligations:</u>					
Note payable	1,225,000	-	(50,000)	1,175,000	50,000
Capital leases-equipment	480,621	28,893	(154,988)	354,526	121,593
Landfill closure and postclosure care liability	4,468,440	466,821	-	4,935,261	-
Compensated absences	<u>15,357</u>	<u>877</u>	<u>-</u>	<u>16,234</u>	<u>10,927</u>
Total other long-term obligations	<u>6,189,418</u>	<u>496,591</u>	<u>(204,988)</u>	<u>6,481,021</u>	<u>182,520</u>
Total business-type activities long-term obligations	<u>\$ 8,875,380</u>	<u>\$ 496,591</u>	<u>\$ (262,163)</u>	<u>\$ 9,109,808</u>	<u>\$ 242,695</u>

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

Revenue Bonds: The County 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 \$2,411,500. Principal and interest paid for the current year and total customer net revenues were \$173,350 and \$109,554 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 2009 totaled \$50,000 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, 2009.

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

Year Ended	Revenue bonds			OPWC	Note
	Principal	Interest	Total	Loans	Payable
	Principal	Interest	Total	Principal	Principal
2010	\$ 45,000	\$ 129,250	\$ 174,250	\$ 15,175	\$ 50,000
2011	46,000	127,000	173,000	15,176	50,000
2012	49,000	124,700	173,700	15,176	50,000
2013	51,000	122,250	173,250	15,175	50,000
2014	54,000	119,700	173,700	15,175	50,000
2015 - 2019	312,000	555,350	867,350	75,874	250,000
2020 - 2024	398,000	469,100	867,100	52,991	250,000
2025 - 2029	509,000	359,100	868,100	12,545	250,000
2030 - 2034	649,000	218,600	867,600	-	175,000
2035 - 2036	298,500	47,950	346,450	-	-
Total	<u>\$ 2,411,500</u>	<u>\$ 2,273,000</u>	<u>\$ 4,684,500</u>	<u>\$ 217,287</u>	<u>\$ 1,175,000</u>

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

- 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 \$16,739,020 at December 31, 2009 and the unvoted legal debt margin was \$7,017,074 at December 31, 2009.

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, 2009, the total liability for unpaid compensated absences was \$1,052,094 (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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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 2009, 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
Contractors Equipment	Replacement Cost
Inland Marine	1,000,000
Motortruck Cargo	100,000
Flood and Earthquake (pool limit)	100,000,000
Auto Physical Damage	Actual Cash Value
Comprehensive Boiler and Machinery	100,000,000
EDP Media	100,000 per policy
Unintentional omissions (per occurrence)	250,000
Newly acquired location	5,000,000

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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 14 - RISK MANAGEMENT - (Continued)

For 2009, 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 its employees' health insurance.

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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 15 - PENSION PLANS - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, 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 2009 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 2009 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63% of covered payroll.

The County's contribution rate for pension benefits for 2009 was 7.00% from January 1 through March 31, 2009 and 8.50% from April 1 through December 31, 2009, except for those plan members in law enforcement and public safety. For those classifications, pension contributions were 10.63% from January 1 through March 31, 2009 and 12.13% from April 1 through December 31, 2009. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008 and 2007 were \$1,136,989, \$1,063,474 and \$1,257,053, respectively; 100 percent has been contributed for 2009, 2008 and 2007.

The Hospital's contributions for pension obligations were approximately \$895,000, \$739,000 and \$891,069 for the years ended December 31, 2009, 2008 and 2007, respectively.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for County Board of 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.

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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 15 - PENSION PLANS - (Continued)

Funding Policy - For 2009, 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, 2009, 2008, and 2007 were \$91,119, \$111,128 and \$110,266, respectively; 100 percent has been contributed for 2009, 2008 and 2007.

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. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but not does 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 2009, local government employers contributed 14.00% of covered payroll (17.63% 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 portion of employer contributions allocated to fund post-employment healthcare for 2009 was 7.00% from January 1 through March 31, 2009 and 5.50% from April 1 through December 31, 2009.

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.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 16 - POSTRETIREMENT BENEFIT PLANS - (Continued)

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008 and 2007 were \$816,327, \$1,063,474 and \$830,821 respectively; 100 percent has been contributed for 2009, 2008 and 2007.

The Hospital's contributions allocated to fund post-employment health care benefits were approximately \$647,000, \$756,500 and \$586,931 for the years ended December 31, 2009, 2008 and 2007.

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 for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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 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. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, 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, 2009, 2008 and 2007 were \$7,009, \$8,548 and \$8,462, respectively; 100 percent has been contributed for 2009, 2008 and 2007.

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,

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 17 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

- (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).

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 DD</u>	<u>Motor Vehicle License and Gas Tax</u>	<u>County Home</u>	<u>Public Assistance</u>
Budget basis	\$ 66,289	\$ (103,866)	\$ (328,029)	\$ 96,009	\$ (502,995)
Net adjustment for revenue accruals	262,659	133,484	664,281	22,237	(87,177)
Net adjustment for expenditure accruals	(188,148)	(4,501)	(658,756)	15,015	160,157
Encumbrances (budget basis)	<u>29,121</u>	<u>-</u>	<u>-</u>	<u>657</u>	<u>-</u>
GAAP Basis	<u>\$ 169,921</u>	<u>\$ 25,117</u>	<u>\$ (322,504)</u>	<u>\$ 133,918</u>	<u>\$ (430,015)</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, 2009.

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, 2009.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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 \$4,935,261 reported as landfill closure and postclosure care liability at December 31, 2009, represents the cumulative amount reported to date based on the use of 87.35 percent of the estimated capacity of the landfill. Based on current usage, the remaining useful life is estimated to be 2.6 years. At December 31, 2009, the total estimated cost to perform closure and postclosure care of the landfill was \$5,650,098. This amount represents an estimate of what it would cost to perform all closure and postclosure care at December 31, 2009. The County will recognize the remaining estimated cost of closure and postclosure care of \$714,837 as the remaining estimated capacity is filled. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 20 - CHARITY CARE

The Hospital provides medical care without charge, or at a reduced cost, to residents of its community, primarily through (1) services provided at no charge to the uninsured; (2) the difference between public programs' payments (primarily Medicare and Medicaid) and the related costs of providing such service; and (3) the services provided to patients expressing a willingness to pay, but who are determined to be unable to pay because of socioeconomic factors. The Hospital maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges forgone for service and supplies furnished under its charity care policy. Charges forgone for services rendered under the Hospital's charity care policy were approximately \$1,517,000 in 2009.

NOTE 21 - ADVERTISING

The Hospital expenses advertising costs as they are incurred. Advertising expense was \$13,433 for 2009. Advertising expenses are included in the Hospital's 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 2009, 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 \$288,690 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 the 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. The Network did not have any changes in unrestricted net assets in 2009.

HOLMES COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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, 2009, the loan receivable in connection with these income grants and forgiveness of education loans was \$150,792. The loans will be forgiven over time as physicians fulfill their committed term of service.

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 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, 2009, vacation and sick leave liability were \$4,436 and \$7,016, 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 Standards Board Statement of Accounting Standards (FAS) No. 117 (Financial Statements of Not-for-Profit Organizations) for presentation of its financial statements.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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.

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, 2009, there were no restricted contributions to the Organization.

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

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and 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.

B. Non-Cash Transactions

The Organization received in-kind services and facilities for the year ended December 31, 2009 from the Holmes County Board of DD. The value of the in-kind contribution was determined to be \$288,690 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 \$135,447. 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 DD were \$24,663 for the year ended December 31, 2009. The Organization had \$1,166 in accounts receivable from the Holmes County Board of DD at December 31, 2009.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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	\$ 143,454
Less: current portion	<u>(13,255)</u>
Total	<u>\$ 130,199</u>

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

2010	\$ 13,255
2011	14,072
2012	14,940
2013	15,861
2014	16,840
2015 - 2019	54,789
2020	<u>13,697</u>
Total	<u>\$ 143,454</u>

F. Capital Assets

A summary of capital assets at December 31, 2009 follows:

Equipment	\$ 76,730
Vehicles	<u>9,842</u>
Subtotal	86,572
Less: accumulated depreciation	<u>(71,824)</u>
Net capital assets	<u>\$ 14,748</u>

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, 2009

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) guidance issued on or before November 30, 1989, provided it does not conflict with or contradict GASB pronouncements. The Airport Authority has the option to also apply FASB guidance 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, 2009, follows:

Land	\$ 54,357
Buildings and improvements	581,743
Equipment	<u>130,335</u>
Subtotal	766,435
Less: accumulated depreciation	<u>(347,059)</u>
Net capital assets	<u>\$ 419,376</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, 2009, the carrying amount and bank balance of the Airport Authority's deposits was \$498,042. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2009, \$235,677 of the Airport Authority's bank balance of \$498,042 was exposed to custodial risk as discussed below, while \$262,365 was covered by the FDIC.

HOLMES COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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.

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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 Developmental Disabilities (DD)

This fund accounts for the operation of a school and resident homes for the 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.

Law Library

To account for revenues collected and used for law library services of the County.

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.

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

This was to account for taxi services to residents that was discontinued in 2008. The County is in the process of eliminating excess activities.

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.

Special Projects - Juvenile Court

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

Special Projects - Probate Court

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

Continuing Professional Training

To account for monies used continuing professional training programs and activities.

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 Grant

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

Habitat for Humanity

To account for revenue from the Ohio Housing Trust fund for local Habitat for Humanity projects.

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.

HOLMES COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

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.

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 Combining 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

Developmental Disabilities 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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,112,000	\$ 2,130,000	\$ 2,143,191	\$ 13,191
Sales taxes	3,897,000	3,897,000	3,755,649	(141,351)
Charges for services.	1,181,116	1,430,621	1,382,477	(48,144)
Licenses and permits	88,000	88,000	96,378	8,378
Fines and forfeitures	111,000	111,000	119,040	8,040
Intergovernmental	1,241,600	1,156,198	1,194,394	38,196
Investment income	385,000	270,000	273,342	3,342
Rental Income	3,050	1,550	2,056	506
Other	89,500	126,363	126,485	122
Total revenues	<u>9,108,266</u>	<u>9,210,732</u>	<u>9,093,012</u>	<u>(117,720)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Commissioners				
Personal services.	233,863	233,262	226,294	6,968
Materials and supplies	1,000	1,600	1,282	318
Contractual services	756,500	761,531	752,935	8,596
Other.	20,000	25,107	34,104	(8,997)
Total commissioners	<u>1,011,363</u>	<u>1,021,500</u>	<u>1,014,615</u>	<u>6,885</u>
Auditor - General:				
Personal services.	237,219	224,778	218,467	6,311
Materials and supplies	25,000	26,529	23,441	3,088
Contractual services	26,000	26,015	16,766	9,249
Capital outlay	3,000	2,975	930	2,045
Other.	5,600	5,787	4,568	1,219
Total auditor	<u>296,819</u>	<u>286,084</u>	<u>264,172</u>	<u>21,912</u>
Auditor - Personal Property:				
Materials and supplies	100	-	-	-
Total auditor - personal property	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Treasurer				
Personal services.	116,650	131,037	123,858	7,179
Materials and supplies	15,000	9,736	9,136	600
Contractual services	3,350	3,637	3,637	-
Total treasurer	<u>135,000</u>	<u>144,410</u>	<u>136,631</u>	<u>7,779</u>
Prosecutor				
Personal services.	309,331	319,031	318,826	205
Materials and supplies	5,000	5,000	4,922	78
Contractual services	67,117	40,413	29,117	11,296
Total prosecutor	<u>381,448</u>	<u>364,444</u>	<u>352,865</u>	<u>11,579</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
County Office Examinations:				
Contractual services	\$ 94,000	\$ 94,000	\$ 63,734	\$ 30,266
Total county office examinations	94,000	94,000	63,734	30,266
Budget Commission:				
Materials and supplies	68	68	-	68
Total budget commission	68	68	-	68
Board of Revisions:				
Materials and supplies	300	300	300	-
Total board of revisions	300	300	300	-
Recorder:				
Personal services.	114,758	114,758	113,332	1,426
Materials and supplies	1,000	1,023	759	264
Other.	1,000	1,772	1,750	22
Total recorder	116,758	117,553	115,841	1,712
Board of Elections:				
Personal Services	101,106	101,106	96,884	4,222
Materials and supplies	16,596	16,596	15,639	957
Other.	9,800	9,800	6,964	2,836
Total board of elections	127,502	127,502	119,487	8,015
Maintenance and Operations				
Personal services.	129,700	129,700	125,337	4,363
Materials and supplies	22,530	19,799	15,156	4,643
Contractual services	388,000	389,777	366,338	23,439
Capital outlay	45,000	37,635	36,911	724
Total maintenance and operations	585,230	576,911	543,742	33,169
Tax Map				
Personal services.	89,350	89,350	43,086	46,264
Total tax map	89,350	89,350	43,086	46,264
Insurance and Pensions				
Personal services.	836,000	795,958	767,985	27,973
Contractual services	876,000	871,560	864,026	7,534
Other.	1,350	10,809	10,809	-
Total insurance and pensions	1,713,350	1,678,327	1,642,820	35,507
Total general government - legislative and executive	4,551,288	4,500,449	4,297,293	203,156

-- 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, 2009

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Judicial				
Common Pleas Court				
Personal services	\$ 182,592	\$ 187,892	\$ 164,237	\$ 23,655
Materials and supplies	19,093	19,093	12,613	6,480
Capital outlay	6,021	5,721	3,922	1,799
Other	2,500	2,500	2,440	60
Total common pleas court	<u>210,206</u>	<u>215,206</u>	<u>183,212</u>	<u>31,994</u>
Adult Probation				
Personal services	161,543	161,543	160,950	593
Materials and supplies	600	600	600	-
Total adult probation	<u>162,143</u>	<u>162,143</u>	<u>161,550</u>	<u>593</u>
Law Library				
Personal services	3,000	3,000	3,000	-
Total law library	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Juvenile Court				
Personal services	136,248	136,248	121,058	15,190
Materials and supplies	5,230	5,280	5,223	57
Contractual services	65,193	148,443	140,927	7,516
Other	1,000	2,500	2,394	106
Total juvenile court	<u>207,671</u>	<u>292,471</u>	<u>269,602</u>	<u>22,869</u>
Probate Court				
Personal services	101,280	100,380	90,761	9,619
Materials and supplies	9,974	9,974	9,700	274
Other	400	1,300	845	455
Total probate court	<u>111,654</u>	<u>111,654</u>	<u>101,306</u>	<u>10,348</u>
Clerk of Courts				
Personal services	219,936	219,936	215,696	4,240
Materials and supplies	30,086	34,486	33,940	546
Contractual services	2,944	2,944	2,211	733
Total clerk of courts	<u>252,966</u>	<u>257,366</u>	<u>251,847</u>	<u>5,519</u>
Municipal Court				
Personal services	198,300	224,223	199,852	24,371
Materials and supplies	8,241	10,467	9,104	1,363
Contractual services	1,750	600	-	600
Other	375	-	-	-
Total county court	<u>208,666</u>	<u>235,290</u>	<u>208,956</u>	<u>26,334</u>
Juvenile Probation				
Materials and supplies	6,493	5,593	5,508	85
Other	335	435	355	80
Total juvenile probation	<u>6,828</u>	<u>6,028</u>	<u>5,863</u>	<u>165</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Jury Commission				
Personal services	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Materials and supplies	300	300	215	85
Total common pleas jury commission	5,300	5,300	5,215	85
Court of Appeals				
Other	5,000	5,270	5,270	-
Total court of appeals	5,000	5,270	5,270	-
Total general government - judicial	1,173,434	1,293,728	1,195,821	97,907
Total general government	5,724,722	5,794,177	5,493,114	301,063
Public Safety				
Jail				
Personal services	794,730	787,594	775,531	12,063
Materials and supplies	2,200	1,563	1,563	-
Contractual services	100,000	104,716	104,716	-
Capital outlay	37,000	41,250	41,250	-
Other	1,000	-	-	-
Total jail	934,930	935,123	923,060	12,063
Coroner				
Personal services	34,752	34,752	34,601	151
Other	7,011	12,011	9,678	2,333
Total coroner	41,763	46,763	44,279	2,484
Sheriff				
Personal services	1,085,628	1,085,070	1,026,475	58,595
Materials and supplies	101,700	67,792	67,792	-
Contractual services	35,047	49,050	49,050	-
Capital outlay	30,000	29,946	29,946	-
Other	1,500	89,507	67,173	22,334
Total sheriff	1,253,875	1,321,365	1,240,436	80,929
Sheriff Policing Rotary				
Personal services	85,500	22,998	-	22,998
Capital outlay	-	21,270	-	21,270
Other	71,250	128,482	144,180	(15,698)
Total sheriff policing rotary	156,750	172,750	144,180	28,570
Total public safety	2,387,318	2,476,001	2,351,955	124,046
Public Works				
Airport				
Grant in aid	2,820	2,820	2,814	6
Total airport	2,820	2,820	2,814	6
Total public works	2,820	2,820	2,814	6

-- 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, 2009

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Health				
Registration Vital Statistics				
Contractual services	\$ 1,900	\$ 3,277	\$ 2,469	\$ 808
Total registration vital statistics	1,900	3,277	2,469	808
Other Health Department				
Contractual services	75,500	75,155	75,155	-
Total other health department	75,500	75,155	75,155	-
Total health	77,400	78,432	77,624	808
Human Services				
Veteran's Services				
Personal services.	140,000	118,272	118,272	-
Materials and supplies	27,000	33,655	33,655	-
Contractual services	167,500	161,633	161,633	-
Capital outlay	14,000	2,429	2,429	-
Other.	3,000	1,562	1,562	-
Total veteran's services	351,500	317,551	317,551	-
Total human services	351,500	317,551	317,551	-
Conservation and recreation				
Other				
Contractual services	135,000	135,000	135,000	-
Total other	135,000	135,000	135,000	-
Agriculture Department				
Grant	72,000	76,000	76,000	-
Other.	2,250	2,250	2,250	-
Total agriculture department	74,250	78,250	78,250	-
Total conservation and recreation	209,250	213,250	213,250	-
Total expenditures.	8,753,010	8,882,231	8,456,308	425,923
Excess of Revenues Over Expenditures	355,256	328,501	636,704	308,203

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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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses):				
Sale of assets	\$ 1,000	\$ 11,000	\$ 17,907	\$ 6,907
Transfers out.	(547,378)	(588,322)	(588,322)	-
Total other financing sources (uses)	<u>(546,378)</u>	<u>(577,322)</u>	<u>(570,415)</u>	<u>6,907</u>
Net change in fund balance	(191,122)	(248,821)	66,289	315,110
Fund balance at beginning of year.	542,656	542,656	542,656	-
Prior year encumbrances appropriated	<u>36,120</u>	<u>36,120</u>	<u>36,120</u>	<u>-</u>
Fund balance at end of year	<u>\$ 387,654</u>	<u>\$ 329,955</u>	<u>\$ 645,065</u>	<u>\$ 315,110</u>

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,457,595	\$ 135,776	\$ 369,694	\$ 3,963,065
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	15,000	26,000	41,000
Accounts	46,569	-	5,228	51,797
Due from other governments	345,525	-	-	345,525
Prepayments	1,936	-	1,104	3,040
Materials and supplies inventory	8,372	-	-	8,372
Total assets	<u>\$ 3,859,997</u>	<u>\$ 150,776</u>	<u>\$ 402,026</u>	<u>\$ 4,412,799</u>
Liabilities:				
Accounts payable	\$ 163,707	\$ -	\$ -	\$ 163,707
Compensated absences payable	5,282	-	-	5,282
Accrued wages and benefits	38,834	-	-	38,834
Interfund payable	55,000	-	-	55,000
Due to other funds	66,538	-	-	66,538
Due to other governments	32,199	-	2,979	35,178
Total liabilities	<u>361,560</u>	<u>-</u>	<u>2,979</u>	<u>364,539</u>
Fund Balances:				
Reserved for encumbrances	31,470	-	322	31,792
Reserved for prepayments	1,936	-	1,104	3,040
Reserved for materials and supplies inventory	8,372	-	-	8,372
Unreserved:				
Designated for compensated absences	166,789	-	-	166,789
Undesignated, reported in:				
Special revenue funds	3,289,870	-	-	3,289,870
Debt service fund	-	150,776	-	150,776
Capital projects funds	-	-	397,621	397,621
Total fund balances	<u>3,498,437</u>	<u>150,776</u>	<u>399,047</u>	<u>4,048,260</u>
Total liabilities and fund balances	<u>\$ 3,859,997</u>	<u>\$ 150,776</u>	<u>\$ 402,026</u>	<u>\$ 4,412,799</u>

