

ATHENS COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

ATHENS COUNTY

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ATHENS COUNTY

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements	Noncash Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Pass through the Ohio Department of Education:</i>				
Food Distribution Program	10.550	N/A	\$ -	\$ 1,484
Nutrition Cluster:				
School Breakfast Program	10.553	05-PU-99	95	
		05-PU-00	355	
		05-PU-01	4,941	
Total School Breakfast Program			5,391	0
National School Lunch Program	10.555	LL-P1-00	715	
		LL-P4-00	168	
		LL-P1-01	8,784	
		LL-P4-01	1,412	
Total National School Lunch Program			11,079	0
Total Nutrition Cluster			16,470	0
Child Care Food Program	10.558	21-CP-01	128,059	
		22-FN-01	3,300	
Total Child Care Food Program			131,359	0
<i>Direct from the Federal Government:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	41-05-0316400063	1,793,000	
Total U.S. Department of Agriculture			1,940,829	1,484
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Pass Through Ohio Department of Development:</i>				
Community Development Block Grant	14.228	BF-99-005-1	54,758	
		BF-00-005-1	244,475	
		BW-00-005-1	500,000	
		BC-00-005-1	297,423	
Total Community Development Block Grant			1,096,656	0
Total U.S. Department of Housing and Urban Development			1,096,656	0
U.S. DEPARTMENT OF JUSTICE				
<i>Direct from the Federal Government:</i>				
Emergency Federal Law Enforcement Assistance - Cops Fast	16.577	95CFWX0736	1,873	
Drug Court Discretionary Grant Program	16.585	2000-DC-VX-0130	170,682	
<i>Pass through the Office of Criminal Justice Services:</i>				
Juvenile Accountability Incentive Block Grant	16.523	1999-JB-013-A-009	11,793	
		2000-JB-013-A-009	8,698	
Total Juvenile Accountability Incentive Block Grant			20,491	0
Juvenile Justice and Delinquency Prevention	16.540	99-JJ-DP2-0628	8,267	0
Violence Against Women Formula Grant	16.588	98-WF-VAS-8417	23,058	
		99-WF-VA-28430	52,501	
		99-WF-VA5A-8417	6,947	
Total Violence Against Women Formula Grant			82,506	0
<i>Pass through Ohio Attorney General's Office:</i>				
Crime Victims Assistance Program	16.575	99-VA-GENE-135T	3,340	
		2001-VA-GENE-135	65,116	
		2002-VA-GENE-135	17,028	
Total Crime Victims Assistance Program			85,484	0
Total U.S. Department of Justice			369,303	0

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements	Noncash Disbursements
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Pass through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grant Program	83.552	J236	\$ 14,050	\$
Terrorism Consequence Management Preparedness Grant	83.552	J237	2,000	
Disaster Assistance	83.544	DR-1164.0027-OH	115,634	
Total Federal Emergency Management Agency			131,684	0
U.S. DEPARTMENT OF EDUCATION				
<i>Pass through the Ohio Department of Education:</i>				
Adult Basic Education	84.002	AB-S1-01	42,330	
Innovative Education Program Strategies	84.298	C2-S1-01	376	
Special Education Cluster:				
Special Education Grants to States	84.027	6B-SF-01P 6B-SF-02P	20,348 8,363	
Total Special Education Grants to States			28,711	0
Special Education Preschool Grant	84.173	PG-S1-02P	5,585	
Total Special Education Cluster			34,296	0
Total U.S. Department of Education			77,002	0
U.S. DEPARTMENT OF LABOR				
<i>Pass through the Ohio Department of Job and Family Services:</i>				
Workforce Investment Act (WIA)	17.255		496,996	
Total U.S. Department of Labor			496,996	0
APPALACHIAN REGIONAL COMMISSION				
<i>Pass through the U.S. Department of Agriculture</i>				
Appalachian Regional Development	23.001	OH-13749-00	126,100	
Total Appalachian Regional Commission			126,100	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Pass through the Governor's Community Service Commission:</i>				
AmeriCorps	94.006	YCP-00-00	1,101	
<i>Pass through Ohio Department of Mental Retardation:</i>				
Social Services Block Grant (Title XX)	93.667	FY00 FY01	23,668 25,727	
Total Social Services Block Grant (Title XX)			49,395	0
Medical Assistance Program (Medicaid: Title XIX)	93.778	FY01	308,518	
Total U.S. Department of Health and Human Services			359,014	0
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 4,597,584	\$ 1,484

The accompanying Notes to the Schedule of Federal Awards Expenditures are an integral part of this Schedule.

ATHENS COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2001**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the United States Department of Agriculture, is reported in the Schedule at the fair market value of the commodities disbursed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) LOAN PROGRAMS

The County has established a revolving loan program to provide low interest loans to businesses to create jobs for persons from low to moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development (ODOD). The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages of property and equipment. At December 31, 2001, the gross amount of loans outstanding under this program was \$838,756. There were no delinquent accounts at December 31, 2001.

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the United States Department of Housing and Urban Development and the United States Department of Labor to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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

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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the general purpose financial statements of Athens County, Ohio (the County), as of and for the year ended December 31, 2001, and have issued our report thereon dated June 17, 2002, wherein we noted the County adopted Governmental Accounting Standards Board Statement Numbers 33 and 36. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of Atco, Inc., were audited in accordance with auditing standards generally accepted in the United States, but were not audited by the other auditors in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to Atco, Inc.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 17, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 17, 2002.

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

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

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

Jim Petro
Auditor of State

June 17, 2002



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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Compliance

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

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings as items 2001-60705-001 and 2001-60705-002.

Internal Control Over Compliance

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

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying Schedule of Findings as item 2001-60705-003.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 17, 2002.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 17, 2002, wherein we noted the County adopted Governmental Accounting Standards Board Statement Numbers 33 and 36. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

July 2, 2002

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

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grant, CFDA #14.228 Workforce Investment Act, CFDA #17.255 Water & Waste Disposal Systems for Rural Communities CFDA #10.760
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

There were no findings related to the financial statements.

ATHENS COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2001
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2001-60705-001
CFDA Title and Number	Community Development Block Grant Program, CFDA #14.228
Federal Award Number/Year	BF-97-005-1, BF-98-005-1, BP-97-005-1
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

Cash Management

The Office of Housing and Community Partnership Financial Management Rules and Regulations Handbook, Section A(3)(f), states that the grantee must develop a cash management system to ensure compliance with the Fifteen-Day rule relating to the prompt disbursement of funds. The rule states that funds drawn down should be limited to an amount that will enable the grantee to disburse funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds.

For 63% of the Community Development Block Grant receipts tested, the County did not make the corresponding disbursements in a timely manner.

We recommend the County establish a cash management system that ensures compliance with the Fifteen-Day disbursement rule.

Finding Number	2001-60705-002
CFDA Title and Number	Workforce Investment Act Grant (WIA), CFDA #17.255
Federal Award Number/Year	FY 2000, FY 2001
Federal Agency	U.S. Department of Labor
Pass-Through Agency	Ohio Department of Job and Family Services

Program Income

Section 667.200 (a)(5) of the Workforce Investment Act Regulations requires the addition method, described at 29 C.F.R. Section 97.25(g)(2), be used for all program income earned under WIA Title I grants. When the cost of generating program income has been charged to the program, the gross amount earned must be added to the WIA program. However, the cost of generating program income must be subtracted from the amount earned to establish the net amount of program income available for use under the grants when these costs have not been charged to the WIA program.

Interest was not allocated to the WIA program funds during 2001. In addition, WIA revenues were commingled with other Athens County Department of Job and Family Services' revenues which would have made the required allocation based on the addition method described above cumbersome. Furthermore, we were unable to determine if fund advances were disbursed timely as per Section 667.300 of the Regulations.

We recommend a process be implemented enabling management to track WIA balances on hand on any given day (i.e. separate fund or line items). Program income, as calculated using the addition method, should be allocated according to the balance on hand. This process should also be utilized by management in determining whether fund advances are being disbursed timely or whether excess funds are on hand.

ATHENS COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2001
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS
(Continued)**

Finding Number 2001-60705-003

Reportable Condition – Federal Schedule

The County did not maintain or prepare a schedule of all federal program activity during 2001. Although some time was reduced due to the County Auditor obtaining some information, several departments had to be contacted to obtain additional information. This resulted in an extensive amount of audit time spent compiling a complete record of receipts and disbursements of federal money. Additionally, this could result in inaccurate reporting of federal receipts and disbursements.

We recommend that each department provide a copy of all grant agreements to the Board of County Commissioners, identifying the CFDA number and County fund that will be used for the grant activity. After December 31 of each year, the departments should also provide information to the County Auditor on the total amount of federal receipts and disbursements for each program during the year, along with supporting documentation (i.e., copies of financial reports provided to the grantor) and how this activity is recorded in the County's records. This should then be used to prepare the federal schedule that will appear in the County's report.

Persons responsible for preparing this Schedule should be aware that Federal awards passed through other governments (such as the State of Ohio) retain their identity as Federal assistance. Therefore, when analyzing amounts received from potential pass-through entities such as the State, County personnel should determine whether awards may represent pass through assistance.

ATHENS COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 §.315 (b)
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; Finding no Longer Valid; Explain:
2000-60705-001	A noncompliance issue was reported regarding the failure to abide by the fifteen day disbursement rule for the Community Development Block Grant Program.	No	Not Corrected: Reissued as an A-133 noncompliance matter in this audit as finding number 2001-60705-001.

**FINANCIAL CONDITION
ATHENS COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 §.315(c)
DECEMBER 31, 2001**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2001-60705-001 - Office of Housing & Community Partnership Financial Mgmt. Rules & Regulations Handbook § A(3)(f): Five-Day, \$5,000 Rule.	The President of the County Commissioners has contacted the Ohio Department of Development about extending the amount of time permitted to disburse the funds due to the difficulty in disbursing the funds within the 15 days.	No response received from the Ohio Department of Development as of July 2, 2002.	Lenny Eliason, President, Board of County Commissioners and Jill Thompson, County Auditor.
2001-60705-002 - WIA Regulations §667.200(a)(5): Interest allocation to WIA program funds	The County has set up a separate revenue account to segregate revenue relating to WIA funds in order to facilitate the accuracy of tracking and allocating interest.	Completed as of the date of the A-133 Compliance report.	Jill A. Thompson, Athens County Auditor.
2001-60705-003 – Preparation of the Federal Schedule	The Commissioners and Auditor will be requiring the various departments to submit a copy of all grant agreements/award letters to be filed with the County Auditor.	The County plans to communicate this requirement immediately.	Lenny Eliason, President, Board of County Commissioners and Jill Thompson, County Auditor.



Athens County Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2001

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2001



Jill A. Thompson
Athens County Auditor

David M. Owen
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Prepared by:

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**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2001
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**ATHENS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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III. STATISTICAL SECTION

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INTRODUCTORY SECTION

Photo: S. Louise Fish



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Jill A. Thompson
 ATHENS COUNTY AUDITOR
 15 S. COURT ST., ROOM 330
 ATHENS, OHIO 45701-2896



Honorable Lenny Eliason
 Honorable Bill Theisen
 Honorable Mark Sullivan

June 20, 2002

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our eleventh Comprehensive Annual Financial Report (CAFR) for Athens County for the fiscal year ended December 31, 2001. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

EXPLANATION OF CAFR SECTIONS

The CAFR provides the taxpayers of the County with financial data in a format which enables them to gain a true understanding of the County's financial affairs. The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 2000 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805. It includes fourteen townships, eight villages, and two cities. The City of Athens is the County seat with a estimated population of 21,094. The County encompasses 484 square miles and has a population of approximately 62,235.

A three-member Board of Commissioners, eleven other elected officials and the department heads govern the County. Although the elected officials and the department heads manage the internal operations of their respective offices, the Board of Commissioners authorize expenditures and serves as the budget and taxing authority and contracting body.

The County Auditor serves as chief fiscal officer for the County, as well as the real property tax assessor for all political subdivisions within the County. The County Auditor is responsible for maintaining all financial records and maintaining tax rates for personal property and real estate. Once collected, the tax receipts are distributed to the appropriate political subdivision. The County Auditor is also the chief disbursing agent who, by the issuance of County warrants, makes payment to creditors for liabilities incurred by the County. The County Auditor serves as the County Sealer of Weights and Measures and as the licensing agent for certain licenses required by statute. Other programs maintained by the County Auditor include the County's payroll, the sale of Dog Tags, the Homestead Exemption program, the Current Agricultural Use Valuation program, distribution of estate tax, and the handling of manufactured homes for tax purposes.



The County Treasurer is the custodian of all County funds, collecting local property taxes and investing all idle County funds as specified by Ohio law. In addition to the Commissioners, the Auditor, and the Treasurer, other elected officials include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, two Common Pleas Court Judges and a Probate-Juvenile Court Judge.

Athens County employs approximately 544 full-time people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

REPORTING ENTITY

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB). All governmental departments, agencies, institutions, commissions, and other governmental organizations, which are not legally separate from the County and are financially accountable to the County are included in the financial statements. Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue or be sued and (3) the right to buy, sell, lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of a specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County. Included within the reporting entity of the County are the Athens County Children Services and the Athens County Board of Mental Retardation/Developmentally Disabled (Beacon School). Atco, Inc. and the Athens County Port Authority, while they are separate legal entities, are reflected as component units on the combined financial statements because of the significance of their financial relationships with the County.

The County Auditor serves as fiscal agent, but the County has no financial accountability for the following legally separate agencies: the Athens County General Health District, A.D.A.M.H.S. (317) Board, the Athens County Soil and Water Conservation District and the Athens/Hocking Solid Waste District. In this report, the operation of these entities are presented in the Agency Funds. A complete discussion of the County's reporting entity is provided in Note 1 to the General Purpose Financial Statements.

ECONOMIC OUTLOOK

Athens County is located in the heart of southeastern Ohio, Athens County is surrounded by Perry, Morgan, Washington, Meigs, Vinton and Hocking Counties. U.S. Routes 33 and 50, along with Ohio Routes 13, 32, 56, 78, and 550, serve the County.

Construction has begun for a Super II highway to improve Rt. 33 from Athens to Meigs County and also a connector to Ravenswood, WV and I-77.

Ohio University continues to play an important roll in the economic development of Athens County. Currently, the University has more than \$175 million in capital improvements in varying stages of development. The Gordon K. Bush Regional Airport is completing a \$1.85 million terminal facility and work is progressing on a \$4.8 million runway extension. Plans are also being made to add a substantial avionics addition and a new research facility. The University is progressing forward with its examination on how to best use the 400 acres that it recently acquired on Hebbardsville Road. A master plan identifies development potential for about half the acreage and implementation of infrastructure needs for its development. The University also anticipates the announcement of additional capital improvement projects next year. On campus, Ohio University has a number of projects that are in the planning or construction stages including: Bently Hall, Burson House, Human Resources and Training Center project, Innovation Center, Life Sciences research building, Putnam Hall, dormitory renovation and upgrade, and a University Center. At the Ridges, buildings No. 21 and No. 22 have been opened, which are a part of the Voinovich Center and are intended to service the community more effectively.

Hocking College in Nelsonville plans to add a Recreational Center to their campus. Off campus dormitories are also a recent addition.

The Plains Water and Sewer District including Buchtel Water and Sewer, the LE-AX Water District, the Sunday Creek Valley Water District, the Hollister Water Association, the Bishopville Water Association and the Tupper Plains-Chester Water District serve the rural areas of the County. The Trimble Township Waste Water Treatment facility is now in operation and serves the Villages of Glouster, Jacksonville and Trimble.

The economic future appears stable for Athens County, as several economic development projects are underway within the County. These include the widening of East State Street in Athens and the openings of Ruby Tuesday, Wal-Mart Super Center and the Nelsonville Strip Mall. In addition, new businesses have also made commitments to begin construction in Athens County. All of these projects will expand the tax base, add employment and contribute to the economic growth of the County.

COUNTY GOVERNMENT INITIATIVES

Athens County 9-1-1 continues an ongoing effort to improve the program. All of the recording equipment was replaced as an emergency purchase due to equipment failure. An upgrade to the Fire Communications System began and is scheduled to be completed in 2002. The generator placement program has begun, and will provide emergency power to all communications sites. A backup system is also being developed for the 9-1-1 center to provide a layer of redundancy in the event of a catastrophic failure of the primary dispatch facility. The Southeastern Ohio Emergency Medical Services (SEOEMS) and the Geographical Informational System's Office undertook a pilot study for vehicle location which presented a need for the infrastructure to implement vehicle location in our county. The next phase for the project will be to identify the areas where interoperability will be possible within the existing SEOEMS communication network.

The architectural/engineering preliminary plan for an addition to the County Engineer's Office to include space for a Geographic Informational System (GIS) Management Facility has been completed and construction is in the early stages. Parcel conversion is complete and the GIS website is operational using a new server utilizing ArcIMS software. A GIS data maintenance funding partnership has been formed and new orthophotos are scheduled to be available in the spring of 2002. Other data layers, including topographic mapping, will also be added. GIS implementation is well within budget and ahead of schedule. Athens County's GIS is being built at one-third the cost that other counties of similar size have experienced. The mapping ability has greatly improved through the early implementation of GIS.

The County Engineer's emphasis continues to be upon improving the surfaces of our county road system, now that all the major bridges are in good shape. Several resurfacing projects were accomplished and many more are planned. The Engineer's office is continuing the rehabilitation of the County's three covered bridges utilizing credit bridge funds awarded by the Federal Department of Transportation.

The Plains Water & Sewer District is constructing a wastewater collection system in the Village of Buchtel. The estimated cost of this project is \$3.2 million and it will serve 289 homes. The district is also upgrading water lines in the Village of Buchtel. This phase of the project will cost around \$50,000 and replace approximately one mile of line.

A feasibility study is being updated to provide sewer lines for subdivisions in the area between the City of Athens and the Village of Albany. This project is expected to cost \$13 million and will serve 958 homes. The project's construction phase has not been determined at this time.

FINANCIAL INFORMATION

Basis of Accounting

Athens County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a cash basis, for financial reporting purposes, the County uses modified accrual basis of accounting for Governmental, Expendable Trust and Agency Funds, and the accrual basis of accounting for Proprietary Funds according to generally accepted accounting principles (GAAP). The basis of accounting for the various funds and account groups is fully described in Note 4 to the General Purpose Financial Statements.

Internal Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Such controls were developed to ensure reasonable, although not absolute assurance that the County's assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and to maintain the reliability of financial records for the preparation of financial statements in accordance with GAAP. "Reasonable assurance" is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

Athens County uses a fully automated accounting system. This system coupled with the manual auditing of each voucher prior to payment by the Auditor's office ensures that the financial information generated is both accurate and reliable.

Budgetary Controls

The Board of Commissioners adopts an annual appropriation measure for the County at the beginning of each fiscal year. All disbursements or transfers of cash between funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the object level within a department or fund. Purchase orders are approved by the department head and the Board of Commissioners and funds are encumbered by the Auditor prior to their release to vendors. Any purchase order that exceeds the available appropriation is not processed until adequate resources are in place. Additional information concerning the County's budgetary controls can be found in Note 4 to the General Purpose Financial Statements.

RISK MANAGEMENT

The County maintains a comprehensive risk management program through the purchase of various types of liability, property and crime insurance from a commercial insurer and from the County Risk Sharing Authority, Inc. (CORSA).

CORSA provides general liability insurance maintained in the amount of \$6,000,000 for each occurrence and \$6,000,000 for public officials, law enforcement and automobile liability with \$250,000 for uninsured/underinsured motorists. The deductibles for these coverages are \$2,500 for each occurrence. CORSA also provides coverage for property and crime.

Other liability insurance includes a blanket employee bond in the amount of \$1,000,000 per occurrence and all elected officials bonds required by the Ohio Revised Code.

The County has established the Employees Benefits Trust Fund, an Internal Service Fund used as a contingency fund to cover any excess costs as part of its risk management program.

Finally, the County covers all its employees under the Ohio Bureau of Worker's Compensation and also provides limited major medical, health, dental and vision insurance for those employees who choose to participate through a self insurance plan with Medical Mutual as the third party administrator.

Further discussion of the County's risk management policies can be found in Note 24 to the General Financial Statements.

FINANCIAL HIGHLIGHTS

Financial Highlights-General Governmental Functions

Revenues for the Governmental Funds, which include General, Special Revenue, Debt Service, and Capital Projects Funds, totaled \$51,962,794 in 2001, an increase of \$2,996,144 or 6.12% over 2000 revenues on the GAAP basis. The following schedule presents a summary of revenues for all governmental fund types by source for the fiscal year ended December 31, 2001 and the increases in relation to prior year amount.

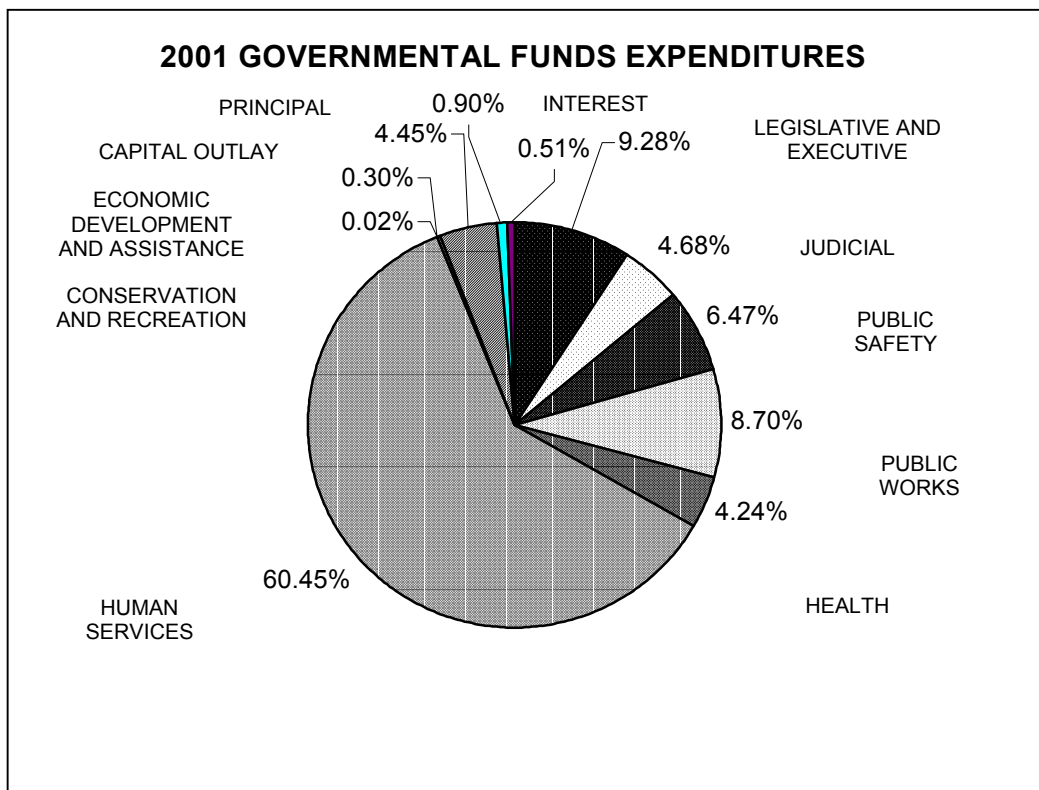
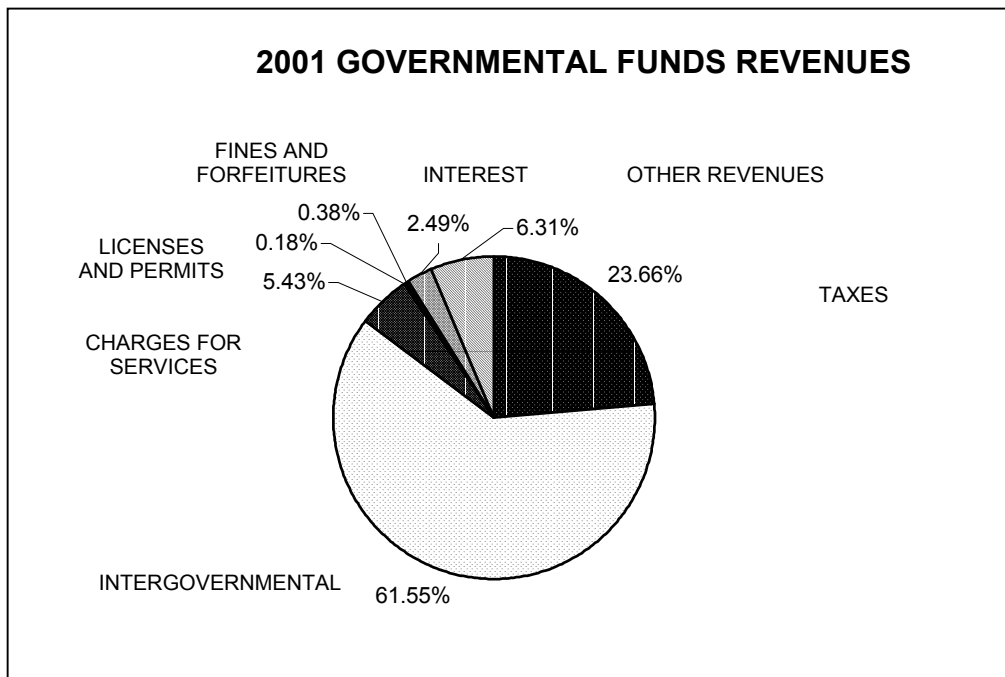
REVENUES	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 2000	% OF INCREASE (DECREASE)
Taxes	\$12,294,864	23.66%	\$98,162	0.80%
Intergovernmental	31,983,428	61.55%	3,218,733	11.19%
Charges for Services	2,820,674	5.43%	424,345	17.71%
Licenses and Permits	92,632	0.18%	(3,879)	-4.02%
Fines and Forfeitures	200,175	0.38%	155	0.08%
Interest	1,293,799	2.49%	(54,971)	-4.08%
Other Revenue	<u>3,277,222</u>	<u>6.31%</u>	<u>(686,401)</u>	-17.32%
TOTAL	<u>\$51,962,794</u>	<u>100.00%</u>	<u>\$2,996,144</u>	6.12%

The above schedule shows there was a growth of 6.12% in revenue during 2001. The large increases in "Intergovernmental" and "Charges for Services" were offset by decreases in "Licenses and Permits", "Interest" and "Other Revenues" which, with the minimal increases in "Taxes" and "Fines and Forfeitures", lead to the \$2,996,144 overall increase. The "Intergovernmental" increase of 11.19% was due primarily to more grants and reimbursements being received in the Job and Family Services fund and increased activity in the Issue II fund, while the 17.71% increase in "Charges for Services" was due to increases in fees received in the General, Dog & Kennel, Real Restate Assessment, DRETAC and Children Services. "Interest" decreased 4.08% due to a fall in interest rates while "Other Revenue" decreased 17.32% mainly due to less miscellaneous revenue being received in the General, Job and Family Services, CSEA, Road and Children Services funds. All the other revenues exhibited minimal growth.

Expenditures for the governmental funds were \$49,603,110 in 2001, an increase of \$2,049,357 or 4.31% from 2000 expenditures on the GAAP basis. The following schedule presents a summary of expenditures by function for the fiscal year ended December 31, 2001 and the increases (decreases) in relation to prior year amounts.

EXPENDITURES BY FUNCTION	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 2000	% OF INCREASE (DECREASE)
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$4,601,822	9.28%	(\$1,656)	(0.04%)
Judicial	2,321,893	4.68%	440,821	23.43%
Public Safety	3,209,456	6.47%	(266,577)	(7.67%)
Public Works	4,315,243	8.70%	379,799	9.65%
Health	2,103,451	4.24%	(102,037)	(4.63%)
Human Services	29,986,100	60.45%	1,284,269	4.47%
Conservation and Recreation	11,437	0.02%	4,410	62.76%
Economic Development and Assistance	147,831	0.30%	104,692	242.69%
Capital Outlay	2,207,760	4.45%	182,602	9.02%
<i>Debt Services:</i>				
Principal	444,513	0.90%	39,613	9.78%
Interest and Fiscal Charges	253,604	0.51%	(16,579)	(6.14%)
TOTAL	\$49,603,110	100.00%	\$2,049,357	4.31%

The "General Government – Legislative and Executive" had a minimal decrease of \$1,656 or 0.04%. The "General Government - Judicial" expenditures growth of \$440,821 or 23.43% was due primarily to increased court activity in the General, TASC Athens County Municipal Drug Court and Probate Court Mental Illness funds. The "Public Safety" decrease of 7.67%, the "Public Works" increase of 9.65%, the "Health" decrease of 4.63% and the "Human Services" increase of \$1,284,269 or 4.47% were all the results of normal fluctuations. Due to increased activity in the Bikeway Maintenance fund, "Conservation and Recreation" expenditures went up by \$4,410 or 62.76% while "Economic Development and Assistance" expenditures grew by \$104,692 or 242.69% due to increased activity in the CD Revolving Loan and Poston Access Road funds. "Capital Outlay" expenditures increased by \$182,602 or 9.02% as a result of the start of various projects. The "Debt Service - Principal" expenditures increase of 9.78% and the "Debt Service - Interest and Fiscal Charges" expenditures decrease of 6.14% were the result of normal financing activity.



Financial Highlights - Proprietary Operations

"Special Assessments" revenues decreased by \$4,765 or 69.37% due to less assessments collected in 2001. "Charges for Services" revenues went up from \$758,719 in 2000 to \$897,182 in 2001 while revenues from "Tap-In Fees" in 2001 increased to \$20,952 from \$15,427 in 2000 due to new customers being added to the Buchtel water and sewer systems. These represent increases of 18.25% and 35.81% respectively. "Other Revenue" went down from \$187,024 in 2000 to \$97,380 in 2001, a 47.93% drop due primarily to

decreased revenues received in the Employee Benefits Trust fund. These led to a 5.12% increase of \$49,579 in total operating revenues from \$968,039 in 2000 to \$1,017,618 in 2001.

Total operating expenses increased by 3.52% from \$839,338 in 2000 to \$868,859 in 2001 showing normal growth. This increase combined with the gain in revenues led to a \$20,058 increase in operating income from \$128,701 in 2000 to \$148,759 in 2001.

CASH MANAGEMENT

The County Treasurer is the custodian of all County money and is responsible for the investment of the County funds. The County has an Investment Advisory Committee, consisting of two County Commissioners and the County Treasurer. This committee reviews the investment program and makes recommendations regarding the investment policies of the County.

Athens County's cash is pooled for the Treasurer's investment program. The County's investments were divided among demand deposit accounts, certificates of deposit, Star Ohio, and discount notes.

A majority of the County's deposits are collateralized by pooled collateral. Although these deposits are categorized by GASB as "uninsured and uncollateralized" since the collateral is not held in the County's name, by law, financial institutions may establish a collateral pool to cover all public deposits. The fair value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 2001 was \$1,274,192 and was credited to various funds.

DEBT ADMINISTRATION

As of December 31, 2001, the County had \$3,415,000 in general obligation bonds outstanding. Of the general obligation bonds, \$3,045,000 represents the debt related to renovation of various County Buildings and \$370,000 represents the debt related to the animal shelter construction. In 2001, \$270,000 in general obligation bonds were retired.

On December 31, 2001, the County had outstanding an Ohio Water Development Authority (OWDA) loan in the amount of \$84,764 and a Farmers Home Administration (FmHA) loan in the amount of \$50,500. These loans were used to help finance the Plains Water and Sewer construction. The County also has OWDA loans of \$1,036,257 and \$154,933 which were used to finance closure costs of the 691 Landfill. Lastly, the County has a \$444,211 OWDA loan outstanding that is being used to finance various sewer projects.

The County had \$1,560,434 in outstanding general obligation notes on December 31, 2001. These notes are for Job & Family Services building renovation projects and building purchases, the County Engineer's equipment purchases, Health Department building renovations, the Plains and Buchtel Sewer construction projects and Buchtel Water & Sewer operations.

As of December 31, 2001, the direct legal debt margin was \$10,528,249.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2001. The opinion of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2000. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGEMENTS

The Athens County Auditor's Office demonstrates its commitment to professionalism with the compilation of the 2001 Comprehensive Annual Financial Report. This report increases the accountability of the management of the County to our taxpayers.

I wish to show my appreciation to the Athens County Commissioners, Elected Officials, and the many Athens County Employees whose cooperation made this report possible. I would distinctively like to thank J. L. Uhrig & Associates for their assistance and guidance in coordinating the formation of this report.

Finally, I wish to express gratitude to all the staff of the Athens County Auditor's Office who contributed to this report. Deputy Auditor Alan Ferguson's continued exertion and untiring efforts receive my personal appreciation.

Sincerely,



Jill A. Thompson
Athens County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County,
Ohio

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

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



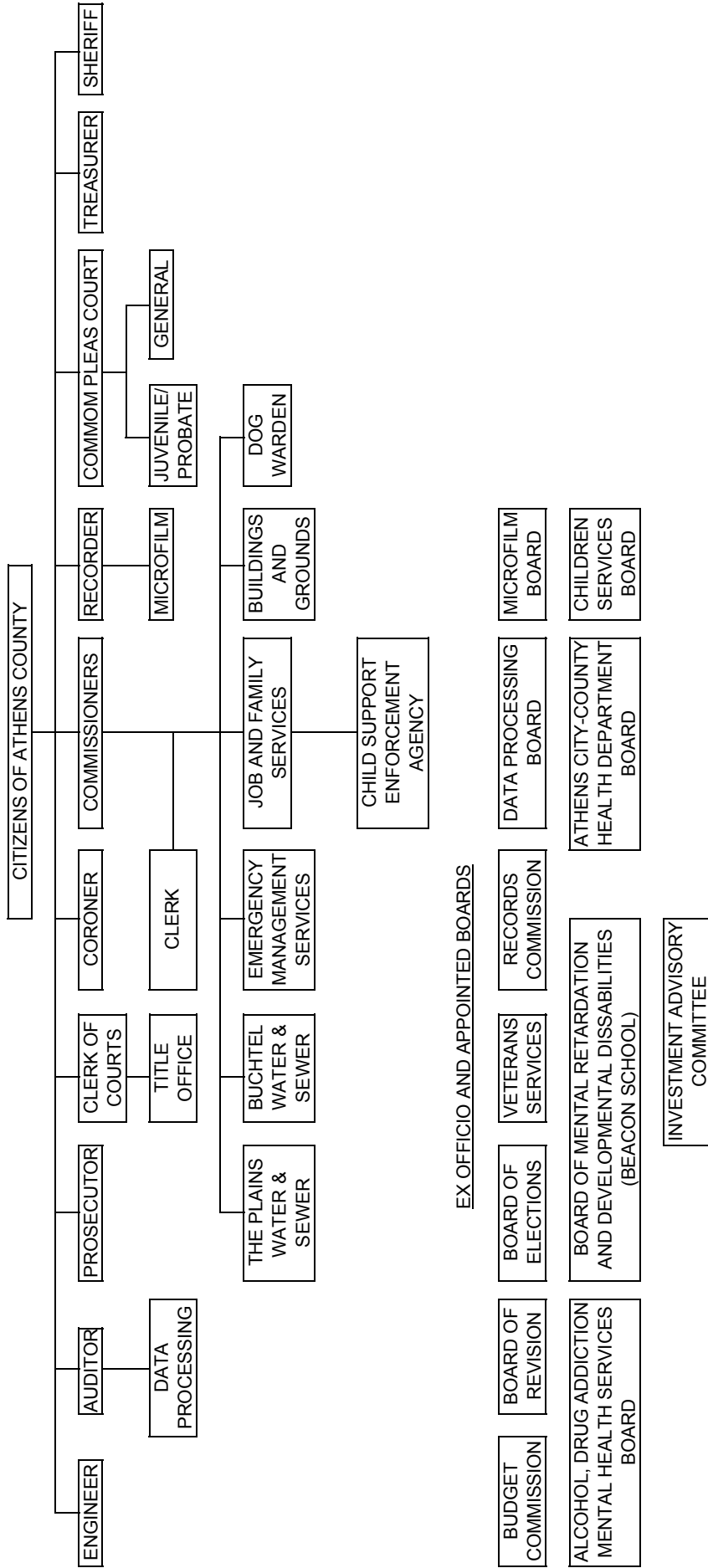
Timothy A. Grewe
President

Jeffrey L. Esler
Executive Director

**ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2001**

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/99 to 12/31/02
Mark Sullivan	County Commissioner	1/03/01 to 1/02/05
Bill Theisen	County Commissioner	1/02/01 to 1/01/05
Jill A. Thompson	County Auditor	10/18/00 to 3/09/03
JaVon Kittle Cooper	County Treasurer	9/04/01 to 9/04/05
C. David Warren	Prosecuting Attorney	1/01/01 to 12/31/04
Archie Stanley	County Engineer	1/01/01 to 12/31/04
Julia Michael Scott	County Recorder	1/01/01 to 12/31/04
Scott Jenkinson, DO	County Coroner	1/01/01 to 12/31/04
Christie Mitchell	Clerk of Courts	1/01/01 to 12/31/04
Alan Goldsberry	Common Pleas Court Judge	2/09/97 to 2/08/03
Michael Ward	Common Pleas Court Judge	1/01/99 to 12/31/04
Edward S. Robe	Probate/Juvenile Court Judge	2/09/97 to 2/09/03
Vern Castle	Sheriff	1/01/01 to 12/31/04

ORGANIZATIONAL CHART OF ATHENS COUNTY



FINANCIAL SECTION

Photo: S. Louise Fish



FINANCIAL SECTION

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Athens County, Ohio (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Atco, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Atco, Inc., were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

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

As described in Note 4, during the year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statement Numbers 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2002, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

June 17, 2002

**GENERAL
PURPOSE
FINANCIAL
STATEMENTS**

ATHENS COUNTY, OHIO
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 2001

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<u>Assets and Other Debits:</u>						
Assets:						
Cash and Cash Equivalents	\$1,549,178	\$11,628,836	\$58,820	\$443,677	\$934,074	\$474,034
Cash and Cash Equivalents in Segregated Accounts	4,028	25,281			71,218	
Receivables:						
Taxes						
Accounts	4,105	67			63,885	
Special Assessments						
Accrued Interest	158,404					
Loans		1,002,032				
Notes						
Due from Agency Funds-Taxes	1,227,329	6,010,578				
Due from Other Funds	24,190	246,833			317	
Due from Other Governments	1,522,145	2,602,451			98,700	
Due from Component Unit		1,938				
Due from Primary Government						
Materials and Supplies Inventory	12,103	77,935				
Prepaid Items	91,508	457,352			6,925	
Fixed Assets, (Net where applicable of Accumulated Depreciation)					5,200,280	
Other Debits:						
Amount Available in Debt Service						
Fund for Retirement of General Obligations						
Amount to be Provided from General Government Resources						
Total Assets and Other Debits	<u>\$4,592,990</u>	<u>\$22,053,303</u>	<u>\$58,820</u>	<u>\$443,677</u>	<u>\$6,375,399</u>	<u>\$474,034</u>

See accompanying notes to the general purpose financial statements.

<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals (Memorandum Only)</i>	<i>Component Units</i>		<i>Totals (Memorandum Only)</i>
	General Fixed Assets	General Long-Term Obligations	Primary Government	Atco Inc.	Athens Co. Port Authority	Reporting Entity
\$3,601,855			\$18,690,474	\$209,477	\$7,382	\$18,907,333
414,360			514,887			514,887
34,153,057			34,153,057			34,153,057
			68,057	69,566		137,623
397,817			397,817			397,817
			158,404			158,404
			1,002,032			1,002,032
			0	30,000		30,000
			7,237,907			7,237,907
			271,340			271,340
3,419,749			7,643,045			7,643,045
			1,938			1,938
			0	28,350		28,350
			90,038	50,271		140,309
			555,785	4,488		560,273
	25,696,653		30,896,933	16,553	1,573,658	32,487,144
		31,259	31,259			31,259
		8,748,399	8,748,399			8,748,399
<u>\$41,986,838</u>	<u>\$25,696,653</u>	<u>\$8,779,658</u>	<u>\$110,461,372</u>	<u>\$408,705</u>	<u>\$1,581,040</u>	<u>\$112,451,117</u>

continued

ATHENS COUNTY, OHIO
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 2001
Continued

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<u>Liabilities:</u>						
Accounts Payable	\$62,031	\$203,489		\$4,800	\$10,780	
Contracts Payable	68,426	347,412		1,084	98,742	
Accrued Wages and Benefits	161,566	509,272			7,891	
Compensated Absences Payable	5,926	17,703			19,500	
Due to Other Funds	70	245,208			8	
Due to Other Funds-Taxes						
Due to Other Governments	204,985	712,462			50,958	
Due to Component Unit		28,350				
Due to Primary Government						
Deposits Held and Due to Others		965				
Deferred Revenue	1,683,077	7,783,149				
Undistributed Monies		20,197				
Matured Bonds Payable			17,000			
Matured Interest Payable			10,561		165	
Accrued Interest Payable		1,322		15,924	25,027	
Notes Payable		48,563		699,871	812,000	
Capital Leases Payable						
Landfill Post-Closure Costs Payable						
OWDA Loans Payable					528,975	
FmHA Loans Payable					50,500	
General Obligation Bonds Payable						
Total Liabilities	<u>2,186,081</u>	<u>9,918,092</u>	<u>27,561</u>	<u>721,679</u>	<u>1,604,546</u>	<u>0</u>
<u>Fund Equity and Other Credits:</u>						
Investment in General Fixed Assets						
Contributed Capital					3,296,067	
<u>Retained Earnings:</u>						
Unreserved					1,474,786	474,034
<u>Fund Balance:</u>						
Reserved for Loans Receivable		810,871				
Reserved for Encumbrances	32,071	269,888		17,200		
Reserved for Inventory	12,103	77,935				
<u>Unreserved:</u>						
Undesignated	2,362,735	10,976,517	31,259	(295,202)		
Total Fund Equity and Other Credits	<u>2,406,909</u>	<u>12,135,211</u>	<u>31,259</u>	<u>(278,002)</u>	<u>4,770,853</u>	<u>474,034</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$4,592,990</u>	<u>\$22,053,303</u>	<u>\$58,820</u>	<u>\$443,677</u>	<u>\$6,375,399</u>	<u>\$474,034</u>

See accompanying notes to the general purpose financial statements.

<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals (Memorandum Only)</i>	<i>Component Units</i>		<i>Totals (Memorandum Only)</i>
	General Fixed Assets	General Long-Term Obligations		Primary Government	Atco Inc.	
\$1,614			\$282,714	\$18,067		\$300,781
			515,664			515,664
			678,729	3,952		682,681
		1,068,554	1,111,683			1,111,683
26,054			271,340			271,340
7,237,907			7,237,907			7,237,907
34,180,675			35,149,080			35,149,080
			28,350			28,350
			0	1,938		1,938
148,258			149,223			149,223
			9,466,226			9,466,226
379,120			399,317			399,317
			17,000			17,000
			10,726			10,726
			42,273		2,763	45,036
			1,560,434		1,012,593	2,573,027
		164,939	164,939			164,939
		2,939,975	2,939,975			2,939,975
		1,191,190	1,720,165			1,720,165
			50,500			50,500
		3,415,000	3,415,000			3,415,000
41,973,628	0	8,779,658	65,211,245	23,957	1,015,356	66,250,558
	25,696,653		25,696,653			25,696,653
			3,296,067		687,520	3,983,587
			1,948,820	384,748	(121,836)	2,211,732
			810,871			810,871
			319,159			319,159
			90,038			90,038
13,210			13,088,519			13,088,519
13,210	25,696,653	0	45,250,127	384,748	565,684	46,200,559
\$41,986,838	\$25,696,653	\$8,779,658	\$110,461,372	\$408,705	\$1,581,040	\$112,451,117

ATHENS COUNTY, OHIO
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$5,266,015	\$7,028,846	\$3	
Intergovernmental	1,451,541	29,493,150		1,038,737
Charges for Services	1,205,631	1,615,043		
Licenses and Permits	4,632	88,000		
Fines and Forfeitures	129,391	70,784		
Interest	1,222,089	71,642	68	
Other Revenues	1,085,123	2,080,132	14,731	97,236
Total Revenue	10,364,422	40,447,597	14,802	1,135,973
Expenditures:				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,167,146	434,676		
Judicial	1,860,099	461,794		
Public Safety	2,428,703	780,753		
Public Works		4,315,243		
Health	421,990	1,681,461		
Human Services	302,652	29,683,448		
Conservation and Recreation	814	10,623		
Economic Development and Assistance		147,831		
Capital Outlay	233,203	565,011		1,409,546
<i>Debt Service:</i>				
Principal Retirement	79,862	39,186	325,465	
Interest and Fiscal Charges	8,957	6,757	208,556	29,334
Total Expenditures	9,503,426	38,126,783	534,021	1,438,880
Excess of Revenues Over (Under) Expenditures	860,996	2,320,814	(519,219)	(302,907)
Other Financing Sources (Uses):				
Sale of Fixed Assets	1			
Proceeds from Capital Leases	47,182	38,006		
Operating Transfers - In	198,674	625,800	518,196	364,865
Operating Transfers - Out	(1,153,820)	(572,371)		(35,000)
Total Other Sources (Uses)	(907,963)	91,435	518,196	329,865
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(46,967)	2,412,249	(1,023)	26,958
Fund Balances (Deficit) at Beginning of Year, As Restated	2,446,013	9,697,060	32,282	(304,960)
Increase (Decrease) in Reserve for Inventory	7,863	25,902		
Fund Balances (Deficits) at End of Year	\$2,406,909	\$12,135,211	\$31,259	(\$278,002)

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Type	Totals (Memorandum Only)
Expendable Trust	Primary Government
	\$12,294,864
	31,983,428
	2,820,674
	92,632
	200,175
211	1,294,010
14,803	3,292,025
<u>15,014</u>	<u>51,977,808</u>
	4,601,822
	2,321,893
	3,209,456
	4,315,243
	2,103,451
8,440	29,994,540
26	11,463
	147,831
	2,207,760
	444,513
	253,604
<u>8,466</u>	<u>49,611,576</u>
<u>6,548</u>	<u>2,366,232</u>
	1
	85,188
	1,707,535
	(1,761,191)
<u>0</u>	<u>31,533</u>
6,548	2,397,765
6,662	11,877,057
	33,765
<u>\$13,210</u>	<u>\$14,308,587</u>

ATHENS COUNTY, OHIO
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis)
All Governmental Fund Types
For the Year Ended December 31, 2001

	<i>General Fund</i>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$5,452,000	\$5,561,463	\$109,463
Intergovernmental	1,389,786	1,463,053	73,267
Charges for Services	718,274	909,836	191,562
Licenses and Permits	3,700	4,632	932
Fines and Forfeitures	102,956	134,640	31,684
Interest	905,000	1,290,577	385,577
Other	922,297	1,008,087	85,790
<i>Total Revenue</i>	<u>9,494,013</u>	<u>10,372,288</u>	<u>878,275</u>
Expenditures:			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	4,383,262	4,029,946	353,316
Judicial	2,173,703	2,046,179	127,524
Public Safety	2,480,606	2,431,758	48,848
Public Works			0
Health	434,113	421,863	12,250
Human Services	307,639	305,852	1,787
Conservation and Recreation	1,000	814	186
Economic Development and Assistance			0
Capital Outlay	311,703	256,332	55,371
<i>Debt Service:</i>			
Principal Retirement			0
Interest and Fiscal Charges			0
<i>Total Expenditures</i>	<u>10,092,026</u>	<u>9,492,744</u>	<u>599,282</u>
Excess of Revenues Over (Under) Expenditures	<u>(598,013)</u>	<u>879,544</u>	<u>1,477,557</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	150	1	(149)
Proceeds of Notes			0
Repayment of Loans			0
Operating Transfers - In	201,121	201,096	(25)
Operating Transfers - Out	(1,205,217)	(1,154,129)	51,088
<i>Total Other Financing Sources (Uses)</i>	<u>(1,003,946)</u>	<u>(953,032)</u>	<u>50,914</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,601,959)</u>	<u>(73,488)</u>	<u>1,528,471</u>
Fund Balances (Deficit) at Beginning of Year	1,204,755	1,204,755	0
Prior Year Encumbrances Appropriated	<u>338,761</u>	<u>338,761</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$58,443)</u></u>	<u><u>\$1,470,028</u></u>	<u><u>\$1,528,471</u></u>

See accompanying notes to the general purpose financial statements.

GOVERNMENTAL FUND TYPES

<i>Special Revenue Funds</i>			<i>Debt Service Funds</i>		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,854,750	\$7,082,345	\$227,595		\$3	\$3
28,580,410	26,730,065	(1,850,345)			0
1,486,518	1,687,990	201,472			0
87,000	87,796	796			0
76,283	93,118	16,835			0
68,640	61,372	(7,268)	42	68	26
2,730,054	2,580,573	(149,481)		14,731	14,731
<u>39,883,655</u>	<u>38,323,259</u>	<u>(1,560,396)</u>	<u>42</u>	<u>14,802</u>	<u>14,760</u>
490,288	437,750	52,538			0
458,396	393,655	64,741			0
1,061,799	897,518	164,281			0
5,073,157	4,537,044	536,113			0
2,032,451	1,688,042	344,409			0
33,251,554	29,765,754	3,485,800			0
13,778	10,616	3,162			0
243,409	243,409	0			0
1,179,568	743,642	435,926			0
87,716	87,716	0	325,465	325,465	0
4,145	4,145	0	208,556	208,556	0
<u>43,896,261</u>	<u>38,809,291</u>	<u>5,086,970</u>	<u>534,021</u>	<u>534,021</u>	<u>0</u>
<u>(4,012,606)</u>	<u>(486,032)</u>	<u>3,526,574</u>	<u>(533,979)</u>	<u>(519,219)</u>	<u>14,760</u>
		0			0
		0			0
88,103	73,051	(15,052)			0
461,574	627,938	166,364	545,292	518,196	(27,096)
(582,818)	(576,572)	6,246			0
<u>(33,141)</u>	<u>124,417</u>	<u>157,558</u>	<u>545,292</u>	<u>518,196</u>	<u>(27,096)</u>
(4,045,747)	(361,615)	3,684,132	11,313	(1,023)	(12,336)
11,124,895	11,124,895	0	32,278	32,278	0
372,295	372,295	0	0	0	0
<u>\$7,451,443</u>	<u>\$11,135,575</u>	<u>\$3,684,132</u>	<u>\$43,591</u>	<u>\$31,255</u>	<u>(\$12,336)</u>

continued

ATHENS COUNTY, OHIO
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis)
All Governmental Fund Types
For the Year Ended December 31, 2001
Continued

	<i>Capital Projects Funds</i>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes			\$0
Intergovernmental	1,038,737	1,038,737	0
Charges for Services			0
Licenses and Permits			0
Fines and Forfeitures			0
Interest			0
Other	50,000	57,237	7,237
<i>Total Revenue</i>	<u>1,088,737</u>	<u>1,095,974</u>	<u>7,237</u>
Expenditures:			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			0
Judicial			0
Public Safety			0
Public Works			0
Health			0
Human Services			0
Conservation and Recreation			0
Economic Development and Assistance			0
Capital Outlay	1,814,111	1,459,494	354,617
<i>Debt Service:</i>			
Principal Retirement	116,975	116,975	0
Interest and Fiscal Charges	33,071	33,071	0
<i>Total Expenditures</i>	<u>1,964,157</u>	<u>1,609,540</u>	<u>354,617</u>
Excess of Revenues Over (Under) Expenditures	<u>(875,420)</u>	<u>(513,566)</u>	<u>361,854</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets			0
Proceeds of Notes	185,000	185,000	0
Repayment of Loans			0
Operating Transfers - In	354,994	364,865	9,871
Operating Transfers - Out	(35,000)	(35,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>504,994</u>	<u>514,865</u>	<u>9,871</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(370,426)</u>	<u>1,299</u>	<u>371,725</u>
Fund Balances (Deficit) at Beginning of Year	363,477	363,477	0
Prior Year Encumbrances Appropriated	55,816	55,816	0
Fund Balances (Deficit) at End of Year	<u>\$48,867</u>	<u>\$420,592</u>	<u>\$371,725</u>

See accompanying notes to the general purpose financial statements.

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$12,306,750	\$12,643,811	\$337,061
31,008,933	29,231,855	(1,777,078)
2,204,792	2,597,826	393,034
90,700	92,428	1,728
179,239	227,758	48,519
973,682	1,352,017	378,335
3,702,351	3,660,628	(41,723)
<u>50,466,447</u>	<u>49,806,323</u>	<u>(660,124)</u>
4,873,550	4,467,696	405,854
2,632,099	2,439,834	192,265
3,542,405	3,329,276	213,129
5,073,157	4,537,044	536,113
2,466,564	2,109,905	356,659
33,559,193	30,071,606	3,487,587
14,778	11,430	3,348
243,409	243,409	0
3,305,382	2,459,468	845,914
530,156	530,156	0
245,772	245,772	0
<u>56,486,465</u>	<u>50,445,596</u>	<u>6,040,869</u>
<u>(6,020,018)</u>	<u>(639,273)</u>	<u>5,380,745</u>
150	1	(149)
185,000	185,000	0
88,103	73,051	(15,052)
1,562,981	1,712,095	149,114
(1,823,035)	(1,765,701)	57,334
<u>13,199</u>	<u>204,446</u>	<u>191,247</u>
(6,006,819)	(434,827)	5,571,992
12,725,405	12,725,405	0
766,872	766,872	0
<u>\$7,485,458</u>	<u>\$13,057,450</u>	<u>\$5,571,992</u>

ATHENS COUNTY, OHIO
Combined Statement of Revenues,
Expenses and Changes in Fund Equity
All Proprietary Fund Types and Discretely Presented Component Units
For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Operating Revenues:			
Special Assessments	\$2,104		\$2,104
Charges for Services	897,182		897,182
Tap-In Fees	20,952		20,952
Other	95,219	2,161	97,380
Support Revenue			0
Total Operating Revenues	1,015,457	2,161	1,017,618
Operating Expenses:			
Personal Services	199,353		199,353
Fringe Benefits	50,470		50,470
Contractual Services	437,097		437,097
Materials and Supplies	58,606		58,606
Other	34,363		34,363
Real Estate Taxes			0
Depreciation	88,970		88,970
Total Operating Expenses	868,859	0	868,859
Operating Income (Loss)	146,598	2,161	148,759
Non-Operating Revenues (Expenses):			
Grants			0
Miscellaneous Revenue			0
Interest Income	1,229	32,670	33,899
Interest and Fiscal Charges	(57,175)		(57,175)
Total Non-Operating Revenues (Expenses)	(55,946)	32,670	(23,276)
Income (Loss) Before Operating Transfers	90,652	34,831	125,483
Operating Transfers - In	53,656		53,656
Net Income (Loss)	144,308	34,831	179,139
Depreciation on Fixed Assets Acquired by Contributed Capital	21,565		21,565
Retained Earnings at Beginning of Year as Restated	1,308,913	439,203	1,748,116
Retained Earnings at End of Year	1,474,786	474,034	1,948,820
Contributed Capital at End of Year	3,296,067		3,296,067
Total Fund Equity at End of Year	<u>\$4,770,853</u>	<u>\$474,034</u>	<u>\$5,244,887</u>

See accompanying notes to the general purpose financial statements.

Component Units		Totals (Memorandum Only)
Atco Inc.	Athens Co. Port Authority	Reporting Entity
		\$2,104
532,792	26,654	1,456,628
		20,952
		97,380
284,276		284,276
<u>817,068</u>	<u>26,654</u>	<u>1,861,340</u>
567,753		767,106
		50,470
12,790	1,171	451,058
209,103		267,709
31,049	7,059	72,471
	16,310	16,310
7,008		95,978
<u>827,703</u>	<u>24,540</u>	<u>1,721,102</u>
<u>(10,635)</u>	<u>2,114</u>	<u>140,238</u>
4,000		4,000
144		144
10,949	1,561	46,409
	(29,500)	(86,675)
<u>15,093</u>	<u>(27,939)</u>	<u>(36,122)</u>
<u>4,458</u>	<u>(25,825)</u>	<u>104,116</u>
		53,656
4,458	(25,825)	157,772
		21,565
<u>380,290</u>	<u>(96,011)</u>	<u>2,032,395</u>
384,748	(121,836)	2,211,732
	687,520	3,983,587
<u>\$384,748</u>	<u>\$565,684</u>	<u>\$6,195,319</u>

ATHENS COUNTY, OHIO
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
For The Year Ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Cash Flows from Operating Activities:			
Cash Received from Customers	\$912,915		\$912,915
Cash Received from Special Revenues	1,349		1,349
Cash Received from Other Revenues	98,034	2,161	100,195
Cash Payments to Employees	(249,009)		(249,009)
Cash Payments for Contractual Services	(403,399)		(403,399)
Cash Payments for Supplies & Materials	(85,232)		(85,232)
Cash Payments for Real Estate Tax			0
Cash Payments for Other Expenses	(31,009)		(31,009)
Other Non-Operating Receipts			0
<i>Net Cash from Operating Activities</i>	<u>243,649</u>	<u>2,161</u>	<u>245,810</u>
Cash Flows from Noncapital Financing Activities:			
Cash Received from Operating Grants			0
Transfers-In from Other Funds	53,656		53,656
<i>Net Cash from Noncapital Financing Activities</i>	<u>53,656</u>	<u>0</u>	<u>53,656</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Loans & Notes	120,000		120,000
Interest Paid on Loans & Notes	(42,832)		(42,832)
Principal Retirement of Loans & Notes	(383,794)		(383,794)
Acquisition of Capital Assets	(2,531,230)		(2,531,230)
Cash Received from Capital Contributions	2,039,119		2,039,119
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(798,737)</u>	<u>0</u>	<u>(798,737)</u>
Cash Flows from Investing Activities:			
Interest Received on Investments	1,229	32,670	33,899
<i>Net Cash from Investing Activities</i>	<u>1,229</u>	<u>32,670</u>	<u>33,899</u>
Net Increase in Cash and Cash Equivalents	<u>(500,203)</u>	<u>34,831</u>	<u>(465,372)</u>
Cash and Cash Equivalents at Beginning of Year	1,505,495	439,203	1,944,698
Cash and Cash Equivalents at End of Year	<u>\$1,005,292</u>	<u>\$474,034</u>	<u>\$1,479,326</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:			
Operating Income	\$146,598	\$2,161	\$148,759
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:			
Depreciation	88,970		88,970
Other Cash Received			0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(5,723)		(5,723)
(Increase) Decrease in Due from Other Funds	2,563		2,563
(Increase) Decrease in Due from Primary Government			0
(Increase) Decrease in Prepaid Items	(851)		(851)
(Increase) Decrease in Inventory			0
Increase (Decrease) in Accounts Payable	(743)		(743)
Increase (Decrease) in Contracts Payable	(1,215)		(1,215)
Increase (Decrease) in Accrued Wages and Benefits	1,207		1,207
Increase (Decrease) in Compensated Absences Payable	1,240		1,240
Increase (Decrease) in Due to Other Funds	(3,464)		(3,464)
Increase (Decrease) in Due to Other Governments	15,067		15,067
Increase (Decrease) in Due to Primary Government			0
<i>Net Cash from Operating Activities</i>	<u>\$243,649</u>	<u>\$2,161</u>	<u>\$245,810</u>

See accompanying notes to the general purpose financial statements.