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Sales taxes	39	340,000	146,000	486,039
Charges for services	1,264,497	-	21,254	1,285,751
Licenses and permits	209,390	-	-	209,390
Fines and forfeitures	83,243	-	73,066	156,309
Intergovernmental	2,546,271	-	-	2,546,271
Investment income	6,357	-	-	6,357
Rental income	-	157,886	-	157,886
Contributions and donations	-	-	62	62
Other	103,076	-	9,800	112,876
Total revenues	4,212,873	497,886	250,182	4,960,941
Expenditures:				
Current:				
General government:				
Legislative and executive	1,572,174	-	-	1,572,174
Judicial	148,049	-	-	148,049
Public safety	495,875	-	-	495,875
Public works	217,339	-	-	217,339
Health	136,638	-	-	136,638
Human services	1,682,333	-	-	1,682,333
Conservation and recreation	25,000	-	-	25,000
Capital outlay	-	-	314,896	314,896
Debt service:				
Principal retirement	-	335,000	-	335,000
Interest and fiscal charges	-	202,070	-	202,070
Total expenditures	4,277,408	537,070	314,896	5,129,374
Excess (deficiency) of revenues over (under) expenditures	(64,535)	(39,184)	(64,714)	(168,433)
Other financing sources (uses):				
Sale of capital assets	13,704	-	-	13,704
Transfers in	514,156	-	9,476	523,632
Total other financing sources (uses)	527,860	-	9,476	537,336
Net change in fund balances	463,325	(39,184)	(55,238)	368,903
Fund balances at beginning of year	3,035,112	189,960	454,285	3,679,357
Fund balances at end of year	\$ 3,498,437	\$ 150,776	\$ 399,047	\$ 4,048,260

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2009

	Dog and Kennel	Child Support Enforcement	Work Enforcement Act	Child Neglect and Abuse
Assets:				
Equity in pooled cash and cash equivalents	\$ 77,009	\$ 266,727	\$ 85,491	\$ -
Receivables (net of allowance for uncollectibles):				
Accounts	971	-	-	-
Due from other governments	-	224,421	-	-
Prepayments	434	-	-	-
Materials and supplies inventory	6,219	-	-	-
Total assets.	<u>\$ 84,633</u>	<u>\$ 491,148</u>	<u>\$ 85,491</u>	<u>\$ -</u>
Liabilities:				
Accounts payable	\$ 3,071	\$ 22,869	\$ 15,656	\$ 3,450
Accrued wages and benefits	3,323	7,452	-	-
Compensated absences payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	2,577	1,213	2,948	-
Interfund payable	-	-	-	-
Total liabilities.	<u>8,971</u>	<u>31,534</u>	<u>18,604</u>	<u>3,450</u>
Fund Balances:				
Reserved for encumbrances	-	-	-	-
Reserved for prepayments	434	-	-	-
Reserved for materials and supplies inventory	6,219	-	-	-
Unreserved:				
Designated for compensated absences	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds	69,009	459,614	66,887	(3,450)
Total fund balances (deficit)	<u>75,662</u>	<u>459,614</u>	<u>66,887</u>	<u>(3,450)</u>
Total liabilities and fund balances	<u>\$ 84,633</u>	<u>\$ 491,148</u>	<u>\$ 85,491</u>	<u>\$ -</u>

Real Estate Assessment	Delinquent Real Estate Collection	Delinquent Real Estate Prosecutor	Victims Assistance	Jury Administration
\$ 149,556	\$ 1	\$ 17,871	\$ 1,364	\$ 2,774
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	361	-
<u>\$ 149,556</u>	<u>\$ 1</u>	<u>\$ 17,871</u>	<u>\$ 1,725</u>	<u>\$ 2,774</u>
\$ 25,963	\$ -	\$ -	\$ -	\$ -
5,607	-	-	1,660	-
-	-	-	-	-
-	-	-	-	-
3,977	-	627	266	-
-	-	-	-	-
<u>35,547</u>	<u>-</u>	<u>627</u>	<u>1,926</u>	<u>-</u>
-	-	-	-	98
-	-	-	-	-
-	-	-	361	-
-	-	-	-	-
<u>114,009</u>	<u>1</u>	<u>17,244</u>	<u>(562)</u>	<u>2,676</u>
<u>114,009</u>	<u>1</u>	<u>17,244</u>	<u>(201)</u>	<u>2,774</u>
<u>\$ 149,556</u>	<u>\$ 1</u>	<u>\$ 17,871</u>	<u>\$ 1,725</u>	<u>\$ 2,774</u>

- - Continued

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
 DECEMBER 31, 2009

	<u>Law Library</u>	<u>IT Computer</u>	<u>License Bureau</u>	<u>Victim Advocacy/ Office of Criminal Justice</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 5,031	\$ 41,215	\$ 335
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	12,824	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets.	<u>\$ -</u>	<u>\$ 5,031</u>	<u>\$ 54,039</u>	<u>\$ 335</u>
Liabilities:				
Accounts payable	\$ 3,607	\$ 1,403	\$ -	\$ -
Accrued wages and benefits	-	-	4,107	-
Compensated absences payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	2,691	67
Interfund payable	-	-	-	-
Total liabilities.	<u>3,607</u>	<u>1,403</u>	<u>6,798</u>	<u>67</u>
Fund Balances:				
Reserved for encumbrances	-	-	-	-
Reserved for prepayments	-	-	-	-
Reserved for materials and supplies inventory	-	-	-	-
Unreserved:				
Designated for compensated absences	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds	(3,607)	3,628	47,241	268
Total fund balances (deficit)	<u>(3,607)</u>	<u>3,628</u>	<u>47,241</u>	<u>268</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 5,031</u>	<u>\$ 54,039</u>	<u>\$ 335</u>

911 Wireless Project	Indigent Guardianship	General Special Projects Common Pleas	Sheriff Concealed Handgun License	Education and Enforcement
\$ 194,199	\$ 5,018	\$ 100,040	\$ 12,462	\$ 8,950
-	310	-	4,336	25
7,500	-	-	-	-
-	-	-	144	-
-	-	-	-	-
<u>\$ 201,699</u>	<u>\$ 5,328</u>	<u>\$ 100,040</u>	<u>\$ 16,942</u>	<u>\$ 8,975</u>
\$ -	\$ -	\$ -	\$ 2,968	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	160	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>160</u>	<u>2,968</u>	<u>-</u>
-	-	-	-	-
-	-	-	144	-
-	-	-	-	-
-	-	-	-	-
<u>201,699</u>	<u>5,328</u>	<u>99,880</u>	<u>13,830</u>	<u>8,975</u>
<u>201,699</u>	<u>5,328</u>	<u>99,880</u>	<u>13,974</u>	<u>8,975</u>
<u>\$ 201,699</u>	<u>\$ 5,328</u>	<u>\$ 100,040</u>	<u>\$ 16,942</u>	<u>\$ 8,975</u>

-- Continued

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
 DECEMBER 31, 2009

	<u>911</u>	<u>Special Projects</u>	<u>Employee Expended</u>	<u>Transportation Coordination</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 398,673	\$ 53,143	\$ 172,071	\$ -
Receivables (net of allowance for uncollectibles):				
Accounts	-	1,986	-	-
Due from other governments	-	-	-	89,111
Prepayments	115	-	-	543
Materials and supplies inventory	-	-	-	-
Total assets.	<u>\$ 398,788</u>	<u>\$ 55,129</u>	<u>\$ 172,071</u>	<u>\$ 89,654</u>
Liabilities:				
Accounts payable	\$ 28,979	\$ -	\$ -	\$ -
Accrued wages and benefits	-	1,995	-	-
Compensated absences payable	-	-	5,282	-
Due to other funds	-	-	-	38,147
Due to other governments	-	1,185	-	6,223
Interfund payable	-	-	-	55,000
Total liabilities.	<u>28,979</u>	<u>3,180</u>	<u>5,282</u>	<u>99,370</u>
Fund Balances:				
Reserved for encumbrances	-	64	-	-
Reserved for prepayments	115	-	-	543
Reserved for materials and supplies inventory	-	-	-	-
Unreserved:				
Designated for compensated absences	-	-	166,789	-
Undesignated (deficit), reported in:				
Special revenue funds	369,694	51,885	-	(10,259)
Total fund balances (deficit)	<u>369,809</u>	<u>51,949</u>	<u>166,789</u>	<u>(9,716)</u>
Total liabilities and fund balances	<u>\$ 398,788</u>	<u>\$ 55,129</u>	<u>\$ 172,071</u>	<u>\$ 89,654</u>

<u>Certificate Title Administration</u>	<u>Special Projects - Juvenile Court</u>	<u>Special Projects - Probate Court</u>	<u>Continuing Professional Training</u>	<u>Sheriff's Overtime Block Grant</u>
\$ 20,326	\$ 672	\$ 320	\$ 4,800	\$ 8,227
11,097	111	90	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 31,423</u>	<u>\$ 783</u>	<u>\$ 410</u>	<u>\$ 4,800</u>	<u>\$ 8,227</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31,423	783	410	4,800	8,227
31,423	783	410	4,800	8,227
<u>\$ 31,423</u>	<u>\$ 783</u>	<u>\$ 410</u>	<u>\$ 4,800</u>	<u>\$ 8,227</u>

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HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2009

	<u>Courthouse Security Grant</u>	<u>Federal Equitable Sharing</u>	<u>Scenic Byways</u>	<u>Domestic Violence</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 177	\$ 47,070	\$ 9,250	\$ 3,984
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	306
Due from other governments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets.	<u>\$ 177</u>	<u>\$ 47,070</u>	<u>\$ 9,250</u>	<u>\$ 4,290</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 3,982
Accrued wages and benefits	-	-	-	-
Compensated absences payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Interfund payable	-	-	-	-
Total liabilities.	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,982</u>
Fund Balances:				
Reserved for encumbrances	-	-	-	-
Reserved for prepayments	-	-	-	-
Reserved for materials and supplies inventory	-	-	-	-
Unreserved:				
Designated for compensated absences	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds	177	47,070	9,250	308
Total fund balances (deficit)	<u>177</u>	<u>47,070</u>	<u>9,250</u>	<u>308</u>
Total liabilities and fund balances	<u>\$ 177</u>	<u>\$ 47,070</u>	<u>\$ 9,250</u>	<u>\$ 4,290</u>

<u>Jail Kitchen</u>	<u>Indigent Drivers Alcohol</u>	<u>Tax Map</u>	<u>Probate Court Conduct of Business</u>	<u>Disaster Services</u>
\$ 167	\$ 45,354	\$ 50,502	\$ 57,852	\$ 31,258
-	581	-	61	-
-	-	-	-	-
-	-	-	-	154
1,692	-	-	-	100
<u>\$ 1,859</u>	<u>\$ 45,935</u>	<u>\$ 50,502</u>	<u>\$ 57,913</u>	<u>\$ 31,512</u>
\$ 1,606	\$ -	\$ -	\$ -	\$ -
2,945	-	2,587	1,794	1,276
-	-	-	-	-
-	-	-	-	-
1,801	-	1,538	1,190	905
-	-	-	-	-
<u>6,352</u>	<u>-</u>	<u>4,125</u>	<u>2,984</u>	<u>2,181</u>
-	-	-	724	-
-	-	-	-	154
1,692	-	-	-	100
-	-	-	-	-
<u>(6,185)</u>	<u>45,935</u>	<u>46,377</u>	<u>54,205</u>	<u>29,077</u>
<u>(4,493)</u>	<u>45,935</u>	<u>46,377</u>	<u>54,929</u>	<u>29,331</u>
<u>\$ 1,859</u>	<u>\$ 45,935</u>	<u>\$ 50,502</u>	<u>\$ 57,913</u>	<u>\$ 31,512</u>

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HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
 DECEMBER 31, 2009

	Community Housing Improvement	Youth Services Subsidy Grant	Recycling and Litter	Children Services
Assets:				
Equity in pooled cash and cash equivalents	\$ 86,620	\$ 82,215	\$ -	\$ 1,416,871
Receivables (net of allowance for uncollectibles):				
Accounts	-	6	13,865	-
Due from other governments	-	-	-	24,493
Prepayments	-	-	546	-
Materials and supplies inventory	-	-	-	-
Total assets.	<u>\$ 86,620</u>	<u>\$ 82,221</u>	<u>\$ 14,411</u>	<u>\$ 1,441,364</u>
Liabilities:				
Accounts payable	\$ 8,779	\$ 2,023	\$ 3,602	\$ 35,749
Accrued wages and benefits	-	4,153	1,935	-
Compensated absences payable	-	-	-	-
Due to other funds	-	-	28,391	-
Due to other governments	-	2,851	1,980	-
Interfund payable	-	-	-	-
Total liabilities.	<u>8,779</u>	<u>9,027</u>	<u>35,908</u>	<u>35,749</u>
Fund Balances:				
Reserved for encumbrances	19,096	11,488	-	-
Reserved for prepayments	-	-	546	-
Reserved for materials and supplies inventory	-	-	-	-
Unreserved:				
Designated for compensated absences	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds	58,745	61,706	(22,043)	1,405,615
Total fund balances (deficit)	<u>77,841</u>	<u>73,194</u>	<u>(21,497)</u>	<u>1,405,615</u>
Total liabilities and fund balances	<u>\$ 86,620</u>	<u>\$ 82,221</u>	<u>\$ 14,411</u>	<u>\$ 1,441,364</u>

Totals

\$ 3,457,595
46,569
345,525
1,936
8,372
\$ 3,859,997

\$ 163,707
38,834
5,282
66,538
32,199
55,000
361,560

31,470
1,936
8,372

166,789

3,289,870

3,498,437

\$ 3,859,997

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Dog and Kennel	Child Support Enforcement	Work Enforcement Act	Child Neglect and Abuse
Revenues:				
Sales taxes	-	-	-	-
Charges for services	9,510	57,725	-	-
Licenses and permits	141,296	-	-	-
Fines and forfeitures	6,020	-	-	-
Intergovernmental	-	544,415	248,510	-
Investment income	-	-	-	-
Other	1,084	-	1,470	-
Total revenues	157,910	602,140	249,980	-
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	136,638	-	-	-
Human services	-	602,852	324,876	(702)
Conservation and recreation	-	-	-	-
Total expenditures	136,638	602,852	324,876	(702)
Excess (deficiency) of revenues over (under) expenditures	21,272	(712)	(74,896)	702
Other financing sources:				
Sale of capital assets	-	-	-	-
Transfers in	-	44,212	-	-
Total other financing sources	-	44,212	-	-
Net change in fund balances	21,272	43,500	(74,896)	702
Fund balance (deficit) at beginning of year	54,390	416,114	141,783	(4,152)
Fund balance (deficit) at end of year	\$ 75,662	\$ 459,614	\$ 66,887	\$ (3,450)

Real Estate Assessment	Delinquent Real Estate Collection	Delinquent Real Estate Prosecutor	Victims Assistance	Jury Administration
-	-	-	-	-
495,750	24,483	24,421	-	-
-	-	-	-	-
-	-	-	52,166	-
-	-	-	-	-
5,285	-	843	-	1,636
<u>501,035</u>	<u>24,483</u>	<u>25,264</u>	<u>52,166</u>	<u>1,636</u>
557,398	26,603	42,530	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	68,655	407
-	-	-	-	-
<u>557,398</u>	<u>26,603</u>	<u>42,530</u>	<u>68,655</u>	<u>407</u>
<u>(56,363)</u>	<u>(2,120)</u>	<u>(17,266)</u>	<u>(16,489)</u>	<u>1,229</u>
-	-	-	-	-
-	-	-	14,944	-
-	-	-	14,944	-
(56,363)	(2,120)	(17,266)	(1,545)	1,229
<u>170,372</u>	<u>2,121</u>	<u>34,510</u>	<u>1,344</u>	<u>1,545</u>
<u>\$ 114,009</u>	<u>\$ 1</u>	<u>\$ 17,244</u>	<u>\$ (201)</u>	<u>\$ 2,774</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, 2009

	<u>Law Library</u>	<u>IT Computer</u>	<u>License Bureau</u>	<u>Victim Advocacy/ Office of Criminal Justice</u>
Revenues:				
Sales taxes	-	-	-	-
Charges for services	-	10,559	165,257	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	16,373
Investment income	-	-	-	-
Other	-	1,745	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	12,304	165,257	16,373
Expenditures:				
Current:				
General government:				
Legislative and executive	3,607	21,413	154,490	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	195
Conservation and recreation	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	3,607	21,413	154,490	195
Excess (deficiency) of revenues over (under) expenditures	<hr/> (3,607)	<hr/> (9,109)	<hr/> 10,767	<hr/> 16,178
Other financing sources:				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Net change in fund balances	(3,607)	(9,109)	10,767	16,178
Fund balance (deficit) at beginning of year	<hr/> -	<hr/> 12,737	<hr/> 36,474	<hr/> (15,910)
Fund balance (deficit) at end of year	<hr/> <u>\$ (3,607)</u>	<hr/> <u>\$ 3,628</u>	<hr/> <u>\$ 47,241</u>	<hr/> <u>\$ 268</u>

911 Wireless Project	Indigent Guardianship	General Special Projects Common Pleas	Sheriff Concealed Handgun License	Education and Enforcement
-	-	-	-	-
-	3,380	-	-	-
-	-	-	68,094	-
-	-	41,703	-	712
95,359	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>95,359</u>	<u>3,380</u>	<u>41,703</u>	<u>68,094</u>	<u>712</u>
-	-	-	-	-
-	-	3,465	-	-
45,734	1,391	-	64,982	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>45,734</u>	<u>1,391</u>	<u>3,465</u>	<u>64,982</u>	<u>-</u>
<u>49,625</u>	<u>1,989</u>	<u>38,238</u>	<u>3,112</u>	<u>712</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
49,625	1,989	38,238	3,112	712
<u>152,074</u>	<u>3,339</u>	<u>61,642</u>	<u>10,862</u>	<u>8,263</u>
<u>\$ 201,699</u>	<u>\$ 5,328</u>	<u>\$ 99,880</u>	<u>\$ 13,974</u>	<u>\$ 8,975</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, 2009

	<u>911</u>	<u>Special Projects</u>	<u>Employee Expended</u>	<u>Transportation Coordination</u>
Revenues:				
Sales taxes	39	-	-	-
Charges for services	-	73,765	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	69,330	-	-	(1,529)
Investment income	5,829	-	-	-
Other	1,000	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	76,198	73,765	-	(1,529)
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	34,120	-
Judicial	-	68,778	9,451	-
Public safety	119,988	-	5,282	-
Public works	-	-	-	38,703
Health	-	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	119,988	68,778	48,853	38,703
Excess (deficiency) of revenues over (under) expenditures	<hr/> (43,790)	<hr/> 4,987	<hr/> (48,853)	<hr/> (40,232)
Other financing sources:				
Sale of capital assets	-	-	-	11,299
Transfers in	-	-	-	-
Total other financing sources	<hr/> -	<hr/> -	<hr/> -	<hr/> 11,299
Net change in fund balances	(43,790)	4,987	(48,853)	(28,933)
Fund balance (deficit) at beginning of year	<hr/> 413,599	<hr/> 46,962	<hr/> 215,642	<hr/> 19,217
Fund balance (deficit) at end of year	<hr/> <u>\$ 369,809</u>	<hr/> <u>\$ 51,949</u>	<hr/> <u>\$ 166,789</u>	<hr/> <u>\$ (9,716)</u>

Certificate Title Administration	Special Projects - Juvenile Court	Special Projects - Probate Court	Continuing Professional Training	Sheriff's Overtime Block Grant
-	-	-	-	-
110,029	111	90	-	-
-	-	-	-	-
-	672	320	-	-
-	-	-	4,800	-
-	-	-	-	-
-	-	-	-	-
<u>110,029</u>	<u>783</u>	<u>410</u>	<u>4,800</u>	<u>-</u>
88,500	-	-	-	-
-	-	-	-	-
-	-	-	-	(489)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>88,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(489)</u>
<u>21,529</u>	<u>783</u>	<u>410</u>	<u>4,800</u>	<u>489</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>21,529</u>	<u>783</u>	<u>410</u>	<u>4,800</u>	<u>489</u>
<u>9,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,738</u>
<u>\$ 31,423</u>	<u>\$ 783</u>	<u>\$ 410</u>	<u>\$ 4,800</u>	<u>\$ 8,227</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, 2009

	Courthouse Security Grant	Federal Equitable Sharing	Scenic Byways	Community Development
Revenues:				
Sales taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	25,000	170,000
Investment income	-	528	-	-
Other	-	10,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	10,528	25,000	170,000
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	170,000
Judicial	-	-	-	-
Public safety	326	(8,417)	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	25,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	326	(8,417)	25,000	170,000
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	(326)	18,945	-	-
Other financing sources:				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
Net change in fund balances	(326)	18,945	-	-
Fund balance (deficit) at beginning of year	<hr/>	<hr/>	<hr/>	<hr/>
	503	28,125	9,250	-
Fund balance (deficit) at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 177	\$ 47,070	\$ 9,250	\$ -

Habitat for Humanity	Community Development/ 1999 Grant	Domestic Violence	Jail Kitchen	Indigent Drivers Alcohol
-	-	-	-	-
-	-	-	3,580	-
-	-	-	-	-
-	-	8,198	-	8,121
20,000	-	-	-	-
-	-	-	-	-
-	-	-	177	432
<u>20,000</u>	<u>-</u>	<u>8,198</u>	<u>3,757</u>	<u>8,553</u>
20,000	469	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	8,198	156,392	84
-	-	-	-	-
<u>20,000</u>	<u>469</u>	<u>8,198</u>	<u>156,392</u>	<u>84</u>
-	(469)	-	(152,635)	8,469
-	-	-	-	-
-	-	-	155,000	-
-	-	-	155,000	-
-	(469)	-	2,365	8,469
-	469	308	(6,858)	37,466
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308</u>	<u>\$ (4,493)</u>	<u>\$ 45,935</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, 2009

	Tax Map	Probate Court Conduct of Business	Disaster Services	Community Housing Improvement
Revenues:				
Sales taxes	-	-	-	-
Charges for services	152,932	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	17,497	-	-
Intergovernmental	-	58,785	37,662	295,690
Investment income	-	-	-	-
Other	821	-	-	17,087
Total revenues	153,753	76,282	37,662	312,777
Expenditures:				
Current:				
General government:				
Legislative and executive	160,643	-	-	292,401
Judicial	-	66,355	-	-
Public safety	-	-	53,999	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
Total expenditures	160,643	66,355	53,999	292,401
Excess (deficiency) of revenues over (under) expenditures	(6,890)	9,927	(16,337)	20,376
Other financing sources:				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	(6,890)	9,927	(16,337)	20,376
Fund balance (deficit) at beginning of year	53,267	45,002	45,668	57,465
Fund balance (deficit) at end of year	\$ 46,377	\$ 54,929	\$ 29,331	\$ 77,841

Youth Services Subsidy Grant	Recycling and Litter	Children Services	Community Corrections	Totals
-	-	-	-	39
-	132,905	-	-	1,264,497
-	-	-	-	209,390
-	-	-	-	83,243
152,780	-	700,585	56,345	2,546,271
-	-	-	-	6,357
111	1,599	59,786	-	103,076
<u>152,891</u>	<u>134,504</u>	<u>760,371</u>	<u>56,345</u>	<u>4,212,873</u>
-	-	-	-	1,572,174
-	-	-	-	148,049
156,734	-	-	56,345	495,875
-	178,636	-	-	217,339
-	-	-	-	136,638
-	-	521,376	-	1,682,333
-	-	-	-	25,000
<u>156,734</u>	<u>178,636</u>	<u>521,376</u>	<u>56,345</u>	<u>4,277,408</u>
<u>(3,843)</u>	<u>(44,132)</u>	<u>238,995</u>	<u>-</u>	<u>(64,535)</u>
-	2,405	-	-	13,704
-	-	300,000	-	514,156
-	2,405	300,000	-	527,860
(3,843)	(41,727)	538,995	-	463,325
<u>77,037</u>	<u>20,230</u>	<u>866,620</u>	<u>-</u>	<u>3,035,112</u>
<u>\$ 73,194</u>	<u>\$ (21,497)</u>	<u>\$ 1,405,615</u>	<u>\$ -</u>	<u>\$ 3,498,437</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF DD FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,432,077	\$ 2,432,077	\$ 2,562,028	\$ 129,951
Charges for services	173,300	310,426	316,030	5,604
Intergovernmental	2,201,650	2,271,933	2,232,497	(39,436)
Investment income	2,100	2,100	1,350	(750)
Other	405,476	268,350	200,005	(68,345)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	5,214,603	5,284,886	5,311,910	27,024
Expenditures:				
Current:				
Human services				
Personal services	3,881,505	3,882,614	3,770,328	112,286
Materials and supplies	356,391	364,930	229,180	135,750
Contractual services	1,465,435	1,548,894	1,338,375	210,519
Capital outlay	62,935	56,455	17,799	38,656
Other	59,855	86,355	50,618	35,737
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	5,826,121	5,939,248	5,406,300	532,948
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	(611,518)	(654,362)	(94,390)	559,972
Other financing sources (uses):				
Transfers in	10,000	10,000	-	(10,000)
Transfers out	(41,000)	(80,283)	(9,476)	70,807
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(31,000)	(70,283)	(9,476)	60,807
Net change in fund balance	(642,518)	(724,645)	(103,866)	620,779
Fund balance at beginning of year	1,645,102	1,645,102	1,645,102	-
Prior year encumbrances appropriated	<hr/>	<hr/>	<hr/>	<hr/>
	175	175	175	-
Fund balance at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 1,002,759	\$ 920,632	\$ 1,541,411	\$ 620,779

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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ 42,000	\$ 42,000	\$ 27,317	\$ (14,683)
Intergovernmental	3,835,000	5,873,797	6,243,870	370,073
Investment income	22,000	22,000	21,245	(755)
Donation	85,000	85,000	84,641	(359)
Other	200,000	200,000	55,608	(144,392)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	4,184,000	6,222,797	6,432,681	209,884
Expenditures:				
Current:				
Public works				
Personal services	2,257,354	2,262,011	1,994,145	267,866
Materials and supplies	1,957,000	2,407,000	2,101,928	305,072
Contractual services	295,000	2,358,797	2,519,637	(160,840)
Capital outlay	155,000	155,000	131,584	23,416
Other	714,452	234,795	83,356	151,439
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	5,378,806	7,417,603	6,830,650	586,953
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	(1,194,806)	(1,194,806)	(397,969)	796,837
Other financing sources:				
Sale of capital assets	-	-	69,940	69,940
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources	-	-	69,940	69,940
Net change in fund balance	<hr/>	<hr/>	<hr/>	<hr/>
	(1,194,806)	(1,194,806)	(328,029)	866,777
Fund balance at beginning of year	1,194,806	1,194,806	1,194,806	-
Prior year encumbrances appropriated	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
Fund balance at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ 866,777	\$ 866,777

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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 817,500	\$ 817,500	\$ 814,380	\$ (3,120)
Charges for services	475,000	475,000	471,896	(3,104)
Intergovernmental	89,600	89,600	216,500	126,900
Investment income	3,000	3,000	5,453	2,453
Rental income	31,825	31,825	25,439	(6,386)
Other	10,000	10,000	11,091	1,091
	<u>1,426,925</u>	<u>1,426,925</u>	<u>1,544,759</u>	<u>117,834</u>
Total revenues				
Expenditures:				
Current:				
Human services				
Personal services	1,244,300	1,234,800	1,163,134	71,666
Materials and supplies	160,000	160,000	139,105	20,895
Contractual services	174,990	174,990	117,030	57,960
Capital outlay	40,000	45,000	22,966	22,034
Other	6,511	11,011	6,515	4,496
	<u>1,625,801</u>	<u>1,625,801</u>	<u>1,448,750</u>	<u>177,051</u>
Total expenditures				
Net change in fund balance	(198,876)	(198,876)	96,009	294,885
Fund balance at beginning of year	<u>428,292</u>	<u>428,292</u>	<u>428,292</u>	<u>-</u>
Fund balance at end of year	<u>\$ 229,416</u>	<u>\$ 229,416</u>	<u>\$ 524,301</u>	<u>\$ 294,885</u>

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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 3,222,207	\$ 3,222,207	\$ 2,921,888	\$ (300,319)
Other	481,057	481,057	259,986	(221,071)
Total revenues	<u>3,703,264</u>	<u>3,703,264</u>	<u>3,181,874</u>	<u>(521,390)</u>
Expenditures:				
Current:				
Human services				
Personal services.	2,370,788	2,370,788	1,676,826	693,962
Materials and supplies	70,000	70,000	49,439	20,561
Contractual services	855,000	855,000	784,218	70,782
Capital outlay	40,000	40,000	19,522	20,478
Other.	<u>1,950,364</u>	<u>1,950,364</u>	<u>1,229,030</u>	<u>721,334</u>
Total expenditures	<u>5,286,152</u>	<u>5,286,152</u>	<u>3,759,035</u>	<u>1,527,117</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,582,888)</u>	<u>(1,582,888)</u>	<u>(577,161)</u>	<u>1,005,727</u>
Other financing sources:				
Transfers in	<u>974,166</u>	<u>974,166</u>	<u>74,166</u>	<u>(900,000)</u>
Total other financing sources	<u>974,166</u>	<u>974,166</u>	<u>74,166</u>	<u>(900,000)</u>
Net change in fund balance.	(608,722)	(608,722)	(502,995)	105,727
Fund balance at beginning of year	607,995	607,995	607,995	-
Prior year encumbrances appropriated	<u>364</u>	<u>364</u>	<u>364</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (363)</u>	<u>\$ (363)</u>	<u>\$ 105,364</u>	<u>\$ 105,727</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 8,500	\$ 8,500	\$ 9,510	\$ 1,010
Licenses and permits	140,000	140,000	141,396	1,396
Fines and forfeitures	-	-	5,127	5,127
Other	5,000	5,000	1,084	(3,916)
Total revenues	153,500	153,500	157,117	3,617
Expenditures:				
Current:				
Health				
Personal services	142,831	141,931	113,289	28,642
Materials and supplies	16,000	19,700	9,967	9,733
Contractual services	7,000	7,000	5,277	1,723
Capital outlay	5,000	6,000	5,597	403
Other	11,000	8,200	6,333	1,867
Total expenditures	181,831	182,831	140,463	42,368
Excess (deficiency) of revenues over (under) expenditures	(28,331)	(29,331)	16,654	45,985
Other financing uses:				
Transfers out	(5,000)	(4,000)	-	4,000
Total other financing uses	(5,000)	(4,000)	-	4,000
Net change in fund balance	(33,331)	(33,331)	16,654	49,985
Fund balance at beginning of year	59,555	59,555	59,555	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	\$ 26,224	\$ 26,224	\$ 76,209	\$ 49,985

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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 621,697	\$ 621,697	\$ 319,994	\$ (301,703)
Charges for services	59,388	59,388	57,725	(1,663)
Other	2,000	2,000	-	(2,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	683,085	683,085	377,719	(305,366)
Expenditures:				
Current:				
Human services				
Personal services	333,975	333,975	461,426	(127,451)
Materials and supplies	3,000	3,000	510	2,490
Contractual services	201,000	201,000	140,881	60,119
Other	41,000	41,000	5,017	35,983
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	578,975	578,975	607,834	(28,859)
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	104,110	104,110	(230,115)	(334,225)
Other financing source (uses):				
Transfers in	44,212	44,212	44,212	-
Transfers out	(600,952)	(600,952)	-	600,952
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing source (uses)	(556,740)	(556,740)	44,212	600,952
Net change in fund balance	<hr/>	<hr/>	<hr/>	<hr/>
	(452,630)	(452,630)	(185,903)	266,727
Fund balance at beginning of year	452,630	452,630	452,630	-
Prior year encumbrances appropriated	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266,727</u>	<u>\$ 266,727</u>

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 168,937	\$ 323,937	\$ 248,510	\$ (75,427)
Other	6,000	6,000	1,470	(4,530)
Total revenues	<u>174,937</u>	<u>329,937</u>	<u>249,980</u>	<u>(79,957)</u>
Expenditures:				
Human services				
Personal services	325,063	480,063	319,553	160,510
Other	4,937	4,937	-	4,937
Total expenditures	<u>330,000</u>	<u>485,000</u>	<u>319,553</u>	<u>165,447</u>
Net change in fund balance	(155,063)	(155,063)	(69,573)	85,490
Fund balance at beginning of year	155,064	155,064	155,064	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 85,491</u>	<u>\$ 85,490</u>

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>(18,000)</u>
Expenditures:				
Current:				
Human services				
Other	<u>26,799</u>	<u>26,799</u>	<u>-</u>	<u>26,799</u>
Total expenditures	<u>26,799</u>	<u>26,799</u>	<u>-</u>	<u>26,799</u>
Net change in fund balance.	(8,799)	(8,799)	-	8,799
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (8,799)</u>	<u>\$ (8,799)</u>	<u>\$ -</u>	<u>\$ 8,799</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 465,500	\$ 465,500	\$ 495,750	\$ 30,250
Other	6,000	6,000	5,285	(715)
Total revenues	<u>471,500</u>	<u>471,500</u>	<u>501,035</u>	<u>29,535</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	238,600	241,800	234,568	7,232
Materials and supplies	6,800	9,143	7,653	1,490
Contractual services	394,650	380,175	314,790	65,385
Capital outlay	1,500	13,187	12,164	1,023
Other	2,850	95	-	95
Total expenditures	<u>644,400</u>	<u>644,400</u>	<u>569,175</u>	<u>75,225</u>
Net change in fund balance	(172,900)	(172,900)	(68,140)	104,760
Fund balance at beginning of year	217,696	217,696	217,696	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 44,796</u>	<u>\$ 44,796</u>	<u>\$ 149,556</u>	<u>\$ 104,760</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Charges for services	\$ 27,000	\$ 27,000	\$ 24,483	\$ (2,517)
Other	5,200	5,200	-	(5,200)
Total revenues	<u>32,200</u>	<u>32,200</u>	<u>24,483</u>	<u>(7,717)</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	31,850	8,182	508	7,674
Other	3,150	26,818	26,819	(1)
Total expenditures.	<u>35,000</u>	<u>35,000</u>	<u>27,327</u>	<u>7,673</u>
Net change in fund balance.	(2,800)	(2,800)	(2,844)	(44)
Fund balance at beginning of year.	2,845	2,845	2,845	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 1</u>	<u>\$ (44)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 25,000	\$ 25,000	\$ 24,421	\$ (579)
Other	-	-	843	843
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>25,264</u>	<u>264</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	17,415	44,715	42,519	2,196
Materials and supplies	1,500	1,500	710	790
Other	<u>2,400</u>	<u>2,400</u>	<u>248</u>	<u>2,152</u>
Total expenditures	<u>21,315</u>	<u>48,615</u>	<u>43,477</u>	<u>5,138</u>
Net change in fund balance	3,685	(23,615)	(18,213)	5,402
Fund balance at beginning of year	36,084	36,084	36,084	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 39,769</u>	<u>\$ 12,469</u>	<u>\$ 17,871</u>	<u>\$ 5,402</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Intergovernmental	\$ 41,545	\$ 93,645	\$ 54,571	\$ (39,074)
Total revenues	<u>41,545</u>	<u>93,645</u>	<u>54,571</u>	<u>(39,074)</u>
Expenditures:				
Current:				
Human services				
Personal services	49,661	111,626	65,062	46,564
Materials and supplies	536	1,482	571	911
Contractual services	1,483	3,165	1,544	1,621
Other	<u>2,679</u>	<u>4,186</u>	<u>2,346</u>	<u>1,840</u>
Total expenditures	<u>54,359</u>	<u>120,459</u>	<u>69,523</u>	<u>50,936</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,814)</u>	<u>(26,814)</u>	<u>(14,952)</u>	<u>11,862</u>
Other financing sources:				
Transfers in	<u>11,444</u>	<u>25,444</u>	<u>14,944</u>	<u>(10,500)</u>
Total other financing sources	<u>11,444</u>	<u>25,444</u>	<u>14,944</u>	<u>(10,500)</u>
Net change in fund balance	(1,370)	(1,370)	(8)	1,362
Fund balance at beginning of year	1,372	1,372	1,372	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 1,364</u>	<u>\$ 1,362</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 500	\$ 500	\$ 1,813	\$ 1,313
Total revenues	<u>500</u>	<u>500</u>	<u>1,813</u>	<u>1,313</u>
Expenditures:				
Current:				
Human services				
Materials and supplies	581	581	407	174
Capital outlay	500	500	-	500
Total expenditures	<u>1,081</u>	<u>1,081</u>	<u>407</u>	<u>674</u>
Net change in fund balance.	(581)	(581)	1,406	1,987
Fund balance at beginning of year	1,287	1,287	1,287	-
Prior year encumbrances appropriated	<u>81</u>	<u>81</u>	<u>81</u>	<u>-</u>
Fund balance at end of year	<u>\$ 787</u>	<u>\$ 787</u>	<u>\$ 2,774</u>	<u>\$ 1,987</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Charges for services	\$ 30,000	\$ 30,000	\$ 10,559	\$ (19,441)
Other	20,000	20,000	3,745	(16,255)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>14,304</u>	<u>(35,696)</u>
Expenditures:				
Current:				
General government - legislative and executive				
Contractual services	30,000	23,500	14,010	9,490
Capital outlay	-	6,500	6,000	500
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>20,010</u>	<u>9,990</u>
Net change in fund balance	20,000	20,000	(5,706)	(25,706)
Fund balance at beginning of year	10,737	10,737	10,737	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u><u>\$ 30,737</u></u>	<u><u>\$ 30,737</u></u>	<u><u>\$ 5,031</u></u>	<u><u>\$ (25,706)</u></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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 160,000	\$ 160,000	\$ 164,213	\$ 4,213
Total revenues	<u>160,000</u>	<u>160,000</u>	<u>164,213</u>	<u>4,213</u>
Expenditures:				
Current:				
Legislative and executive:				
Personal services	178,500	178,200	150,787	27,413
Materials and supplies	3,000	3,000	1,541	1,459
Contractual services	-	3,724	3,464	260
Other	<u>4,000</u>	<u>3,600</u>	<u>1,395</u>	<u>2,205</u>
Total expenditures	<u>185,500</u>	<u>188,524</u>	<u>157,187</u>	<u>31,337</u>
Net change in fund balance	(25,500)	(28,524)	7,026	35,550
Fund balance at beginning of year	34,189	34,189	34,189	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,689</u>	<u>\$ 5,665</u>	<u>\$ 41,215</u>	<u>\$ 35,550</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 16,373	\$ 16,373	\$ -
Total revenues	<u>-</u>	<u>16,373</u>	<u>16,373</u>	<u>-</u>
Expenditures:				
Current:				
Human services				
Personal services	<u>-</u>	<u>6,078</u>	<u>5,743</u>	<u>335</u>
Total expenditures	<u>-</u>	<u>6,078</u>	<u>5,743</u>	<u>335</u>
Net change in fund balance.	-	10,295	10,630	335
Fund balance at beginning of year	(10,295)	(10,295)	(10,295)	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (10,295)</u>	<u>\$ -</u>	<u>\$ 335</u>	<u>\$ 335</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 87,859	\$ 27,859
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>87,859</u>	<u>27,859</u>
Expenditures:				
Current:				
Public safety				
Materials and supplies	5,000	5,500	5,415	85
Capital outlay	40,000	64,500	40,319	24,181
Total expenditures	<u>45,000</u>	<u>70,000</u>	<u>45,734</u>	<u>24,266</u>
Net change in fund balance.	15,000	(10,000)	42,125	52,125
Fund balance at beginning of year	152,074	152,074	152,074	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 167,074</u>	<u>\$ 142,074</u>	<u>\$ 194,199</u>	<u>\$ 52,125</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 3,500	\$ 3,500	\$ 3,270	\$ (230)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>3,270</u>	<u>(230)</u>
Expenditures:				
Current:				
Public safety				
Materials and supplies	<u>2,500</u>	<u>2,500</u>	<u>1,391</u>	<u>1,109</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>1,391</u>	<u>1,109</u>
Net change in fund balance.	1,000	1,000	1,879	879
Fund balance at beginning of year	3,139	3,139	3,139	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,139</u>	<u>\$ 4,139</u>	<u>\$ 5,018</u>	<u>\$ 879</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 45,403	\$ 25,403
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>45,403</u>	<u>25,403</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	-	9,451	9,451	-
Contractual services	30,182	20,731	3,305	17,426
Capital outlay	-	50,000	11,037	38,963
Total expenditures	<u>30,182</u>	<u>80,182</u>	<u>23,793</u>	<u>56,389</u>
Net change in fund balance	(10,182)	(60,182)	21,610	81,792
Fund balance at beginning of year	68,797	68,797	68,797	-
Prior year encumbrances appropriated	<u>182</u>	<u>182</u>	<u>182</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 58,797</u></u>	<u><u>\$ 8,797</u></u>	<u><u>\$ 90,589</u></u>	<u><u>\$ 81,792</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Licenses and permits.	\$ 35,000	\$ 59,182	\$ 63,758	\$ 4,576
Total revenues	<u>35,000</u>	<u>59,182</u>	<u>63,758</u>	<u>4,576</u>
Expenditures:				
Current:				
Public safety				
Personal services.	30,000	55,314	52,607	2,707
Materials and supplies	500	3,311	3,303	8
Capital outlay	-	10,000	10,000	-
Total expenditures	<u>30,500</u>	<u>68,625</u>	<u>65,910</u>	<u>2,715</u>
Net change in fund balance.	4,500	(9,443)	(2,152)	7,291
Fund balance at beginning of year	14,614	14,614	14,614	-
Prior year encumbrances appropriated.	-	-	-	-
Fund balance at end of year	<u>\$ 19,114</u>	<u>\$ 5,171</u>	<u>\$ 12,462</u>	<u>\$ 7,291</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures.	\$ 1,000	\$ 1,000	\$ 886	\$ (114)
Total revenues.	<u>1,000</u>	<u>1,000</u>	<u>886</u>	<u>(114)</u>
Expenditures:				
Current:				
Public safety				
Personal services.	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance.	(4,000)	(4,000)	886	4,886
Fund balance at beginning of year	8,064	8,064	8,064	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,064</u>	<u>\$ 4,064</u>	<u>\$ 8,950</u>	<u>\$ 4,886</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Sales taxes	\$ 25	\$ 25	\$ 39	\$ 14
Intergovernmental	-	-	69,330	69,330
Investment income	-	-	6,068	6,068
Other	-	-	1,000	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	25	25	76,437	76,412
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
Public safety				
Personal services	1,000	1,000	-	1,000
Materials and supplies	500	759	759	-
Contractual services	95,000	94,741	4,114	90,627
Capital outlay	50,000	135,000	84,833	50,167
Other	4,000	4,000	3,727	273
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	150,500	235,500	93,433	142,067
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	(150,475)	(235,475)	(16,996)	218,479
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	415,279	415,279	415,279	-
Prior year encumbrances appropriated	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 264,804</u>	<u>\$ 179,804</u>	<u>\$ 398,283</u>	<u>\$ 218,479</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 90,000	\$ 90,000	\$ 79,386	\$ (10,614)
Investment income	450	450	-	(450)
Total revenues	<u>90,450</u>	<u>90,450</u>	<u>79,386</u>	<u>(11,064)</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	67,616	71,116	69,389	1,727
Contractual services	200	200	194	6
Total expenditures	<u>67,816</u>	<u>71,316</u>	<u>69,583</u>	<u>1,733</u>
Net change in fund balance	22,634	19,134	9,803	(9,331)
Fund balance at beginning of year	43,276	43,276	43,276	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ 65,910</u>	<u>\$ 62,410</u>	<u>\$ 53,079</u>	<u>\$ (9,331)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	\$ 30,000	\$ 55,000	\$ 34,120	\$ 20,880
Total expenditures	<u>30,000</u>	<u>55,000</u>	<u>34,120</u>	<u>20,880</u>
Net change in fund balance.	(30,000)	(55,000)	(34,120)	20,880
Fund balance at beginning of year	215,642	215,642	215,642	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 185,642</u>	<u>\$ 160,642</u>	<u>\$ 181,522</u>	<u>\$ 20,880</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ -	\$ 19,169	\$ 19,378	\$ 209
Total revenues	<u>-</u>	<u>19,169</u>	<u>19,378</u>	<u>209</u>
Expenditures:				
Current:				
Public works				
Personal services.	-	18,931	55,518	(36,587)
Contractual services	-	820	1,013	(193)
Total expenditures	<u>-</u>	<u>19,751</u>	<u>56,531</u>	<u>(36,780)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(582)</u>	<u>(37,153)</u>	<u>(36,571)</u>
Other financing sources:				
Sale of assets.	-	11,299	11,299	-
Total other financing sources	<u>-</u>	<u>11,299</u>	<u>11,299</u>	<u>-</u>
Net change in fund balance.	-	10,717	(25,854)	(36,571)
Fund balance at beginning of year	(12,293)	(12,293)	(12,293)	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ (12,293)</u>	<u>\$ (1,576)</u>	<u>\$ (38,147)</u>	<u>\$ (36,571)</u>