Component Units		Totals (Memorandum Only)
Atco Inc.	County Port Authority	Reporting Entity
\$492,591	\$26,654	\$1,432,160
		1,349
284,276		384,471
(567,064)		(816,073)
(12,040)	(1,171)	(416,610)
(200,491)		(285,723)
	(16,310)	(16,310)
(31,049)	(7,059)	(69,117)
135		135
<u>(33,642)</u>	<u>2,114</u>	<u>214,282</u>
4,000		4,000
		53,656
<u>4,000</u>	<u>0</u>	<u>57,656</u>
	208,473	328,473
	(28,425)	(71,257)
	(45,000)	(428,794)
(3,588)	(328,468)	(2,863,286)
	<u>150,000</u>	<u>2,189,119</u>
(3,588)	(43,420)	(845,745)
10,949	1,958	46,806
<u>10,949</u>	<u>1,958</u>	<u>46,806</u>
<u>(22,281)</u>	<u>(39,348)</u>	<u>(527,001)</u>
231,758	46,730	2,223,186
<u>\$209,477</u>	<u>\$7,382</u>	<u>\$1,696,185</u>
(\$10,635)	\$2,114	\$140,238
7,008		95,978
135		135
(21,863)		(27,586)
		2,563
(18,328)		(18,328)
80		(771)
1,016		1,016
6,093		5,350
		(1,215)
1,388		2,595
		1,240
		(3,464)
		15,067
1,464		1,464
<u>(33,642)</u>	<u>\$2,114</u>	<u>\$214,282</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 1 - DESCRIPTION OF ATHENS COUNTY

Athens County is a political subdivision of the State of Ohio and was established in 1805. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor and the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include the Clerk of Courts, Recorder, Coroner, Engineer, Prosecuting Attorney and Sheriff. The judicial branch of the County includes two Common Pleas Court Judges, and one Juvenile Court and Probate Court Judge.

The County's major operations include human and social services, health and community assistance services, law enforcement services, road and bridge maintenance services, as well as, other general and administrative support services.

As required by generally accepted accounting principles, the combined financial statements present Athens County (the primary government) and its component units. The component units that are discussed later in Note 2 are included in the County's reporting entity because of the significance of their financial relationship with the County.

In determining whether to include a governmental department, agency, commission or organization as a component unit, the County must evaluate each entity as to whether they are legally separate and financially accountable based on criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue or be sued and (3) the right to buy, sell, lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of a specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

The County participates in the following jointly governed organizations which are presented in Note 3.

- ❖ 317 Board (Alcohol, Drug Addiction and Mental Health Services)
- ❖ Athens-Hocking Solid Waste District
- ❖ County Risk Sharing Authority (CORSA)

In the case of the districts and commissions listed below the County serves as fiscal agent. However, each is a legally separate entity with no financial accountability to the County so the activity of each entity is presented in the agency funds within Athens County's financial statements:

- ❖ Athens County General Health District
- ❖ Athens County Soil and Water Conservation District
- ❖ Regional Planning Commission

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the combined financial statements reflect the financial data of Atco, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 2001. They are reported in separate columns to emphasize that they are legally separate from the County.

Atco, Inc.- A non-profit organization consisting of a self-appointing Board of Trustees with expertise in industry and labor, education, civil administration, mental retardation and developmental disabilities and parents of persons with mental retardation or developmental disabilities. The organization provides a workshop to provide employment, vocational training, occupational counseling and evaluation. The County Board of Mental Retardation and Developmental Disabilities provides the management, staff personnel, land, facilities and certain other administrative costs at no charge to Atco, Inc. These costs are approved by the County Commissioners as part of the County Board of Mental Retardation and Developmental Disabilities budget. Based on the significant services and resources provided by the County to this organization, and this organization's sole purpose of providing assistance to the mentally retarded and developmentally disabled adults of the County, this organization is reflected as a component unit of the County.

Significant disclosures pertaining to this component unit are included in Note 27. Complete financial statements of the individual component unit can be obtained from the administration offices of Atco, Inc., 21 S. Campbell St., Athens, Ohio, 45701.

Athens County Port Authority - A governmental non-profit organization created pursuant to Ohio Revised Code sections 4582.21 to 4582.59, by a resolution adopted by the Athens County Board of Commissioners on November 20, 1995. The Port Authority is operated by a nine member board appointed by the Athens County Commissioners. Additionally, the County provides financial support to and has guaranteed the debt of the Port Authority. As a result of this relationship, the Port Authority is a component unit of the County.

Significant disclosures pertaining to this component unit are included in Note 27. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45754.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS

317 Board (Alcohol, Drug Addiction and Mental Health Services): The 317 Board is a jointly governed organization that serves Athens, Hocking and Vinton Counties, and is established for the purpose of providing alcohol, drug addiction and mental health service to the residents of these counties. Each participating county has agreed to levy a tax within their county to assist in the operation of the Board, whose passage requires a majority in the total three county district.

This entity is governed by an eighteen member board that is responsible for its own financial matters and operates autonomously from Athens County. The Athens County Auditor serves as fiscal agent for the revenues of the Board, but the Board is responsible to budget and account for its resources. Nine of the board members are appointed by the commissioners of the member counties apportioned by population. Five of the remaining members are appointed by the Ohio Department of Alcohol and Drug Addiction Service and the other four members are appointed by the Ohio Department of Mental Health. The Board derives its revenue from local property taxes, intergovernmental grants and reimbursements, and other miscellaneous revenue. Athens County has no ongoing financial interest or responsibility in this Board. The Board's activities are presented as an agency fund since the County Auditor is its fiscal agent.

Athens-Hocking Solid Waste District - The County, in conjunction with Hocking County, has created a Joint Solid Waste Management District which is responsible for the maintenance, protection and use of solid waste collection, transfer, disposal, recycling or resource recovery facilities located within each county. The District board is composed of the three commissioners plus one other representative from each county. The County contributed \$5,000 in start up costs to the District. However, Athens County has no ongoing financial interest or responsibility in this District. The County Auditor is the fiscal agent for the District, thus, the activities of the District are reflected as an agency fund of the County.

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 49 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.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. 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 but they have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements.

Amounts in the "totals - memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types, account groups and a component unit and are presented for analytical purpose only. The summation includes fund types, account groups and component units that use different bases of accounting. Consequently, amounts shown in the "totals- memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund types and account groups:

Governmental Funds: Those funds through which most governmental functions are typically financed. The following comprise the County's Governmental Fund types:

General Fund: This fund accounts for all financial resources not accounted for in another fund. The major sources of revenue are sales and use tax, property tax, state and local government fund receipts, and investment earnings. The General Fund is the operating fund of the County.

Special Revenue Funds: These funds are used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative actions. These funds include the Job and Family Services Fund, Children Services Fund, MR/DD Fund, Senior Citizens Levy Fund and all federal and state grant funds.

Debt Service Funds: The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general obligation and special assessment debt with governmental commitment reported in the County's General Long-Term Obligations Account Group.

Capital Projects Funds: These funds are used to account for the acquisition or construction of major capital facilities and capital improvements other than those financed by Proprietary Funds.

Proprietary Funds: The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in cash flows. The following comprise the County's Proprietary Fund types:

Enterprise Funds: These funds account for the acquisition, operation, and maintenance of County facilities which are financed primarily by user charges.

Internal Service Funds: These funds are used to account for the financing of goods or services provided by one department to other departments or to other governments on a cost reimbursement basis.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

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

Expendable Trust Funds: These funds are used to account for trusts or bequests of the County whereby, the resources of the trust, including principal and earnings, may be expended. These funds are accounted for in essentially the same manner as Governmental Funds.

Agency Funds: These funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups: Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term obligations. The two account groups include:

General Fixed Assets Account Group: This group is used to account for all fixed assets of the County other than those accounted for in the Proprietary Funds. General fixed assets include land, land improvements, buildings, structures and improvements, furniture, fixtures, and equipment owned by the County.

General Long-Term Obligations Account Group: This account group is used to account for all long-term obligations of the County except that accounted for in the Proprietary Funds.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying combined financial statements of the County are prepared in conformity with generally accepted accounting principles as prescribed by the Government Accounting Standards Board.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental and Expendable Trust Funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Agency Funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations.

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 balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

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

The modified accrual basis of accounting is followed for the Governmental, Expendable Trust and Agency Funds. The accrual basis of accounting is followed for the Proprietary Funds.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied and revenue from sales taxes is recognized in the fiscal year in which the exchange on which the tax is imposed takes place. Revenue from grants, entitlements and donations is recognized in the fiscal 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 fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from 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 fiscal year-end: sales taxes, intergovernmental revenues, investment earnings, and reimbursements for grant expenditures.

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

Expenses/Expenditures: On accrual basis of accounting, expenses are recognized at the time they are incurred.

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

Under the guidelines of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting", the County does not apply Financial Accounting Standards and Interpretations issued after November 30, 1989, to its proprietary activities.

Budgetary Accounting and Control

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st, for all funds except Agency funds. Budgets are adopted for each department by fund, program, department and object level.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Each County department prepares a budget which is approved by the Board of County Commissioners. All modifications made throughout the year to the original budgets must be requested by the departmental management and approved through legal resolution by the Board of County Commissioners. Each revised budget presented in the budget and actual statements includes all modifications and supplemental appropriations that were necessary during the year. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for each fund, program, department and object level. Unencumbered and unexpended appropriations lapse at year-end in all annually budgeted funds. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget basis) as opposed to when susceptible to accrual (GAAP basis), and expenditures/expenses are recorded when paid (budget basis) as opposed to when incurred (GAAP basis). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. The budgetary procedures described above apply to all funds except Agency Funds for which no budget is legally required to be adopted. The DUI Grant, Acenet Revolving Loan, Litter Control, Dare Grant, OCJS Prosecutor, Jail Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, Athens County Bikeway, Rural Solid Waste, Athens County Solid Waste District and Employee Benefits funds were not budgeted due to either an oversight or that no activity was anticipated. The budgetary schedules for these funds have been included to demonstrate any non-compliance with State statutes. No budgetary schedules are presented for the Drug Free Coalition Team Grant, Emergency Home Repair Loan and Industrial Development funds as there was no budget adopted for them and no actual cash revenue, expenditures or balances in these funds. The Children Services Trust, Ida Brooks Trust, Ruth Dye Trust and the Unclaimed Money funds are not presented in the combined budget to actual statement but individual budget to actual statements are presented for them. No activity was anticipated in the Unclaimed Money Fund, thus, no budget was adopted.

The actual results of operations compared to the revised appropriation for budgeted Governmental Funds are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types.

Cash and Cash Equivalents

The County Treasurer pools and invests all active and inactive County funds. Active County funds are invested in demand accounts with local commercial banks. Inactive funds are invested in certificates of deposit, the State Treasurer's Investment Pool (Star Ohio), U.S. Treasury notes, and discount notes. The County pools its cash for investment purposes to capture the highest rate of return. Investment income is distributed to various funds based upon their average daily balances. Interest revenue earned by the primary government on its investments during 2001 was \$1,274,192. The General Fund earned interest revenue of \$1,222,089, of which \$1,146,797 was assigned from other funds.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as U.S. Treasury and agency obligations and nonnegotiable certificates of deposit are reported at cost.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Star Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Star Ohio are valued at Star Ohio's share price which is the price the investment could be sold for on December 31, 2001.

Inventory of Material & Supplies

Inventory on hand at year-end is reported for all funds and valued at cost using the first-in, first-out method. Costs of inventory are charged as expenditures/expenses at the time of acquisition.

Prepaid Items

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

Fixed Assets and Depreciation

All fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group if they meet the County's capitalization criteria. The County has established a \$500 capitalization threshold for reporting fixed assets. All fixed assets are recorded at actual or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received. General infrastructure fixed assets that are public domain assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, and lighting systems, are not capitalized in the General Fixed Assets Account Group of the County. Infrastructure fixed assets related to Proprietary Funds are capitalized based on the County's valuation policy within the appropriate Proprietary Fund.

Depreciation is not reflected in the General Fixed Assets Account Group. Depreciation on Proprietary Fund fixed assets is charged as an expense against current operations by allocating the cost of the asset over the estimated useful life using the straight line method. The estimated useful life of the various fixed asset classes are as follows:

Land Improvements	20 years
Buildings, structures and improvements	25 years
Furniture, fixtures and equipment	5-10 years
Plant & Facilities	50 years

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. During 2001, there was \$2,583 Proprietary Fund net interest costs to capitalize.

Contributed Capital

Contributed capital is not subject to repayment and primarily represents assets contributed to Proprietary Funds by residential and commercial developers and subdividers. It also includes grants that are restricted for Proprietary Fund capital acquisitions, and assets acquired through general government resources. These assets are recorded at their fair value on the date contributed. Depreciation on all contributed assets is included in the determination of net income and closed to contributed capital.

Long-Term Liabilities

In accordance with GAAP, long-term liabilities are not recognized within the Governmental Funds. Instead, they are reported as liabilities in the General Long-Term Obligations Account Group. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenue of those funds are reported in the applicable Proprietary Fund.

Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Interfund transactions that would be treated as revenues and expenditures/expenses if they involve organizations external to the County are similarly treated when involving other funds of the County. Property taxes transferred between funds are treated as revenue in the recipient funds and a reduction of a liability in the disbursing fund.

Compensated Absences

The County records a liability for accumulated unpaid sick, vacation and compensatory time benefits when earned by employees. For Governmental Funds, the portion of the liability which is not currently due and payable is recorded in the General Long-Term Obligations Account Group.

Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Vacation leave is to be taken by the employee in the year accrued unless administrative approval has been obtained to carry-over the accumulated time to the following year. Ohio law requires that vacation time not be accumulated for more than three years. Unused vacation time is payable upon termination of employment.

Unused sick leave may be accumulated until retirement. Employees with a minimum of ten years of service are entitled to payment for accumulated sick leave credit upon retirement. Payment may be made up to a maximum of 25% of accrued sick leave credit.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 4 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Employees are awarded compensatory time off in lieu of overtime pay when overtime hours are worked, except in certain departments where employees have the option of being compensated for overtime hours worked. Compensatory time off must be used within a specified period of time. Upon termination of employment or retirement, employees may be entitled to payment for unused compensatory time in those departments which provide for payment of overtime hours.

All vacation, sick leave and compensatory time benefits are compensated at the employees' current wage rate at retirement or termination.

All unpaid vacation time, including that earned by employees not yet vested, is accrued as a liability subject to the limits stated above. Unpaid sick leave is accrued as stated above for those employees eligible for retirement plus those who are likely to retire within the next five to six years.

Fund Equity

The County reserves portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designations of fund equity are amounts that have been designated by management for a specific use, which are not legally segregated. Unreserved/undesignated fund equity indicates that a portion of fund equity is available for appropriations in future periods.

NOTE 5 - PRIOR PERIOD ADJUSTMENTS

Governmental, Proprietary and Fiduciary Funds

The corrections of the indirect cost accrual and PERS accrual along with the implementation of GASB Statement No. 33 led to a \$497,270 net decrease in the General Fund.

The corrections of the indirect cost accrual in the Job and Family Services, Child Support Enforcement, Real Estate Assessment, T.B. Hospital, MR/DD, Ambulance Service, 911 Emergency, CDBG, Local Emergency Planning and Youth Services Funds caused increases of \$126,994, \$16,243, \$10,749, \$1,271, \$61,302, \$2,423, \$21,272, \$2,429, \$8,709 and \$7,094 respectively. The implementation of GASB Statement No. 33 along with the correction of a prior note payable led to a \$194,563 net increase in the Road (MVGT) Fund.

A \$1,104 decrease in the County Planner Fund and an \$833 increase in the DRETAC Fund were due to the correction of Workers Compensation accruals. The correction of the PERS accrual resulted in increases of \$341 and \$138 in the COPS Fast and Clean Kids Funds. The correction of the indirect cost accrual coupled with the reclassification of the Family and Children First Council as an Agency Fund had the net result of decreasing the Children Services Fund by \$19,279. All of these changes caused a \$433,978 net increase in the Special Revenue Funds.

The reassigning of a note resulted in an \$197,909 decrease in the Welfare Building Renovation Fund and a corresponding \$197,909 increase in the County Home Improvement Fund. There was no net change in the Capital Projects Funds.

The Plains Sewer Revenue Fund and the Plains Water Revenue Fund increased \$23,821 and \$26,774 respectively as a result of the correction of indirect cost accruals leading to a net increase of \$50,595 in the Enterprise Funds.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 5 - PRIOR PERIOD ADJUSTMENTS - Continued

Governmental, Proprietary and Fiduciary Funds - Continued

Due to the correction of the indirect cost accrual the Children Services Trust Fund increased \$103 with a corresponding increase in the Expendable Trust Funds.

The correction of the indirect cost accrual led to a \$43,465 decrease in due to other funds with a corresponding increase in due to other governments while the implementation of GASB Statement No. 33 led to a \$30,236 increase in due from other governments with a corresponding increase in due to other governments in the Health District Fund. There was a \$51,342 increase in due from other governments with a corresponding increase in due to other governments in the ADA Mental Health Fund due to the implementation of GASB Statement No. 33. The due to other funds recorded in the Soil Conservation Fund decreased by \$2,802 with a corresponding increase in due to other governments because of the correction of the indirect cost accrual. The reclassification of the Family and Children First Council as an Agency Fund resulted in an increase in cash and cash equivalents and due to other governments in the amount of \$118,475 each. The implementation of GASB Statement No. 33 led to a \$2,549,052 increase in due from other governments with a corresponding increase in due to other governments in the Undivided Tax Agency Fund. The correction of the indirect cost accrual led to a \$29,677 decrease in due to other funds with a corresponding increase in due to other governments in the Athens-Hocking Solid Waste District Agency Fund. The net effect of all the changes in these Agency Funds was a \$118,475 increase in cash and cash equivalents, a \$2,630,630 increase in due from other governments, a \$75,944 decrease in due to other funds, and a \$2,825,049 increase in due to other governments.

General Fixed Assets Account Group

Adjustments were made for fixed assets acquired in the prior period but not previously added in the Sheriff, Board of Election, County Engineer, County Planner and Children Services departments and the deletion of assets previously disposed of but not recorded in the Job and Family Services and Children Services departments. These adjustments resulted in a net increase of \$27,671 in the balance of the prior period fixed assets with a corresponding adjustment being made to the investment in general fixed assets balance.

General Long-Term Obligations Account Group

The correction of lease obligations in the amount of \$32,772 led to an increase in the amount to be provided from general government resources with a corresponding increase in the capital leases payable.

A change in the method of calculation of estimated landfill closure costs resulted in an \$157,208 increase in the amount to be provided from general government resources with a corresponding increase in the landfill post-closure costs payable.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 6 – RECONCILIATION OF BUDGET TO GAAP BASIS

A reconciliation of the results of operations for the year ended December 31, 2001 on the budget basis to the GAAP basis follows:

Description	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses			
	General	Special Revenue	Debt Service	Capital Projects
<i>Budget Basis</i>	(\$73,488)	(\$361,615)	(\$1,023)	\$1,299
<i>Increases (Decreases) Due To:</i>				
<i>Revenues:</i>				
Taxes	(295,448)	(53,499)	0	0
Intergovernmental	(11,512)	2,763,085	0	0
Charges for Services	295,795	(72,947)	0	0
Licenses and Permits	0	204	0	0
Fines and Forfeitures	(5,249)	(22,334)	0	0
Investment Earnings	(68,488)	10,270	0	0
Other	77,036	(500,441)	0	39,999
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	(137,200)	3,074	0	0
Judicial	186,080	(68,139)	0	0
Public Safety	3,055	116,765	0	0
Public Works	0	221,801	0	0
Health	(127)	6,581	0	0
Human Services	136,200	82,306	0	0
Conservation and Recreation	0	(7)	0	0
Economic Development and Assistance	0	95,578	0	0
Capital Outlay	23,129	178,631	0	49,948
<i>Debt Service:</i>				
Principal Retirement	(79,862)	48,530	0	116,975
Interest and Fiscal Charges	(8,957)	(2,612)	0	3,737
<i>Other Sources/Uses:</i>				
Proceeds from Notes	0	0	0	(185,000)
Loan Repayment	0	(73,051)	0	0
Proceeds from Capital Leases	47,182	38,006	0	0
Operating Transfers-In	(2,422)	(2,138)	0	0
Operating Transfers-Out	309	4,201	0	0
<i>GAAP Basis</i>	<u>(\$46,967)</u>	<u>\$2,412,249</u>	<u>(\$1,023)</u>	<u>\$26,958</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

Monies held in the County Treasury are pooled for the purpose of investment management. The County is authorized to invest in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, these authorized instruments consist of:

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal arm 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 fair 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 fair value daily, and that the term of the agreement must not exceed thirty days;
- (4) Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions re located wholly or partly within the County;
- (5) Time certificates of deposit, savings or deposit accounts, including, but not limited to, passbook accounts;
- (6) No-load money market mutual funds consisting exclusively of obligations described in sections (1) or (2) of this note and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible institutions.
- (7) The State Treasurer's investment pool (STAR Ohio);
- (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value;
- (9) High grade commercial paper with a maturity that does not exceed 180 days and an amount that does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$18,690,474
- Segregated	514,887
- Component Units	216,859
* Reconciling items (net) to arrive at bank balances of deposits	<u>797,095</u>
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	<u><u>\$20,219,315</u></u>

Any depository that receives a County deposit or investment is required to pledge to the investing authority as collateral eligible securities of aggregate fair value that, when added to the portion of the deposit by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, equals or exceeds the amount of County funds deposited.

A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current fair value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

GASB Statement No. 9 requires the County to report cash flows for the Proprietary Funds and its Component Units. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the County Treasurer's investment pool and component unit accounts are treated as demand deposit accounts and regarded as cash and cash equivalents on the balance sheet. In addition, all highly liquid investments held in segregated accounts, with an original maturity of three months or less when purchased, are also considered cash and cash equivalents. Only separate investments are reported as investments on the balance sheet.

The Governmental Accounting Standards Board (GASB Statement No. 3) has established credit risk categories for deposits and investments as follows:

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name;

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name.

Category 2 - Investments that are uninsured and unregistered, with securities held by the counter-party's trust department or agent in the County's name;

Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category 3 - Investments that are uninsured and unregistered, with securities held by the counter-party or its trust department or agent but not in the County's name;

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or its trust department or agent but not in the County's name.

Based on the above criteria, the County deposits and investments at December 31, 2001 are classified as follows:

	Category 1	Category 3	Bank Balance	Carrying Amount	Fair Value
<i>Deposits:</i>					
Demand Deposits	\$385,573	\$927,401	\$1,312,974	\$622,719	
Certificates of Deposit	400,000	5,667,000	6,067,000	6,067,000	
ATCO Inc.	100,000	109,477	209,477	209,477	
Port Authority	7,382		7,382	7,382	
Total Deposits	\$892,955	\$6,703,878	\$7,596,833	\$6,906,578	
	Category 2				
Discount Notes	\$3,993,920			\$3,993,920	\$4,026,599
State Treasury Pool *				8,628,562	8,628,562
Total Investments	\$3,993,920			\$12,622,482	\$12,655,151

* The State Treasury Pool (Star Ohio) is an unclassified investment since it is not evidenced by securities that exist in physical form.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 8 – INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivables and payables balances as of December 31, 2001 are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>	<i>Due From Other Funds - Taxes</i>	<i>Due To Other Funds - Taxes</i>
General Fund	\$24,190	\$70	\$1,227,329	
Special Revenue Funds:				
Job and Family Services	44,838	163,206		
Child Support Enforcement		56,870		
Indigent Guardianship	350			
Real Estate Assessment	360			
Road (MVG/T)	121			
DRETAC	22			
Marriage License	510			
Probate/Juvenile Computerization	1,080			
Probate/Juvenile				
Computer Legal Research	324			
Mediation	400			
Drug Free Coalition Team Grant	2,424			
Drug Law Enforcement		29		
Title Administration	14,641			
T.B. Hospital		18	124,572	
Senior Citizens Levy		35	235,178	
Children Services	181,407	1,727	1,725,876	
MR/DD		314	2,709,216	
Ambulance Service		185	1,215,736	
Youth Services		22,824		
Juvenile Court Projects	356			
	246,833	245,208	6,010,578	0
Enterprise Funds:				
Plains Sewer Revenue	132			
Plains Water Revenue	185	8		
	317	8	0	0
Trust and Agency Funds:				
Undivided Tax Agency				7,237,907
County Court Agency		23,742		
County Sheriff Agency		2,312		
	0	26,054	0	7,237,907
Total	\$271,340	\$271,340	\$7,237,907	\$7,237,907
	<i>Due From Component Unit</i>	<i>Due To Primary Government</i>	<i>Due From Primary Government</i>	<i>Due to Component Unit</i>
Primary Government:				
MR/DD	1,938			28,350
Component Unit:				
ATCO Inc.		1,938	28,350	
Total	\$1,938	\$1,938	\$28,350	\$28,350

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term bond and loan obligations of the County as of December 31, 2001:

Description	Interest Rate	Year Issued	Final Maturity	January 1, 2001	Additions	Deductions	December 31, 2001
General Obligation Bonds Payable from Governmental Tax Revenues:							
County Buildings	4-5.75%	1998	2012	\$3,260,000	\$0	\$215,000	\$3,045,000
Dog Shelter	4-4.05%	1998	2007	425,000	0	55,000	370,000
				<u>\$3,685,000</u>	<u>\$0</u>	<u>\$270,000</u>	<u>\$3,415,000</u>
OWDA Loans Payable from Governmental Tax Revenues:							
Landfill	4.350%	1996	2016	\$1,084,383	\$0	\$48,126	\$1,036,257
Landfill	4.120%	1997	2016	162,272	0	7,339	154,933
				<u>\$1,246,655</u>	<u>\$0</u>	<u>\$55,465</u>	<u>\$1,191,190</u>
OWDA Loan Payable from Enterprise Revenues:							
Plains Sewer							
Construction	5.250%	1977	2005	\$106,328	\$0	\$21,564	\$84,764
Sewer Plant and Poston Sewer							
	6.120%	1997	2022	454,984	0	10,773	444,211
Buchtel Sewer	5.860%	1997	2003	226,561	2,195	228,756	0
Buchtel Sewer	5.560%	1997	2003	53,222	388	53,610	0
				<u>\$841,095</u>	<u>\$2,583</u>	<u>\$314,703</u>	<u>\$528,975</u>
FmHA Loan Payable from Enterprise Revenues:							
Plains Water							
Construction	5.000%	1982	2020	\$52,100	\$0	\$1,600	\$50,500

Defeased Debt: In October, 1998 the County issued \$3,650,000 in General Obligation Bonds with an interest rate from 4.00 to 5.75% to advance refund the outstanding \$3,320,000 1992 General Obligation Bonds with an interest rate of 6.50%. The monies on deposit with the escrow agent are sufficient to generate a cash flow to meet the principal and interest payments due over the remaining life of the bonds. The cash is being held in an irrevocable trust by Fifth Third Bank, Cincinnati, Ohio.

At December 31, 2001, \$2,210,000 of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

In November 1997, an outstanding \$230,000 of Beacon School General Obligation Bonds were defeased and fully funded by the deposit of monies that were accumulated in the Beacon Bond Retirement Fund. The monies on deposit with the escrow agent are sufficient to generate a cash flow to meet the principal and interest payments due over the remaining life of the bonds. The cash is being held in an irrevocable trust by Bank One Ohio Trust Company, Columbus, Ohio.

At December 31, 2001, the amount of defeased debt on the Beacon School General Obligation Bonds is \$35,000. Accordingly, the trust account and the corresponding debt is not included in the financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS – Continued

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2001 are as follows:

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		General Obligation Bonds Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		FmHA Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2002	\$57,886	\$50,843	\$280,000	\$144,492	\$16,589	\$16,277	\$1,700	\$2,525
2003	60,415	48,314	295,000	133,293	35,038	30,716	1,800	2,440
2004	63,052	45,677	300,000	121,492	36,979	28,775	1,800	2,350
2005	65,805	42,924	310,000	109,343	39,225	26,831	1,900	2,260
2006	68,679	40,050	325,000	96,787	14,068	24,550	2,000	2,165
2007-2011	391,086	152,559	1,565,000	275,607	84,360	108,732	11,600	9,225
2012-2016	484,267	59,379	340,000	14,450	113,532	79,559	14,900	6,010
2017-2021					152,794	40,298	14,800	1,900
2022					36,390	2,229		
<i>Total</i>	<u>\$1,191,190</u>	<u>\$439,746</u>	<u>\$3,415,000</u>	<u>\$895,464</u>	<u>\$528,975</u>	<u>\$357,967</u>	<u>\$50,500</u>	<u>\$28,875</u>

Long-Term Bonds and Loans: Four OWDA loans and a FmHA loan are retired through the Enterprise Funds, from charges for services revenues. The County capitalized interest in the amount of \$2,195 on the second OWDA loan and \$388 on the third OWDA loan in 2001. Governmental Fund general obligation bonds, and two OWDA loans are retired through Debt Service Funds from governmental tax revenues. The County was approved for a OWDA loan of \$1,257,450 and in October 1996 the County was approved for an additional OWDA loan of \$188,808 to cover the costs of a landfill closure detailed below. The terms of the first loan require the County to pay principal and interest of 4.35% semi-annually over 20 years beginning in 1997. Each loan payment will be \$47,390. The terms of the second loan require the County to pay principal and interest of 4.12% semi-annually over 20 years beginning in 1997. The payment amount on this loan is \$6,975. The long-term obligation from the governmental general obligation bonds and the landfill OWDA loans are reflected in the General Long-Term Obligations Account Group (GLTOAG).