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 80,000	\$ 84,103	\$ 104,336	\$ 20,233
Total revenues.	<u>80,000</u>	<u>84,103</u>	<u>104,336</u>	<u>20,233</u>
Expenditures:				
Current:				
General government - legislative and executive				
Other.	<u>80,000</u>	<u>88,594</u>	<u>88,500</u>	<u>94</u>
Total expenditures	<u>80,000</u>	<u>88,594</u>	<u>88,500</u>	<u>94</u>
Net change in fund balance.	-	(4,491)	15,836	20,327
Fund balance at beginning of year	4,490	4,490	4,490	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,490</u>	<u>\$ (1)</u>	<u>\$ 20,326</u>	<u>\$ 20,327</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL PROJECTS - JUVENILE COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 672	\$ 672
Total revenues.	<u>-</u>	<u>-</u>	<u>672</u>	<u>672</u>
Net change in fund balance.	-	-	672	672
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 672</u>	<u>\$ 672</u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL PROJECTS - PROBATE COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 320	\$ 320
Total revenues.	<u>-</u>	<u>-</u>	<u>320</u>	<u>320</u>
Net change in fund balance.	-	-	320	320
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 320</u></u>	<u><u>\$ 320</u></u>

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CONTINUING PROFESSIONAL TRAINING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 4,800	\$ 4,800
Total revenues.	-	-	4,800	4,800
Net change in fund balance.	-	-	4,800	4,800
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,800</u>	<u>\$ 4,800</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Intergovernmental	\$ 22,000	\$ 22,000	\$ 8,273	\$ (13,727)
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>8,273</u>	<u>(13,727)</u>
Expenditures:				
Current:				
Public safety				
Personal services	\$ 21,953	\$ 21,953	\$ -	\$ 21,953
Total expenditures	<u>21,953</u>	<u>21,953</u>	<u>-</u>	<u>21,953</u>
Net change in fund balance	47	47	8,273	8,226
Fund balance (deficit) at beginning of year	(46)	(46)	(46)	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 8,227</u>	<u>\$ 8,226</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public safety				
Capital outlay	\$ 502	\$ 502	\$ 326	\$ 176
Total expenditures	<u>502</u>	<u>502</u>	<u>326</u>	<u>176</u>
Net change in fund balance.	(502)	(502)	(326)	176
Fund balance at beginning of year	503	503	503	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 177</u>	<u>\$ 176</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 621	\$ 621	\$ -	\$ (621)
Investment income	-	-	567	567
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	621	621	567	(54)
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
Public safety				
Capital outlay	13,000	13,000	1,056	11,944
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	13,000	13,000	1,056	11,944
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(12,379)	(12,379)	(489)	11,890
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources:				
Refund of prior year expenditures	-	-	10,000	10,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources	-	-	10,000	10,000
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	(12,379)	(12,379)	9,511	21,890
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	37,527	37,527	37,527	-
Prior year encumbrances appropriated	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 25,148</u>	<u>\$ 25,148</u>	<u>\$ 47,038</u>	<u>\$ 21,890</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ 25,000	\$ 25,000	\$ -
Total revenues	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Expenditures:				
Current:				
Conservation and recreation				
Contractual services	-	25,000	25,000	-
Total expenditures	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	\$ 9,250	\$ 9,250	\$ 9,250	\$ -
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<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 GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 170,000	\$ 170,000	\$ 170,000	\$ -
Total revenues	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	25,500	25,500	25,500	-
Contractual services	144,500	144,500	144,500	-
Total expenditures	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<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)
 HABITAT FOR HUMANITY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ 20,000	\$ 20,000	\$ -
Total revenues	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Expenditures:				
Current:				
General government - legislative and executive				
Capital outlay	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<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)
 COMMUNITY DEVELOPMENT/1999 GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 14,600	\$ 14,600	\$ -
Total revenues	<u>-</u>	<u>14,600</u>	<u>14,600</u>	<u>-</u>
Expenditures:				
Current:				
General government - legislative and executive				
Other	<u>-</u>	<u>469</u>	<u>469</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>469</u>	<u>469</u>	<u>-</u>
Net change in fund balance.	-	14,131	14,131	-
Fund balance (deficit) at beginning of year	(14,131)	(14,131)	(14,131)	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (14,131)</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)
 DOMESTIC VIOLENCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 7,500	\$ 7,500	\$ 8,224	\$ 724
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>8,224</u>	<u>724</u>
Expenditures:				
Current:				
Human services				
Contractual services	<u>6,500</u>	<u>7,944</u>	<u>7,944</u>	<u>-</u>
Total expenditures	<u>6,500</u>	<u>7,944</u>	<u>7,944</u>	<u>-</u>
Net change in fund balance.	1,000	(444)	280	724
Fund balance at beginning of year	3,704	3,704	3,704	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,704</u>	<u>\$ 3,260</u>	<u>\$ 3,984</u>	<u>\$ 724</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 700	\$ 3,511	\$ 3,580	\$ 69
Other	-	177	177	-
Total revenues.	<u>700</u>	<u>3,688</u>	<u>3,757</u>	<u>69</u>
Expenditures:				
Current:				
Human services				
Personal services.	98,272	98,284	98,284	-
Materials and supplies	55,153	57,251	57,246	5
Contractual services	1,575	3,126	3,126	-
Total expenditures	<u>155,000</u>	<u>158,661</u>	<u>158,656</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(154,300)</u>	<u>(154,973)</u>	<u>(154,899)</u>	<u>74</u>
Other financing sources:				
Transfers in	155,000	155,000	155,000	-
Total other financing sources	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>	<u>-</u>
Net change in fund balance.	700	27	101	74
Fund balance at beginning of year	66	66	66	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ 766</u>	<u>\$ 93</u>	<u>\$ 167</u>	<u>\$ 74</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, 2009

	<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>
Revenues:				
Fines and forfeitures	\$ 7,000	\$ 7,000	\$ 7,853	\$ 853
Other	-	-	432	432
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>8,285</u>	<u>1,285</u>
Expenditures:				
Current:				
Human services				
Personal services	8,000	8,000	84	7,916
Materials and supplies	250	250	-	250
Total expenditures	<u>8,250</u>	<u>8,250</u>	<u>84</u>	<u>8,166</u>
Net change in fund balance	(1,250)	(1,250)	8,201	9,451
Fund balance at beginning of year	37,153	37,153	37,153	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ 35,903</u>	<u>\$ 35,903</u>	<u>\$ 45,354</u>	<u>\$ 9,451</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive
				(Negative)
Revenues:				
Charges for services	\$ 130,000	\$ 130,000	\$ 152,932	\$ 22,932
Other.	2,000	2,000	821	(1,179)
Total revenues	<u>132,000</u>	<u>132,000</u>	<u>153,753</u>	<u>21,753</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services.	89,330	85,302	78,998	6,304
Materials and supplies	2,000	2,000	864	1,136
Contractual services	29,500	63,500	61,685	1,815
Capital outlay	10,000	13,528	13,528	-
Other.	31,000	17,500	15,282	2,218
Total expenditures	<u>161,830</u>	<u>181,830</u>	<u>170,357</u>	<u>11,473</u>
Net change in fund balance.	(29,830)	(49,830)	(16,604)	33,226
Fund balance at beginning of year.	54,606	54,606	54,606	-
Prior year encumbrances appropriated	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>
Fund balance at end of year	<u>\$ 37,276</u>	<u>\$ 17,276</u>	<u>\$ 50,502</u>	<u>\$ 33,226</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 23,025	\$ 23,025	\$ 17,478	\$ (5,547)
Intergovernmental	58,785	58,785	58,785	-
Total revenues	<u>81,810</u>	<u>81,810</u>	<u>76,263</u>	<u>(5,547)</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	58,785	58,785	53,972	4,813
Capital outlay	20,000	20,000	12,337	7,663
Other	1,163	1,163	1,120	43
Total expenditures	<u>79,948</u>	<u>79,948</u>	<u>67,429</u>	<u>12,519</u>
Net change in fund balance	1,862	1,862	8,834	6,972
Fund balance at beginning of year	48,294	48,294	48,294	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ 50,156</u>	<u>\$ 50,156</u>	<u>\$ 57,128</u>	<u>\$ 6,972</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 78,539	\$ 78,539	\$ 37,662	\$ (40,877)
Total revenues	<u>78,539</u>	<u>78,539</u>	<u>37,662</u>	<u>(40,877)</u>
Expenditures:				
Current:				
Public safety				
Personal services	79,180	88,567	51,648	36,919
Materials and supplies	500	663	487	176
Contractual services	14,717	3,667	-	3,667
Capital outlay	9,142	10,642	1,191	9,451
Other	<u>10,056</u>	<u>10,056</u>	<u>2,504</u>	<u>7,552</u>
Total expenditures	<u>113,595</u>	<u>113,595</u>	<u>55,830</u>	<u>57,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35,056)</u>	<u>(35,056)</u>	<u>(18,168)</u>	<u>16,888</u>
Other financing sources:				
Transfer in	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
Total other financing sources	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
Net change in fund balance	(56)	(56)	(18,168)	(18,112)
Fund balance at beginning of year	49,370	49,370	49,370	-
Prior year encumbrances appropriated	<u>56</u>	<u>56</u>	<u>56</u>	<u>-</u>
Fund balance at end of year	<u>\$ 49,370</u>	<u>\$ 49,370</u>	<u>\$ 31,258</u>	<u>\$ (18,112)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 180,013	\$ 336,995	\$ 295,690	\$ (41,305)
Other	770	770	17,087	16,317
Total revenues	<u>180,783</u>	<u>337,765</u>	<u>312,777</u>	<u>(24,988)</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	33,000	32,150	32,150	-
Contractual services.	187,835	345,668	275,706	69,962
Total expenditures.	<u>220,835</u>	<u>377,818</u>	<u>307,856</u>	<u>69,962</u>
Net change in fund balance.	(40,052)	(40,053)	4,921	44,974
Fund balance at beginning of year	56,008	56,008	56,008	-
Prior year encumbrances appropriated	1,457	1,457	1,457	-
Fund balance at end of year	<u>\$ 17,413</u>	<u>\$ 17,412</u>	<u>\$ 62,386</u>	<u>\$ 44,974</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 156,425	\$ 316,579	\$ 152,780	\$ (163,799)
Other	<u>2,000</u>	<u>2,000</u>	<u>105</u>	<u>(1,895)</u>
Total revenues	<u>158,425</u>	<u>318,579</u>	<u>152,885</u>	<u>(165,694)</u>
Expenditures:				
Current:				
Public safety				
Personal services.	123,000	257,054	130,645	126,409
Materials and supplies	1,000	900	-	900
Contractual services	86,825	107,825	32,212	75,613
Other.	<u>11,294</u>	<u>16,494</u>	<u>9,276</u>	<u>7,218</u>
Total expenditures	<u>222,119</u>	<u>382,273</u>	<u>172,133</u>	<u>210,140</u>
Net change in fund balance.	(63,694)	(63,694)	(19,248)	44,446
Fund balance at beginning of year	77,298	77,298	77,298	-
Prior year encumbrances appropriated	<u>10,654</u>	<u>10,654</u>	<u>10,654</u>	<u>-</u>
Fund balance at end of year	<u>\$ 24,258</u>	<u>\$ 24,258</u>	<u>\$ 68,704</u>	<u>\$ 44,446</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Charges for services	\$ 240,000	\$ 134,477	\$ 133,098	\$ (1,379)
Other	19,686	5,000	1,599	(3,401)
Total revenues	<u>259,686</u>	<u>139,477</u>	<u>134,697</u>	<u>(4,780)</u>
Expenditures:				
Current:				
Public works				
Personal services	193,039	122,830	139,068	(16,238)
Contractual services	87,341	39,341	49,120	(9,779)
Capital outlay	2,000	-	-	-
Total expenditures	<u>282,380</u>	<u>162,171</u>	<u>188,188</u>	<u>(26,017)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(22,694)</u>	<u>(22,694)</u>	<u>(53,491)</u>	<u>(30,797)</u>
Other financing sources:				
Sale of capital assets	-	-	2,405	2,405
Total other financing sources	<u>-</u>	<u>-</u>	<u>2,405</u>	<u>2,405</u>
Net change in fund balance	<u>(22,694)</u>	<u>(22,694)</u>	<u>(51,086)</u>	<u>(28,392)</u>
Fund balance at beginning of year	21,854	21,854	21,854	-
Prior year encumbrances appropriated	841	841	841	-
Fund balance (deficit) at end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (28,391)</u>	<u>\$ (28,392)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Intergovernmental	\$ 761,534	\$ 761,534	\$ 728,782	\$ (32,752)
Other	90,000	90,000	59,786	(30,214)
Total revenues	<u>851,534</u>	<u>851,534</u>	<u>788,568</u>	<u>(62,966)</u>
Expenditures:				
Current:				
Human services				
Personal services	987,191	987,191	113,287	873,904
Contractual services	806,472	806,472	251,286	555,186
Other	196,662	196,662	141,715	54,947
Total expenditures	<u>1,990,325</u>	<u>1,990,325</u>	<u>506,288</u>	<u>1,484,037</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,138,791)</u>	<u>(1,138,791)</u>	<u>282,280</u>	<u>1,421,071</u>
Other financing sources:				
Transfers in	305,000	305,000	300,000	(5,000)
Total other financing sources	<u>305,000</u>	<u>305,000</u>	<u>300,000</u>	<u>(5,000)</u>
Net change in fund balance	(833,791)	(833,791)	582,280	1,416,071
Fund balance at beginning of year	834,591	834,591	834,591	-
Prior year encumbrances appropriated.	-	-	-	-
Fund balance at end of year	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 1,416,871</u>	<u>\$ 1,416,071</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 58,779	\$ 58,779	\$ 56,345	\$ (2,434)
Total revenues	<u>58,779</u>	<u>58,779</u>	<u>56,345</u>	<u>(2,434)</u>
Expenditures:				
Current:				
Public safety				
Capital outlay	<u>58,779</u>	<u>58,779</u>	<u>56,345</u>	<u>2,434</u>
Total expenditures	<u>58,779</u>	<u>58,779</u>	<u>56,345</u>	<u>2,434</u>
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Sales taxes	\$ 240,000	\$ 240,000	\$ 360,000	\$ 120,000
Rental income.	145,835	145,835	157,886	12,051
Other	180,000	180,000	-	(180,000)
	<u>565,835</u>	<u>565,835</u>	<u>517,886</u>	<u>(47,949)</u>
Expenditures:				
Debt service				
Principal retirement.	335,000	335,000	335,000	-
Interest and fiscal charges	202,070	202,070	202,070	-
	<u>537,070</u>	<u>537,070</u>	<u>537,070</u>	<u>-</u>
Net change in fund balance.	28,765	28,765	(19,184)	(47,949)
Fund balance at beginning of year	154,960	154,960	154,960	-
Prior year encumbrances appropriated	-	-	-	-
	<u>154,960</u>	<u>154,960</u>	<u>154,960</u>	<u>-</u>
Fund balance at end of year	<u>\$ 183,725</u>	<u>\$ 183,725</u>	<u>\$ 135,776</u>	<u>\$ (47,949)</u>

HOLMES COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2009

	Developmental Disabilities Capital	Capital Improvements	Landfill Capital Projects	Capital Computerization
Assets:				
Equity in pooled cash and cash equivalents . . .	\$ 45,208	\$ 98,194	\$ 35,982	\$ 175,371
Sales taxes	-	6,000	20,000	-
Accounts receivable	-	-	-	5,136
Prepayments	-	-	-	1,104
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 45,208</u>	<u>\$ 104,194</u>	<u>\$ 55,982</u>	<u>\$ 181,611</u>
Liabilities:				
Due to other governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances:				
Fund Balance:				
Reserved for encumbrances	-	-	-	322
Reserved for prepayments	-	-	-	1,104
Unreserved:				
Undesignated, reported in:				
Capital projects funds	<u>45,208</u>	<u>104,194</u>	<u>55,982</u>	<u>180,185</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>45,208</u>	<u>104,194</u>	<u>55,982</u>	<u>181,611</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 45,208</u>	<u>\$ 104,194</u>	<u>\$ 55,982</u>	<u>\$ 181,611</u>

Recorder's Equipment	Total
\$ 14,939	\$ 369,694
-	26,000
92	5,228
-	1,104
<u>\$ 15,031</u>	<u>\$ 402,026</u>
<u>2,979</u>	<u>2,979</u>
<u>2,979</u>	<u>2,979</u>
-	322
-	1,104
<u>12,052</u>	<u>397,621</u>
<u>12,052</u>	<u>399,047</u>
<u>\$ 15,031</u>	<u>\$ 402,026</u>

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Developmental Disabilities Capital	Capital Improvements	Landfill Capital Projects	Capital Computerization
Revenues:				
Sales taxes	\$ -	\$ 66,000	\$ 80,000	\$ -
Charges for services	-	2,010	-	-
Fines and forfeitures	-	-	-	73,066
Contributions and donations	-	62	-	-
Other	2,000	6,540	-	1,260
Total revenues	2,000	74,612	80,000	74,326
Expenditures:				
Capital outlay	12,381	197,817	24,490	61,469
Total expenditures	12,381	197,817	24,490	61,469
Excess (deficiency) of revenues over (under) expenditures	(10,381)	(123,205)	55,510	12,857
Other financing sources:				
Transfers in.	9,476	-	-	-
Total other financing sources.	9,476	-	-	-
Net change in fund balance.	(905)	(123,205)	55,510	12,857
Fund balance at beginning of year	46,113	227,399	472	168,754
Fund balance at end of year	\$ 45,208	\$ 104,194	\$ 55,982	\$ 181,611

Recorder's Equipment	Total
\$ -	\$ 146,000
19,244	21,254
-	73,066
-	62
-	9,800
19,244	250,182
18,739	314,896
18,739	314,896
505	(64,714)
-	9,476
-	9,476
505	(55,238)
11,547	454,285
\$ 12,052	\$ 399,047

HOLMES COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEVELOPMENTAL DISABILITIES CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay	\$ 30,000	\$ 30,000	\$ 12,923	\$ 17,077
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>12,923</u>	<u>17,077</u>
Other financing sources:				
Transfers in	<u>1,000</u>	<u>1,000</u>	<u>9,476</u>	<u>8,476</u>
Total other financing sources	<u>1,000</u>	<u>1,000</u>	<u>9,476</u>	<u>8,476</u>
Net change in fund balance.	(27,000)	(27,000)	(1,447)	25,553
Fund balance at beginning of year	46,655	46,655	46,655	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 19,655</u>	<u>\$ 19,655</u>	<u>\$ 45,208</u>	<u>\$ 25,553</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Sales taxes	\$ 72,000	\$ 72,000	\$ 72,000	\$ -
Charges for Services	-	-	2,105	2,105
Rental income	7,000	7,000	-	(7,000)
Contributions and donations	-	-	62	62
Other	8,800	8,800	12,540	3,740
	<u>87,800</u>	<u>87,800</u>	<u>86,707</u>	<u>(1,093)</u>
Total revenues				
Expenditures:				
Capital outlay	<u>237,479</u>	<u>241,479</u>	<u>199,780</u>	<u>41,699</u>
Total expenditures	<u>237,479</u>	<u>241,479</u>	<u>199,780</u>	<u>41,699</u>
Net change in fund balance	(149,679)	(153,679)	(113,073)	40,606
Fund balance at beginning of year	109,802	109,802	109,802	-
Prior year encumbrances appropriated.	<u>101,465</u>	<u>101,465</u>	<u>101,465</u>	<u>-</u>
Fund balance at end of year	<u>\$ 61,588</u>	<u>\$ 57,588</u>	<u>\$ 98,194</u>	<u>\$ 40,606</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Sales taxes	\$ -	\$ 60,000	\$ 60,000	\$ -
Total revenues	<u>-</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay	\$ -	\$ 60,000	\$ 24,490	\$ 35,510
Total expenditures.	<u>-</u>	<u>60,000</u>	<u>24,490</u>	<u>35,510</u>
Net change in fund balance.	-	-	35,510	35,510
Fund balance at beginning of year	\$ 472	\$ 472	\$ 472	\$ -
Prior year encumbrances appropriated	-	-	-	-
Fund balance at end of year	<u>\$ 472</u>	<u>\$ 472</u>	<u>\$ 35,982</u>	<u>\$ 35,510</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 49,950	\$ 49,950	\$ 74,671	\$ 24,721
Investment income	1,400	1,400	-	(1,400)
Other	5,000	5,000	1,260	(3,740)
	<u>56,350</u>	<u>56,350</u>	<u>75,931</u>	<u>19,581</u>
Expenditures:				
Capital outlay	73,502	84,002	63,708	20,294
	<u>73,502</u>	<u>84,002</u>	<u>63,708</u>	<u>20,294</u>
Net change in fund balance	(17,152)	(27,652)	12,223	39,875
Fund balance at beginning of year	162,324	162,324	162,324	-
Prior year encumbrances appropriated	502	502	502	-
	<u>145,674</u>	<u>135,174</u>	<u>175,049</u>	<u>39,875</u>
Fund balance at end of year	<u>\$ 145,674</u>	<u>\$ 135,174</u>	<u>\$ 175,049</u>	<u>\$ 39,875</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues:				
Charges for services	\$ 155,000	\$ 155,000	\$ 19,152	\$ (135,848)
Other	3,000	3,000	-	(3,000)
Total revenues	<u>158,000</u>	<u>158,000</u>	<u>19,152</u>	<u>(138,848)</u>
Expenditures:				
Capital outlay	48,500	48,500	19,793	28,707
Total expenditures	<u>48,500</u>	<u>48,500</u>	<u>19,793</u>	<u>28,707</u>
Excess (deficiency) of revenues over (under) expenditures	<u>109,500</u>	<u>109,500</u>	<u>(641)</u>	<u>(110,141)</u>
Other financing sources:				
Transfers in	5,000	5,000	-	(5,000)
Total other financing sources	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Net change in fund balance	114,500	114,500	(641)	(115,141)
Fund balance at beginning of year	11,642	11,642	11,642	-
Prior year encumbrances appropriated	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Fund balance at end of year	<u>\$ 128,642</u>	<u>\$ 128,642</u>	<u>\$ 13,501</u>	<u>\$ (115,141)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Operating revenues:				
Charges for services	\$ 550,000	\$ 706,000	\$ 847,674	\$ 141,674
Other	-	-	514	514
	<hr/>	<hr/>	<hr/>	<hr/>
Total operating revenues	550,000	706,000	848,188	142,188
	<hr/>	<hr/>	<hr/>	<hr/>
Operating expenses:				
Personal services	179,797	180,566	177,813	2,753
Materials and supplies	15,000	37,000	26,809	10,191
Contractual services	199,000	369,831	627,688	(257,857)
Capital outlay	370,000	445,000	264,589	180,411
Other	2,500	400	358	42
	<hr/>	<hr/>	<hr/>	<hr/>
Total operating expenses	766,297	1,032,797	1,097,257	(64,460)
	<hr/>	<hr/>	<hr/>	<hr/>
Operating loss	(216,297)	(326,797)	(249,069)	77,728
	<hr/>	<hr/>	<hr/>	<hr/>
Nonoperating revenue (expense):				
Intergovernmental revenue	-	-	330,214	330,214
Principal retirement	(57,175)	(57,175)	(57,175)	-
Interest and fiscal charges	(133,350)	(133,350)	(122,675)	10,675
	<hr/>	<hr/>	<hr/>	<hr/>
Total nonoperating revenue (expense)	(190,525)	(190,525)	150,364	340,889
	<hr/>	<hr/>	<hr/>	<hr/>
Net loss	(406,822)	(517,322)	(98,705)	418,617
	<hr/>	<hr/>	<hr/>	<hr/>
Fund equity at beginning of year	786,546	786,546	786,546	-
Prior year encumbrances appropriated	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund equity at end of year	<u>\$ 379,724</u>	<u>\$ 269,224</u>	<u>\$ 687,841</u>	<u>\$ 418,617</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Operating revenues:				
Royalties and fees	\$ -	\$ -	\$ 601	\$ 601
Total operating revenues	<u>-</u>	<u>-</u>	<u>601</u>	<u>601</u>
Operating expenses:				
Personal services	-	-	2,882	(2,882)
Contractual services	-	-	15,740	(15,740)
Other	<u>-</u>	<u>-</u>	<u>411</u>	<u>(411)</u>
Total operating expenses	<u>-</u>	<u>-</u>	<u>19,033</u>	<u>(19,033)</u>
Net loss	-	-	(18,432)	(18,432)
Fund equity (deficit) at beginning of year	(3,229)	(3,229)	(3,229)	-
Prior year encumbrances appropriated	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
Fund equity (deficit) at end of year	<u>\$ (3,219)</u>	<u>\$ (3,219)</u>	<u>\$ (21,651)</u>	<u>\$ (18,432)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Operating revenues:				
Charges for services	\$ 8,796	\$ 8,796	\$ 5,070	\$ (3,726)
Other	-	-	180	180
Total operating revenues	<u>8,796</u>	<u>8,796</u>	<u>5,250</u>	<u>(3,546)</u>
Operating expenses:				
Contractual services	<u>9,050</u>	<u>9,050</u>	<u>5,504</u>	<u>3,546</u>
Total operating expenses	<u>9,050</u>	<u>9,050</u>	<u>5,504</u>	<u>3,546</u>
Net loss	(254)	(254)	(254)	-
Fund equity at beginning of year	255	255	255	-
Prior year encumbrances appropriated.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund equity at end of year.	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</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, 2009

(SEE ACCOUNTANT'S COMPILATION REPORT)

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
District Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,025,357	\$ 4,886,619	\$ 4,894,207	\$ 1,017,769
Accounts receivable	36,957	-	36,957	-
Accrued interest receivable	-	797	-	797
Total assets	<u>\$ 1,062,314</u>	<u>\$ 4,887,416</u>	<u>\$ 4,931,164</u>	<u>\$ 1,018,566</u>
Liabilities:				
Accounts payable	\$ -	\$ 30,416	\$ -	\$ 30,416
Due to other governments	-	4,154	-	4,154
Undistributed assets	1,062,314	4,852,846	4,931,164	983,996
Total liabilities	<u>\$ 1,062,314</u>	<u>\$ 4,887,416</u>	<u>\$ 4,931,164</u>	<u>\$ 1,018,566</u>
Soil and Water Conservation				
Assets:				
Equity in pooled cash and cash equivalents	\$ 165,498	\$ 274,061	\$ 419,287	\$ 20,272
Cash and cash equivalents in segregated accounts	364,541	474,181	364,541	474,181
Total assets	<u>\$ 530,039</u>	<u>\$ 748,242</u>	<u>\$ 783,828</u>	<u>\$ 494,453</u>
Liabilities:				
Accounts payable	\$ 11,498	\$ 670	\$ 11,498	\$ 670
Accrued wages and benefits	-	6,476	-	6,476
Due to other governments	-	3,910	-	3,910
Undistributed assets	518,541	737,186	772,330	483,397
Total liabilities	<u>\$ 530,039</u>	<u>\$ 748,242</u>	<u>\$ 783,828</u>	<u>\$ 494,453</u>
Park District				
Assets:				
Equity in pooled cash and cash equivalents	\$ 572,136	\$ 173,413	\$ 313,288	\$ 432,261
Taxes receivable	106,268	103,028	106,268	103,028
Due from other governments	5,884	5,500	5,884	5,500
Accounts receivable	85	-	85	-
Total assets	<u>\$ 684,373</u>	<u>\$ 281,941</u>	<u>\$ 425,525</u>	<u>\$ 540,789</u>
Liabilities:				
Accounts payable	\$ 3,511	\$ 3,609	\$ 3,511	\$ 3,609
Accrued wages and benefits	-	3,643	-	3,643
Due to other governments	10,480	7,542	10,480	7,542
Undistributed assets	670,382	267,147	411,534	525,995
Total liabilities	<u>\$ 684,373</u>	<u>\$ 281,941</u>	<u>\$ 425,525</u>	<u>\$ 540,789</u>

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
Sheriff's Law Enforcement				
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,736	\$ 4,444	\$ 118	\$ 11,062
Accounts receivable.	481	150	481	150
Total assets.	<u>\$ 7,217</u>	<u>\$ 4,594</u>	<u>\$ 599</u>	<u>\$ 11,212</u>
Liabilities:				
Undistributed assets.	\$ 7,217	\$ 4,594	\$ 599	\$ 11,212
Total liabilities.	<u>\$ 7,217</u>	<u>\$ 4,594</u>	<u>\$ 599</u>	<u>\$ 11,212</u>
County Public Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 1,045,569	\$ 1,045,569	\$ -
Due from other governments	592,496	486,880	592,496	486,880
Total assets.	<u>\$ 592,496</u>	<u>\$ 1,532,449</u>	<u>\$ 1,638,065</u>	<u>\$ 486,880</u>
Liabilities:				
Undistributed assets	\$ 592,496	\$ 1,532,449	\$ 1,638,065	\$ 486,880
Total liabilities.	<u>\$ 592,496</u>	<u>\$ 1,532,449</u>	<u>\$ 1,638,065</u>	<u>\$ 486,880</u>
Ohio Election Commission				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 1,440	\$ 1,440	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 1,440</u>	<u>\$ 1,440</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets	\$ -	\$ 1,440	\$ 1,440	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 1,440</u>	<u>\$ 1,440</u>	<u>\$ -</u>
Gasoline and License Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 71,518	\$ 1,480,746	\$ 1,483,520	\$ 68,744
Due from other governments	773,470	733,343	773,470	733,343
Total assets.	<u>\$ 844,988</u>	<u>\$ 2,214,089</u>	<u>\$ 2,256,990</u>	<u>\$ 802,087</u>
Liabilities:				
Due to other governments.	\$ 773,470	\$ 733,343	\$ 773,470	\$ 733,343
Undistributed assets	71,518	1,480,746	1,483,520	68,744
Total liabilities.	<u>\$ 844,988</u>	<u>\$ 2,214,089</u>	<u>\$ 2,256,990</u>	<u>\$ 802,087</u>
Undivided Inheritance Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 217,820	\$ 424,207	\$ 285,904	\$ 356,123
Due from other governments	18,400	55,948	18,400	55,948
Total assets.	<u>\$ 236,220</u>	<u>\$ 480,155</u>	<u>\$ 304,304</u>	<u>\$ 412,071</u>
Liabilities:				
Due to other governments.	\$ 45	\$ 33	\$ 45	\$ 33
Undistributed assets	236,175	480,122	304,259	412,038
Total liabilities.	<u>\$ 236,220</u>	<u>\$ 480,155</u>	<u>\$ 304,304</u>	<u>\$ 412,071</u>

- - Continued

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Undivided Municipal Permissive Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 123,414	\$ 21,993	\$ -	\$ 145,407
Due from other governments	1,684	1,523	1,684	1,523
Total assets.	<u>\$ 125,098</u>	<u>\$ 23,516</u>	<u>\$ 1,684</u>	<u>\$ 146,930</u>
Liabilities:				
Undistributed assets	\$ 125,098	\$ 23,516	\$ 1,684	\$ 146,930
Total liabilities.	<u>\$ 125,098</u>	<u>\$ 23,516</u>	<u>\$ 1,684</u>	<u>\$ 146,930</u>
Undivided Real and Personal Property Taxes				
Assets:				
Equity in pooled cash and cash equivalents	\$ 494,134	\$ 32,867,734	\$ 32,707,925	\$ 653,943
Taxes receivable	27,287,362	26,197,771	27,287,362	26,197,771
Due from other governments	-	550	-	550
Total assets.	<u>\$ 27,781,496</u>	<u>\$ 59,066,055</u>	<u>\$ 59,995,287</u>	<u>\$ 26,852,264</u>
Liabilities:				
Undistributed assets	\$ 27,781,496	\$ 59,066,055	\$ 59,995,287	\$ 26,852,264
Total liabilities.	<u>\$ 27,781,496</u>	<u>\$ 59,066,055</u>	<u>\$ 59,995,287</u>	<u>\$ 26,852,264</u>
State Housing Trust				
Assets:				
Equity in pooled cash and cash equivalents	\$ 30,406	\$ 147,280	\$ 138,042	\$ 39,644
Accounts receivable.	-	682	-	682
Total assets.	<u>\$ 30,406</u>	<u>\$ 147,962</u>	<u>\$ 138,042</u>	<u>\$ 40,326</u>
Liabilities:				
Due to other governments	\$ 30,101	\$ -	\$ 30,101	\$ -
Undistributed assets	305	147,962	107,941	40,326
Total liabilities.	<u>\$ 30,406</u>	<u>\$ 147,962</u>	<u>\$ 138,042</u>	<u>\$ 40,326</u>
State Settlements				
Assets:				
Equity in pooled cash and cash equivalents	\$ 151	\$ 105,390	\$ 105,390	\$ 151
Total assets.	<u>\$ 151</u>	<u>\$ 105,390</u>	<u>\$ 105,390</u>	<u>\$ 151</u>
Liabilities:				
Undistributed assets	\$ 151	\$ 105,390	\$ 105,390	\$ 151
Total liabilities.	<u>\$ 151</u>	<u>\$ 105,390</u>	<u>\$ 105,390</u>	<u>\$ 151</u>
Undivided Cigarette Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 51	\$ 1,088	\$ 1,109	\$ 30
Total assets.	<u>\$ 51</u>	<u>\$ 1,088</u>	<u>\$ 1,109</u>	<u>\$ 30</u>
Liabilities:				
Undistributed assets	\$ 51	\$ 1,088	\$ 1,109	\$ 30
Total liabilities.	<u>\$ 51</u>	<u>\$ 1,088</u>	<u>\$ 1,109</u>	<u>\$ 30</u>