The following is a summary of changes in the remaining components of the General Long-Term Obligations Account Group:

Obligations	January 1, 2001	Additions	Deductions	December 31, 2001
Compensated Absences	\$980,473	\$88,081		\$1,068,554
Capital Leases	213,799	85,188	134,048	164,939
Landfill Post-Closure Costs	2,964,127		24,152	2,939,975
<i>Total</i>	<u>\$4,158,399</u>	<u>\$173,269</u>	<u>\$158,200</u>	<u>\$4,173,468</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS – Continued

Compensated Absences: Upon retirement, employees with at least five years of credited service are paid twenty five percent (25%) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. The liability reflected above as part of the General Long-Term Obligations Account Group represents the long-term portion of accumulated sick leave, vacation and compensatory time. This includes all unpaid vacation time whether the employee is vested or not and unpaid sick leave for those employees now or soon to be eligible for retirement. The current portion of this liability is reflected within each of the appropriate funds.

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the combined financial statements. Capital lease payments are reflected as debt service in the combined financial statements for the Governmental Funds. The capital lease obligations reflected above as part of the General Long-Term Obligations Account Group represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2001 are as follows:

Year Ended December 31	Capital Lease Payments
2002	\$133,753
2003	33,909
2004	9,681
Total Minimum Lease Payments	\$177,343
Less: Amount Representing Interest	12,404
Present Value of Net Minimum Lease Payments	\$164,939

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October, 1998. The \$2,939,975 reported is the estimated cost of the post-closure maintenance and monitoring.

Conduit Debt Obligations: From time to time, the County has issued Industrial Development Bonds, Hospital Revenue Bonds and Housing Revenue Bonds to provide financial assistance to private sector entities for the acquisition of industrial, commercial, health-care and housing facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2001 there are three 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds, Convertible Taxable Multifamily Mortgage Revenue Bonds and Taxable Multifamily Housing Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000, \$550,000 and \$355,000 respectively.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 10 - CONTRIBUTED CAPITAL

During the year ended December 31, 2001 the following changes occurred in the contributed capital accounts:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Sewer Revenue	Total
Contributed Capital at January 1, 2001	\$631,048	\$378,792	\$150,298	\$1,160,138
Contributed Capital from Special Assessments	24,158			24,158
Contributed Capital from			2,133,335	2,133,335
LESS :				
Depreciation Expense	5,044	16,520		21,564
Contributed Capital at December 31, 2001	<u>\$650,162</u>	<u>\$362,272</u>	<u>\$2,283,633</u>	<u>\$3,296,067</u>

NOTE 11 - CONTRACT COMMITMENTS

As of December 31, 2001, the County had contractual purchase commitments for eight projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/01	Amounts Remaining On Contracts
Technical Support	Real Estate Assessment & General	\$42,600	\$0	\$42,600
2002 Reappraisal	Real Estate Assessment	446,785	347,686	99,099
Ohio Public Defender	General	333,176	166,588	166,588
Election System	General	27,350	10,940	16,410
Covered Bridge Rehabilitation	Road (MVGT)	53,500	48,150	5,350
HIS Consulting	Children Services	35,000	15,993	19,007
Office Space	Children Services	47,657	15,171	32,486
Therapy Services	MR/DD	12,997	0	12,997
<i>Total</i>		<u>\$999,065</u>	<u>\$604,528</u>	<u>\$394,537</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS

1. Public Employees Retirement System (PERS)

The County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

Plan members, other than those engaged in law enforcement were required to contribute 8.5% of their annual covered salary to fund pension obligations and for 2001 the County was required to contribute 13.55%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 16.70% for 2001. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$2,395,785, \$2,021,531 and \$1,989,145, respectively; 73.85% has been contributed for 2001 and 100% for 2000 and 1999. Of the 2001 amount, \$626,452 was unpaid at December 31, 2001 and is recorded as a liability in the respective funds.

The Ohio Revised Code also provides statutory authority requiring public employers to provide and fund postretirement health care through their contributions to the System. Postretirement health care coverage is provided to age and service retirants with ten or more years of qualifying service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postemployment health care. The Ohio Revised Code provides statutory authority for employer contributions. Of the 13.55% and 16.70% employer contribution rates, 4.30% was used to fund health care which amounted to \$751,281.

The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 2000. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2000 was 7.75%. An annual increase of 4.75% compounded annually is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.10%. Health care costs were assumed to increase 4.75% annually.

As of December 31, 2000, the number of active contributing participants was 411,076. The actuarial value of the Retirement System's net assets available for OPEB was \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.60 million and \$2,628.7 million, respectively.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.10%. All other members of PERS law enforcement program were placed in a newly named public safety division and continue to contribute at 9.00%. The employer contribution rate for both divisions is 16.70%.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula than that for PERS members not covered under this division.

2. State Teachers Retirement System (STRS)

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

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14.0%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's pension contributions for the years ended December 31, 2001, 2000 and 1999 were \$92,079, \$85,665 and \$88,228, respectively; 96.11% has been contributed for 2001 and 100% for 2000 and 1999. Of the 2001 amount, \$3,580 was unpaid at December 31, 2001 and is recorded as a liability in the MR/DD Fund.

STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. No premiums are currently paid by retirees or primary benefit recipients; however, monthly payments are required for covered spouses and other dependents. Pursuant to the ORC, the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the Plan. Under Ohio law, medical costs paid from the funds of the Plan are included in the employer contribution rate, currently 14 percent of compensation. The Board allocates employer contributions equal to 8 percent of covered payroll to a Health Care Reserve Fund within the Employers' Trust Fund from which payments for health care benefits are paid. For fiscal years ended June 30, 2001 and after, the board allocated employer contributions will be 4.5% of covered payroll. The balance in the Health Care Reserve Fund was \$3.256 billion at June 30, 2001. The net health care costs paid by the Plan were \$300,772,000 for the year ended June 30, 2001. Eligible benefit recipients totaled 102,132 at July 1, 2001.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 13 - DEFERRED COMPENSATION

Athens County employees and elected officials may participate in the Ohio Public Employees Deferred Compensation Program or the County Commissioners' Association of Ohio Deferred Compensation Program, both created in accordance with Internal Revenue Service Code Section 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

Under the County Commissioner's Association of Ohio Deferred Compensation Program and the Ohio Public Employees Deferred Compensation Program, all plan assets are now being held in a trust arrangement for the exclusive benefit of participants and their beneficiaries, as required by the Small Business Job Protection Act of 1996. Under this Act, all existing deferred compensation plans were required to implement such a trust arrangement by January 1, 1999. As a result, the assets of these plans are no longer reflected in the combined financial statements of the County.

NOTE 14 - ENCUMBRANCES

Encumbrance accounting for purchase orders and contracts is used during the normal course of operations to reserve portions of appropriations in County funds as an extension of budgetary control. An encumbrance is a reserve on the available spending authority due to a commitment related to unperformed contracts for goods or services and does not represent a GAAP expenditure or liability. Reserves for encumbrances are reported separately for each Governmental Fund.

NOTE 15 – INTERGOVERNMENTAL REVENUE

The following is a summary of major intergovernmental revenues:

General Fund:	
State – Property Tax	\$178,133
Grants	108,476
Local Government	1,164,932
Total General Fund	<u><u>\$1,451,541</u></u>
Special Revenue Funds:	
Public Assistance Grants and Reimbursements	\$18,107,441
Child Support Enforcement Grants and Reimbursements	1,373,330
Children Services Grant and Reimbursements	2,417,645
MR/DD Grants and Reimbursements	1,329,017
Community Development Grants	662,456
FEMA Grants	123,034
Youth Services Grants	436,155
Victims Services Grant	116,576
TASC Grants	616,645
Other	396,179
State – Property Tax	676,006
State – Motor Vehicle Tax	1,971,424
State – Gasoline Excise Tax	1,267,242
Total Special Revenue Funds	<u><u>\$29,493,150</u></u>
Capital Projects Funds:	
Issue II Grants	\$1,038,737
Total Capital Projects Funds	<u><u>\$1,038,737</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For The Year Ended December 31, 2001

NOTE 16 – GENERAL OBLIGATION NOTES

At December 31, 2001, \$748,434 of general obligation notes are reported as liabilities of the respective Governmental Funds into which the proceeds of the notes were received and \$812,000 of general obligation notes are reported as liabilities of the respective Proprietary Funds into which the proceeds of the notes were received. \$899,871 of these notes were issued in 2001. As of December 31, 2001, interest payable of \$17,246 in the Governmental Funds and \$24,190 in the Proprietary Funds had been accrued. All of the notes are backed by the full faith and credit of the County. The notes mature within one to five years.

NOTE 17 – INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

Transfers From	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
General		\$524,879	\$518,196	\$57,089	\$53,656	\$1,153,820
Special Revenue	198,674	100,921		272,776	0	572,371
Capital Projects				35,000	0	35,000
<i>Total</i>	<u>\$198,674</u>	<u>\$625,800</u>	<u>\$518,196</u>	<u>\$364,865</u>	<u>\$53,656</u>	<u>\$1,761,191</u>

NOTE 18 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2001 consisted of the following:

Fund	Amount	Interest Rate	Terms
ACENET Revolving Loan	\$8,886	11-12%	1.75 to 5 yrs.
CD Revolving Loan	990,663	3-11%	6 to 20 yrs.
Emergency Home Repair Loan	<u>2,483</u>	0%	18 mos. to 8 yrs.
<i>Total</i>	<u>\$1,002,032</u>		

The non-current portion of the above loans is reported in the equity portion of the balance sheet as Reserved for Loans Receivable, reducing the Undesignated equity.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For The Year Ended December 31, 2001

NOTE 19 – FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2001 follows:

	Balance January 1, 2001	Additions	Deletions	Balance December 31, 2001
Land	\$799,495	\$139,266	\$0	\$938,761
Buildings	13,125,100	567,360	0	13,692,460
Improvements Other than Buildings	498,729	8,214	0	506,943
Equipment	<u>10,158,052</u>	<u>597,252</u>	<u>196,815</u>	<u>10,558,489</u>
Totals	<u>\$24,581,376</u>	<u>\$1,312,092</u>	<u>\$196,815</u>	<u>\$25,696,653</u>

At December 31, 2001 fixed assets includes \$392,654 of equipment under capitalized leases.

A summary of the Proprietary Funds fixed assets as of December 31, 2001 follows:

Land	\$29,741
Buildings	172,680
Improvements Other than Buildings	5,629,484
Equipment	<u>643,686</u>
Total	<u>\$6,475,591</u>
<i>Less Accumulated Depreciation:</i>	
Buildings	\$42,611
Improvements Other than Buildings	888,396
Equipment	<u>344,304</u>
Total Accumulated Depreciation	<u>\$1,275,311</u>
Total Net Assets	<u>\$5,200,280</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 20 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2001 tax levy was based follows:

	Assessed Values
Real Property	\$501,956,430
Tangible Personal Property	43,062,728
Public Utility Property	72,454,060
Total	\$617,473,218

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 16.25 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School and Senior Citizens levies. A summary of voted millage follows:

Purpose		Voter Levy Date	Authorized Rate (a)	Rate Levied for Current Year (b)		Final Levy Year
				R/A	Other	
EMS Replacement	(c)	2000	1.00	1.00	1.00	2004
EMS Replacement	(c)	1999	.50	.45	.47	2003
EMS Replacement	(c)	1997	1.00	.89	.93	2001
HEALTH 2000		2000	.40	.40	.40	2009
HEALTH 1997	(c)	1997	.30	.27	.28	2006
HEALTH 1999	(c)	1999	.30	.27	.28	2008
317 BRD 92	(c)	1992	1.00	.69	.81	2001
317 BRD 98	(c)	1998	1.00	.88	.94	2007
Children Services	(c)	2000	2.00	2.00	2.00	2009
Children Services	(c)	1997	1.50	1.34	1.40	2006
T B Hospital 1995	(c)	2000	.30	.23	.25	2004
Beacon	(c)	1977	1.00	.29	.40	Cont.
Beacon 1984		1984	1.80	.92	.95	Cont.
Beacon 1994	(c)	1994	1.80	1.36	1.48	2001
Beacon School 1994	(c)	1994	1.85	1.40	1.52	Cont.
Senior Citizens	(c)	1997	.50	.45	.47	2001
			16.25	12.84	13.58	

(a) Dollars per \$1,000 of assessed valuation.

(b) Ohio law provides for a tax credit to voted levies to offset inflationary values resulting from a reappraisal of real property. To attain this tax credit, reduction factors are applied to authorized voted levies so that each levy yields the same amount of property tax as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The reduction factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial, public utility and mineral (Other) property.

(c) Levies represent replacements of levies originally voted in prior years.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 20 - PROPERTY TAX REVENUE - Continued

In 2001, real property taxes were levied on January 1, 2001, on assessed values as of January 1, 2000, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 1996. Real estate taxes were due and payable by March 19 and August 6, 2001; personal property taxes were due and payable by June 30 and October 29, 2001. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2001. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Total Due from Agency Funds-Taxes are offset by a credit to deferred revenue.

NOTE 21 - SALES TAX REVENUE

On January 19, 1982 the County Commissioners adopted a resolution which allowed for the imposition of a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02, Ohio Revised Code. The tax became effective on February 1, 1982 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund.

On September 27, 1988 the County Commissioners adopted a resolution which allowed for the imposition of an additional 0.5% sales tax effective November 1, 1988 and remains in effect until it is repealed. The revenues generated from this additional sales tax are also used for the purpose of providing additional revenue for the County's General Fund.

On November 2, 1993 the voters of Athens County approved a 0.25% additional sales tax effective January 1, 1994 and remains in effect until it is repealed. The revenues generated by this tax are used to fund a 911 Emergency System and to establish a Community Improvements Fund for the use of the townships, villages and cities in the County for permanent improvement in emergency services and other infrastructure.

In 2001, these sales taxes generated a combined total of \$5,015,813 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains six enterprise funds which provide waste water, water and solid waste management. Segment information for the year ended December 31, 2001 follows:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue
Operating Revenues	\$336,211	\$490,238	\$173,627	\$3,650
Operating Expenses before Depreciation	179,623	467,150	133,116	0
Depreciation Expense	31,167	57,803	0	0
Operating Earnings (Loss)	125,421	(34,715)	40,511	3,650
Net Non-Operating Revenues (Expenses)	(35,259)	(1,350)	(3,948)	(15,389)
Operating Transfers-In	53,656	0	0	0
Net Income (Loss)	143,818	(36,065)	36,563	(11,739)
Net Change in Current Capital Contribution	19,114	(16,520)	0	2,034,635
Property, Plant and Equipment				
Additions	65,270	0	0	2,522,969
Deletions	0	0	0	0
Net Working Capital	459,917	430,049	(39,609)	(751,942)
Total Assets	2,083,533	1,202,499	60,115	2,995,908
Bonds and Other Long-Term Obligations				
Payable from Operating Revenues (Net of Current Portion)	512,386	48,800	0	0
Total Equity	1,538,738	1,096,764	(39,609)	2,141,616

	Rural Solid Waste	Athens County Solid Waste	Total
Operating Revenues	\$11,731	\$0	\$1,015,457
Operating Expenses before Depreciation	0	0	779,889
Depreciation Expense	0	0	88,970
Operating Earnings (Loss)	11,731	0	146,598
Net Non-Operating Revenues (Expenses)	0	0	(55,946)
Operating Transfers-In	0	0	53,656
Net Income (Loss)	11,731	0	144,308
Net Change in Current Capital Contribution	0	0	2,037,229
Property, Plant and Equipment			
Additions	0	0	2,588,239
Net Working Capital	33,282	62	131,759
Total Assets	33,282	62	6,375,399
Bonds and Other Long-Term Obligations			
Payable from Operating Revenues (Net of Current Portion)	0	0	561,186
Total Equity	33,282	62	4,770,853

NOTE 23 - LANDFILL CLOSURE

State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty six years is estimated to be \$2,939,975. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County was approved for OWDA loans of \$1,257,450 and \$188,808 to cover the closure and post-closure costs. The terms of these loans are detailed in Note 9, Long-Term Debt and Other Obligations.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 24 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft, damage to or destruction of assets, errors and omissions, employee injuries, and natural disasters. The County addressed these risks by maintaining a comprehensive risk management program through the purchase of various types of liability, property and crime insurance from a commercial insurer.

The County is a member of the County Risk Sharing Authority (CORSA), which includes 49 Ohio Counties. CORSA provides the following coverages:

<u>Coverage</u>	<u>Amount</u>
Comprehensive General Liability	\$6,000,000
Errors & Omissions – Public Officials Liability	6,000,000
Law Enforcement Liability	6,000,000
Automobile Liability	6,000,000
Uninsured/Underinsured Motorists	250,000
<i>Property:</i>	
Buildings – Contents	Replacement Cost
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractor's Equipment	Actual Cash Value
Misc. Inland Marine	Actual Cash Value
Motortruck Cargo	100,000
Flood & Earthquake	100,000,000 Pool Limit
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	3,000,000
<i>Crime:</i>	
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

Other liability insurance includes a blanket employee bond in the amount of \$1,000,000 per occurrence and all elected officials bonds required by the Ohio Revised Code.

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County also provides limited major medical, health, dental and vision insurance for those employees who choose to participate through a self insurance plan with Medical Mutual as the third party administrator. The premiums are paid by the employees and from each of the respective funds from which the employee is paid and are then used by Medical Mutual to pay any claims. Claims in excess of the premiums are paid from an advance reserve held by Medical Mutual that had a balance of \$852,458 at December 31, 2001. The advance reserve is not reported in the County's financial statements. There is also a Stop Loss commercial policy for claims in excess of \$100,000 per employee. In March, 2002 the County discontinued the self insurance plan and converted to a fully funded plan with Medical Mutual.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. There have been no significant reductions in insurance coverage from the prior year.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 25 - CONTINGENCIES

The County is a defendant in several claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought.

NOTE 26 - COMPLIANCE AND ACCOUNTABILITY

1. Deficit Fund Balances

Fund	Fund Balance Deficit
Special Revenue Funds:	
Indigent Guardianship	\$3,293
Recycle Ohio	415
Capital Projects Funds:	
Building Purchases	\$190,239
Welfare Building Renovation	187,981
Health Department Renovation	278,887
Enterprise Funds:	
Buchtel Water Revenue	\$39,609

The deficits in the Indigent Guardianship and Recycle Ohio Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

The \$190,239 deficit in the Building Purchases, the \$187,981 deficit in the Welfare Building Renovation, and the \$278,887 deficit in the Health Department Renovation Capital Projects Funds are the result of the issuance of general obligation notes to finance the projects. Once the notes are retired, the deficit will be eliminated.

The Buchtel Water Revenue Enterprise Fund deficit is due to the issuance of revenue anticipation notes to cover start up costs. Once the notes are retired, the deficit will be eliminated.

2. Legal Compliance

The following funds and accounts had expenditures plus encumbrances that exceeded appropriations for the year ended December 31, 2001:

	Excess
Expendable Trust Funds:	
Unclaimed Money	
Other	
Other	\$1,036

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc. and Athens County Port Authority notes to financial statements for the year ended December 31, 2001:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

ATCO Inc. (the Company) was incorporated in 1969 as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code. The organization provides services to disabled and mentally retarded adults. The Company operates a number of programs designed to keep these adults productive in society. The Company has a contract with the Athens County Board of Mental Retardation and Developmental Disabilities to provide habilitative and vocational support services to participating adults.

The Athens County Port Authority (the Port Authority) is a governmental non-profit organization created pursuant to Ohio Revised Code sections 4582.21 to 4582.59, by a resolution adopted by the Athens County Board of Commissioners on November 20, 1995. The Port Authority is operated by a nine member board appointed by the Athens County Commissioners. The purpose of the organization is to encourage and facilitate economic development projects in Athens County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The summary of significant accounting policies is presented to assist in understanding ATCO's and the Port Authority's financial statements. The financial statements and notes are representations of the entities management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied to the preparation of the financial statements.

CASH AND CASH EQUIVALENTS

ATCO and the Port Authority considers deposits with maturities of twelve months or less to be cash equivalents.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

ATCO considers accounts receivable to be fully collectible, accordingly, no allowance for doubtful accounts is required.

INVENTORY

Inventories are stated at the lower of cost or market. Cost is determined using the FIFO method.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

2. FIXED ASSETS

Land is carried at fair value. Property and equipment are carried at cost. ATCO has elected to calculate depreciation using the straight-line method.

Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized.

ATCO's depreciation expense for the year ended December 31, 2001 was \$7,008.

ATCO Inc.:	
Property and Equipment	
Vehicles	\$55,373
Equipment	<u>194,379</u>
Total Property and Equipment	249,752
Less: Accumulated Depreciation	<u>(233,199)</u>
Net Property and Equipment	<u>\$16,553</u>
 Athens County Port Authority:	
Land	\$646,424
Buildings	<u>927,234</u>
	<u>\$1,573,658</u>

3. NOTES PAYABLE

At December 31, 2001, \$1,012,593 of notes payable are reported as liabilities of the Port Authority into which the proceeds of the notes were received. During 2001, \$208,473 of these notes were drawn.

The notes consisted of a 0% direct state rural industrial park loan through the Ohio Department of Development in the amount of \$465,720 and a \$546,873 draw against a \$707,000 taxable industrial building revenue bond anticipation note with The Citizens Bank at a 6-7% interest rate.

All of the notes are backed by the full faith and credit of the Port Authority and are guaranteed by the County.

4. RELATED PARTY TRANSACTIONS

During 2001, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$223,276 for such in-kind contributions. Additional habilitative expenses reimbursed by Athens County to the Company amounted to \$61,000 during 2001.

The \$223,276 is reflected in the Statement of Revenues, Expenses and Changes in Fund Equity as "Support Revenue" and correspondingly as various operating expenses.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. INCOME TAXES

ATCO, Inc. and the Athens County Port Authority are exempt from income tax under Section 501(c)(3) of the Internal Revenue Code.

6. NOTE RECEIVABLE

On May 28, 1998 ATCO, Inc. loaned \$30,000 to Enterprise Development Corporation. The note matures on June 1, 2003 and is secured by equipment owned by the borrower. The note has an interest rate of 4.05% per annum with interest payments due the first day of each month.

NOTE 28 – SUBSEQUENT EVENTS

On May 24, 2002 the County issued \$612,000 Sanitary Sewer Revenue Bonds at 4.5% and \$120,000 Sanitary Sewer Improvement Bonds at 4.5% to replace the \$612,000 and \$120,000 notes for the Buchtel Sewer project.

On May 28, 2002 the County became the guarantor of a \$1,400,000 Taxable Industrial Project Property Renovation Revenue Bond of the Athens County Port Authority. The County guarantees a portion of the Port Authority's obligations with respect to the payment of the bond service charges with the non-tax revenues of the County.

**COMBINING,
INDIVIDUAL FUND
AND
ACCOUNT GROUP
STATEMENTS
AND
SCHEDULES**

General Fund

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Local Taxes	\$5,452,000	\$5,561,463	\$109,463
Intergovernmental	1,389,786	1,463,053	73,267
Charges for Services	718,274	909,836	191,562
Licenses and Permits	3,700	4,632	932
Fines and Forfeitures	102,956	134,640	31,684
Interest	905,000	1,290,577	385,577
Other	922,297	1,008,087	85,790
Total Revenue	9,494,013	10,372,288	878,275
Expenditures:			
<i>Current:</i>			
General Government - Legislative and Executive			
Board of County Commissioners			
Personal Services	271,150	271,150	0
Fringe Benefits	59,359	46,387	12,972
Contractual Services	74,174	60,060	14,114
Supplies and Materials	15,000	13,467	1,533
Other	387,423	325,043	62,380
Total Board of County Commissioners	807,106	716,107	90,999
County Auditor			
General Office			
Personal Services	206,891	206,835	56
Fringe Benefits	36,527	27,089	9,438
Contractual Services	16,575	14,483	2,092
Supplies and Materials	20,893	20,208	685
Other	13,068	12,432	636
Total General Office	293,954	281,047	12,907
Assessing Real Property			
Personal Services	20,600	20,600	0
Fringe Benefits	3,618	2,721	897
Supplies and Materials	3,088	2,973	115
Total Assessing Real Property	27,306	26,294	1,012
Total County Auditor	321,260	307,341	13,919

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Treasurer			
Personal Services	97,431	96,136	1,295
Fringe Benefits	17,141	12,627	4,514
Contractual Services	16,050	15,402	648
Supplies and Materials	1,500	1,224	276
Other	5,031	4,121	910
Total Treasurer	137,153	129,510	7,643
Prosecuting Attorney			
Personal Services	453,016	452,966	50
Fringe Benefits	81,421	58,370	23,051
Supplies and Materials	5,500	5,309	191
Other	67,845	66,463	1,382
Total Prosecuting Attorney	607,782	583,108	24,674
Board of Revision			
Supplies and Materials	500	0	500
Total Board of Revision	500	0	500
Bureau of Inspection			
Examination	59,986	59,256	730
Total Bureau of Inspection	59,986	59,256	730
County Planning Commission			
Other Expenses	5,528	4,788	740
Total County Planning Commission	5,528	4,788	740
Data Processing			
Personal Services	38,401	38,400	1
Fringe Benefits	6,688	4,999	1,689
Contractual Services	76,725	56,657	20,068
Supplies and Materials	19,382	13,633	5,749
Other	1,825	786	1,039
Total Data Processing	143,021	114,475	28,546

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Board of Elections			
Personal Services	240,277	240,277	0
Fringe Benefits	29,127	28,922	205
Contractual Services	45,151	45,081	70
Supplies and Materials	17,392	17,392	0
Other	8,345	8,345	0
Total Board of Elections	340,292	340,017	275
Recorder			
General Office			
Personal Services	101,500	101,498	2
Fringe Benefits	17,814	13,420	4,394
Contractual Services	51,053	50,240	813
Supplies and Materials	5,396	5,396	0
Other	7,164	7,127	37
Total General Office	182,927	177,681	5,246
Microfilm			
Personal Services	35,006	35,006	0
Fringe Benefits	6,188	4,671	1,517
Contractual Services	3,925	3,669	256
Supplies and Materials	6,711	6,531	180
Total Microfilm	51,830	49,877	1,953
Total Recorder	234,757	227,558	7,199
Buildings and Grounds			
Personal Services	150,130	150,122	8
Fringe Benefits	26,354	19,907	6,447
Contractual Services	455,458	358,764	96,694
Supplies and Materials	45,000	40,751	4,249
Other	2,500	1,877	623
Total Buildings and Grounds	679,442	571,421	108,021

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Insurances			
Contractual Services	683,857	634,679	49,178
Other	8,535	8,035	500
Total Insurances	692,392	642,714	49,678
Unanticipated Emergencies			
Fringe Benefits	26,652	16,553	10,099
Contractual Services	327,391	317,098	10,293
Total Unanticipated Emergencies	354,043	333,651	20,392
 Total General Government - Legislative and Executive	 4,383,262	 4,029,946	 353,316
General Government - Judicial			
Board of County Commissioners			
Contractual Services	576,281	573,633	2,648
Total Board of County Commissioners	576,281	573,633	2,648
Court of Appeals			
Contractual Services	114	114	0
Supplies and Materials	1,942	1,796	146
Other	3,986	3,957	29
Total Court of Appeals	6,042	5,867	175
Common Pleas Court			
Personal Services	273,148	273,147	1
Fringe Benefits	48,554	36,952	11,602
Contractual Services	101,742	98,804	2,938
Supplies and Materials	17,537	16,498	1,039
Other	6,570	6,017	553
Total Common Pleas Court	447,551	431,418	16,133

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Expenditures: (continued)			
General Government - Judicial (continued)			
Law Library			
Personal Services	19,482	19,482	0
Fringe Benefits	3,580	2,601	979
Other	1,200	1,200	0
Total Law Library	24,262	23,283	979
Juvenile Court			
Personal Services	347,545	320,638	26,907
Fringe Benefits	62,800	45,381	17,419
Contractual Services	28,600	16,184	12,416
Supplies and Materials	18,000	17,754	246
Other	103,900	99,752	4,148
Total Juvenile Court	560,845	499,709	61,136
Probate Court			
Personal Services	132,452	132,200	252
Fringe Benefits	23,972	18,068	5,904
Contractual Services	63,912	60,910	3,002
Supplies and Materials	14,000	13,469	531
Other	8,000	4,582	3,418
Total Probate Court	242,336	229,229	13,107
Clerk of Courts			
Personal Services	121,996	120,114	1,882
Fringe Benefits	21,320	15,630	5,690
Contractual Services	2,500	1,285	1,215
Supplies and Materials	1,700	1,631	69
Other	1,100	600	500
Total Clerk of Courts	148,616	139,260	9,356
Municipal Court			
Personal Services	83,680	78,518	5,162
Fringe Benefits	14,937	10,191	4,746
Contractual Services	69,153	55,071	14,082
Total Municipal Court	167,770	143,780	23,990
Total General Government - Judicial	2,173,703	2,046,179	127,524

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
Public Safety			
Board of County Commissioners			
Contractual Services	1,033,389	1,025,878	7,511
Total Board of County Commissioners	1,033,389	1,025,878	7,511
Coroner			
Personal Services	54,660	53,991	669
Fringe Benefits	9,415	6,832	2,583
Contractual Services	31,343	30,780	563
Supplies and Materials	3,286	2,858	428
Other	3,100	2,639	461
Total Coroner	101,804	97,100	4,704
Sheriff			
Personal Services	948,894	948,894	0
Fringe Benefits	190,944	158,046	32,898
Contractual Services	73,757	73,757	0
Supplies and Materials	76,750	74,198	2,552
Other	33,247	33,186	61
Total Sheriff	1,323,592	1,288,081	35,511
Emergency Management			
Personal Services	13,897	13,801	96
Fringe Benefits	2,922	2,824	98
Contractual Services	87	86	1
Supplies and Materials	1,332	848	484
Other	3,583	3,140	443
Total Emergency Management	21,821	20,699	1,122
Total Public Safety	2,480,606	2,431,758	48,848
Health			
Board of County Commissioners			
Contractual Services	60,000	49,900	10,100
Total Board of County Commissioners	60,000	49,900	10,100

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
Health (continued)			
Vital Statistics			
Other	928	928	0
Total Vital Statistics	928	928	0
Agriculture			
Fringe Benefits	150	0	150
Other	314,578	314,278	300
Total Agriculture	314,728	314,278	450
Other Health			
Other	58,457	56,757	1,700
Total Other Health	58,457	56,757	1,700
Total Health	434,113	421,863	12,250
Human Services			
Soldier Relief			
Personal Services	65,101	65,101	0
Fringe Benefits	11,666	11,657	9
Supplies and Materials	3,004	2,598	406
Other	211,268	209,909	1,359
Total Soldier Relief	291,039	289,265	1,774
Memorial Day Expense			
Supplies and Materials	16,600	16,587	13
Total Memorial Day Expense	16,600	16,587	13
Total Human Services	307,639	305,852	1,787
Conservation & Recreation			
Board of County Commissioners			
Other	1,000	814	186
Total Board of County Commissioners	1,000	814	186
Total Conservation & Recreation	1,000	814	186
Capital Outlay	311,703	256,332	55,371
Total Expenditures	10,092,026	9,492,744	599,282

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Excess of Revenues Over (Under) Expenditures	<u>(598,013)</u>	<u>879,544</u>	<u>1,477,557</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	150	1	(149)
Operating Transfers - In	201,121	201,096	(25)
Operating Transfers - Out	<u>(1,205,217)</u>	<u>(1,154,129)</u>	<u>51,088</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,003,946)</u>	<u>(953,032)</u>	<u>50,914</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,601,959)	(73,488)	1,528,471
Fund Balances (Deficit) at Beginning of Year	1,204,755	1,204,755	0
Prior Year Encumbrances Appropriated	<u>338,761</u>	<u>338,761</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$58,443)</u></u>	<u><u>\$1,470,028</u></u>	<u><u>\$1,528,471</u></u>

ATHENS COUNTY, OHIO

Special Revenue Funds

Dog and Kennel

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

Job and Family Services

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

Child Support Enforcement

To account for the poundage fees that are collected by the Child Support Enforcement Agency. The poundage fees are restricted for use by state statute to financing the operation of the Agency. The Title IV-D grant revenue reimburses expenditures for support enforcement. Athens County no longer maintains a Bureau of Support. All activity is accounted for in the Child Support Enforcement Fund.