- - Continued

HOLMES COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Law Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 62,161	\$ 62,161	\$ -
Accounts receivable.	6,316	4,473	6,316	4,473
Total assets.	<u>\$ 6,316</u>	<u>\$ 66,634</u>	<u>\$ 68,477</u>	<u>\$ 4,473</u>
Liabilities:				
Undistributed assets	\$ 6,316	\$ 66,634	\$ 68,477	\$ 4,473
Total liabilities.	<u>\$ 6,316</u>	<u>\$ 66,634</u>	<u>\$ 68,477</u>	<u>\$ 4,473</u>
Undivided Trailer Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 27,810	\$ 219,823	\$ 217,303	\$ 30,330
Total assets.	<u>\$ 27,810</u>	<u>\$ 219,823</u>	<u>\$ 217,303</u>	<u>\$ 30,330</u>
Liabilities:				
Undistributed assets	\$ 27,810	\$ 219,823	\$ 217,303	\$ 30,330
Total liabilities.	<u>\$ 27,810</u>	<u>\$ 219,823</u>	<u>\$ 217,303</u>	<u>\$ 30,330</u>
Undivided Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 945,700	\$ 945,700	\$ -
Due from other governments	449,937	503,923	449,937	503,923
Total assets.	<u>\$ 449,937</u>	<u>\$ 1,449,623</u>	<u>\$ 1,395,637</u>	<u>\$ 503,923</u>
Liabilities:				
Undistributed assets	\$ 449,937	\$ 1,449,623	\$ 1,395,637	\$ 503,923
Total liabilities.	<u>\$ 449,937</u>	<u>\$ 1,449,623</u>	<u>\$ 1,395,637</u>	<u>\$ 503,923</u>
Payroll				
Assets:				
Equity in pooled cash and cash equivalents	\$ 556,362	\$ 4,659,086	\$ 4,479,013	\$ 736,435
Cash and cash equivalents in segregated accounts	2	-	2	-
Accounts receivable	-	3,476	-	3,476
Total assets.	<u>\$ 556,364</u>	<u>\$ 4,662,562</u>	<u>\$ 4,479,015</u>	<u>\$ 739,911</u>
Liabilities:				
Accounts payable	\$ 3,362	\$ 4,985	\$ 3,362	\$ 4,985
Due to other governments	23,133	-	23,133	-
Undistributed assets	529,869	4,657,577	4,452,520	734,926
Total liabilities.	<u>\$ 556,364</u>	<u>\$ 4,662,562</u>	<u>\$ 4,479,015</u>	<u>\$ 739,911</u>
Alimony and Child Support				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,033	\$ 1,241	\$ 1,033	\$ 1,241
Accounts receivable.	141,665	146,567	141,665	146,567
Total assets.	<u>\$ 142,698</u>	<u>\$ 147,808</u>	<u>\$ 142,698</u>	<u>\$ 147,808</u>
Liabilities:				
Undistributed assets	\$ 142,698	\$ 147,808	\$ 142,698	\$ 147,808
Total liabilities.	<u>\$ 142,698</u>	<u>\$ 147,808</u>	<u>\$ 142,698</u>	<u>\$ 147,808</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, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Sheriff's Agency				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 133,986	\$ 102,157	\$ 133,986	\$ 102,157
Total assets.	<u>\$ 133,986</u>	<u>\$ 102,157</u>	<u>\$ 133,986</u>	<u>\$ 102,157</u>
Liabilities:				
Undistributed assets	\$ 133,986	\$ 102,157	\$ 133,986	\$ 102,157
Total liabilities.	<u>\$ 133,986</u>	<u>\$ 102,157</u>	<u>\$ 133,986</u>	<u>\$ 102,157</u>
Court Agency				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 245,126	\$ 234,627	\$ 245,126	\$ 234,627
Total assets.	<u>\$ 245,126</u>	<u>\$ 234,627</u>	<u>\$ 245,126</u>	<u>\$ 234,627</u>
Liabilities:				
Undistributed assets	\$ 245,126	\$ 234,627	\$ 245,126	\$ 234,627
Total liabilities.	<u>\$ 245,126</u>	<u>\$ 234,627</u>	<u>\$ 245,126</u>	<u>\$ 234,627</u>
County Home Patient				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 498	\$ 969	\$ 498	\$ 969
Total assets.	<u>\$ 498</u>	<u>\$ 969</u>	<u>\$ 498</u>	<u>\$ 969</u>
Liabilities:				
Undistributed assets	\$ 498	\$ 969	\$ 498	\$ 969
Total liabilities.	<u>\$ 498</u>	<u>\$ 969</u>	<u>\$ 498</u>	<u>\$ 969</u>
Travel and Tourism				
Assets:				
Equity in pooled cash and cash equivalents	\$ 171,279	\$ 465,348	\$ 486,510	\$ 150,117
Accounts receivable	-	28,781	-	28,781
Due from other governments	26,994	-	26,994	-
Total assets	<u>\$ 198,273</u>	<u>\$ 494,129</u>	<u>\$ 513,504</u>	<u>\$ 178,898</u>
Liabilities:				
Undistributed assets.	\$ 198,273	\$ 494,129	\$ 513,504	\$ 178,898
Total liabilities	<u>\$ 198,273</u>	<u>\$ 494,129</u>	<u>\$ 513,504</u>	<u>\$ 178,898</u>
Special Taxing Districts				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 24,914,999	\$ 24,914,999	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 24,914,999</u>	<u>\$ 24,914,999</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets.	\$ -	\$ 24,914,999	\$ 24,914,999	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 24,914,999</u>	<u>\$ 24,914,999</u>	<u>\$ -</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, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Community Care Pooled				
Assets:				
Equity in pooled cash and cash equivalents	\$ 101,057	\$ -	\$ 101,057	\$ -
Total assets.	<u>\$ 101,057</u>	<u>\$ -</u>	<u>\$ 101,057</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets.	\$ 101,057	\$ -	\$ 101,057	\$ -
Total liabilities	<u>\$ 101,057</u>	<u>\$ -</u>	<u>\$ 101,057</u>	<u>\$ -</u>
Emergency Management Services Agency				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 348,192	\$ 348,192	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 348,192</u>	<u>\$ 348,192</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets	\$ -	\$ 348,192	\$ 348,192	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 348,192</u>	<u>\$ 348,192</u>	<u>\$ -</u>
Family and Children First Council				
Assets:				
Equity in pooled cash and cash equivalents	\$ 363,851	\$ 750,323	\$ 581,868	\$ 532,306
Due from other governments	12,767	-	12,767	-
Total assets.	<u>\$ 376,618</u>	<u>\$ 750,323</u>	<u>\$ 594,635</u>	<u>\$ 532,306</u>
Liabilities:				
Accounts payable.	\$ 22,755	\$ 49,249	\$ 22,755	\$ 49,249
Due to other governments.	353,863	701,074	571,880	483,057
Total liabilities.	<u>\$ 376,618</u>	<u>\$ 750,323</u>	<u>\$ 594,635</u>	<u>\$ 532,306</u>
<i>All Agency Funds</i>				
Assets				
Equity in pooled cash and cash equivalents	\$ 3,927,580	\$ 73,799,616	\$ 73,532,602	\$ 4,194,594
Cash and cash equivalents in segregated accounts	745,186	813,175	745,186	813,175
Taxes receivable	27,420,624	26,300,799	27,420,624	26,300,799
Accounts receivable.	185,504	184,129	185,504	184,129
Accrued interest receivable	-	797	-	797
Due from other governments	1,881,632	1,787,667	1,881,632	1,787,667
Total assets.	<u>\$ 34,160,526</u>	<u>\$ 102,886,183</u>	<u>\$ 103,765,548</u>	<u>\$ 33,281,161</u>
Liabilities				
Accounts payable	\$ 41,126	\$ 88,929	\$ 41,126	\$ 88,929
Accrued wages and benefits	-	10,119	-	10,119
Due to other governments.	1,218,086	1,450,056	1,436,103	1,232,039
Undistributed assets	32,901,314	101,337,079	102,288,319	31,950,074
Total liabilities.	<u>\$ 34,160,526</u>	<u>\$ 102,886,183</u>	<u>\$ 103,765,548</u>	<u>\$ 33,281,161</u>

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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.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	202-213
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and sales tax.	214-223
Debt Capacity 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.	224-230
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	231-235
Operating Information 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.	236-243

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 SEVEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 22,838,748	\$ 20,531,088	\$ 20,491,817	\$ 20,420,421
Restricted	9,072,878	9,585,566	10,044,588	10,309,360
Unrestricted	1,337,815	1,169,638	1,415,544	1,760,560
Total governmental activities net assets	<u>\$ 33,249,441</u>	<u>\$ 31,286,292</u>	<u>\$ 31,951,949</u>	<u>\$ 32,490,341</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 15,056,608	\$ 15,666,974	\$ 16,283,658	\$ 12,309,621
Restricted	667,380	718,550	1,300,072	1,694,355
Unrestricted	6,076,310	6,855,089	6,248,563	9,906,770
Total business-type activities net assets	<u>\$ 21,800,298</u>	<u>\$ 23,240,613</u>	<u>\$ 23,832,293</u>	<u>\$ 23,910,746</u>
Primary government				
Invested in capital assets, net of related debt	\$ 37,895,356	\$ 36,198,062	\$ 36,775,475	\$ 32,730,042
Restricted	9,740,258	10,304,116	11,344,660	12,003,715
Unrestricted	7,414,125	8,024,727	7,664,107	11,667,330
Total primary government net assets	<u>\$ 55,049,739</u>	<u>\$ 54,526,905</u>	<u>\$ 55,784,242</u>	<u>\$ 56,401,087</u>

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

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 22,748,246	\$ 19,832,946	\$ 18,521,225
10,477,227	10,915,166	10,769,848
1,800,754	1,897,003	1,766,853
<u>\$ 35,026,227</u>	<u>\$ 32,645,115</u>	<u>\$ 31,057,926</u>
\$ 12,350,301	\$ 10,591,883	\$ 10,518,569
-	-	-
9,838,950	10,055,540	9,879,354
<u>\$ 22,189,251</u>	<u>\$ 20,647,423</u>	<u>\$ 20,397,923</u>
\$ 35,098,547	\$ 30,424,829	\$ 29,039,794
10,477,227	10,915,166	10,769,848
11,639,704	11,952,543	11,646,207
<u>\$ 57,215,478</u>	<u>\$ 53,292,538</u>	<u>\$ 51,455,849</u>

HOLMES COUNTY, OHIO

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Expenses				
Governmental activities:				
General government				
Legislative and executive	\$ 4,899,174	\$ 5,315,054	\$ 4,989,338	\$ 4,835,372
Judicial	1,694,571	1,863,604	1,836,904	1,635,998
Public safety	3,666,990	4,124,524	4,258,581	3,615,617
Public works	5,559,133	5,872,697	7,723,877	5,440,623
Health	227,004	239,322	243,377	185,419
Human services	12,579,981	14,060,861	13,256,225	12,375,027
Conservation and recreation	238,250	338,005	457,733	548,120
Other	-	2,474	-	-
Interest and fiscal charges	200,631	217,226	231,959	245,809
Total governmental activities expenses	<u>29,065,734</u>	<u>32,033,767</u>	<u>32,997,994</u>	<u>28,881,985</u>
Business-type activities:				
Sewer District	1,078,912	1,016,239	904,511	897,629
County Disposal	495,088	532,690	792,330	566,513
Joel Pomerene Hospital	32,781,142	33,928,469	35,520,544	30,651,830
East Holmes Water	4,379	6,698	8,806	5,273
Total business-type activities expenses	<u>34,359,521</u>	<u>35,484,096</u>	<u>37,226,191</u>	<u>32,121,245</u>
Total primary government expenses	<u>\$ 63,425,255</u>	<u>\$ 67,517,863</u>	<u>\$ 70,224,185</u>	<u>\$ 61,003,230</u>

	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$	4,307,187	\$ 4,182,615	\$ 4,046,800
	1,982,537	1,850,754	1,604,791
	4,883,558	4,386,860	4,116,338
	5,510,580	4,647,634	4,129,490
	220,165	199,602	172,457
	12,144,961	10,732,872	10,816,474
	604,896	1,381,923	640,265
	17,833	59,724	880
	279,275	285,079	326,124
	<u>29,950,992</u>	<u>27,727,063</u>	<u>25,853,619</u>
	695,417	729,803	732,630
	714,376	491,614	433,900
	25,396,163	24,798,716	22,107,075
	7,290	9,616	8,773
	<u>26,813,246</u>	<u>26,029,749</u>	<u>23,282,378</u>
\$	<u>56,764,238</u>	<u>\$ 53,756,812</u>	<u>\$ 49,135,997</u>

- (continued)

HOLMES COUNTY, OHIO

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government				
Legislative and executive	\$ 2,408,751	\$ 2,112,388	\$ 2,828,600	\$ 2,445,474
Judicial	462,346	445,925	342,572	389,993
Public safety	231,214	478,418	251,038	74,675
Public works	210,820	637,524	1,685,916	1,339,576
Health	157,910	173,180	145,923	141,080
Human services	1,500,151	808,178	890,881	1,027,538
Conservation and recreation	-	-	-	-
Interest and fiscal charges	157,886	124,520	-	-
Operating grants and contributions				
General government				
Legislative and executive	4,800	439,479	484,894	175,428
Judicial	121,983	96,192	73,571	-
Public safety	418,844	349,635	296,318	312,200
Public works	4,418,741	4,615,587	5,368,726	4,456,707
Human services	6,880,017	7,457,804	6,942,626	5,903,908
Conservation and recreation	-	-	-	9,000
Capital grants and contributions				
General government				
Legislative and executive	519,337	-	-	-
Public safety	10,000	-	-	-
Public works	2,336,951	655,522	23,200	-
Human services	-	55,600	-	-
Conservation and recreation	25,000	-	-	-
Total governmental program revenues	<u>19,864,751</u>	<u>18,449,952</u>	<u>19,334,265</u>	<u>16,275,579</u>
Business-type activities:				
Charges for services:				
Sewer District	775,589	736,230	656,727	705,785
County Disposal	-	40,085	84,519	86,564
Joel Pomerene Hospital	30,852,121	33,142,550	33,620,215	29,772,976
East Holmes Water	3,552	6,069	6,800	5,443
Operating grants and contributions				
Sewer District	-	-	-	-
Joel Pomerene Hospital	-	-	2,468,975	-
Capital grants and contributions				
Sewer District	330,214	40,584	-	-
Total business-type activities program revenues	<u>31,961,476</u>	<u>33,965,518</u>	<u>36,837,236</u>	<u>30,570,768</u>
Total primary government program revenue	<u>\$ 51,826,227</u>	<u>\$ 52,415,470</u>	<u>\$ 56,171,501</u>	<u>\$ 46,846,347</u>
Net (Expense)/Revenue				
Governmental activities	<u>\$ (9,200,983)</u>	<u>\$ (13,583,815)</u>	<u>\$ (13,663,729)</u>	<u>\$ (12,606,406)</u>
Business-type activities	<u>(2,398,045)</u>	<u>(1,518,578)</u>	<u>(388,955)</u>	<u>(1,550,477)</u>
Total primary government net expense	<u>\$ (11,599,028)</u>	<u>\$ (15,102,393)</u>	<u>\$ (14,052,684)</u>	<u>\$ (14,156,883)</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 2,135,184	\$ 2,360,126	\$ 1,998,224
284,192	323,382	250,219
184,344	68,231	152,442
993,060	689,790	513,811
143,942	125,269	108,761
766,465	777,995	1,401,057
-	1,887	15,461
-	-	-
763,379	212,300	631,568
88,178	69,090	100,321
423,731	786,474	358,121
4,522,635	3,942,759	3,389,414
5,989,982	5,492,869	6,038,712
36,000	46,497	48,990
-	-	-
-	-	-
594,026	-	114,773
-	-	-
1,707,637	1,902,565	177,248
<u>18,632,755</u>	<u>16,799,234</u>	<u>15,299,122</u>
723,251	694,613	902,225
128,386	86,002	48,474
25,690,208	25,428,600	24,029,814
5,809	5,843	3,418
272,746	-	-
738,119	-	-
-	-	-
<u>27,558,519</u>	<u>26,215,058</u>	<u>24,983,931</u>
<u>\$ 46,191,274</u>	<u>\$ 43,014,292</u>	<u>\$ 40,283,053</u>
\$ (11,318,237)	\$ (10,927,829)	\$ (10,554,497)
745,273	185,309	1,701,553
<u>\$ (10,572,964)</u>	<u>\$ (10,742,520)</u>	<u>\$ (8,852,944)</u>

- (continued)

HOLMES COUNTY, OHIO

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 5,455,848	\$ 5,964,915	\$ 6,037,333	\$ 6,240,765
Sales taxes	4,202,640	4,612,239	4,494,403	4,271,824
Unrestricted grants and contributions	1,109,878	1,060,292	1,230,309	1,034,329
Investment earnings	269,984	423,012	630,303	609,078
Miscellaneous	125,782	857,700	732,989	1,631,750
Special items, net	-	-	-	(2,800,830)
Total governmental activities	<u>11,164,132</u>	<u>12,918,158</u>	<u>13,125,337</u>	<u>10,986,916</u>
Business-type activities:				
Investment earnings	173,255	191,124	310,355	353,162
Employee lease revenue	-	-	-	1,358,879
Miscellaneous	784,475	735,774	147	104,995
Total business-type activities	<u>957,730</u>	<u>926,898</u>	<u>310,502</u>	<u>1,817,036</u>
Total primary government	<u>\$ 12,121,862</u>	<u>\$ 13,845,056</u>	<u>\$ 13,435,839</u>	<u>\$ 12,803,952</u>
Change in Net Assets				
Governmental activities	<u>\$ 1,963,149</u>	<u>\$ (665,657)</u>	<u>\$ (538,392)</u>	<u>\$ (1,619,490)</u>
Business-type activities	<u>(1,440,315)</u>	<u>(591,680)</u>	<u>(78,453)</u>	<u>266,559</u>
Total primary government	<u>\$ 522,834</u>	<u>\$ (1,257,337)</u>	<u>\$ (616,845)</u>	<u>\$ (1,352,931)</u>

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

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 6,385,560	\$ 5,805,122	\$ 5,514,831
4,442,924	4,269,613	4,494,544
953,881	1,094,021	1,060,162
397,310	269,905	312,680
2,237,498	1,076,357	627,380
<u>14,417,173</u>	<u>12,515,018</u>	<u>12,009,597</u>
25,709	46,129	16,352
-	-	-
<u>53,022</u>	<u>18,062</u>	<u>36,989</u>
<u>78,731</u>	<u>64,191</u>	<u>53,341</u>
<u>\$ 14,495,904</u>	<u>\$ 12,579,209</u>	<u>\$ 12,062,938</u>
\$ 3,098,936	\$ 1,587,189	\$ 1,455,100
824,004	249,500	1,754,894
<u>\$ 3,922,940</u>	<u>\$ 1,836,689</u>	<u>\$ 3,209,994</u>

HOLMES COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Fund					
Reserved	\$ 207,683	\$ 234,884	\$ 207,337	\$ 157,714	\$ 191,887
Unreserved	849,775	652,653	946,017	1,568,665	1,431,655
Total general fund	<u>1,057,458</u>	<u>887,537</u>	<u>1,153,354</u>	<u>1,726,379</u>	<u>1,623,542</u>
All Other Governmental Funds					
Reserved	411,883	464,785	404,283	640,514	656,073
Reserved for debt service	150,776	189,960	185,045	170,910	158,440
Unreserved, reported in:					
Designated	166,789	215,642	250,000	250,000	250,000
Special revenue funds	6,505,363	6,635,618	6,709,666	7,745,106	7,728,254
Capital projects funds	397,621	351,008	593,431	451,304	514,888
Total all other governmental funds	<u>7,632,432</u>	<u>7,857,013</u>	<u>8,142,425</u>	<u>9,257,834</u>	<u>9,307,655</u>
Total governmental funds	<u>\$ 8,689,890</u>	<u>\$ 8,744,550</u>	<u>\$ 9,295,779</u>	<u>\$ 10,984,213</u>	<u>\$ 10,931,197</u>