Indigent Guardianship

To account for revenue derived from a portion of Probate Court fees for the appointment of a fiduciary. Expenditures in this special revenue fund are for maintaining guardianships for indigent wards.

Real Estate Assessment

To account for state mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Road (MVGT)

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

GIS (Geographic Information System)

To account for revenue used to establish and maintain a County-wide geographic information system.

County Planner

To account for revenue used to oversee the urban and industrial development of Athens County.

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

To account for five percent of all certified delinquent real estate taxes and assessments that are collected by the county treasurer less any taxes or assessments that are being paid in installments. One half of the money is to be used by the Prosecutor and the other half by the Treasurer for the collection of delinquent property taxes and assessments.

Treasurer's Prepayment Interest

To account for investment earnings from prepayments that are invested by the County Treasurer. This money is to be used only for the cost of maintaining the payment system.

Marriage License

To account for revenue collected on each marriage license that is used for the operation of My Sisters Place, a home for battered women.

ATHENS COUNTY, OHIO

Probate/Juvenile Computerization

To account for revenue from an additional \$10 of court costs that is used for the procurement and maintenance of a computer system for the Probate and Juvenile Courts.

Probate/Juvenile Computer Legal Research

To account for revenue from an additional \$3 of court costs that is used for the procurement and maintenance of computerized legal research services for the Probate and Juvenile Courts.

Common Pleas Computerization

To account for revenue from an additional \$10 of court costs that is used for the procurement and maintenance of a computer system for the office of the Clerk of Court.

Common Pleas Computer Legal Research

To account for revenue from an additional \$3 of court costs that is used for the procurement and maintenance of computerized legal research services for the office of the Clerk of Court.

Special Projects Common Pleas

To account for revenue from additional court costs to be used for the Common Pleas Court.

Mediation

To account for fine monies collected under Section 2101.163 of the Ohio Revised Code. Expenditures are used to provide mediation of disputes between parties to any civil action or proceeding that is within the jurisdiction of the probate court.

Drug Free Coalition Team Grant

To account for funds received from the ADA Mental Health (317 Board) to be used by the County for drug abuse prevention.

Indigent Drivers Alcohol Treatment

To account for monies received from the Ohio Department of Alcohol and Drug Addiction Services collected by the Bureau of Motor Vehicles under Section 4511.191(L) of the Ohio Revised Code. Payments from this fund are to be used for alcohol and other drug treatment costs for indigent drivers upon the order of the Juvenile Court Judge and administered by the local ADAMHS Board.

D.U.I. Enforcement and Education

To account for fine monies collected under Section 4511.191 of the Ohio Revised Code. Expenditures are required to be used for enforcing Section 4511.19 of the Ohio Revised Code and educating the public of the laws governing operation of a motor vehicle while under the influence of alcohol and the dangers and consequences of doing so.

Drug Law Enforcement

To account for fine monies collected under Section 29.03 of the Ohio Revised Code. The revenue is used to subsidize law enforcement efforts that pertain to drug offenses.

Diversions-Prosecuting Attorney

To account for fees retained by the Prosecuting Attorney under section 2935.36 B of the Ohio Revised Code to be used for a diversion program of community service for first time offenders.

Title Administration

To account for fees retained by the Clerk of Courts under Chapters 1548 and 4505, Revised Code. The revenue is used to cover salaries, associated fringe benefits, supplies, contractual services, maintenance, equipment and other costs associated with processing titles.

Recorder Equipment

To account for fees retained by the Recorder under Amended House Bill No. 152 and sections 317.09 and 327.321 of the Ohio Revised Code to be used to supplement the equipment needs of the Recorder.

ATHENS COUNTY, OHIO

T.B. Hospital

To account for money received from a property tax levy which is used for the cost of a nurse to administer T.B. tests and x-rays.

Senior Citizens Levy

To account for money received from a property tax levy that is used for senior citizens projects as requested by the various organizations that serve the senior citizens. The majority of this revenue is used by the Athens County Senior Center and the senior nutrition program of the Tri-County Community Action Agency.

Children Services

To account for monies received from a property tax levy, federal and state grants, and VA and social security for foster children. Major expenditures are for case workers salaries and travel expenses, foster home cost, emergency shelters, medical treatment, counseling, equipment costs, operation of a home for delinquent and unruly children, an independent living program for teenagers and educating foster parents on how to deal with unruly and/or sexually abused children.

MR/DD (Beacon School)

To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

Ambulance Service

To account for money received from a property tax levy collected to pay the contract with the Southeast Ohio Emergency Medical Services for ambulance service.

911 Emergency

To account for money received from a .25% sales tax. These revenues will be used to establish and maintain a 911 Emergency System and to establish a Community Improvement Board Fund.

Bikeway Maintenance

To account for monies used to maintain the Athens County Bikeway.

COPS Fast

To account for monies received from a federal grant to be used to hire extra law enforcement officers.

DUI Grant

To account for monies received from a federal grant to be used for the purchase of equipment for the Sheriff's department.

ACENET Revolving Loan

To account for monies received from loan pay backs to be used for further loans.

CDBG (Community Development Block Grants)

To account for revenue from the federal government that is used benefit low and moderate income residents of the County. The Tri-County Community Action Agency administers the grants for the County as prescribed under the community development block grant program.

CD Revolving Loan

To account for monies received from state grants and loan pay backs to be used for further loans to be used for community development.

Emergency Home Repair Loan

To account for monies to be used to assist in emergency home repairs for residents of the county.

ATHENS COUNTY, OHIO

FEMA Flood Repair

To account for revenue from grants from the Federal Emergency Management Agency (FEMA) to be used to repair flood damage.

FEMA Flood Mitigation

To account for revenue from grants from the Federal Emergency Management Agency (FEMA) to be used to prevent future flood damage.

TASC Grants

To account for state Treatment Alternatives to Street Crime grants that are administered by the County Commissioners and used in Athens, Hocking, and Vinton Counties through the ADA Mental Health (317 Board).

TASC Athens County Municipal Drug Court

To account for revenue from a federal grant that is used to fund a Municipal Drug Court.

Litter Control

To account for revenue from a state grant that is used by the Health Department for litter collection and dumpsite cleanup projects.

Local Emergency Planning

To account for revenue from a state grant that is used to develop an emergency management plan for toxic chemical exposure.

Recycle Ohio

To account for revenue from a state grant that is used by the Athens-Hocking Solid Waste District.

Probate Court Mental Illness

To account for revenue from the state that is used to pay legal fees for the mentally ill.

Psychological Evaluation Grant

To account for revenue from a state grant that is used to pay for psychological evaluations.

EMA HB 239 State Grant

To account for revenue from a state grant to be used by the County's Emergency Management.

Clean Kids Grant

To account for revenue from a state grant to be used to keep children from becoming drug users.

DARE Grant

To account for revenue from a state grant to be used for a Drug & Alcohol Resistance Education (DARE) program.

Sheriff Equipment Grant

To account for monies received from a state grant to be used to purchase equipment for the Sheriff's department.

Poston Access Road

To account for monies used to build an access road to the Poston Industrial Park.

ATHENS COUNTY, OHIO

Court Security Grant

To account for state monies received from the for the purpose of installing security measures in the County Courthouse.

Logjam Removal

To account for revenue from a state grant to be used for logjam removal.

Youth Services

To account for state monies received from the Ohio Department of Youth Services and used for different projects including the salaries of the secretaries and part of the salary for the coordinator for the special services office, the cost of mock trials that are sponsored by the bar association, work programs, and psychological evaluations by the Tri-County Mental Health and Counseling Services, Inc.

Juvenile Court Projects

To account for revenue from a state grant to be used for a mentoring program.

Americorp Grant

To account for revenue from a state grant to be used for job training programs.

Victims Assistance

To account for state monies received from the Attorney General's Office that is used to operate a victims assistance program for crime victims.

OCJS DVDA Sheriff

To account for monies received from the Ohio Criminal Justice System to be used by the County Sheriff for additional personnel.

OCJS Prosecutor

To account for monies received from the Ohio Criminal Justice System and from donations to be used by the County Prosecutor for additional personnel.

Community Corrections Municipal Court

To account for state monies from the Ohio Department of Rehabilitation and Correction to be used for a community based corrections program.

Industrial Development

To account for monies to be used for industrial development in Athens County.

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	<u>Dog and Kennel</u>	<u>Job and Family Services</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Real Estate Assessment</u>
Assets:					
Cash and Cash Equivalents	\$34,540	\$3,275,688	\$68,073	\$1,197	\$175,009
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds		44,838		350	360
Due from Other Governments	45	83,393	63,693		652
Due from Component Unit					
Materials and Supplies Inventory		13,109			
Prepaid Items	381	357,442	306		
Total Assets	<u>\$34,966</u>	<u>\$3,774,470</u>	<u>\$132,072</u>	<u>\$1,547</u>	<u>\$176,021</u>
Liabilities:					
Accounts Payable	\$2,465	\$82,120	\$650	\$1,110	
Contracts Payable		149,072		3,730	
Accrued Wages and Benefits	3,174	161,504	24,236		4,125
Compensated Absences Payable		3,055			
Due to Other Funds		163,206	56,870		
Due to Other Governments	4,176	352,620	25,421		4,050
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue		159,167			
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>9,815</u>	<u>1,070,744</u>	<u>107,177</u>	<u>4,840</u>	<u>8,175</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances		18,650			
Reserved for Inventory		13,109			
<i>Unreserved:</i>					
Undesignated	25,151	2,671,967	24,895	(3,293)	167,846
Total Fund Equity	<u>25,151</u>	<u>2,703,726</u>	<u>24,895</u>	<u>(3,293)</u>	<u>167,846</u>
Total Liabilities and Fund Equity	<u>\$34,966</u>	<u>\$3,774,470</u>	<u>\$132,072</u>	<u>\$1,547</u>	<u>\$176,021</u>

<u>Road (MVGT)</u>	<u>GIS</u>	<u>County Planner</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
\$683,248	\$167,941	\$10,699	\$74,731	\$11,360	\$8,899	\$10,069
121			22		510	1,080
1,726,721			65			
57,088						
<u>588</u>	<u>5,801</u>	<u>312</u>	<u>71</u>	<u>730</u>		
<u>\$2,467,766</u>	<u>\$173,742</u>	<u>\$11,011</u>	<u>\$74,889</u>	<u>\$12,090</u>	<u>\$9,409</u>	<u>\$11,149</u>
\$27,678		\$111				
40,474		3,666	1,426		9,205	
46,137		3,841	1,547			
1,251,801						
1,322						
<u>48,563</u>						
<u>1,415,975</u>	<u>0</u>	<u>7,618</u>	<u>2,973</u>	<u>0</u>	<u>9,205</u>	<u>0</u>
57,088		3,674				
<u>994,703</u>	<u>173,742</u>	<u>(281)</u>	<u>71,916</u>	<u>12,090</u>	<u>204</u>	<u>11,149</u>
<u>1,051,791</u>	<u>173,742</u>	<u>3,393</u>	<u>71,916</u>	<u>12,090</u>	<u>204</u>	<u>11,149</u>
<u>\$2,467,766</u>	<u>\$173,742</u>	<u>\$11,011</u>	<u>\$74,889</u>	<u>\$12,090</u>	<u>\$9,409</u>	<u>\$11,149</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
Assets:					
Cash and Cash Equivalents	\$3,063	\$23,458	\$3,453	\$14,640	\$2,500
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds	324				400
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u><u>\$3,387</u></u>	<u><u>\$23,458</u></u>	<u><u>\$3,453</u></u>	<u><u>\$14,640</u></u>	<u><u>\$2,900</u></u>
Liabilities:					
Accounts Payable					
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	<u>3,387</u>	<u>23,458</u>	<u>3,453</u>	<u>14,640</u>	<u>2,900</u>
Total Fund Equity	<u>3,387</u>	<u>23,458</u>	<u>3,453</u>	<u>14,640</u>	<u>2,900</u>
Total Liabilities and Fund Equity	<u><u>\$3,387</u></u>	<u><u>\$23,458</u></u>	<u><u>\$3,453</u></u>	<u><u>\$14,640</u></u>	<u><u>\$2,900</u></u>

<u>Drug Free Coalition Team Grant</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>	<u>Title Administration</u>	<u>Recorder Equipment</u>
	\$1,088	\$3,058	\$47,385	\$3,468	\$152,664	\$80,174
2,424		159	125		14,641	
					161	386
<u>\$2,424</u>	<u>\$1,088</u>	<u>\$3,217</u>	<u>\$47,510</u>	<u>\$3,468</u>	<u>\$167,466</u>	<u>\$80,560</u>
			\$660		764	51
					4,464	
			29			
			456		4,688	
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,145</u>	<u>0</u>	<u>9,916</u>	<u>51</u>
					375	
<u>2,424</u>	<u>1,088</u>	<u>3,217</u>	<u>46,365</u>	<u>3,468</u>	<u>157,175</u>	<u>80,509</u>
<u>2,424</u>	<u>1,088</u>	<u>3,217</u>	<u>46,365</u>	<u>3,468</u>	<u>157,550</u>	<u>80,509</u>
<u>\$2,424</u>	<u>\$1,088</u>	<u>\$3,217</u>	<u>\$47,510</u>	<u>\$3,468</u>	<u>\$167,466</u>	<u>\$80,560</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	T.B. Hospital	Senior Citizens Levy	Children Services	MR/DD	Ambulance Service
Assets:					
Cash and Cash Equivalents	\$342,695	\$22,073	\$1,722,928	\$2,047,835	\$873,715
Cash and Cash Equivalents in Segregated Accounts			4,119	21,162	
<i>Receivables:</i>					
Accounts				67	
Loans					
Due from Agency Funds-Taxes	124,572	235,178	1,725,876	2,709,216	1,215,736
Due from Other Funds			181,407		
Due from Other Governments	7,521	14,690	275,000	174,155	76,610
Due from Component Unit				1,938	
Materials and Supplies Inventory				7,738	
Prepaid Items			4,763	51,431	
Total Assets	<u>\$474,788</u>	<u>\$271,941</u>	<u>\$3,914,093</u>	<u>\$5,013,542</u>	<u>\$2,166,061</u>
Liabilities:					
Accounts Payable	\$1,763		\$33,232	\$18,234	
Contracts Payable	2,901		142,024	24,462	
Accrued Wages and Benefits			102,429	106,082	
Compensated Absences Payable			14,648		
Due to Other Funds	18	35	1,727	314	185
Due to Other Governments			112,352	91,047	
Due to Component Unit				28,350	
Deposits Held and Due to Others				965	
Deferred Revenue	131,955	249,596	1,832,971	2,866,740	1,290,919
Undistributed Monies				20,197	
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>136,637</u>	<u>249,631</u>	<u>2,239,383</u>	<u>3,156,391</u>	<u>1,291,104</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances	4,198		124,295	72,887	
Reserved for Inventory				7,738	
<i>Unreserved:</i>					
Undesignated	333,953	22,310	1,550,415	1,776,526	874,957
Total Fund Equity	<u>338,151</u>	<u>22,310</u>	<u>1,674,710</u>	<u>1,857,151</u>	<u>874,957</u>
Total Liabilities and Fund Equity	<u>\$474,788</u>	<u>\$271,941</u>	<u>\$3,914,093</u>	<u>\$5,013,542</u>	<u>\$2,166,061</u>

<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>COPS Fast</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>
\$778,139	\$4,162		\$215	\$18,355	\$61,122	\$182,121
				8,886		990,663
170,097					9,525	
<u>4,407</u>						
<u>\$952,643</u>	<u>\$4,162</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$70,647</u>	<u>\$1,172,784</u>
\$7,450	\$127					
180						
23,758						
21,477						
<u>52,865</u>	<u>127</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,848					27,900	810,111
<u>883,930</u>	<u>4,035</u>		<u>215</u>	<u>27,241</u>	<u>42,747</u>	<u>362,673</u>
<u>899,778</u>	<u>4,035</u>	<u>0</u>	<u>215</u>	<u>27,241</u>	<u>70,647</u>	<u>1,172,784</u>
<u>\$952,643</u>	<u>\$4,162</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$70,647</u>	<u>\$1,172,784</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	Emergency Home Repair Loan	FEMA Flood Repair	FEMA Flood Mitigation	TASC Grants	TASC Athens County Municipal Drug Court
Assets:					
Cash and Cash Equivalents				\$48,422	\$58,453
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans	2,483				
Due from Agency Funds-Taxes					
Due from Other Funds					
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items				28,635	1,792
Total Assets	\$2,483	\$0	\$0	\$77,057	\$60,245
Liabilities:					
Accounts Payable				\$22,106	\$595
Contracts Payable				9,463	
Accrued Wages and Benefits				17,273	1,061
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments				16,151	2,141
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	0	0	0	64,993	3,797
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable	760				
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	1,723			12,064	56,448
Total Fund Equity	2,483	0	0	12,064	56,448
Total Liabilities and Fund Equity	\$2,483	\$0	\$0	\$77,057	\$60,245

<u>Litter Control</u>	<u>Local Emergency Planning</u>	<u>Recycle Ohio</u>	<u>Probate Court Mental Illness</u>	<u>Psychological Evaluation Grant</u>	<u>EMA HB 239 State Grant</u>	<u>Clean Kids Grant</u>
\$1,697	\$37,494	\$7,749	\$15,565	\$23,380	\$15	\$103
<u>\$1,697</u>	<u>\$37,494</u>	<u>\$7,749</u>	<u>\$15,565</u>	<u>\$23,380</u>	<u>\$15</u>	<u>\$103</u>
		\$3,117				
	621	2,439	5,560			
	483	2,608				86
<u>0</u>	<u>1,104</u>	<u>8,164</u>	<u>5,560</u>	<u>0</u>	<u>0</u>	<u>86</u>
		1,055				915
<u>1,697</u>	<u>36,390</u>	<u>(1,470)</u>	<u>10,005</u>	<u>23,380</u>	<u>15</u>	<u>(898)</u>
<u>1,697</u>	<u>36,390</u>	<u>(415)</u>	<u>10,005</u>	<u>23,380</u>	<u>15</u>	<u>17</u>
<u>\$1,697</u>	<u>\$37,494</u>	<u>\$7,749</u>	<u>\$15,565</u>	<u>\$23,380</u>	<u>\$15</u>	<u>\$103</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	DARE Grant	Sheriff Equipment Grant	Poston Access Road	Court Security Grant	Logjam Removal
Assets:					
Cash and Cash Equivalents	\$9,001	\$177		\$386	
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds					
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items				146	
Total Assets	\$9,001	\$177	\$0	\$532	\$0
Liabilities:					
Accounts Payable					
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	0	0	0	0	0
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	9,001	177		532	
Total Fund Equity	9,001	177	0	532	0
Total Liabilities and Fund Equity	\$9,001	\$177	\$0	\$532	\$0

<u>Youth Services</u>	<u>Juvenile Court Projects</u>	<u>Americorp Grants</u>	<u>Victims Assistance</u>	<u>OCJS DVDA Sheriff</u>	<u>OCJS Prosecutor</u>	<u>Community Corrections Municipal Court</u>
\$440,112	\$34,799	\$2	\$24,471	\$17,230	\$15	
	356					
<u>\$440,112</u>	<u>\$35,155</u>	<u>\$2</u>	<u>\$24,471</u>	<u>\$17,230</u>	<u>\$15</u>	<u>\$0</u>
\$1,277			\$794			
5,585			4,411	2,544		
22,824						
15,906			4,435	2,840		
<u>45,592</u>	<u>0</u>	<u>0</u>	<u>9,640</u>	<u>5,384</u>	<u>0</u>	<u>0</u>
			91			
<u>394,520</u>	<u>35,155</u>	<u>2</u>	<u>14,740</u>	<u>11,846</u>	<u>15</u>	
<u>394,520</u>	<u>35,155</u>	<u>2</u>	<u>14,831</u>	<u>11,846</u>	<u>15</u>	<u>0</u>
<u>\$440,112</u>	<u>\$35,155</u>	<u>\$2</u>	<u>\$24,471</u>	<u>\$17,230</u>	<u>\$15</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	<u>Industrial Development</u>	<u>Totals</u>
Assets:		
Cash and Cash Equivalents		\$11,628,836
Cash and Cash Equivalents in Segregated Accounts		25,281
<i>Receivables:</i>		
Accounts		67
Loans		1,002,032
Due from Agency Funds-Taxes		6,010,578
Due from Other Funds		246,833
Due from Other Governments		2,602,451
Due from Component Unit		1,938
Materials and Supplies Inventory		77,935
Prepaid Items		457,352
<i>Total Assets</i>	<u>\$0</u>	<u>\$22,053,303</u>
 Liabilities:		
Accounts Payable		\$203,489
Contracts Payable		347,412
Accrued Wages and Benefits		509,272
Compensated Absences Payable		17,703
Due to Other Funds		245,208
Due to Other Governments		712,462
Due to Component Unit		28,350
Deposits Held and Due to Others		965
Deferred Revenue		7,783,149
Undistributed Monies		20,197
Accrued Interest Payable		1,322
Notes Payable		48,563
<i>Total Liabilities</i>	<u>0</u>	<u>9,918,092</u>
 Fund Equity:		
<i>Fund Balance:</i>		
Reserved for Loans Receivable		810,871
Reserved for Encumbrances		269,888
Reserved for Inventory		77,935
<i>Unreserved:</i>		
Undesignated		10,976,517
<i>Total Fund Equity</i>	<u>0</u>	<u>12,135,211</u>
 <i>Total Liabilities and Fund Equity</i>		
	<u>\$0</u>	<u>\$22,053,303</u>

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ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	Dog and Kennel	Job and Family Services	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
Revenues:					
Taxes					
Intergovernmental		18,107,441	1,373,330		
Charges for Services	34,833		88,553	6,417	273,755
Licenses & Permits	72,709				
Fines and Forfeitures	3,412				
Interest					
Other Revenues	994	871,958	102,636		2,234
Total Revenue	111,948	18,979,399	1,564,519	6,417	275,989
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					352,462
Judicial					
Public Safety				20,164	
Public Works					
Health	114,837				
Human Services		16,518,128	1,436,503		
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay		75,223			
<i>Debt Service:</i>					
Principal Retirement	9,958				
Interest & Fiscal Charges	1,804	1,019			
Total Expenditures	126,599	16,594,370	1,436,503	20,164	352,462
Excess of Revenues Over (Under) Expenditures	(14,651)	2,385,029	128,016	(13,747)	(76,473)
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In		300,000		9,983	78,872
Operating Transfers - Out		(72,777)			
Total Other Sources (Uses)	0	227,223	0	9,983	78,872
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(14,651)	2,612,252	128,016	(3,764)	2,399
Fund Balances (Deficits) at Beginning of Year	39,802	90,648	(103,121)	471	165,447
Increase (Decrease) in Reserve for Inventory		826			
Fund Balances (Deficits) at End of Year	\$25,151	\$2,703,726	\$24,895	(\$3,293)	\$167,846

<u>Road (MVGTT)</u>	<u>GIS</u>	<u>County Planner</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
3,238,666						
2,023		36,680	52,022		15,291	14,659
42,106						
14,419				2,081		
85,456		1,614	2,029			
<u>3,382,670</u>	<u>0</u>	<u>38,294</u>	<u>54,051</u>	<u>2,081</u>	<u>15,291</u>	<u>14,659</u>
			67,487	2,454		
3,291,493	129,629	150,605			22,039	
115,747		49	7,224			9,112
8,128						
2,963						
<u>3,418,331</u>	<u>129,629</u>	<u>150,654</u>	<u>74,711</u>	<u>2,454</u>	<u>22,039</u>	<u>9,112</u>
<u>(35,661)</u>	<u>(129,629)</u>	<u>(112,360)</u>	<u>(20,660)</u>	<u>(373)</u>	<u>(6,748)</u>	<u>5,547</u>
1,516		82,477	15,834			
			(1,250)	(1,250)		
<u>1,516</u>	<u>0</u>	<u>82,477</u>	<u>14,584</u>	<u>(1,250)</u>	<u>0</u>	<u>0</u>
(34,145)	(129,629)	(29,883)	(6,076)	(1,623)	(6,748)	5,547
1,068,598	303,371	33,276	77,992	13,713	6,952	5,602
17,338						
<u>\$1,051,791</u>	<u>\$173,742</u>	<u>\$3,393</u>	<u>\$71,916</u>	<u>\$12,090</u>	<u>\$204</u>	<u>\$11,149</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
Revenues:					
Taxes					
Intergovernmental					
Charges for Services	4,977	18,710	2,458	5,799	5,415
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
Total Revenue	<u>4,977</u>	<u>18,710</u>	<u>2,458</u>	<u>5,799</u>	<u>5,415</u>
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	4,000		4,002		337
Public Safety					
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay		10,982			
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
Total Expenditures	<u>4,000</u>	<u>10,982</u>	<u>4,002</u>	<u>0</u>	<u>337</u>
Excess of Revenues Over (Under) Expenditures	<u>977</u>	<u>7,728</u>	<u>(1,544)</u>	<u>5,799</u>	<u>5,078</u>
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In					
Operating Transfers - Out					(9,983)
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(9,983)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	977	7,728	(1,544)	5,799	(4,905)
Fund Balances (Deficits) at Beginning of Year	2,410	15,730	4,997	8,841	7,805
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$3,387</u>	<u>\$23,458</u>	<u>\$3,453</u>	<u>\$14,640</u>	<u>\$2,900</u>

<u>Drug Free Coalition Team Grant</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>	<u>Title Administration</u>	<u>Recorder Equipment</u>
2,424	200			5,700	208,790	46,048
		1,546	23,720			
			23,136		3,366	
<u>2,424</u>	<u>200</u>	<u>1,546</u>	<u>46,856</u>	<u>5,700</u>	<u>212,156</u>	<u>46,048</u>
					192,582	12,273
		1,415	30,464	2,294		
<u>0</u>	<u>0</u>	<u>1,415</u>	<u>30,464</u>	<u>2,294</u>	<u>192,582</u>	<u>12,273</u>
<u>2,424</u>	<u>200</u>	<u>131</u>	<u>16,392</u>	<u>3,406</u>	<u>19,574</u>	<u>33,775</u>
					(75,000)	(50,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(75,000)</u>	<u>(50,000)</u>
2,424	200	131	16,392	3,406	(55,426)	(16,225)
0	888	3,086	29,973	62	212,976	96,734
<u>2,424</u>	<u>\$1,088</u>	<u>\$3,217</u>	<u>\$46,365</u>	<u>\$3,468</u>	<u>\$157,550</u>	<u>\$80,509</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	T.B. Hospital	Senior Citizens Levy	Children Services	MR/DD	Ambulance Service
Revenues:					
Taxes	\$134,333	\$252,297	\$1,848,514	\$2,485,247	\$1,302,750
Intergovernmental	14,981	29,224	2,634,579	1,591,511	152,372
Charges for Services			772,162	7,591	
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues	1,310		526,508	47,177	
Total Revenue	150,624	281,521	5,781,763	4,131,526	1,455,122
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works					
Health	109,444				1,329,790
Human Services		271,253	6,102,868	4,064,641	
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay			54,250	68,247	
<i>Debt Service:</i>					
Principal Retirement			20,106	994	
Interest & Fiscal Charges			445	526	
Total Expenditures	109,444	271,253	6,177,669	4,134,408	1,329,790
Excess of Revenues Over (Under) Expenditures	41,180	10,268	(395,906)	(2,882)	125,332
Other Financing Sources (Uses):					
Proceeds from Capital Leases			38,006		
Operating Transfers - In					
Operating Transfers - Out	(3,175)	(5,915)	(44,288)	(259,444)	(30,486)
Total Other Sources (Uses)	(3,175)	(5,915)	(6,282)	(259,444)	(30,486)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	38,005	4,353	(402,188)	(262,326)	94,846
Fund Balances (Deficits) at Beginning of Year	300,146	17,957	2,076,898	2,111,739	780,111
Increase (Decrease) in Reserve for Inventory				7,738	
Fund Balances (Deficits) at End of Year	\$338,151	\$22,310	\$1,674,710	\$1,857,151	\$874,957

<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>COPS Fast</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>
\$1,005,705		1,873			662,456	
<u>8,445</u>	<u>1,000</u>	<u>837</u>				<u>55,142 291</u>
<u>1,014,150</u>	<u>1,000</u>	<u>2,710</u>	<u>0</u>	<u>0</u>	<u>662,456</u>	<u>55,433</u>
662,986		3,771			596,656	
	10,623					
178,284						48,337
<u>841,270</u>	<u>10,623</u>	<u>3,771</u>	<u>0</u>	<u>0</u>	<u>596,656</u>	<u>48,337</u>
<u>172,880</u>	<u>(9,623)</u>	<u>(1,061)</u>	<u>0</u>	<u>0</u>	<u>65,800</u>	<u>7,096</u>
	10,000	1,890				(10,569)
<u>0</u>	<u>10,000</u>	<u>1,890</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,569)</u>
172,880	377	829	0	0	65,800	(3,473)
726,898	3,658	(829)	215	27,241	4,847	1,176,257
<u>\$899,778</u>	<u>\$4,035</u>	<u>\$0</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$70,647</u>	<u>\$1,172,784</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	Emergency Home Repair Loan	FEMA Flood Repair	FEMA Flood Mitigation	TASC Grants	TASC Athens County Municipal Drug Court
Revenues:					
Taxes					
Intergovernmental			123,034	389,837	226,808
Charges for Services				28,451	
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues				277,337	688
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>123,034</u>	<u>695,625</u>	<u>227,496</u>
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					156,554
Public Safety					
Public Works			138,860		
Health					
Human Services				687,324	
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay				28,623	9,347
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>138,860</u>	<u>715,947</u>	<u>165,901</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(15,826)</u>	<u>(20,322)</u>	<u>61,595</u>
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In			15,666		
Operating Transfers - Out		(1,516)			
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>(1,516)</u>	<u>15,666</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(1,516)	(160)	(20,322)	61,595
Fund Balances (Deficits) at Beginning of Year	2,483	1,516	160	32,386	(5,147)
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$2,483</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,064</u>	<u>\$56,448</u>

<u>Litter Control</u>	<u>Local Emergency Planning</u>	<u>Recycle Ohio</u>	<u>Probate Court Mental Illness</u>	<u>Psychological Evaluation Grant</u>	<u>EMA HB 239 State Grant</u>	<u>Clean Kids Grant</u>
		103,487	39,923	30,000	2,000	37,500
	9	718				143
<u>0</u>	<u>9</u>	<u>104,205</u>	<u>39,923</u>	<u>30,000</u>	<u>2,000</u>	<u>37,643</u>
	16,249		29,918	6,620	25,660	39,806
		105,351				
		2,420				
<u>0</u>	<u>16,249</u>	<u>107,771</u>	<u>29,918</u>	<u>6,620</u>	<u>25,660</u>	<u>39,806</u>
<u>0</u>	<u>(16,240)</u>	<u>(3,566)</u>	<u>10,005</u>	<u>23,380</u>	<u>(23,660)</u>	<u>(2,163)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(16,240)	(3,566)	10,005	23,380	(23,660)	(2,163)
1,697	52,630	3,151	0	0	23,675	2,180
<u>\$1,697</u>	<u>\$36,390</u>	<u>(\$415)</u>	<u>\$10,005</u>	<u>\$23,380</u>	<u>\$15</u>	<u>\$17</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	DARE Grant	Sheriff Equipment Grant	Poston Access Road	Court Security Grant	Logjam Removal
Revenues:					
Taxes					
Intergovernmental	8,113	2,377	50,000		8,000
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>8,113</u>	<u>2,377</u>	<u>50,000</u>	<u>0</u>	<u>8,000</u>
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial				3,028	
Public Safety		3,604			
Public Works					8,000
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance			99,494		
Capital Outlay					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>3,604</u>	<u>99,494</u>	<u>3,028</u>	<u>8,000</u>
Excess of Revenues Over (Under) Expenditures	<u>8,113</u>	<u>(1,227)</u>	<u>(49,494)</u>	<u>(3,028)</u>	<u>0</u>
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In		7	49,494	742	
Operating Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>7</u>	<u>49,494</u>	<u>742</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,113	(1,220)	0	(2,286)	0
Fund Balances (Deficits) at Beginning of Year	888	1,397	0	2,818	0
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$9,001</u>	<u>\$177</u>	<u>\$0</u>	<u>\$532</u>	<u>\$0</u>

<u>Youth Services</u>	<u>Juvenile Court Projects</u>	<u>Americorp Grants</u>	<u>Victims Assistance</u>	<u>OCJS DVDA Sheriff</u>	<u>OCJS Prosecutor</u>	<u>Community Corrections Municipal Court</u>
436,155	11,524		116,576	59,666		39,093
<u>25,344</u>	<u>6,070</u>	<u>4</u>	<u>1,782</u>	<u>1,046</u>		
<u>461,499</u>	<u>17,594</u>	<u>4</u>	<u>118,358</u>	<u>60,712</u>	<u>0</u>	<u>39,093</u>
						39,093
365,983	13,448	403	138,735	84,162		
			5,503			
<u>365,983</u>	<u>13,448</u>	<u>403</u>	<u>144,238</u>	<u>84,162</u>	<u>0</u>	<u>39,093</u>
<u>95,516</u>	<u>4,146</u>	<u>(399)</u>	<u>(25,880)</u>	<u>(23,450)</u>	<u>0</u>	<u>0</u>
	559	(584)	35,946	22,814		
			(6,134)			
<u>0</u>	<u>559</u>	<u>(584)</u>	<u>29,812</u>	<u>22,814</u>	<u>0</u>	<u>0</u>
95,516	4,705	(983)	3,932	(636)	0	0
299,004	30,450	985	10,899	12,482	15	0
<u>\$394,520</u>	<u>\$35,155</u>	<u>\$2</u>	<u>\$14,831</u>	<u>\$11,846</u>	<u>\$15</u>	<u>\$0</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001

	Industrial Development	Totals
Revenues:		
Taxes		\$7,028,846
Intergovernmental		29,493,150
Charges for Services		1,615,043
Licenses & Permits		88,000
Fines and Forfeitures		70,784
Interest		71,642
Other Revenues	88,000	2,080,132
<i>Total Revenue</i>	88,000	40,447,597
Expenditures:		
<i>Current:</i>		
<i>General Government:</i>		
Legislative and Executive		434,676
Judicial		461,794
Public Safety		780,753
Public Works		4,315,243
Health		1,681,461
Human Services		29,683,448
Conservation and Recreation		10,623
Economic Development and Assistance		147,831
Capital Outlay		565,011
<i>Debt Service:</i>		
Principal Retirement		39,186
Interest & Fiscal Charges		6,757
<i>Total Expenditures</i>	0	38,126,783
Excess of Revenues Over (Under) Expenditures	88,000	2,320,814
Other Financing Sources (Uses):		
Proceeds from Capital Leases		38,006
Operating Transfers - In		625,800
Operating Transfers - Out		(572,371)
<i>Total Other Sources (Uses)</i>	0	91,435
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	88,000	2,412,249
Fund Balances (Deficits) at Beginning of Year	(88,000)	9,697,060
Increase (Decrease) in Reserve for Inventory		25,902
Fund Balances (Deficits) at End of Year	\$0	\$12,135,211

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges For Services	\$48,500	\$34,833	(\$13,667)
Licenses and Permits	73,000	72,709	(291)
Fines and Forfeitures	3,200	3,392	192
Other	400	994	594
Total Revenue	125,100	111,928	(13,172)
Expenditures:			
<i>Current:</i>			
Health			
Dog Warden			
Personal Services	66,236	66,236	0
Fringe Benefits	10,202	9,040	1,162
Contractual Services	3,800	1,330	2,470
Supplies and Materials	16,601	12,139	4,462
Other	31,187	24,694	6,493
Total Dog Warden	128,026	113,439	14,587
Kennel Keeper			
Fringe Benefits	9,700	7,644	2,056
Supplies and Materials	8,400	2,240	6,160
Other	5,500	2,070	3,430
Total Dog Kennel Keeper	23,600	11,954	11,646
Total Health	151,626	125,393	26,233
Total Expenditures	151,626	125,393	26,233
Excess of Revenues Over (Under) Expenditures	(26,526)	(13,465)	13,061
Fund Balances (Deficit) at Beginning of Year	45,479	45,479	0
Prior Year Encumbrances Appropriated	2,526	2,526	0
Fund Balances (Deficit) at End of Year	<u>\$21,479</u>	<u>\$34,540</u>	<u>\$13,061</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$16,468,610	\$15,745,339	(\$723,271)
Other	939,735	1,264,800	325,065
Total Revenue	17,408,345	17,010,139	(398,206)
Expenditures:			
<i>Current:</i>			
Human Services			
Administration			
Personal Services	2,447,444	2,435,503	11,941
Fringe Benefits	375,084	321,327	53,757
Contractual Services	448,873	296,909	151,964
Supplies and Materials	241,400	163,536	77,864
Other	2,691,732	2,246,897	444,835
Total Administration	6,204,533	5,464,172	740,361
Social Services			
Personal Services	2,492,050	2,258,194	233,856
Fringe Benefits	399,033	303,583	95,450
Contractual Services	7,984,041	7,925,317	58,724
Supplies and Materials	60,000	44,696	15,304
Other	559,080	469,629	89,451
Total Social Services	11,494,204	11,001,419	492,785
Total Human Services	17,698,737	16,465,591	1,233,146
Capital Outlay	207,928	73,298	134,630
<i>Debt Service:</i>			
Principal Retirement	22,000	22,000	0
Interest & Fiscal Charges	1,153	1,153	0
Total Debt Service	23,153	23,153	0
Total Expenditures	17,929,818	16,562,042	1,367,776
Excess of Revenues Over (Under) Expenditures	(521,473)	448,097	969,570

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses):			
Operating Transfers - In	0	300,000	300,000
Operating Transfers - Out	<u>(72,777)</u>	<u>(72,777)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(72,777)</u>	<u>227,223</u>	<u>300,000</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(594,250)	675,320	1,269,570
Fund Balances (Deficit) at Beginning of Year	2,600,368	2,600,368	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,006,118</u></u>	<u><u>\$3,275,688</u></u>	<u><u>\$1,269,570</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,072,000	\$1,142,254	\$70,254
Charges for Services	97,750	91,342	(6,408)
Other	333,536	102,719	(230,817)
Total Revenue	1,503,286	1,336,315	(166,971)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	536,600	473,563	63,037
Fringe Benefits	83,500	59,764	23,736
Contractual Services	306,000	284,256	21,744
Other	778,158	651,631	126,527
Total Human Services	1,704,258	1,469,214	235,044
Total Expenditures	1,704,258	1,469,214	235,044
Excess of Revenues Over (Under) Expenditures	(200,972)	(132,899)	68,073
Fund Balances (Deficit) at Beginning of Year	200,972	200,972	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$68,073</u>	<u>\$68,073</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,400	\$6,507	\$1,107
Total Revenues	5,400	6,507	1,107
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	15,583	15,533	50
Total Public Safety	15,583	15,533	50
Total Expenditures	15,583	15,533	50
Excess of Revenues Over (Under) Expenditures	(10,183)	(9,026)	1,157
Other Financing Sources (Uses):			
Operating Transfers - In	9,983	9,983	0
Total Other Financing Sources (Uses)	9,983	9,983	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(200)	957	1,157
Fund Balances (Deficit) at Beginning of Year	240	240	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40</u>	<u>\$1,197</u>	<u>\$1,157</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$239,125	\$282,760	\$43,635
Other	500	2,234	1,734
Total Revenue	239,625	284,994	45,369
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Personal Services	121,764	104,126	17,638
Fringe Benefits	46,185	33,430	12,755
Contractual Services	218,200	213,710	4,490
Supplies and Materials	5,250	1,757	3,493
Other	2,000	652	1,348
Total General Government-Legislative and Executive	393,399	353,675	39,724
Total Expenditures	393,399	353,675	39,724
Excess of Revenues Over (Under) Expenditures	(153,774)	(68,681)	85,093
Other Financing Sources (Uses):			
Operating Transfers - In	80,875	80,875	0
Total Other Financing Sources (Uses)	80,875	80,875	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(72,899)	12,194	85,093
Fund Balances (Deficit) at Beginning of Year	160,355	160,355	0
Prior Year Encumbrances Appropriated	2,460	2,460	0
Fund Balances (Deficit) at End of Year	<u>\$89,916</u>	<u>\$175,009</u>	<u>\$85,093</u>

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ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,336,000	\$3,343,876	\$7,876
Charges for Services	2,000	2,023	23
Fines and Forfeitures	20,000	41,519	21,519
Interest	16,000	15,076	(924)
Other	0	85,456	85,456
Total Revenue	3,374,000	3,487,950	113,950
Expenditures:			
<i>Current:</i>			
Public Works			
County Engineer			
Personal Services	176,912	169,161	7,751
Fringe Benefits	59,000	42,044	16,956
Contractual Services	439,808	401,703	38,105
Supplies and Materials	10,000	4,712	5,288
Other	11,000	9,803	1,197
Total County Engineer	696,720	627,423	69,297
Road			
Personal Services	884,133	806,828	77,305
Fringe Benefits	340,000	286,882	53,118
Contractual Services	225,000	178,046	46,954
Supplies and Materials	1,056,475	1,040,618	15,857
Other	400,000	343,148	56,852
Total Road	2,905,608	2,655,522	250,086
Bridge			
Personal Services	19,185	19,185	0
Fringe Benefits	4,025	2,634	1,391
Supplies and Materials	25,000	21,983	3,017
Other	50,000	45,857	4,143
Total Bridge	98,210	89,659	8,551
Total Public Works	3,700,538	3,372,604	327,934

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures: (continued)			
Capital Outlay	129,752	124,852	4,900
<i>Debt Service:</i>			
Principal Retirement	65,716	65,716	0
Interest and Fiscal Charges	2,992	2,992	0
Total Debt Service	68,708	68,708	0
Total Expenditures	3,898,998	3,566,164	332,834
Excess of Revenues Over (Under) Expenditures	(524,998)	(78,214)	446,784
Other Financing Sources (Uses):			
Operating Transfers - In	0	1,516	1,516
Total Other Financing Sources (Uses)	0	1,516	1,516
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(524,998)	(76,698)	448,300
Fund Balances (Deficit) at Beginning of Year	759,249	759,249	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$234,251</u>	<u>\$682,551</u>	<u>\$448,300</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
GIS Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$10,000	\$0	(\$10,000)
Total Revenue	10,000	0	(10,000)
Expenditures:			
<i>Current:</i>			
Public Works			
Contractual Services	135,000	132,337	2,663
Total Public Works	135,000	132,337	2,663
Total Expenditures	135,000	132,337	2,663
Excess of Revenues Over (Under) Expenditures	(125,000)	(132,337)	(7,337)
Other Financing Sources (Uses):			
Operating Transfers - In	135,000	0	(135,000)
Total Other Financing Sources (Uses)	135,000	0	(135,000)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	10,000	(132,337)	(142,337)
Fund Balances (Deficit) at Beginning of Year	300,278	300,278	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$310,278</u>	<u>\$167,941</u>	<u>(\$142,337)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
County Planner Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,850	\$0	(\$17,850)
Charges for Services	39,448	36,680	(2,768)
Other	0	1,614	1,614
Total Revenue	57,298	38,294	(19,004)
Expenditures:			
<i>Current:</i>			
Public Works			
Personal Services	84,140	84,136	4
Fringe Benefits	26,884	22,295	4,589
Contractual Services	25,356	22,850	2,506
Supplies and Materials	6,000	2,731	3,269
Other	5,000	3,060	1,940
Total Public Works	147,380	135,072	12,308
Capital Outlay	19,350	17,899	1,451
Total Expenditures	166,730	152,971	13,759
Excess of Revenues Over (Under) Expenditures	(109,432)	(114,677)	(5,245)
Other Financing Sources (Uses):			
Operating Transfers - In	82,477	82,477	0
Total Other Financing Sources (Uses)	82,477	82,477	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(26,955)	(32,200)	(5,245)
Fund Balances (Deficit) at Beginning of Year	30,658	30,658	0
Prior Year Encumbrances Appropriated	8,456	8,456	0
Fund Balances (Deficit) at End of Year	<u>\$12,159</u>	<u>\$6,914</u>	<u>(\$5,245)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$53,031	\$52,247	(\$784)
Other	0	2,029	2,029
Total Revenues	53,031	54,276	1,245
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Treasurer			
Personal Services	21,254	20,853	401
Fringe Benefits	3,625	3,078	547
Contractual Services	5,000	3,350	1,650
Other	2,500	1,397	1,103
Total Treasurer	32,379	28,678	3,701
Prosecuting Attorney			
Personal Services	30,503	30,503	0
Fringe Benefits	8,176	8,032	144
Other	7,416	2,370	5,046
Total Prosecuting Attorney	46,095	40,905	5,190
Total General Government- Legislative and Executive	78,474	69,583	8,891
Capital Outlay	8,677	5,793	2,884
Total Expenditures	87,151	75,376	11,775
Excess of Revenues Over (Under) Expenditures	(34,120)	(21,100)	13,020
Other Financing Sources (Uses):			
Operating Transfers - In	15,969	15,969	0
Operating Transfers - Out	(1,250)	(1,250)	0
Total Other Financing Sources (Uses)	14,719	14,719	0

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(19,401)	(6,381)	13,020
Fund Balances (Deficit) at Beginning of Year	80,435	80,435	0
Prior Year Encumbrances Appropriated	<u>677</u>	<u>677</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$61,711</u></u>	<u><u>\$74,731</u></u>	<u><u>\$13,020</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Treasurer's Prepayment Interest Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$2,500	\$2,487	(\$13)
Total Revenue	2,500	2,487	(13)
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Contractual Services	1,250	352	898
Other	5,000	2,765	2,235
Total General Government-Legislative and Executive	6,250	3,117	3,133
Total Expenditures	6,250	3,117	3,133
Excess of Revenues Over (Under) Expenditures	(3,750)	(630)	3,120
Other Financing Sources (Uses):			
Operating Transfers - Out	(1,250)	(1,250)	0
Total Other Financing Sources (Uses)	(1,250)	(1,250)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(5,000)	(1,880)	3,120
Fund Balances (Deficit) at Beginning of Year	13,019	13,019	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,019</u>	<u>\$11,139</u>	<u>\$3,120</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Licenses and Permits	\$14,000	\$15,087	\$1,087
Total Revenue	14,000	15,087	1,087
Expenditures:			
<i>Current:</i>			
Health			
Other	13,882	12,834	1,048
Total Health	13,882	12,834	1,048
Total Expenditures	13,882	12,834	1,048
Excess of Revenues Over (Under) Expenditures	118	2,253	2,135
Fund Balances (Deficit) at Beginning of Year	6,646	6,646	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,764</u>	<u>\$8,899</u>	<u>\$2,135</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$20,000</u>	<u>\$14,439</u>	<u>(\$5,561)</u>
<i>Total Revenue</i>	20,000	14,439	(5,561)
Expenditures:			
Capital Outlay	<u>20,000</u>	<u>13,745</u>	<u>6,255</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>13,745</u>	<u>6,255</u>
Excess of Revenues Over (Under) Expenditures	0	694	694
Fund Balances (Deficit) at Beginning of Year	9,375	9,375	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$9,375</u></u>	<u><u>\$10,069</u></u>	<u><u>\$694</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computer Legal Research Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$4,000	\$4,911	\$911
<i>Total Revenue</i>	4,000	4,911	911
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	4,660	4,000	660
Total General Government-Judicial	4,660	4,000	660
<i>Total Expenditures</i>	4,660	4,000	660
Excess of Revenues Over (Under) Expenditures	(660)	911	1,571
Fund Balances (Deficit) at Beginning of Year	2,152	2,152	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,492</u>	<u>\$3,063</u>	<u>\$1,571</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computerization Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$7,000</u>	<u>\$18,711</u>	<u>\$11,711</u>
<i>Total Revenue</i>	7,000	18,711	11,711
Expenditures:			
Capital Outlay	<u>22,729</u>	<u>10,982</u>	<u>11,747</u>
<i>Total Expenditures</i>	<u>22,729</u>	<u>10,982</u>	<u>11,747</u>
Excess of Revenues Over (Under) Expenditures	(15,729)	7,729	23,458
Fund Balances (Deficit) at Beginning of Year	15,729	15,729	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$23,458</u></u>	<u><u>\$23,458</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computer Legal Research Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$1,500</u>	<u>\$2,458</u>	<u>\$958</u>
<i>Total Revenue</i>	1,500	2,458	958
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	<u>4,205</u>	<u>4,002</u>	<u>203</u>
Total General Government-Judicial	<u>4,205</u>	<u>4,002</u>	<u>203</u>
<i>Total Expenditures</i>	<u>4,205</u>	<u>4,002</u>	<u>203</u>
Excess of Revenues Over (Under) Expenditures	(2,705)	(1,544)	1,161
Fund Balances (Deficit) at Beginning of Year	4,997	4,997	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,292</u></u>	<u><u>\$3,453</u></u>	<u><u>\$1,161</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Special Projects Common Pleas Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$3,000</u>	<u>\$5,798</u>	<u>\$2,798</u>
<i>Total Revenue</i>	3,000	5,798	2,798
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	3,000	5,798	2,798
Fund Balances (Deficit) at Beginning of Year	8,841	8,841	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$11,841</u></u>	<u><u>\$14,639</u></u>	<u><u>\$2,798</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Mediation Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$5,000	\$5,415	\$415
<i>Total Revenue</i>	5,000	5,415	415
Expenditures:			
<i>Current:</i>			
General Government-Judicial Other	2,422	337	2,085
Total General Government- Judicial	2,422	337	2,085
<i>Total Expenditures</i>	2,422	337	2,085
Excess of Revenues Over (Under) Expenditures	2,578	5,078	2,500
Other Financing Sources (Uses):			
Operating Transfers - Out	(9,983)	(9,983)	0
<i>Total Other Financing Sources (Uses)</i>	(9,983)	(9,983)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(7,405)	(4,905)	2,500
Fund Balances (Deficit) at Beginning of Year	7,405	7,405	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$2,500</u>	<u>\$2,500</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$100	\$200	\$100
Total Revenue	100	200	100
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	888	0	888
Total Public Safety	888	0	888
Total Expenditures	888	0	888
Excess of Revenues Over (Under) Expenditures	(788)	200	988
Fund Balances (Deficit) at Beginning of Year	888	888	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$100	\$1,088	\$988

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
D.U.I. Enforcement and Education Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$1,000	\$1,430	\$430
Total Revenue	1,000	1,430	430
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	3,043	1,415	1,628
Total Public Safety	3,043	1,415	1,628
Total Expenditures	3,043	1,415	1,628
Excess of Revenues Over (Under) Expenditures	(2,043)	15	2,058
Fund Balances (Deficit) at Beginning of Year	3,043	3,043	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,000</u>	<u>\$3,058</u>	<u>\$2,058</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$22,666	\$23,895	\$1,229
Other	27,150	26,410	(740)
Total Revenue	49,816	50,305	489
Expenditures:			
<i>Current:</i>			
Public Safety			
Sheriff			
Contractual Services	13,068	0	13,068
Other	29,687	24,099	5,588
Total Sheriff	42,755	24,099	18,656
Prosecuting Attorney			
Other	6,000	5,880	120
Total Prosecuting Attorney	6,000	5,880	120
Total Public Safety	48,755	29,979	18,776
Total Expenditures	48,755	29,979	18,776
Excess of Revenues Over (Under) Expenditures	1,061	20,326	19,265
Fund Balances (Deficit) at Beginning of Year	26,399	26,399	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$27,460</u>	<u>\$46,725</u>	<u>\$19,265</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Diversions - Prosecuting Attorney Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,000	\$5,700	\$700
Total Revenue	5,000	5,700	700
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	5,000	2,294	2,706
Total Public Safety	5,000	2,294	2,706
Total Expenditures	5,000	2,294	2,706
Excess of Revenues Over (Under) Expenditures	0	3,406	3,406
Fund Balances (Deficit) at Beginning of Year	62	62	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$62	\$3,468	\$3,406

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Title Administration Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$185,000	\$207,015	\$22,015
Other	0	3,366	3,366
Total Revenue	185,000	210,381	25,381
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Personal Services	105,366	103,829	1,537
Fringe Benefits	44,822	39,200	5,622
Contractual Services	26,300	21,507	4,793
Supplies and Materials	25,000	24,544	456
Other	4,000	3,023	977
Total General Government- Judicial	205,488	192,103	13,385
Total Expenditures	205,488	192,103	13,385
Excess of Revenues Over (Under) Expenditures	(20,488)	18,278	38,766
Other Financing Sources (Uses):			
Operating Transfers - Out	(75,000)	(75,000)	0
Total Other Financing Sources (Uses)	(75,000)	(75,000)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(95,488)	(56,722)	38,766
Fund Balances (Deficit) at Beginning of Year	206,253	206,253	0
Prior Year Encumbrances Appropriated	2,545	2,545	0
Fund Balances (Deficit) at End of Year	<u>\$113,310</u>	<u>\$152,076</u>	<u>\$38,766</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$45,000</u>	<u>\$46,048</u>	<u>\$1,048</u>
<i>Total Revenue</i>	45,000	46,048	1,048
Expenditures:			
<i>Current:</i>			
General Government- Legislative and Executive Other	<u>12,165</u>	<u>11,375</u>	<u>790</u>
Total General Government- Legislative and Executive	<u>12,165</u>	<u>11,375</u>	<u>790</u>
<i>Total Expenditures</i>	<u>12,165</u>	<u>11,375</u>	<u>790</u>
Excess of Revenues Over (Under) Expenditures	32,835	34,673	1,838
Other Financing Sources (Uses):			
Operating Transfers - Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(17,165)	(15,327)	1,838
Fund Balances (Deficit) at Beginning of Year	95,501	95,501	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$78,336</u></u>	<u><u>\$80,174</u></u>	<u><u>\$1,838</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
T.B. Hospital Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$131,857	\$135,770	\$3,913
Intergovernmental	14,650	14,982	332
Other	0	1,310	1,310
Total Revenue	146,507	152,062	5,555
Expenditures:			
<i>Current:</i>			
Health			
Contractual Services	91,427	90,246	1,181
Other	315,753	22,211	293,542
Total Health	407,180	112,457	294,723
Total Expenditures	407,180	112,457	294,723
Excess of Revenues Over (Under) Expenditures	(260,673)	39,605	300,278
Other Financing Sources (Uses):			
Operating Transfers - Out	(3,300)	(3,271)	29
Total Other Financing Sources (Uses)	(3,300)	(3,271)	29
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(263,973)	36,334	300,307
Fund Balances (Deficit) at Beginning of Year	292,191	292,191	0
Prior Year Encumbrances Appropriated	8,800	8,800	0
Fund Balances (Deficit) at End of Year	<u>\$37,018</u>	<u>\$337,325</u>	<u>\$300,307</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$247,250	\$254,676	\$7,426
Intergovernmental	28,850	29,224	374
Total Revenue	276,100	283,900	7,800
Expenditures:			
<i>Current:</i>			
Human Services			
Other	293,205	271,252	21,953
Total Human Services	293,205	271,252	21,953
Total Expenditures	293,205	271,252	21,953
Excess of Revenues Over (Under) Expenditures	(17,105)	12,648	29,753
Other Financing Sources (Uses):			
Operating Transfers - In	7,800	0	(7,800)
Operating Transfers - Out	(6,193)	(6,073)	120
Total Other Financing Sources (Uses)	1,607	(6,073)	(7,680)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(15,498)	6,575	22,073
Fund Balances (Deficit) at Beginning of Year	15,498	15,498	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$22,073</u>	<u>\$22,073</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$1,825,662	\$1,864,888	\$39,226
Intergovernmental	2,779,627	2,357,021	(422,606)
Charges for Services	701,758	835,061	133,303
Other	864,796	627,183	(237,613)
Total Revenue	6,171,843	5,684,153	(487,690)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	2,591,000	2,493,983	97,017
Fringe Benefits	426,209	370,988	55,221
Contractual Services	1,337,349	1,145,837	191,512
Supplies and Materials	87,086	69,282	17,804
Other	2,476,397	2,142,548	333,849
Total Human Services	6,918,041	6,222,638	695,403
Capital Outlay	247,120	140,941	106,179
Total Expenditures	7,165,161	6,363,579	801,582
Excess of Revenues Over (Under) Expenditures	(993,318)	(679,426)	313,892
Other Financing Sources (Uses):			
Operating Transfers - Out	(48,000)	(45,361)	2,639
Total Other Financing Sources (Uses)	(48,000)	(45,361)	2,639
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(1,041,318)	(724,787)	316,531
Fund Balances (Deficit) at Beginning of Year	2,035,213	2,035,213	0
Prior Year Encumbrances Appropriated	156,702	156,702	0
Fund Balances (Deficit) at End of Year	\$1,150,597	\$1,467,128	\$316,531