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 154,528	\$ 202,671	\$ 118,608	\$ 237,501	\$ 132,602
<u>1,357,931</u>	<u>1,211,023</u>	<u>1,590,314</u>	<u>1,080,375</u>	<u>1,175,765</u>
<u>1,512,459</u>	<u>1,413,694</u>	<u>1,708,922</u>	<u>1,317,876</u>	<u>1,308,367</u>
794,230	762,436	224,966	652,915	730,219
147,122	133,282	103,492	170,582	142,934
256,434	362,149	240,000	250,000	250,000
8,169,733	8,000,600	7,807,827	7,522,885	8,067,624
<u>462,839</u>	<u>499,850</u>	<u>423,380</u>	<u>544,528</u>	<u>618,927</u>
<u>9,830,358</u>	<u>9,758,317</u>	<u>8,799,665</u>	<u>9,140,910</u>	<u>9,809,704</u>
<u>\$ 11,342,817</u>	<u>\$ 11,172,011</u>	<u>\$ 10,508,587</u>	<u>\$ 10,458,786</u>	<u>\$ 11,118,071</u>

HOLMES COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Revenues				
Property taxes	\$ 5,570,794	\$ 5,860,695	\$ 6,044,481	\$ 6,217,513
Sales taxes	4,231,242	4,620,597	4,421,452	4,373,863
Charges for services	3,793,915	4,005,987	5,149,644	4,542,303
Licenses and permits	305,768	338,578	258,297	427,708
Fines and forfeitures	282,865	304,979	332,261	296,582
Intergovernmental	15,992,949	14,737,696	13,119,750	12,231,469
Investment income	302,883	476,593	655,334	609,040
Rental income	185,408	165,505	184,368	185,127
Contributions and donations	84,703	81,672	128,650	-
Other	770,134	770,501	889,562	1,606,630
Total revenues	<u>31,520,661</u>	<u>31,362,803</u>	<u>31,183,799</u>	<u>30,490,235</u>
Expenditures				
Current:				
General government:				
Legislative and executive	4,941,914	5,232,872	4,993,346	4,715,180
Judicial	1,715,200	1,855,146	1,822,322	1,579,585
Public safety	3,517,571	3,888,681	4,015,005	3,906,278
Public works	7,709,559	5,820,826	7,453,071	6,361,169
Health	214,262	243,161	234,995	200,318
Human services	12,488,150	13,777,815	12,965,285	12,190,408
Conservation and recreation	238,250	338,005	461,356	556,167
Other	-	2,474	-	-
Capital outlay	314,896	331,395	428,680	376,082
Debt service:				
Principal retirement	335,000	321,000	307,000	293,000
Interest and fiscal charges	202,070	218,605	233,173	246,958
Total expenditures	<u>31,676,872</u>	<u>32,029,980</u>	<u>32,914,233</u>	<u>30,425,145</u>
Excess of revenues over (under) expenditures	(156,211)	(667,177)	(1,730,434)	65,090
Other Financing Sources (Uses):				
Sale of capital assets	101,551	115,948	42,000	-
Notes issued	-	-	-	-
Bonds issued	-	-	-	-
Transfers in	597,798	1,460,725	1,766,065	1,690,440
Transfers out	(597,798)	(1,460,725)	(1,766,065)	(1,690,440)
Total other financing sources	<u>101,551</u>	<u>115,948</u>	<u>42,000</u>	<u>-</u>
Special Items:				
Sale of property of Park District	-	-	-	407,399
Donation to Park District	-	-	-	(377,399)
Net change in fund balances	<u>\$ (54,660)</u>	<u>\$ (551,229)</u>	<u>\$ (1,688,434)</u>	<u>\$ 95,090</u>
Capital expenditures	3,940,658	1,515,980	1,658,534	3,066,808
Debt service as a percentage of noncapital expenditures	1.94%	1.77%	1.73%	1.97%

	2005	2004	2003	2002	2001	2000
\$	6,077,299	\$ 5,792,917	\$ 5,523,704	\$ 5,441,429	\$ 4,647,880	\$ 4,260,051
	4,389,719	4,300,065	4,135,689	3,894,274	3,564,555	3,572,375
	4,026,374	3,421,075	3,383,268	2,769,018	3,015,869	3,412,975
	428,563	430,575	349,805	181,563	176,104	229,542
	230,515	269,063	206,069	365,747	337,478	226,374
	14,853,915	13,418,966	11,659,357	9,692,574	10,924,701	11,611,980
	397,336	269,879	312,680	443,219	727,365	881,579
	184,732	189,369	227,070	54,437	55,429	192,455
	105,424	23,307	41,148	188,286	49,931	44,098
	2,237,498	1,021,733	889,009	982,964	2,473,606	808,910
	<u>32,931,375</u>	<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>
	4,098,361	3,735,726	3,626,437	3,774,518	4,875,440	3,717,996
	1,936,747	1,810,633	1,597,405	1,249,785	1,038,722	1,319,260
	4,783,569	4,292,574	4,155,483	2,993,221	2,484,096	2,823,469
	5,487,018	4,601,017	4,354,476	3,484,923	3,920,469	3,162,113
	197,542	177,483	153,368	142,226	141,375	126,965
	12,444,764	10,860,868	10,811,320	10,017,667	11,175,724	10,427,129
	510,007	561,718	637,680	1,203,999	1,669,706	2,348,196
	17,833	59,724	880	-	-	-
	2,816,753	2,253,388	457,006	221,316	399,602	217,344
	319,112	488,348	283,000	271,000	263,000	424,606
	280,719	286,360	327,215	383,089	327,646	333,441
	<u>32,892,425</u>	<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>
	38,950	9,110	323,529	271,767	(322,862)	339,820
	-	-	-	-	-	-
	-	161,696	-	-	-	179,586
	-	-	-	-	-	-
	963,270	1,005,135	1,043,469	1,003,638	857,763	1,600,278
	(963,270)	(1,005,135)	(1,043,469)	(1,225,604)	(990,998)	(1,773,678)
	<u>-</u>	<u>161,696</u>	<u>-</u>	<u>(221,966)</u>	<u>(133,235)</u>	<u>6,186</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>38,950</u>	<u>\$ 170,806</u>	<u>\$ 323,529</u>	<u>\$ 49,801</u>	<u>\$ (456,097)</u>	<u>\$ 346,006</u>
	4,134,585	2,753,125	1,350,485	2,085,378	866,348	4,688,104
	2.09%	2.94%	2.44%	3.02%	2.32%	3.75%

HOLMES COUNTY, OHIO

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Collection Year	Real Property		Personal Property		Public Utility Property	
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value
2009	\$ 720,288,260	\$ 2,057,966,457	\$ 1,276,080	\$ 5,104,320	\$ 27,367,300	\$ 31,099,205
2008	706,036,150	2,017,246,143	25,245,980	100,983,920	24,541,280	27,887,818
2007	650,156,150	1,857,589,000	49,317,310	197,269,240	27,322,520	31,048,318
2006	636,510,240	1,818,600,686	74,108,630	296,434,520	27,150,990	30,853,398
2005	615,501,660	1,758,576,171	100,669,670	402,678,680	27,239,330	30,953,784
2004	550,347,480	1,572,421,371	97,895,890	391,583,560	27,138,980	30,839,750
2003	527,192,450	1,506,264,143	93,232,620	372,930,480	26,396,010	29,995,466
2002	508,176,530	1,451,932,943	97,525,080	390,100,320	26,123,690	29,686,011
2001	459,501,280	1,312,860,800	94,995,000	379,980,000	31,050,470	35,284,625
2000	444,440,590	1,269,830,257	90,085,880	360,343,520	30,901,320	35,115,136

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

Total		Total Direct Tax Rate	Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value		
\$ 748,931,640	\$ 2,094,169,982	11.55	35.76%
755,823,410	2,146,117,881	11.55	35.22%
726,795,980	2,085,906,558	11.55	34.84%
737,769,860	2,145,888,604	11.55	34.38%
743,410,660	2,192,208,635	11.55	33.91%
675,382,350	1,994,844,681	11.55	33.86%
646,821,080	1,909,190,089	11.55	33.88%
631,825,300	1,871,719,274	11.55	33.76%
585,546,750	1,728,125,425	11.55	33.88%
565,427,790	1,665,288,913	11.55	33.95%

HOLMES COUNTY, OHIO

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

	<u>2009</u>	<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>
County Units:										
General Fund	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25
County Home	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Training Center	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Total	<u>11.55</u>									
School Districts within the County:										
East Holmes LSD	25.70	25.70	25.70	25.95	26.25	26.30	26.65	26.85	26.40	26.40
West Holmes LSD	36.05	32.40	32.40	32.90	33.00	33.10	33.80	34.10	36.10	36.10
Overlapping School Districts:										
Danville LSD	43.59	43.79	43.79	43.76	44.00	44.60	44.60	44.60	41.00	41.00
Garaway LSD	51.50	51.90	51.90	52.25	52.10	52.65	44.60	44.60	44.80	44.80
Loudonville-Perrysville EVSD	40.35	40.83	40.83	40.54	40.90	41.50	35.00	35.60	35.70	35.70
Southeast LSD	44.20	44.40	44.40	44.50	44.90	44.90	46.15	46.15	47.05	47.05
Triway LSD	49.50	49.80	49.80	49.90	49.90	44.20	44.20	45.20	42.20	42.20
Overlapping Joint Vocational Schools:										
Wayne County	4.85	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	6.40	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
Villages:										
Glenmont	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Wayne	n/a	11.80	11.90	11.90						
York	n/a	6.90	6.90	6.90						
Holmesville	6.00	6.00	6.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Killbuck	7.30	7.30	7.30	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
Overlapping Villages:										
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>2009</u>	<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>1999</u>
Townships:										
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	6.10	3.60	3.60	3.60	3.60	3.60	3.60
Paint	9.60	9.60	9.60	9.60	7.10	7.10	7.10	7.10	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	7.10	7.60	7.60	7.60	7.60
Ripley	4.60	4.60	4.60	4.60	4.60	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
Special Districts:										
Fire District #1	3.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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	0.43	0.41	0.41	0.41	0.54	0.80	0.80	0.80	0.80	0.80
Clark Twp. Fire Department	2.00	1.75	1.75	1.75	1.75	1.75	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	1.00	n/a	n/a	n/a	n/a	n/a

Source: Holmes County Auditor

Note: Rates may only be raised by obtaining the approval of the voters at a public election.

HOLMES COUNTY, OHIO
PRINCIPAL TAXPAYERS
REAL ESTATE TAX
CURRENT YEAR AND NINE YEARS AGO

2009			
Taxpayer	Type	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Walnut Hills, Inc.	Manufacturer	\$ 4,386,140	0.61%
Wayne Door Company	Business	3,052,790	0.42%
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%
Sunset View Limited	Manufacturer	1,809,300	0.25%
Weaver Real Estate	Business	1,648,210	0.23%
Loudonville Realty LLC	Business	1,623,210	0.23%
Wayne-Dalton Corp.	Manufacturer	1,566,290	0.22%
Commerical & Savings Bank	Business	1,345,510	0.19%
Total		\$ 22,408,780	3.13%
Total County Assessed Valuation		\$ 720,288,260	

2000			
Taxpayer	Type	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
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%
Total		\$ 20,209,140	4.56%
Total County Assessed Valuation		\$ 444,440,590	

Source: Holmes County Auditor

HOLMES COUNTY, OHIO

PRINCIPAL TAXPAYERS
TANGIBLE PERSONAL PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

2009			
<u>Taxpayer</u>	<u>Type</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total County Taxable Assessed Value</u>
United Telephone	Public Utility	\$ 609,780	47.79%
Verizon North, Inc.	Business	257,970	20.22%
New Par	Manufacturer	222,180	17.41%
Sprint Communications	Business	69,700	5.46%
Ohio RSA #6 Limited Partnership	Utility	53,120	4.16%
MCI Communications	Business	33,710	2.64%
Spintcom	Business	16,810	1.32%
New Cingular Wireless	Business	9,870	0.77%
Sprint Nextell Corp	Business	1,600	0.13%
TWC Digital Phone LLC	Business	680	0.05%
Total		<u>\$ 1,275,420</u>	<u>99.95%</u>
Total County Assessed Valuation		<u>\$ 1,276,080</u>	

2000			
<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	8.81%
Owens Illinois, Inc	Manufacturer	5,995,810	6.66%
Merillat Corporation	Manufacturer	4,659,000	5.17%
Akro Corporation	Business	3,147,560	3.49%
Keim Lumber Company	Manufacturer	2,878,060	3.19%
McClain Galion	Business	2,001,330	2.22%
Robin Industries, Inc.	Business	1,760,240	1.95%
Alpine Cheese	Manufacturer	1,690,530	1.88%
Holmes Limestone Co.	Manufacturer	1,266,120	1.41%
Holmes Cheese Company	Business	1,236,840	1.37%
Total		<u>\$ 32,567,590</u>	<u>36.15%</u>
Total County Assessed Valuation		<u>\$ 90,085,880</u>	

Source: Holmes County Auditor

HOLMES COUNTY, OHIO
PRINCIPAL TAXPAYERS
PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

2009			
Taxpayer	Type	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	Public Utility	\$ 9,988,290	36.50%
Columbus Gas Transmission	Public Utility	8,097,610	29.59%
Holmes Wayne Electric	Public Utility	6,442,850	23.54%
Columbus Gas of Ohio	Public Utility	1,063,060	3.88%
Norfolk Southern Combined	Public Utility	326,430	1.19%
Northeast Ohio Natural	Public Utility	319,820	1.17%
Duke Energy	Public Utility	272,620	1.00%
Ohio Edison Company	Public Utility	269,790	0.99%
East Ohio Gas Co.	Public Utility	393,950	1.44%
Vectren Energy Delivery	Public Utility	108,350	0.40%
Total		\$ 27,282,770	99.70%
Total County Assessed Valuation		\$ 27,367,300	

2000			
Taxpayer	Type	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
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%
Total		\$ 30,471,980	98.60%
Total County Assessed Valuation		\$ 30,901,320	

Source: Holmes County Auditor

HOLMES COUNTY, OHIO

**SALES TAX REVENUE BY INDUSTRY
CURRENT YEAR AND THREE YEARS AGO**

Industry	2009	
	Tax Liability	Percentage of Total
Retail trade	\$ 3,204,762	75.41%
Service	517,484	12.18%
Information	168,845	3.97%
Wholesale trade	54,657	1.29%
Manufacturing	166,062	3.91%
Transportation and utilities	36,739	0.86%
Finance, insurance and real estate	59,508	1.40%
Agricultural and mining	33,996	0.80%
Construction	7,600	0.18%
Total	<u>\$ 4,249,653</u>	<u>100.00%</u>

Industry	2006	
	Tax Liability	Percentage of Total
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.

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HOLMES COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY TAXES
LAST TEN YEARS

Collection Year	Total Tax Levy (1)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected	Total Tax Collections	Percent of Total Tax Collections to Current Levy	Outstanding Delinquent Taxes (2)	Ratio of Delinquent Taxes to Total Tax Levy
2009	\$ 6,291,483	\$ 5,525,758	87.83%	\$ 156,315	\$ 5,682,073	90.31%	\$ 41,330	0.66%
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%

(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
	General Obligation Bonds	Sewer Bonds	Hospital Bonds	Hospital Note Payable	OPWC Loans	Capital Leases		
2009	\$ 3,459,000	\$ 2,411,500	\$ -	\$ 1,175,000	\$ 217,287	\$ 354,526	\$ 7,617,313	0.81%
2008	3,794,000	2,453,500	-	1,225,000	232,462	480,621	8,185,583	0.90%
2007	4,115,000	2,493,500	-	-	247,637	274,180	7,130,317	0.82%
2006	4,422,000	2,531,500	-	-	127,276	310,600	7,391,376	0.86%
2005	4,715,000	2,568,500	-	-	106,551	224,515	7,614,566	0.92%
2004	5,025,000	2,602,500	906,835	-	113,363	313,089	8,960,787	1.17%
2003	5,322,000	2,809,000	960,835	-	120,175	397,840	9,609,850	1.30%
2002	5,605,000	2,841,000	1,311,085	-	126,987	110,245	9,994,317	1.34%
2001	5,876,000	2,871,000	1,827,000	-	76,068	244,358	10,894,426	1.55%
2000	6,139,000	2,899,000	1,875,000	-	78,000	289,949	11,280,949	1.69%

Source: Holmes County Auditor

(1) Information obtained from Holmes County Regional Planning Commission

Personal Income	Population (1)	Debt Per Capita
\$ 938,136,870	38,943	196
912,356,604	38,943	210
872,985,231	38,943	183
860,134,041	38,943	190
831,238,335	38,943	196
767,722,302	38,943	230
737,463,591	38,943	247
744,200,730	38,943	257
704,595,699	38,943	280
667,444,077	38,943	290

HOLMES COUNTY, OHIO

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL BONDED DEBT PER CAPITA
LAST TEN YEARS

Year	Estimated Population	Assessed Value	Gross Bonded Debt	Debt Service Monies Available	Debt Payable from Enterprise Revenues	Net General Bonded Debt	Ratio of Debt to Assessed Value	Net General Bonded Debt Per Capita
2009	38,943	\$ 748,931,640	\$ 5,870,500	\$ 150,776	\$ 2,411,500	\$ 3,308,224	0.44%	\$ 84.95
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	675,382,350	-	6,126,440	7,283,000	(13,409,440)	-1.99%	(344.34)
2004	38,943	646,821,080	8,534,335	147,122	3,509,335	4,877,878	0.75%	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

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**

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Governmental Fund Expenditures	Ratio of Debt Service to Total General Fund Expenditures
2009	\$ 335,000	\$ 202,070	\$ 537,070	\$ 31,676,872	1.70%
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%

Source: Holmes County Auditor

HOLMES COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
DECEMBER 31, 2009

<u>Jurisdiction</u>	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Holmes County	\$ 3,459,000	100.00%	\$ 3,459,000
Village of Killbuck	18,200	100.00%	18,200
Total Direct	<u>3,477,200</u>		<u>3,477,200</u>
Overlapping:			
Danville School District	1,256,000	4.88%	61,293
East Holmes School District	1,959,999	100.00%	1,959,999
Garaway School District	755,000	2.19%	16,535
West Holmes School District	11,310,827	94.94%	10,738,499
Knox County Library District	105,000	0.29%	305
Wayne Public Library District	<u>5,240,000</u>	1.73%	<u>90,652</u>
Total Overlapping	<u>20,626,826</u>		<u>12,867,283</u>
Total	<u>\$ 24,104,026</u>		<u>\$ 16,344,483</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, 2009

	Total Voted Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Valuation of the County Collection Year 2009 (3)		
Real Property	\$ 720,288,260	\$ 720,288,260
Public Utility Personal Property (4)	27,841,490	27,841,490
Total Assessed Value for Calculating the Legal Debt Margin	748,129,750	748,129,750
Debt Limitation	17,203,244	7,481,298
Total Outstanding Debt:		
General Obligation Bonds	3,459,000	3,459,000
Revenue Bonds	2,411,500	2,411,500
Total	5,870,500	5,870,500
Exemptions:		
General Obligations Bonds Paid from Rentals	1,844,000	1,844,000
General Obligations Bonds for Jail Construction	1,000,000	1,000,000
Enterprise Bonds	2,411,500	2,411,500
Amount Available in Debt Service Fund	150,776	150,776
Total Exemptions	5,406,276	5,406,276
Net Debt	464,224	464,224
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 16,739,020	\$ 7,017,074

- (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	
2009	\$ 844,805	\$ 741,752	\$ 103,053	\$ 42,000	\$ 131,350	\$ 173,350	0.59
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

(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**

Year	Population (1)	Personal Income	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate
2009	38,943	\$ 938,136,870	\$ 24,090	4,452	7.7%
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%

(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

Year	New Construction			Real Property Value (1)			Bank Deposits (2)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	
2009	\$ 6,230,660	\$ 10,031,130	\$ 16,261,790	\$ 589,732,030	\$ 127,321,310	\$ 44,243,940	\$ 678,182
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

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 TEN YEARS

Function/Program	2009	2008	2007	2006	2005
General government:					
<i>Legislative and executive</i>					
Auditor	11.75	11.75	11.75	11.75	11.75
Commissioners	7.00	7.00	7.00	6.00	6.00
License Bureau	5.50	5.00	4.50	4.50	4.00
Recorder	3.50	3.50	3.50	3.50	3.50
Treasurer	4.00	4.00	4.50	3.00	3.00
Board of Elections	5.00	6.50	5.00	4.00	4.00
Prosecutor	5.50	5.50	7.00	4.50	6.00
Tax Map	3.00	3.00	4.00	3.00	3.00
GIS	1.00	1.00	1.00	1.00	1.00
Maintenance and Operations	5.00	5.00	5.50	5.00	5.00
Planning Commission	2.50	3.50	3.00	3.00	3.00
<i>Judicial</i>					
Clerk of Courts	6.00	6.00	7.00	6.00	6.00
Common Pleas Court	4.50	4.50	5.00	5.00	4.00
Probate Court	3.50	3.50	3.50	3.50	3.50
Juvenile Court	7.50	7.50	7.50	7.50	8.50
Adult Probation	4.50	4.50	4.50	4.00	4.00
Municipal Court	8.00	9.00	9.00	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
Public Safety:					
Sheriff	65.50	74.50	65.00	53.50	52.50
Emergency Management Agency	2.00	2.00	2.00	2.00	2.00
Coroner	1.50	1.50	1.50	1.50	1.50
Human Service:					
County Board of Developmental Disabilities	107.75	122.50	125.50	97.50	96.25
Veteran's Services	6.00	6.00	7.00	6.50	6.50
County Home	37.00	35.50	43.50	35.50	33.50
Job and Family Services	40.00	43.00	40.50	37.00	33.00
Child Support Enforcement	6.00	7.00	6.00	6.00	6.00
Victims Assistance	3.00	3.00	3.50	3.00	3.00
Jail Food Services	5.50	6.00	6.00	5.50	6.00
Health:					
Dog and Kennel	5.00	3.50	5.00	3.50	3.50
Public Works:					
Engineer	42.00	43.25	42.50	38.25	38.25
Transportation	(x)	51.50	62.50	35.50	27.00
Landfill and Sewer Operations:					
Landfill	1.00	1.00	1.00	1.00	1.00
Sewer	8.00	11.00	11.00	11.00	11.00
Agency:					
Park District	2.50	3.00	2.50	2.00	1.00
Soil and Water	5.50	5.50	5.50	5.50	4.50
Total	427.50	512.00	525.25	428.50	411.25

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.