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
MR/DD Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$2,380,545	\$2,516,349	\$135,804
Intergovernmental	1,720,502	1,606,029	(114,473)
Charges for Services	5,100	7,591	2,491
Other	71,200	45,646	(25,554)
Total Revenue	4,177,347	4,175,615	(1,732)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	2,662,432	2,469,711	192,721
Fringe Benefits	1,118,478	843,324	275,154
Contractual Services	663,000	543,825	119,175
Supplies and Materials	152,183	142,621	9,562
Other	190,039	175,743	14,296
Total Human Services	4,786,132	4,175,224	610,908
Capital Outlay	138,169	83,501	54,668
Total Expenditures	4,924,301	4,258,725	665,576
Excess of Revenues Over (Under) Expenditures	(746,954)	(83,110)	663,844
Other Financing Sources (Uses):			
Operating Transfers - Out	(265,000)	(261,543)	3,457
Total Other Financing Sources (Uses)	(265,000)	(261,543)	3,457
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(1,011,954)	(344,653)	667,301
Fund Balances (Deficit) at Beginning of Year	2,118,713	2,118,713	0
Prior Year Encumbrances Appropriated	130,976	130,976	0
Fund Balances (Deficit) at End of Year	\$1,237,735	\$1,905,036	\$667,301

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$1,294,436	\$1,314,531	\$20,095
Intergovernmental	132,460	152,372	19,912
Total Revenue	1,426,896	1,466,903	40,007
Expenditures:			
<i>Current:</i>			
Health			
Contractual Services	1,350,000	1,331,790	18,210
Total Health	1,350,000	1,331,790	18,210
Total Expenditures	1,350,000	1,331,790	18,210
Excess of Revenues Over (Under) Expenditures	76,896	135,113	58,217
Other Financing Sources (Uses):			
Operating Transfers - Out	(31,262)	(31,262)	0
Total Other Financing Sources (Uses)	(31,262)	(31,262)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	45,634	103,851	58,217
Fund Balances (Deficit) at Beginning of Year	769,864	769,864	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$815,498	\$873,715	\$58,217

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$975,000	\$996,131	\$21,131
Other	0	8,445	8,445
Total Revenue	975,000	1,004,576	29,576
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	440,916	432,661	8,255
Fringe Benefits	127,943	114,517	13,426
Contractual Services	75,797	42,854	32,943
Supplies and Materials	15,600	15,127	473
Other	91,980	57,032	34,948
Total Public Safety	752,236	662,191	90,045
Capital Outlay	301,931	192,861	109,070
Total Expenditures	1,054,167	855,052	199,115
Excess of Revenues Over (Under) Expenditures	(79,167)	149,524	228,691
Fund Balances (Deficit) at Beginning of Year	555,186	555,186	0
Prior Year Encumbrances Appropriated	50,508	50,508	0
Fund Balances (Deficit) at End of Year	<u>\$526,527</u>	<u>\$755,218</u>	<u>\$228,691</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Bikeway Maintenance Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$1,000	\$1,000
Total Revenue	0	1,000	1,000
Expenditures:			
<i>Current:</i>			
Conservation and Recreation			
Other	13,778	10,616	3,162
Total Conservation and Recreation	13,778	10,616	3,162
Total Expenditures	13,778	10,616	3,162
Excess of Revenues Over (Under) Expenditures	(13,778)	(9,616)	4,162
Other Financing Sources (Uses):			
Operating Transfers - In	10,000	10,000	0
Total Other Financing Sources (Uses)	10,000	10,000	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(3,778)	384	4,162
Fund Balances (Deficit) at Beginning of Year	3,778	3,778	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$4,162</u>	<u>\$4,162</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
COPS Fast Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,873	\$1,873	\$0
Other	837	837	0
Total Revenue	2,710	2,710	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	5,215	5,215	0
Fringe Benefits	3,890	3,890	0
Total Public Safety	9,105	9,105	0
Total Expenditures	9,105	9,105	0
Excess of Revenues Over (Under) Expenditures	(6,395)	(6,395)	0
Other Financing Sources (Uses):			
Operating Transfers - In	1,890	1,890	0
Total Other Financing Sources (Uses)	1,890	1,890	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(4,505)	(4,505)	0
Fund Balances (Deficit) at Beginning of Year	2,105	2,105	0
Prior Year Encumbrances Appropriated	2,400	2,400	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DUI Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	215	215	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$215</u>	<u>\$215</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ACENET Revolving Loan Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	18,355	18,355	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$18,355</u>	<u>\$18,355</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CDBG Fund
For The Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$804,000	\$652,931	(\$151,069)
Total Revenue	804,000	652,931	(151,069)
Expenditures:			
<i>Current:</i>			
Public Works			
Other	808,758	624,556	184,202
Total Public Works	808,758	624,556	184,202
Total Expenditures	808,758	624,556	184,202
Excess of Revenues Over (Under) Expenditures	(4,758)	28,375	33,133
Fund Balances (Deficit) at Beginning of Year	4,847	4,847	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$89</u>	<u>\$33,222</u>	<u>\$33,133</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CD Revolving Loan Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$50,140	\$43,809	(\$6,331)
Other	410,000	126,741	(283,259)
Total Revenue	460,140	170,550	(289,590)
Expenditures:			
<i>Current:</i>			
Economic Development & Assistance			
Loan Expenditure	195,000	195,000	0
Other	48,409	48,409	0
Total Economic Development & Assistance	243,409	243,409	0
Total Expenditures	243,409	243,409	0
Excess of Revenues Over (Under) Expenditures	216,731	(72,859)	(289,590)
Other Financing Sources (Uses):			
Loan Repayment	88,103	73,051	(15,052)
Operating Transfers - Out	(10,568)	(10,568)	0
Total Other Financing Sources (Uses)	77,535	62,483	(15,052)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	294,266	(10,376)	(304,642)
Fund Balances (Deficit) at Beginning of Year	168,453	168,453	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$462,719</u>	<u>\$158,077</u>	<u>(\$304,642)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Flood Repair Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - Out	(1,516)	(1,516)	0
Total Other Financing Sources (Uses)	(1,516)	(1,516)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(1,516)	(1,516)	0
Fund Balances (Deficit) at Beginning of Year	1,516	1,516	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Flood Mitigation Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$132,200	\$123,034	(\$9,166)
Total Revenue	132,200	123,034	(9,166)
Expenditures:			
<i>Current:</i>			
Public Works			
Other	147,866	138,860	9,006
Total Public Works	147,866	138,860	9,006
Total Expenditures	147,866	138,860	9,006
Excess of Revenues Over (Under) Expenditures	(15,666)	(15,826)	(160)
Other Financing Sources (Uses):			
Operating Transfers - In	15,666	15,666	0
Total Other Financing Sources (Uses)	15,666	15,666	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	(160)	(160)
Fund Balances (Deficit) at Beginning of Year	160	160	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$160</u>	<u>\$0</u>	<u>(\$160)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$832,663	\$389,837	(\$442,826)
Charges for Services	18,906	28,451	9,545
Fines and Forfeitures	29,417	22,882	(6,535)
Other	32,958	266,837	233,879
Total Revenue	913,944	708,007	(205,937)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	416,082	309,666	106,416
Fringe Benefits	152,307	86,058	66,249
Contractual Services	131,832	115,276	16,556
Supplies and Materials	55,376	48,044	7,332
Other	158,741	110,934	47,807
Total Human Services	914,338	669,978	244,360
Capital Outlay	28,566	28,566	0
Total Expenditures	942,904	698,544	244,360
Excess of Revenues Over (Under) Expenditures	(28,960)	9,463	38,423
Fund Balances (Deficit) at Beginning of Year	38,960	38,960	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$10,000	\$48,423	\$38,423

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$348,600	\$226,808	(\$121,792)
Other	2,930	688	(2,242)
Total Revenue	351,530	227,496	(124,034)
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Personal Services	61,463	51,462	10,001
Fringe Benefits	19,007	12,526	6,481
Contractual Services	64,958	52,342	12,616
Supplies and Materials	6,024	5,424	600
Other	41,413	37,306	4,107
Total General Government- Judicial	192,865	159,060	33,805
Capital Outlay	16,958	16,958	0
Total Expenditures	209,823	176,018	33,805
Excess of Revenues Over (Under) Expenditures	141,707	51,478	(90,229)
Fund Balances (Deficit) at Beginning of Year	6,975	6,975	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$148,682	\$58,453	(\$90,229)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,697	1,697	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,697</u>	<u>\$1,697</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Local Emergency Planning Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$9	\$9
Total Revenue	0	9	9
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	13,797	8,997	4,800
Fringe Benefits	2,146	895	1,251
Contractual Services	9,470	4,529	4,941
Total Public Safety	25,413	14,421	10,992
Total Expenditures	25,413	14,421	10,992
Excess of Revenues Over (Under) Expenditures	(25,413)	(14,412)	11,001
Fund Balances (Deficit) at Beginning of Year	51,706	51,706	0
Prior Year Encumbrances Appropriated	200	200	0
Fund Balances (Deficit) at End of Year	<u>\$26,493</u>	<u>\$37,494</u>	<u>\$11,001</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recycle Ohio Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$99,631	\$103,487	\$3,856
Other	8,000	718	(7,282)
Total Revenue	107,631	104,205	(3,426)
Expenditures:			
<i>Current:</i>			
Health			
Personal Services	57,637	57,469	168
Fringe Benefits	13,053	11,436	1,617
Supplies and Materials	2,900	2,526	374
Other	36,173	34,137	2,036
Total Health	109,763	105,568	4,195
Capital Outlay	2,501	2,420	81
Total Expenditures	112,264	107,988	4,276
Excess of Revenues Over (Under) Expenditures	(4,633)	(3,783)	850
Fund Balances (Deficit) at Beginning of Year	3,109	3,109	0
Prior Year Encumbrances Appropriated	4,645	4,645	0
Fund Balances (Deficit) at End of Year	\$3,121	\$3,971	\$850

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Mental Illness Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$30,195	\$39,923	\$9,728
Total Revenue	30,195	39,923	9,728
Expenditures:			
<i>Current:</i>			
General Government-Judicial Contractual Services	30,195	24,358	5,837
Total General Government- Judicial	30,195	24,358	5,837
Total Expenditures	30,195	24,358	5,837
Excess of Revenues Over (Under) Expenditures	0	15,565	15,565
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$15,565</u>	<u>\$15,565</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$30,000	\$30,000	\$0
Total Revenue	30,000	30,000	0
Expenditures:			
<i>Current:</i>			
General Government-Judicial Contractual Services	15,000	6,620	8,380
Total General Government- Judicial	15,000	6,620	8,380
Total Expenditures	15,000	6,620	8,380
Excess of Revenues Over (Under) Expenditures	15,000	23,380	8,380
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,000</u>	<u>\$23,380</u>	<u>\$8,380</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA HB 239 State Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,000	\$2,000	\$0
Total Revenue	2,000	2,000	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	2,869	2,869	0
Total Public Safety	2,869	2,869	0
Capital Outlay	24,206	24,116	90
Total Expenditures	27,075	26,985	90
Excess of Revenues Over (Under) Expenditures	(25,075)	(24,985)	90
Fund Balances (Deficit) at Beginning of Year	23,600	23,600	0
Prior Year Encumbrances Appropriated	1,400	1,400	0
Fund Balances (Deficit) at End of Year	<u>(\$75)</u>	<u>\$15</u>	<u>\$90</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Clean Kids Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$37,643	\$37,500	(\$143)
Other	0	143	143
Total Revenue	37,643	37,643	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	26,661	26,661	0
Fringe Benefits	4,685	4,582	103
Supplies and Materials	8,614	8,614	0
Other	1,052	1,052	0
Total Public Safety	41,012	40,909	103
Total Expenditures	41,012	40,909	103
Excess of Revenues Over (Under) Expenditures	(3,369)	(3,266)	103
Fund Balances (Deficit) at Beginning of Year	3,369	3,369	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$103</u>	<u>\$103</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DARE Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$8,113	\$8,113
Total Revenue	0	8,113	8,113
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	8,113	8,113
Fund Balances (Deficit) at Beginning of Year	888	888	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$888</u>	<u>\$9,001</u>	<u>\$8,113</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff Equipment Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,377	\$2,377	\$0
<i>Total Revenue</i>	2,377	2,377	0
Expenditures			
Capital Outlay	2,384	2,207	177
<i>Total Expenditures</i>	2,384	2,207	177
Excess of Revenues Over (Under) Expenditures	(7)	170	177
Other Financing Sources (Uses):			
Operating Transfers - In	7	7	0
<i>Total Other Financing Sources (Uses)</i>	7	7	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	177	177
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$177</u>	<u>\$177</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Poston Access Road Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	\$50,000	\$0
Total Revenue	50,000	50,000	0
Expenditures:			
<i>Current:</i>			
Public Works			
Other	125,615	125,615	0
Total Public Works	125,615	125,615	0
Total Expenditures	125,615	125,615	0
Excess of Revenues Over (Under) Expenditures	(75,615)	(75,615)	0
Other Financing Sources (Uses):			
Operating Transfers - In	49,494	49,494	0
Total Other Financing Sources (Uses)	49,494	49,494	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(26,121)	(26,121)	0
Fund Balances (Deficit) at Beginning of Year	26,121	26,121	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Court Security Grant Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	3,561	3,175	386
Total General Government- Judicial	3,561	3,175	386
Total Expenditures	3,561	3,175	386
Excess of Revenues Over (Under) Expenditures	(3,561)	(3,175)	386
Other Financing Sources (Uses):			
Operating Transfers - Out	742	742	0
Total Other Financing Sources (Uses)	742	742	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(2,819)	(2,433)	386
Fund Balances (Deficit) at Beginning of Year	2,819	2,819	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$386	\$386

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Logjam Removal Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$8,000	\$8,000	\$0
Total Revenue	8,000	8,000	0
Expenditures:			
<i>Current:</i>			
Public Works			
Contractual Services	8,000	8,000	0
Total Public Works	8,000	8,000	0
Total Expenditures	8,000	8,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$395,271	\$436,154	\$40,883
Other	12,762	2,542	(10,220)
Total Revenue	408,033	438,696	30,663
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	251,022	133,462	117,560
Fringe Benefits	125,076	41,219	83,857
Contractual Services	154,230	70,491	83,739
Supplies and Materials	16,112	1,004	15,108
Other	204,235	98,835	105,400
Total Human Services	750,675	345,011	405,664
Capital Outlay	3,076	0	3,076
Total Expenditures	753,751	345,011	408,740
Excess of Revenues Over (Under) Expenditures	(345,718)	93,685	439,403
Fund Balances (Deficit) at Beginning of Year	341,927	341,927	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	(\$3,791)	\$435,612	\$439,403

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Court Projects Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$5,000	\$11,396	\$6,396
Other	15,000	6,020	(8,980)
Total Revenue	20,000	17,416	(2,584)
Expenditures:			
<i>Current:</i>			
Human Services			
Other	30,272	13,448	16,824
Total Human Services	30,272	13,448	16,824
Total Expenditures	30,272	13,448	16,824
Excess of Revenues Over (Under) Expenditures	(10,272)	3,968	14,240
Other Financing Sources (Uses):			
Operating Transfers - In	0	559	559
Total Other Financing Sources (Uses)	0	559	559
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(10,272)	4,527	14,799
Fund Balances (Deficit) at Beginning of Year	30,272	30,272	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,000</u>	<u>\$34,799</u>	<u>\$14,799</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Americorp Grants Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$4	\$4
Total Revenue	0	4	4
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	519	519	0
Total Public Safety	519	519	0
Total Expenditures	519	519	0
Excess of Revenues Over (Under) Expenditures	(519)	(515)	4
Other Financing Sources (Uses):			
Operating Transfers - In	2	0	(2)
Operating Transfers - Out	(584)	(584)	0
Total Other Financing Sources (Uses)	(582)	(584)	(2)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(1,101)	(1,099)	2
Fund Balances (Deficit) at Beginning of Year	1,101	1,101	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$2</u>	<u>\$2</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Victims Assistance Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$118,477	\$116,576	(\$1,901)
Other	250	1,782	1,532
Total Revenue	118,727	118,358	(369)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	94,557	86,521	8,036
Fringe Benefits	32,404	21,127	11,277
Contractual Services	11,529	11,303	226
Supplies and Materials	4,373	3,650	723
Other	12,514	10,278	2,236
Total Human Services	155,377	132,879	22,498
Capital Outlay	6,221	5,503	718
Total Expenditures	161,598	138,382	23,216
Excess of Revenues Over (Under) Expenditures	(42,871)	(20,024)	22,847
Other Financing Sources (Uses):			
Operating Transfers - In	35,946	35,946	0
Operating Transfers - Out	(6,134)	(6,134)	0
Total Other Financing Sources (Uses)	29,812	29,812	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(13,059)	9,788	22,847
Fund Balances (Deficit) at Beginning of Year	14,485	14,485	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$1,426	\$24,273	\$22,847

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS-DVDA Sheriff Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$32,645	\$59,666	\$27,021
Other	0	1,046	1,046
Total Revenue	32,645	60,712	28,067
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	58,398	58,398	0
Fringe Benefits	20,074	20,074	0
Other	1,237	1,237	0
Total Public Safety	79,709	79,709	0
Total Expenditures	79,709	79,709	0
Excess of Revenues Over (Under) Expenditures	(47,064)	(18,997)	28,067
Other Financing Sources (Uses):			
Operating Transfers - In	15,723	22,814	7,091
Total Other Financing Sources (Uses)	15,723	22,814	7,091
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(31,341)	3,817	35,158
Fund Balances (Deficit) at Beginning of Year	13,413	13,413	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$17,928)</u>	<u>\$17,230</u>	<u>\$35,158</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS Prosecutor Fund
For The Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	15	15	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$15</u></u>	<u><u>\$15</u></u>	<u><u>\$0</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Community Corrections - Municipal Court Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$79,186	\$39,093	(\$40,093)
Total Revenue	79,186	39,093	(40,093)
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	78,186	39,093	39,093
Total Public Safety	78,186	39,093	39,093
Total Expenditures	78,186	39,093	39,093
Excess of Revenues Over (Under) Expenditures	1,000	0	(1,000)
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,000</u>	<u>\$0</u>	<u>(\$1,000)</u>

Debt Service Funds

Jail Bond Retirement

To account for the retirement of bonded debt on the jail building.

691 Landfill Loans Retirement

To account for the retirement of OWDA loans used to close the 691 landfill.

Beacon Bond Retirement

To account for the retirement of bonded debt on the Beacon School building.

Plains Water Assessment Bond Retirement

To account for the collection of special assessments for the retirement of bonded debt.

Plains Sewer Assessment Bond Retirement

To account for the collection of special assessments for the retirement of bonded debt.

County Buildings Bond Retirement

To account for the retirement of bonded debt on the County Home, Welfare building, Court House and Cline building.

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Debt Service Funds
December 31, 2001

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
Assets:				
Cash and Cash Equivalents	\$6,405	\$24,270	\$5,961	\$699
<i>Total Assets</i>	<u>\$6,405</u>	<u>\$24,270</u>	<u>\$5,961</u>	<u>\$699</u>
Liabilities:				
Matured Bonds Payable				
Matured Interest Payable	2,372		3,575	506
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>506</u>
Fund Equity:				
<i>Fund Balance:</i>				
<i>Unreserved:</i>				
Undesignated	4,033	24,270	2,386	193
<i>Total Fund Equity</i>	<u>4,033</u>	<u>24,270</u>	<u>2,386</u>	<u>193</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$6,405</u>	<u>\$24,270</u>	<u>\$5,961</u>	<u>\$699</u>

<u>Plains Sewer Assessment Bond Retirement</u>	<u>County Buildings Bond Retirement</u>	<u>Totals</u>
<u>\$21,485</u>		<u>\$58,820</u>
<u>\$21,485</u>	<u>\$0</u>	<u>\$58,820</u>
<u>\$17,000</u>		<u>\$17,000</u>
<u>4,108</u>		<u>10,561</u>
<u>21,108</u>	<u>0</u>	<u>27,561</u>
<u>377</u>		<u>31,259</u>
<u>377</u>	<u>0</u>	<u>31,259</u>
<u>\$21,485</u>	<u>\$0</u>	<u>\$58,820</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2001

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
Revenues:				
Taxes	\$1		\$2	
Interest			57	4
Other Revenues				
<i>Total Revenue</i>	<u>1</u>	<u>0</u>	<u>59</u>	<u>4</u>
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement		55,465		
Interest and Fiscal Charges		53,264		
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>1</u>	<u>(108,729)</u>	<u>59</u>	<u>4</u>
Other Financing Sources (Uses):				
Operating Transfers - In		115,000		
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>115,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1	6,271	59	4
Fund Balances (Deficits) at Beginning of Year	<u>4,032</u>	<u>17,999</u>	<u>2,327</u>	<u>189</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,033</u></u>	<u><u>\$24,270</u></u>	<u><u>\$2,386</u></u>	<u><u>\$193</u></u>

<u>Plains Sewer Assessment Bond Retirement</u>	<u>County Buildings Bond Retirement</u>	<u>Totals</u>
		\$3
7		68
	14,731	14,731
<u>7</u>	<u>14,731</u>	<u>14,802</u>
	270,000	325,465
	155,292	208,556
<u>0</u>	<u>425,292</u>	<u>534,021</u>
<u>7</u>	<u>(410,561)</u>	<u>(519,219)</u>
	403,196	518,196
<u>0</u>	<u>403,196</u>	<u>518,196</u>
7	(7,365)	(1,023)
<u>370</u>	<u>7,365</u>	<u>32,282</u>
<u>\$377</u>	<u>\$0</u>	<u>\$31,259</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Jail Bond Retirement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$1	\$1
Total Revenue	0	1	1
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	1	1
Fund Balances (Deficit) at Beginning of Year	4,032	4,032	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,032</u>	<u>\$4,033</u>	<u>\$1</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	55,465	55,465	0
Interest & Fiscal Charges	53,264	53,264	0
Total Debt Service	108,729	108,729	0
Total Expenditures	108,729	108,729	0
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	0
Other Financing Sources (Uses):			
Operating Transfers - In	120,000	115,000	(5,000)
Total Other Financing Sources (Uses)	120,000	115,000	(5,000)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	11,271	6,271	(5,000)
Fund Balances (Deficit) at Beginning of Year	17,999	17,999	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$29,270	\$24,270	(\$5,000)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Bond Retirement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$2	\$2
Interest	42	58	16
Total Revenue	42	60	18
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	42	60	18
Fund Balances (Deficit) at Beginning of Year	2,323	2,323	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,365</u>	<u>\$2,383</u>	<u>\$18</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$3	\$3
<i>Total Revenue</i>	0	3	3
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	3	3
Fund Balances (Deficit) at Beginning of Year	189	189	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$189</u>	<u>\$192</u>	<u>\$3</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$7	\$7
<i>Total Revenue</i>	0	7	7
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	7	7
Fund Balances (Deficit) at Beginning of Year	370	370	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$370</u>	<u>\$377</u>	<u>\$7</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Buildings Bond Retirement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$14,731	\$14,731
<i>Total Revenue</i>	0	14,731	14,731
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	270,000	270,000	0
Interest & Fiscal Charges	155,292	155,292	0
Total Debt Service	425,292	425,292	0
<i>Total Expenditures</i>	425,292	425,292	0
Excess of Revenues Over (Under) Expenditures	(425,292)	(410,561)	14,731
Other Financing Sources (Uses):			
Operating Transfers - In	425,292	403,196	(22,096)
<i>Total Other Financing Sources (Uses)</i>	425,292	403,196	(22,096)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	(7,365)	(7,365)
Fund Balances (Deficit) at Beginning of Year	7,365	7,365	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,365</u>	<u>\$0</u>	<u>(\$7,365)</u>

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Capital Projects Funds

Building Purchases

To account for note proceeds used to purchase buildings for the County's use and for the retirement of the note principal and interest.

Welfare Building Renovation

To account for note proceeds for the renovation of the Welfare building in Athens and for the retirement of the note principal and interest.

County Home Improvement

To account for money from the Job & Family Services that is used to finance improvements to the County Home building.

Athens County Bikeway

To account for revenue from a state grant for the construction of a bike path.

Dog Shelter Construction

To account for revenue received for the construction of a dog shelter.

Issue II Projects

To account for revenue from the state that is used for various road projects.

Beacon Capital Improvement

To account for revenue from transfers in for the renovation of existing Beacon School buildings.

Health Department Renovation

To account for funds borrowed in order to renovate a Health Department building.

Capital Purchases

To account for funds from various County departments used to purchase capital assets for the County.