(x): The transportation department is no longer in existence.

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
13.50	15.50	10.50	14.50	10.50
5.00	5.00	6.00	5.00	7.00
4.00	4.00	4.00	4.00	4.00
3.50	3.50	3.00	3.00	3.00
4.00	5.00	4.00	4.00	3.00
4.00	4.00	4.00	4.00	5.00
4.00	4.00	5.00	6.00	6.00
3.00	3.00	3.00	3.00	3.00
1.00	-	-	-	-
5.00	5.00	6.00	6.00	7.00
3.00	3.00	3.00	3.00	3.00
7.00	6.00	6.00	6.00	6.00
4.00	4.00	4.00	4.00	4.00
4.50	3.50	3.50	3.50	3.50
11.50	11.50	10.50	10.50	10.50
4.00	4.00	4.00	3.00	4.00
7.00	6.00	6.00	6.00	6.00
0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00
51.50	49.00	51.00	48.00	44.50
2.00	2.00	2.00	2.00	2.00
1.50	1.50	1.50	2.00	2.00
95.75	94.25	92.00	94.25	92.25
6.50	5.50	5.50	5.00	5.50
35.00	37.00	33.50	32.50	31.50
31.00	31.00	30.00	30.50	32.50
6.00	6.00	6.00	6.00	6.00
1.50	2.00	2.00	2.00	1.50
4.50	4.50	4.50	4.50	4.50
3.50	3.00	3.00	3.00	3.00
37.00	38.00	36.50	35.50	34.50
18.00	19.00	9.50	6.50	3.50
1.00	1.00	1.00	1.00	1.00
11.00	9.50	8.00	10.00	9.00
1.00	1.00	1.00	1.00	1.50
4.00	4.00	4.50	4.00	3.00
<u>400.25</u>	<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	2009	2008	2007	2006	2005	2004
General Government - Legislative and Executive						
Auditor:						
Number of parcels on file	30,094	29,731	29,423	29,324	28,455	28,070
Commissioners:						
Number of resolutions presented	271	278	269	197	205	233
Number of proclamations presented	7	83	41	35	32	42
Number of public notices presented	34	33	35	41	46	44
Number of road dedications	1	1	1	2	3	1
Number of road closings	1	1	2	n/a	n/a	n/a
Number of brine permits	7	4	8	8	9	6
Data Processing:						
Number of accounts payable warrants	11,740	13,788	14,267	14,659	15,672	14,504
Number of payroll warrants	2,148	3,115	4,632	5,105	5,206	5,975
Sealer of Weights and Measures:						
Number of establishments services	107	103	99	102	101	103
License Bureau:						
Number of licenses/state IDs issued	7,221	7,071	7,551	8,130	7,746	6,963
Number of vehicles registered	33,497	33,486	34,799	34,159	33,919	34,279
Number of watercrafts registered	384	377	367	343	387	n/a
Recorder:						
Number of documents recorded	5,093	5,452	6,351	7,221	7,500	7,435
Number of financing documents (UCC) on real estate	96	58	51	n/a	12	39
Treasurer:						
Annual investment income (in dollars)	273,342	439,127	612,447	519,045	322,128	242,043
Number of tax bills mailed - real estate	48,391	49,274	49,644	26,804	48,462	49,053
Number of tax bills mailed - mobile home	2,112	2,015	2,749	21,532	2,562	2,669
Number of tax bills mailed - personal property	31	402	972	1,162	1,240	n/a
Board of Elections:						
Number of registered voters	17,070	18,166	17,382	18,206	17,845	17,870
Number of voters last general election	8,403	11,599	6,106	8,639	7,346	11,788
Percentage of registered voters that voted	49.23	63.85	35.13	47.45	41.17	65.97
Auto Title:						
Number of certificates of title issued	10,900	9,592	10,825	12,106	12,523	12,220
Number of liens issued	2,078	2,506	2,613	2,574	2,524	2,623
Number of memos issued	1,341	1,536	1,604	1,583	1,648	1,727
Number of duplicate certificates of title issued	653	622	595	612	686	554
Number of salvage certificates issued	174	101	164	166	180	171
Number of inspections performed	847	841	922	775	778	681
Number of watercraft certificates of title issued	274	239	371	355	348	309
Prosecutor:						
Number of felony criminal cases filed	107	97	83	104	92	124
Number of misdemeanor criminal cases filed	518	495	516	507	545	543
Number of tax foreclosure cases filed	11	35	35	11	26	62
General Government - Judicial						
Clerk of Courts:						
Number of certificates of judgments issued	179	249	162	141	158	268
Number of passport applications filed	310	294	312	353	299	251
Number of cases filed	453	375	382	412	388	398
Number of appeals filed	17	15	18	17	11	16
Number of real estate tax foreclosures	12	35	35	11	26	62
Number of tax liens executed	6	n/a	n/a	5	6	1
Number of state tax liens	353	109	166	133	152	56
Number of tax lien garnishments	2	4	7	1	10	2

Source: Individual County departments

n/a - not available

2003	2002	2001	2000
29,488	29,078	28,790	28,285
198	n/a	n/a	n/a
34	n/a	n/a	n/a
49	n/a	n/a	n/a
1	n/a	n/a	n/a
3	n/a	n/a	n/a
7	n/a	n/a	n/a
n/a	n/a	n/a	n/a
8,582	11,511	11,304	11,571
98	98	98	95
7,482	7,408	6,705	5,980
32,550	31,087	31,425	31,516
n/a	n/a	n/a	n/a
8,971	8,867	8,183	6,878
109	216	549	766
263,296	379,605	733,594	699,081
48,504	47,379	46,981	46,707
2,735	2,765	n/a	n/a
n/a	n/a	n/a	n/a
16,509	16,633	16,607	16,766
4,944	6,597	6,141	9,937
29.95	39.66	36.98	59.27
12,500	12,778	13,258	13,679
2,852	3,039	3,684	3,853
1,828	1,992	2,427	2,278
571	486	531	542
158	174	284	127
652	717	635	613
267	281	285	352
90	56	72	51
474	466	457	426
23	13	n/a	7
263	101	110	111
215	279	n/a	n/a
375	398	403	367
7	16	29	23
23	13	n/a	7
n/a	1	n/a	n/a
91	87	59	101
3	3	2	4

HOLMES COUNTY, OHIO

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - (CONTINUED)
LAST TEN YEARS

Function/Program	2009	2008	2007	2006	2005	2004
Common Pleas Court:						
Number of criminal cases filed	248	210	227	250	n/a	n/a
Number of civil cases filed	466	286	284	629	n/a	n/a
Number of domestic cases filed	403	338	339	516	n/a	n/a
Number of court rooms	2	2	2	2	2	2
Municipal Court:						
Number of traffic cases filed	2,221	3,075	3,375	2,627	2,485	2,848
Number of criminal cases filed	564	592	599	507	545	543
Number of civil cases filed	526	407	399	342	297	271
Number of small claims cases filed	419	437	577	642	496	541
Number of trusteeship cases filed	n/a	n/a	n/a	n/a	1	n/a
Probate Court:						
Number of decedent's estates filed	128	124	113	101	115	125
Number of guardianship cases filed	49	42	53	41	24	48
Number of other cases filed	47	44	45	62	50	37
Number of marriage license issued	321	283	312	330	297	310
Juvenile Court:						
Number of delinquency cases filed	67	82	140	138	131	151
Number of traffic cases filed	154	175	251	247	227	241
Number of dependency/neglect/abuse cases filed	45	37	39	42	63	28
Number of unruly cases filed	26	29	45	70	60	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	84	81	70	78	61	38
Number of child support cases filed	64	52	47	60	71	77
Number of paternity cases filed	6	6	8	10	8	8
Number of other cases filed - diversion and mediation	47	75	1	2	2	1
Adult Probation:						
Number of clients serviced	473	462	294	260	327	311
Public Safety						
Coroner:						
Number of autopsies performed	7	10	10	8	7	2
Sheriff:						
Jail Operations						
Average daily jail census	37.7	34.5	32.5	47	32.5	29
Prisoners booked	800	797	946	899	907	827
Enforcement						
Number of calls for service - law enforcement	9,922	12,408	15,997	16,386	15,357	n/a
Number of calls for service - fire and ems	2,496	2,802	3,309	3,467	3,076	n/a
Number of traffic crashes investigated	509	644	729	730	964	n/a
Number of citations issued	345	166	1,450	1,364	1,276	n/a
Number of sheriff sales	82	90	78	44	33	n/a
Number of background checks/fingerprints	570	917	832	546	223	n/a
Number of sex offenders registered	55	44	50	21	18	n/a
Number of concealed carry permits	813	684	n/a	n/a	n/a	n/a
Human Services						
Board of DD:						
Number of children enrolled	209	167	166	151	120	109
Number of adults enrolled	127	138	143	144	135	136
Number of facilities	7	7	7	7	7	7
Number of buses	14	14	13	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	1	n/a	n/a	n/a
Veteran's Services:						
Number of office contacts	6,144	4,835	5,322	4,390	5,504	5,353
Number of financial claims filed	254	165	117	103	87	128
Number of veterans receiving financial assistance	251	163	115	285	242	393
Number of veterans transported to VA facilities	392	475	357	438	388	309
Number of grocery orders received	225	135	102	72	64	89

Source: Individual County departments

n/a - not available

2003	2002	2001	2000
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
2,468	2,717	2,396	3,121
474	466	457	426
274	264	211	188
488	598	593	597
n/a	1	2	n/a
133	114	128	n/a
32	18	27	n/a
41	44	29	n/a
319	305	294	304
155	133	132	85
241	298	257	262
31	26	5	5
63	57	41	36
n/a	n/a	1	1
66	56	36	27
64	69	57	32
3	8	10	11
n/a	1	1	2
297	309	n/a	n/a
8	10	8	10
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
102	104	109	111
135	135	139	146
7	7	7	7
12	12	12	12
4	4	4	4
2	2	2	2
n/a	n/a	n/a	n/a
4,985	5,896	6,684	5,223
142	144	125	119
372	451	402	380
306	299	311	264
79	98	90	82

HOLMES COUNTY, OHIO

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - (CONTINUED)
LAST TEN YEARS

Function/Program	2009	2008	2007	2006	2005	2004
County Home:						
Number of patients	15,135	15,813	17,366	16,962	17,006	17,085
Per capita cost - per day (in dollars)	95.68	92.87	86.94	83.57	87.84	83.54
Per capita cost - per month (in dollars)	2,870.33	2,786.10	2,608.30	2,507.04	2,635.31	2,506.08
Actual amount collected for year (in dollars)	471,895.53	479,049.99	517,594.94	473,882.21	439,902.85	437,428.27
Job and Family Services:						
Number of clients - food stamps	2,923	2,235	1,919	2,064	2,145	2,018
Number of clients - Ohio Works First cash assistance	353	237	305	271	300	313
Number of clients - disability assistance	44	49	52	48	53	44
Number of clients - Medicaid	7,694	6,900	6,647	7,259	7,192	7,175
Number of clients - child care	239	241	240	212	101	110
Number of clients - WIA adults	42	19	20	18	36	54
Number of clients - WIA youth	23	18	18	23	27	27
Number of clients - PRC families	87	73	74	35	151	43
Number of clients - resource room	632	618	603	350	540	500
Number of clients - One-Stop	5,132	1,425	1,505	n/a	n/a	n/a
Children Services:						
Number of children helped through direct services	449	587	429	484	n/a	n/a
Number of children placed in adoptive homes	1	1	3	3	1	1
Number of child welfare investigations	161	166	148	157	125	120
Number of children in foster home care	25	32	35	29	32	29
Number of children served in paid placement	29	25	28	18	24	14
Child Support Enforcement:						
Number of active cases	1,202	129	1,151	1,219	1,160	1,116
Total annual collections (in dollars)	2,938,720.78	2,877,837.31	2,867,685.35	2,916,587.14	2,869,182.50	2,753,741.98
Victims Assistance:						
Number of clients served	398	404	427	338	289	443
Number of protection orders obtained	21	27	67	44	33	39
Number of compensations awarded	13	9	13	17	11	8
Number of counseling referrals	52	93	74	112	71	117
Number of court orders for restitution	101	87	119	97	78	89
Number of educational presentation	-	8	5	4	4	4
Jail Food Services:						
Number of inmate meals served	42,537	42,766	38,464	35,748	42,442	36,314
Number of non-inmate meals served	7,431	10,202	9,901	9,772	9,465	8,866
Number of other paid served	645	242	n/a	n/a	n/a	n/a
Health						
Dog and Kennel:						
Number of licenses sold	15,832	15,739	14,759	14,759	13,055	10,700
Number of dogs impounded	454	657	585	599	560	629
Number of dogs adopted	284	340	373	449	477	403
Number of returned to owner	98	131	115	141	102	129
Public Works						
Engineer:						
Miles of road serviced	71	20	40	35	40	30
Number of culverts serviced	94	101	151	111	157	130
Number of bridges serviced	22	26	30	30	33	30
Transportation:						
Number of clients serviced	(1)	(1)	118,704	82,259	55,249	47,881
Number of vehicles	(1)	(1)	53	40	35	28
Number of vehicle miles	(1)	(1)	1,028,916	n/a	n/a	n/a
Number of vehicles hours	(1)	(1)	30,581	n/a	n/a	n/a
Landfill and Sewer Operations						
Landfill:						
Remaining useful life (in years)	2.6	9.2	10.2	11.2	11.2	14.3
Closure costs at year-end (in millions of dollars)	5.65	5.53	5.47	5.32	5.17	4.93
Percentage of capacity used	87.35	80.10	73.40	62.59	55.10	44.00
Sewer:						
Number of sewer facilities	6	6	6	6	6	6
Number of liftstation	17	12	12	12	12	12
Linear feet of sewer mains	133,420	69,115	69,115	69,115	68,600	68,262

(1) - The transportation department was closed during 2008, operational and capital asset information in not available.

Source: Individual County departments

n/a - not available

2003	2002	2001	2000
17,182	15,314	14,631	18,484
79.23	81.98	89.77	63.13
2,376.90	2,459.40	2,693.10	1,893.90
471,378.42	366,753.40	447,656.09	411,079.22
1,922	1,638	1,320	n/a
320	282	268	n/a
60	65	43	n/a
6,553	5,781	4,557	n/a
260	238	103	106
n/a	37	32	n/a
n/a	21	n/a	n/a
39	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
2	3	n/a	n/a
129	82	n/a	n/a
22	12	n/a	n/a
10	6	n/a	n/a
1,107	1,112	1,088	1,076
2,717,748.25	2,734,571.20	2,647,188.09	2,413,541.17
371	n/a	n/a	n/a
24	n/a	n/a	n/a
13	n/a	n/a	n/a
88	n/a	n/a	n/a
111	n/a	n/a	n/a
4	n/a	n/a	n/a
40,274	40,015	39,644	47,026
8,420	8,776	9,084	8,753
n/a	n/a	n/a	n/a
9,924	8,003	7,653	7,167
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
15,000	7,000	3,200	n/a
17	10	4	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
22.4	27.7	40.1	n/a
4.93	4.85	4.80	4.70
36.60	30.30	26.40	n/a
6	6	6	6
12	12	12	12
67,557	64,421	60,275	55,457

HOLMES COUNTY, OHIO

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - (CONTINUED)
LAST TEN YEARS

Function/Program	2009	2008	2007	2006	2005	2004
Park District Agency						
Number of activity participants	1,426	1,546	1,293	1,028	1,096	1,112
Solid Waste						
Number of clients serviced	41,631	n/a	41,631	41,106	40,581	40,216
Planning Commission						
Number of clients serviced	1,120	1,000	1,087	1,040	1,040	1,040
Number of plots	23	1,031	487	3,000	500	500
Health District						
Number of home care clients	n/a	n/a	n/a	n/a	n/a	n/a
Number of clinic clients	1,482	1,225	1,152	1,411	1,490	1,459
Number of immunizations given	11,428	5,417	6,045	4,380	4,626	4,129
Number of BCMH clients	235	301	290	166	281	285
Number of Help Me Grow clients	280	412	395	254	243	251
Number of hospice clients admitted	97	100	103	97	104	96
Number of WIC clients recertified	819	1,185	1,182	1,184	1,135	1,199
Number of births recorded	642	668	587	593	510	530
Number of deaths recorded	278	271	223	282	263	255
Number of sewage permits	94	128	124	256	166	240
Number of RV park licenses	14	13	13	13	13	13
Number of pool licenses	20	17	16	15	16	16
Number of manufactured home park licenses	13	10	13	10	14	7
Number of water permits	90	115	141	120	124	174
Number of solid waste licenses	n/a	1	1	2	1	1
Number of food licenses	264	277	269	409	394	401

Source: Individual County departments

n/a - not available

2003	2002	2001	2000
1,165	1,054	967	936
39,851	39,485	39,120	38,755
1,040	1,040	1,040	1,040
500	500	500	500
4	11	8	146
1,020	907	1,050	645
4,553	3,906	2,831	n/a
360	350	317	287
359	106	n/a	n/a
954	88	88	58
1,178	1,191	1,006	954
547	586	524	570
300	277	303	256
207	215	244	210
13	13	13	14
16	16	14	15
11	11	11	11
169	182	219	194
1	1	1	1
404	406	404	337

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