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Capital Project Funds
December 31, 2001

	<u>Building Purchases</u>	<u>Welfare Building Renovation</u>	<u>County Home Improvement</u>	<u>Athens County Bikeway</u>
Assets:				
Cash and Cash Equivalents		\$51,764	\$131	\$17,842
<i>Total Assets</i>	<u>\$0</u>	<u>\$51,764</u>	<u>\$131</u>	<u>\$17,842</u>
Liabilities:				
Accounts Payable				
Contracts Payable				
Accrued Interest Payable	5,239	4,874		
Notes Payable	<u>185,000</u>	<u>234,871</u>		
<i>Total Liabilities</i>	<u>190,239</u>	<u>239,745</u>	<u>0</u>	<u>0</u>
Fund Equity:				
<i>Fund Balance:</i>				
Reserved for Encumbrances				
<i>Unreserved:</i>				
Undesignated	<u>(190,239)</u>	<u>(187,981)</u>	<u>131</u>	<u>17,842</u>
<i>Total Fund Equity</i>	<u>(190,239)</u>	<u>(187,981)</u>	<u>131</u>	<u>17,842</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$0</u>	<u>\$51,764</u>	<u>\$131</u>	<u>\$17,842</u>

<u>Dog Shelter Construction</u>	<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Health Department Renovation</u>	<u>Capital Purchases</u>	<u>Totals</u>
\$7,397		\$359,619	\$6,924		\$443,677
<u>\$7,397</u>	<u>\$0</u>	<u>\$359,619</u>	<u>\$6,924</u>	<u>\$0</u>	<u>\$443,677</u>
		\$4,800			\$4,800
		1,084			1,084
			5,811		15,924
			280,000		699,871
<u>0</u>	<u>0</u>	<u>5,884</u>	<u>285,811</u>	<u>0</u>	<u>721,679</u>
		17,200			17,200
<u>7,397</u>		<u>336,535</u>	<u>(278,887)</u>		<u>(295,202)</u>
<u>7,397</u>	<u>0</u>	<u>353,735</u>	<u>(278,887)</u>	<u>0</u>	<u>(278,002)</u>
<u>\$7,397</u>	<u>\$0</u>	<u>\$359,619</u>	<u>\$6,924</u>	<u>\$0</u>	<u>\$443,677</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2001

	<u>Building Purchases</u>	<u>Welfare Building Renovation</u>	<u>County Home Improvement</u>	<u>Athens County Bikeway</u>
Revenues:				
Intergovernmental				
Other Revenues	50,000	7,236		
Total Revenue	<u>50,000</u>	<u>7,236</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	235,000		3,725	
Debt Service:				
Interest and Fiscal Charges	5,239	11,251		
Total Expenditures	<u>240,239</u>	<u>11,251</u>	<u>3,725</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(190,239)</u>	<u>(4,015)</u>	<u>(3,725)</u>	<u>0</u>
Other Financing Sources (Uses):				
Operating Transfers - In		72,777		
Operating Transfers - Out				
Total Other Sources (Uses)	<u>0</u>	<u>72,777</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(190,239)</u>	<u>68,762</u>	<u>(3,725)</u>	<u>0</u>
Fund Balance (Deficits) at Beginning of Year	<u>0</u>	<u>(256,743)</u>	<u>3,856</u>	<u>17,842</u>
Fund Balances (Deficits) at End of Year	<u><u>(\$190,239)</u></u>	<u><u>(\$187,981)</u></u>	<u><u>\$131</u></u>	<u><u>\$17,842</u></u>

<u>Dog Shelter Construction</u>	<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Health Department Renovation</u>	<u>Capital Purchases</u>	<u>Totals</u>
	\$1,038,737				\$1,038,737
			40,000		97,236
<u>0</u>	<u>1,038,737</u>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>1,135,973</u>
9,875	1,038,737	19,178	68,031	35,000	1,409,546
			12,844		29,334
<u>9,875</u>	<u>1,038,737</u>	<u>19,178</u>	<u>80,875</u>	<u>35,000</u>	<u>1,438,880</u>
<u>(9,875)</u>	<u>0</u>	<u>(19,178)</u>	<u>(40,875)</u>	<u>(35,000)</u>	<u>(302,907)</u>
		200,000	57,088	35,000	364,865
		(35,000)			(35,000)
<u>0</u>	<u>0</u>	<u>165,000</u>	<u>57,088</u>	<u>35,000</u>	<u>329,865</u>
(9,875)	0	145,822	16,213	0	26,958
<u>17,272</u>	<u>0</u>	<u>207,913</u>	<u>(295,100)</u>	<u>0</u>	<u>(304,960)</u>
<u>\$7,397</u>	<u>\$0</u>	<u>\$353,735</u>	<u>(\$278,887)</u>	<u>\$0</u>	<u>(\$278,002)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Building Purchases Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$50,000	\$50,000	\$0
<i>Total Revenue</i>	50,000	50,000	0
Expenditures:			
Capital Outlay	235,000	235,000	0
<i>Total Expenditures</i>	235,000	235,000	0
Excess of Revenues Over (Under) Expenditures	(185,000)	(185,000)	0
Other Financing Sources (Uses):			
Proceeds of Notes	185,000	185,000	0
<i>Total Other Financing Sources (Uses)</i>	185,000	185,000	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Welfare Building Renovation Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$7,237	\$7,237
Total Revenue	0	7,237	7,237
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	86,975	86,975	0
Interest & Fiscal Charges	15,854	15,854	0
Total Debt Service	102,829	102,829	0
Total Expenditures	102,829	102,829	0
Excess of Revenues Over (Under) Expenditures	(102,829)	(95,592)	7,237
Other Financing Sources (Uses):			
Operating Transfers - In	72,777	72,777	0
Total Other Financing Sources (Uses)	72,777	72,777	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(30,052)	(22,815)	7,237
Fund Balances (Deficit) at Beginning of Year	74,579	74,579	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$44,527</u>	<u>\$51,764</u>	<u>\$7,237</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Home Improvement Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	<u>3,856</u>	<u>3,725</u>	<u>131</u>
Total Expenditures	<u>3,856</u>	<u>3,725</u>	<u>131</u>
Excess of Revenues Over (Under) Expenditures	(3,856)	(3,725)	131
Fund Balances (Deficit) at Beginning of Year	3,856	3,856	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$131</u></u>	<u><u>\$131</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Bikeway Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	17,842	17,842	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,842</u>	<u>\$17,842</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	<u>12,000</u>	<u>9,875</u>	<u>2,125</u>
Total Expenditures	<u>12,000</u>	<u>9,875</u>	<u>2,125</u>
Excess of Revenues Over (Under) Expenditures	(12,000)	(9,875)	2,125
Fund Balances (Deficit) at Beginning of Year	17,272	17,272	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$5,272</u></u>	<u><u>\$7,397</u></u>	<u><u>\$2,125</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Issue II Projects Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,038,737	\$1,038,737	\$0
<i>Total Revenue</i>	1,038,737	1,038,737	0
Expenditures:			
Capital Outlay	1,038,737	1,038,737	0
<i>Total Expenditures</i>	1,038,737	1,038,737	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Capital Improvement Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	381,816	36,379	345,437
Total Expenditures	<u>381,816</u>	<u>36,379</u>	<u>345,437</u>
Excess of Revenues Over (Under) Expenditures	(381,816)	(36,379)	345,437
Other Financing Sources (Uses):			
Operating Transfers - In	200,000	200,000	0
Operating Transfers - Out	(35,000)	(35,000)	0
Total Other Financing Sources (Uses)	<u>165,000</u>	<u>165,000</u>	<u>0</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(216,816)	128,621	345,437
Fund Balances (Deficit) at Beginning of Year	152,097	152,097	0
Prior Year Encumbrances Appropriated	<u>55,816</u>	<u>55,816</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$8,903)</u></u>	<u><u>\$336,534</u></u>	<u><u>\$345,437</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Health Department Renovations Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	107,702	100,778	6,924
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest & Fiscal Charges	17,217	17,217	0
Total Expenditures	<u>154,919</u>	<u>147,995</u>	<u>6,924</u>
Excess of Revenues Over (Under) Expenditures	(154,919)	(147,995)	6,924
Other Financing Sources (Uses):			
Operating Transfers - In	<u>47,217</u>	<u>57,088</u>	<u>9,871</u>
Total Other Financing Sources (Uses)	<u>47,217</u>	<u>57,088</u>	<u>9,871</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(107,702)	(90,907)	16,795
Fund Balances (Deficit) at Beginning of Year	97,831	97,831	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$9,871)</u></u>	<u><u>\$6,924</u></u>	<u><u>\$16,795</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Capital Purchases Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	35,000	35,000	0
Total Expenditures	35,000	35,000	0
Excess of Revenues Over (Under) Expenditures	(35,000)	(35,000)	0
Other Financing Sources (Uses):			
Operating Transfers - In	35,000	35,000	0
Total Other Financing Sources (Uses)	35,000	35,000	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Enterprise Funds

Plains Sewer Revenue

To account for sewer services provided to individuals of the Plains Sewer District and the retirement of two OWDA loans. The costs of providing the sewer services are financed primarily through user charges. Sewer revenues are used to retire the OWDA loans.

Plains Water Revenue

To account for water services provided to individuals of the Plains Water District and the retirement of a FmHA loan. The costs of providing the water services are financed primarily through user charges. Monthly "water construction" billings to the property owners are used to retire the FmHA loan.

Buchtel Water Revenue

To account for water services provided to individuals of the Buchtel Water District. The costs of providing the water services are financed primarily through user charges.

Buchtel Sewer Revenue

To account for sewer services provided to individuals of the Buchtel Sewer District, the construction of the sanitary sewer system and the retirement of bond anticipation notes and an OWDA loan. The costs of providing the sewer services are financed primarily through user charges while the sewer construction is financed primarily through grants and loans. Sewer revenues will be used to retire the OWDA loan.

Rural Solid Waste

To account for revenue from fines and loans to be used for postclosure costs of a county landfill.

Athens County Solid Waste

To account for revenue from user fees used to operate a joint City/County Solid Waste District landfill.

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Enterprise Funds
December 31, 2001

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue
Assets:			
Cash and Cash Equivalents	\$445,679	\$417,624	\$33,777
Cash and Cash Equivalents in Segregated Accounts	22,740	36,011	12,467
<i>Receivables:</i>			
Accounts	21,989	28,025	13,871
Due From Other Funds	132	185	
Due From Other Governments			
Prepaid Items	1,786	5,139	
Fixed Assets, (Net where applicable of Accumulated Depreciation)	1,591,207	715,515	
<i>Total Assets</i>	<u>\$2,083,533</u>	<u>\$1,202,499</u>	<u>\$60,115</u>
Liabilities:			
Accounts Payable	\$967	\$5,036	\$4,777
Contracts Payable			42
Accrued Wages and Benefits	3,110	4,639	142
Compensated Absences Payable	7,929	11,571	
Due to Other Funds		8	
Due to Other Governments	3,649	33,144	14,165
Matured Interest Payable	165		
Accrued Interest Payable		837	598
Notes Payable			80,000
OWDA Loans Payable	528,975		
FmHA Loans Payable		50,500	
<i>Total Liabilities</i>	<u>544,795</u>	<u>105,735</u>	<u>99,724</u>
Fund Equity:			
Contributed Capital	650,162	362,272	
<i>Retained Earnings:</i>			
Unreserved	888,576	734,492	(39,609)
<i>Total Fund Equity</i>	<u>1,538,738</u>	<u>1,096,764</u>	<u>(39,609)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,083,533</u>	<u>\$1,202,499</u>	<u>\$60,115</u>

Buchtel Sewer Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
\$3,650	\$33,282	\$62	\$934,074
			71,218
			63,885
			317
98,700			98,700
			6,925
2,893,558			5,200,280
<u>\$2,995,908</u>	<u>\$33,282</u>	<u>\$62</u>	<u>\$6,375,399</u>
			\$10,780
98,700			98,742
			7,891
			19,500
			8
			50,958
			165
23,592			25,027
732,000			812,000
			528,975
			50,500
<u>854,292</u>	<u>0</u>	<u>0</u>	<u>1,604,546</u>
2,283,633			3,296,067
<u>(142,017)</u>	<u>33,282</u>	<u>62</u>	<u>1,474,786</u>
<u>2,141,616</u>	<u>33,282</u>	<u>62</u>	<u>4,770,853</u>
<u>\$2,995,908</u>	<u>\$33,282</u>	<u>\$62</u>	<u>\$6,375,399</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2001

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue
Operating Revenues:			
Special Assessments			\$2,104
Charges for Services	296,277	453,790	147,115
Tap-In Fees		6,652	10,650
Other Revenues	39,934	29,796	13,758
<i>Total Operating Revenues</i>	<u>336,211</u>	<u>490,238</u>	<u>173,627</u>
Operating Expenses:			
Personal Services	69,904	104,272	25,177
Fringe Benefits	24,814	25,637	19
Contractual Services	62,365	293,374	81,358
Materials and Supplies	14,150	23,009	21,447
Other Expenses	8,390	20,858	5,115
Depreciation	31,167	57,803	
<i>Total Operating Expenses</i>	<u>210,790</u>	<u>524,953</u>	<u>133,116</u>
Operating Income (Loss)	<u>125,421</u>	<u>(34,715)</u>	<u>40,511</u>
Non-Operating Revenues (Expenses):			
Interest Income		1,229	
Interest and Fiscal Charges	(35,259)	(2,579)	(3,948)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(35,259)</u>	<u>(1,350)</u>	<u>(3,948)</u>
Income (Loss) Before Operating Transfers	90,162	(36,065)	36,563
Operating Transfers - In	53,656		
Operating Transfers - Out			
Net Income (Loss)	143,818	(36,065)	36,563
Depreciation on Fixed Assets Acquired by Contributed Capital	5,045	16,520	
Retained Earnings at Beginning of Year	<u>739,713</u>	<u>754,037</u>	<u>(76,172)</u>
Retained Earnings at End of Year	888,576	734,492	(39,609)
Contributed Capital at End of Year	<u>650,162</u>	<u>362,272</u>	<u>0</u>
Total Fund Equity at End of Year	<u>\$1,538,738</u>	<u>\$1,096,764</u>	<u>(\$39,609)</u>

Buchtel Sewer Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
			\$2,104
			897,182
3,650			20,952
	11,731		95,219
<u>3,650</u>	<u>11,731</u>	<u>0</u>	<u>1,015,457</u>
			199,353
			50,470
			437,097
			58,606
			34,363
			88,970
<u>0</u>	<u>0</u>	<u>0</u>	<u>868,859</u>
<u>3,650</u>	<u>11,731</u>	<u>0</u>	<u>146,598</u>
			1,229
(15,389)			(57,175)
<u>(15,389)</u>	<u>0</u>	<u>0</u>	<u>(55,946)</u>
(11,739)	11,731	0	90,652
			53,656
			0
<u>(11,739)</u>	<u>11,731</u>	<u>0</u>	<u>144,308</u>
			21,565
<u>(130,278)</u>	<u>21,551</u>	<u>62</u>	<u>1,308,913</u>
(142,017)	33,282	62	1,474,786
<u>2,283,633</u>			<u>3,296,067</u>
<u>\$2,141,616</u>	<u>\$33,282</u>	<u>\$62</u>	<u>\$4,770,853</u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
All Enterprise Funds
For The Year Ended December 31, 2001

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue
Cash Flows from Operating Activities:			
Cash Received from Customers	\$294,277	\$462,910	\$152,078
Cash Received From Special Assessments			1,349
Cash Received from Other Revenues	39,924	32,665	13,714
Cash Payments to Employees	(94,005)	(127,089)	(27,915)
Cash Payments for Contractual Services	(47,218)	(276,931)	(79,250)
Cash Payments for Supplies & Materials	(37,418)	(29,051)	(18,763)
Cash Payments for Other Expenses	(7,584)	(18,310)	(5,115)
<i>Net Cash from Operating Activities</i>	147,976	44,194	36,098
Cash Flows from Noncapital Financing Activities:			
Transfers-In from Other Funds	53,656		
<i>Net Cash from Noncapital Financing Activities</i>	53,656	0	0
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Loans & Notes			
Interest Paid on Loans & Notes	(35,683)	(2,605)	(4,544)
Principal Retirement of Loans & Notes	(79,828)	(1,600)	(20,000)
Acquisition of Capital Assets	(46,960)		
Cash Received from Capital Contributions	4,483		
<i>Net Cash from Capital and Related Financing Activities</i>	(157,988)	(4,205)	(24,544)
Cash Flows from Investing Activities:			
Interest Received on Investments		1,229	
<i>Net Cash from Investing Activities</i>	0	1,229	0
Net Increase (Decrease) in Cash and Cash Equivalents	43,644	41,218	11,554
Cash and Cash Equivalents at Beginning of Year	424,775	412,417	34,690
Cash and Cash Equivalents at End of Year	<u>\$468,419</u>	<u>\$453,635</u>	<u>\$46,244</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:			
Operating Income	\$125,421	(\$34,715)	\$40,511
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:			
Depreciation	31,167	57,803	
<i>Changes in Assets and Liabilities:</i>			
(Increase) Decrease in Accounts Receivable	(1,879)	2,641	(6,485)
(Increase) Decrease in Due from Other Funds	(132)	2,695	
(Increase) Decrease in Prepaid Items	(747)	(104)	
Increase (Decrease) in Accounts Payable	(6,692)	1,172	4,777
Increase (Decrease) in Contracts Payable	(100)	(1,157)	42
Increase (Decrease) in Accrued Wages and Benefits	437	628	142
Increase (Decrease) in Compensated Absences Payable	(159)	1,399	
Increase (Decrease) in Due to Other Funds		(212)	(3,252)
Increase (Decrease) in Due to Other Governments	660	14,044	363
<i>Net Cash from Operating Activities</i>	<u>\$147,976</u>	<u>\$44,194</u>	<u>\$36,098</u>

<u>Buchtel Sewer Revenue</u>	<u>Rural Solid Waste</u>	<u>Athens County Solid Waste</u>	<u>Totals</u>
\$3,650			\$912,915
	11,731		1,349
			98,034
			(249,009)
			(403,399)
			(85,232)
			(31,009)
<hr/>	<hr/>	<hr/>	<hr/>
3,650	11,731	0	243,649
			53,656
<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	53,656
120,000			120,000
(282,366)			(42,832)
(2,484,270)			(383,794)
2,034,636			(2,531,230)
			2,039,119
<hr/>	<hr/>	<hr/>	<hr/>
(612,000)	0	0	(798,737)
			1,229
<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	1,229
(608,350)	11,731	0	(500,203)
612,000	21,551	62	1,505,495
<hr/>	<hr/>	<hr/>	<hr/>
<u>\$3,650</u>	<u>\$33,282</u>	<u>\$62</u>	<u>\$1,005,292</u>
\$3,650	\$11,731	\$0	\$146,598
			88,970
			(5,723)
			2,563
			(851)
			(743)
			(1,215)
			1,207
			1,240
			(3,464)
			15,067
<hr/>	<hr/>	<hr/>	<hr/>
<u>\$3,650</u>	<u>\$11,731</u>	<u>\$0</u>	<u>\$243,649</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Revenue Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$20,005	\$24,158	\$4,153
Charges for Services	324,200	288,785	(35,415)
Other	36,783	39,924	3,141
Total Revenue	380,988	352,867	(28,121)
Expenses:			
Personal Services	77,243	69,626	7,617
Fringe Benefits	31,676	24,379	7,297
Contractual Services	246,440	114,178	132,262
Supplies & Materials	74,172	38,107	36,065
Other	8,500	7,584	916
Debt Service:			
Principal Retirement	79,828	79,828	0
Interest & Fiscal Charges	35,683	35,683	0
Total Expenses	553,542	369,385	184,157
Excess of Revenues Over (Under) Expenses	(172,554)	(16,518)	156,036
Other Financing Sources (Uses):			
Operating Transfers - In	53,656	53,656	0
Total Other Financing Sources (Uses)	53,656	53,656	0
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(118,898)	37,138	156,036
Fund Equity (Deficit) at Beginning of Year	396,140	396,140	0
Prior Year Encumbrances Appropriated	11,221	11,221	0
Fund Equity (Deficit) at End of Year	<u>\$288,463</u>	<u>\$444,499</u>	<u>\$156,036</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Revenue Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$420,836	\$453,180	\$32,344
Interest	0	1,176	1,176
Other	30,000	32,665	2,665
Total Revenue	450,836	487,021	36,185
Expenses:			
Personal Services	102,857	102,244	613
Fringe Benefits	28,643	24,845	3,798
Contractual Services	329,626	277,472	52,154
Supplies & Materials	292,977	30,551	262,426
Other	22,000	18,310	3,690
Debt Service:			
Principal Retirement	1,600	1,600	0
Interest & Fiscal Charges	2,605	2,605	0
Total Expenses	780,308	457,627	322,681
Excess of Revenues Over (Under) Expenses	(329,472)	29,394	358,866
Fund Equity (Deficit) at Beginning of Year	384,679	384,679	0
Prior Year Encumbrances Appropriated	1,439	1,439	0
Fund Equity (Deficit) at End of Year	\$56,646	\$415,512	\$358,866

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Water Revenue Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$0	\$1,349	\$1,349
Charges for Services	141,600	146,363	4,763
Other	0	13,714	13,714
	<u>141,600</u>	<u>161,426</u>	<u>19,826</u>
<i>Total Revenue</i>	141,600	161,426	19,826
Expenses:			
Personal Services	32,019	27,915	4,104
Contractual Services	88,144	86,334	1,810
Supplies & Materials	19,716	19,416	300
Other	5,115	5,115	0
<i>Debt Service:</i>			
Principal	20,000	20,000	0
Interest & Fiscal Charges	4,544	4,544	0
	<u>169,538</u>	<u>163,324</u>	<u>6,214</u>
<i>Total Expenses</i>	169,538	163,324	6,214
Excess of Revenues Over (Under) Expenses	(27,938)	(1,898)	26,040
Fund Equity (Deficit) at Beginning of Year	21,716	21,716	0
Prior Year Encumbrances Appropriated	<u>6,222</u>	<u>6,222</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$26,040</u></u>	<u><u>\$26,040</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,923,000	\$2,034,636	(\$888,364)
Charges for Services	0	3,650	3,650
Total Revenue	2,923,000	2,038,286	(884,714)
Expenses:			
Contractual Services	3,372,634	2,484,270	888,364
<i>Debt Service:</i>			
Principal	282,366	282,366	0
Total Expenses	3,655,000	2,766,636	888,364
Excess of Revenues Over (Under) Expenses	(732,000)	(728,350)	3,650
Other Financing Sources (Uses):			
Proceeds of Loans	120,000	120,000	0
Total Other Financing Sources (Uses)	120,000	120,000	0
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(612,000)	(608,350)	3,650
Fund Equity (Deficit) at Beginning of Year	612,000	612,000	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$0</u>	<u>\$3,650</u>	<u>\$3,650</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Rural Solid Waste Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$11,732	\$11,732
<i>Total Revenue</i>	0	11,732	11,732
Expenses	0	0	0
Excess of Revenues Over (Under) Expenses	0	11,732	11,732
Fund Equity (Deficit) at Beginning of Year	21,550	21,550	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$21,550</u>	<u>\$33,282</u>	<u>\$11,732</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Solid Waste Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenses	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0
Fund Equity (Deficit) at Beginning of Year	62	62	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$62</u>	<u>\$62</u>	<u>\$0</u>

Internal Service Fund

Employee Benefits Trust

To account for revenues received and expenses incurred in the operation of the County's risk management.

This is the only internal service fund. Since the level of budgetary control is not presented in the combined financial statements, the County is presenting an individual fund budgetary basis statement.

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Employee Benefits Trust Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$32,852	\$32,852
Other	0	2,161	2,161
Total Revenue	0	35,013	35,013
Expenses	0	0	0
Excess of Revenues Over (Under) Expenses	0	35,013	35,013
Fund Equity (Deficit) at Beginning of Year	438,083	438,083	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$438,083</u>	<u>\$473,096</u>	<u>\$35,013</u>

ATHENS COUNTY, OHIO

Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. Expendable Trust Funds and Agency Funds comprise the County's fiduciary funds.

Expendable Trust Funds

Children Services Trust

To account for money held in trust for the purpose of providing certain needs for the children under the care of Children Services.

Ida Brooks Trust

To account for money held in trust for the purpose of providing school fees and other educational costs for the children under the care of Children Services.

Ruth Dye Trust

To account for money held in trust for the purpose of establishing and maintaining a public park to be named Ferndale.

Unclaimed Money

To account for monies which have yet to be claimed by their rightful owners. These monies include outstanding checks and overpayments on taxes.

Agency Funds

Health District

To account for the funds and subfunds of the Board of Health for which the county auditor is ex officio fiscal agent as required under Section 1515.23, Revised Code.

ADA Mental Health (317 Board)

To account for a county-wide property tax levy, property tax revenues from Hocking and Vinton counties, and federal and state grants that have been expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

Soil Conservation

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

Family and Children First Council

To account for funds received from the Ohio Children Trust Fund, through the Ohio Department of Job and Family Services, used to provide for coordination of various family and community based organizations in the planning and implementation of services for families with children.

Undivided Tax Agency

To account for the first and second half collection of real estate, special assessments, personal property, trailer and various other local taxes, including inheritance, cigarette, income, homestead rollback, gasoline, motor vehicle, permissive, hotel/motel and public library. These collections are periodically apportioned to local governments in the County.

ATHENS COUNTY, OHIO

S.E.O. (Southeast Ohio) Correctional Center

To account for revenue from federal and state grants that is used for the administrative costs of constructing the Southeast Ohio Correctional Center in Nelsonville.

Law Enforcement Agency

To account for revenue received from sale of contraband to be used by the Prosecuting Attorney and Sheriff for the purpose of law enforcement.

Athens-Hocking Solid Waste District Agency

To account for the operating funds of the Joint Solid Waste District for which the County Auditor is the fiscal officer. The district is comprised of Athens and Hocking Counties.

Payroll Agency

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

County Court Agency

To account for the following court activities not being reflected within the County's accounting system:

1. Clerk of Courts auto title fees, and legal (court related) receipts, and dispositions;
2. Probate Court related receipts; and
3. Juvenile Court related receipts.

Alimony and Child Support Agency

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

County Sheriff Agency

To account for the activities of the County Sheriff's civil account that is not currently reflected in the County's accounting system.

York Township FEMA Grant

To account for revenue from grants from the Federal Emergency Management Agency (FEMA) to be used to repair flood damage in York Township.

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Expendable Trust and Agency Funds
December 31, 2001

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
Assets:			
Cash and Cash Equivalents	\$12,227	\$2,588	\$9
Cash and Cash Equivalents in Segregated Accounts			
<i>Receivables:</i>			
Taxes			
Special Assessments			
Due from Other Governments			
<i>Total Assets</i>	<u>\$12,227</u>	<u>\$2,588</u>	<u>\$9</u>
Liabilities:			
Accounts Payable	\$1,614		
Due to Other Funds			
Due to Other Funds-Taxes			
Due to Other Governments			
Deposits Held and Due to Others			
Undistributed Monies			
<i>Total Liabilities</i>	<u>1,614</u>	<u>0</u>	<u>0</u>
Fund Equity:			
<i>Fund Balances:</i>			
<i>Unreserved:</i>			
Undesignated	10,613	2,588	9
<i>Total Fund Equity</i>	<u>10,613</u>	<u>2,588</u>	<u>9</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$12,227</u>	<u>\$2,588</u>	<u>\$9</u>

<u>Unclaimed Money</u>	<u>Agency Funds</u>	<u>Totals</u>
\$141,090	\$3,445,941	\$3,601,855
	414,360	414,360
	34,153,057	34,153,057
	397,817	397,817
	3,419,749	3,419,749
<u>\$141,090</u>	<u>\$41,830,924</u>	<u>\$41,986,838</u>
	\$0	\$1,614
	26,054	26,054
	7,237,907	7,237,907
	34,180,675	34,180,675
141,090	7,168	148,258
	379,120	379,120
<u>141,090</u>	<u>41,830,924</u>	<u>41,973,628</u>
		13,210
<u>0</u>	<u>0</u>	<u>13,210</u>
<u>\$141,090</u>	<u>\$41,830,924</u>	<u>\$41,986,838</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2001

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
Revenues:			
Interest	\$170	\$41	
Other Revenues	12,940	1,863	
<i>Total Revenue</i>	<u>13,110</u>	<u>1,904</u>	<u>0</u>
Expenditures:			
<i>Current:</i>			
Human Services	7,897	543	
Conservation and Recreation			26
<i>Total Expenditures</i>	<u>7,897</u>	<u>543</u>	<u>26</u>
Excess of Revenues Over (Under) Expenditures	5,213	1,361	(26)
Fund Balances (Deficits) at Beginning of Year	<u>5,400</u>	<u>1,227</u>	<u>35</u>
Fund Balances (Deficits) at End of Year	<u><u>\$10,613</u></u>	<u><u>\$2,588</u></u>	<u><u>\$9</u></u>

<u>Unclaimed Money</u>	<u>Totals</u>
	\$211
	14,803
<u>0</u>	<u>15,014</u>
	8,440
	26
<u>0</u>	<u>8,466</u>
0	6,548
<u>0</u>	<u>6,662</u>
<u><u>\$0</u></u>	<u><u>\$13,210</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Trust Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$300	\$166	(\$134)
Other	12,000	12,940	940
<i>Total Revenue</i>	12,300	13,106	806
Expenditures:			
<i>Current:</i>			
Human Services			
Other	15,000	6,283	8,717
Total Human Services	15,000	6,283	8,717
<i>Total Expenditures</i>	15,000	6,283	8,717
Excess of Revenues Over (Under) Expenditures	(2,700)	6,823	9,523
Fund Balances (Deficit) at Beginning of Year	5,391	5,391	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,691</u>	<u>\$12,214</u>	<u>\$9,523</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ida Brooks Trust Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$50	\$41	(\$9)
Other	1,500	1,863	363
<i>Total Revenue</i>	1,550	1,904	354
Expenditures:			
<i>Current:</i>			
Human Services			
Other	2,775	543	2,232
Total Human Services	2,775	543	2,232
<i>Total Expenditures</i>	2,775	543	2,232
Excess of Revenues Over (Under) Expenditures	(1,225)	1,361	2,586
Fund Balances (Deficit) at Beginning of Year	1,225	1,225	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$2,586</u>	<u>\$2,586</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ruth Dye Trust Fund
For the Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
Conservation and Recreation			
Other	35	26	9
Total Conservation and Recreation	35	26	9
Total Expenditures	35	26	9
Excess of Revenues Over (Under) Expenditures	(35)	(26)	9
Fund Balances (Deficit) at Beginning of Year	35	35	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$9	\$9

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Other	\$0	\$20,823	\$20,823
Total Revenue	<u>0</u>	<u>20,823</u>	<u>20,823</u>
Expenditures:			
Current:			
Other	0	1,036	(1,036)
Total Other	<u>0</u>	<u>1,036</u>	<u>(1,036)</u>
Total Expenditures	<u>0</u>	<u>1,036</u>	<u>(1,036)</u>
Excess of Revenues Over (Under) Expenditures	0	19,787	19,787
Fund Balances (Deficit) at Beginning of Year	121,303	121,303	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$121,303</u></u>	<u><u>\$141,090</u></u>	<u><u>\$19,787</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$364,934	\$1,136,961	\$1,188,123	\$313,772
Due From Other Governments	30,236	30,646	30,236	30,646
Total Assets	\$395,170	\$1,167,607	\$1,218,359	\$344,418
Liabilities:				
Due to Other Governments	\$395,170	\$1,167,607	\$1,218,359	\$344,418
Total Liabilities	\$395,170	\$1,167,607	\$1,218,359	\$344,418
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$327,946	\$11,900,881	\$11,081,982	\$1,146,845
Due From Other Governments	51,342	49,444	51,342	49,444
Total Assets	\$379,288	\$11,950,325	\$11,133,324	\$1,196,289
Liabilities:				
Due to Other Governments	\$379,288	\$11,950,325	\$11,133,324	\$1,196,289
Total Liabilities	\$379,288	\$11,950,325	\$11,133,324	\$1,196,289
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$66,289	\$212,463	\$193,540	\$85,212
Total Assets	\$66,289	\$212,463	\$193,540	\$85,212
Liabilities:				
Due to Other Governments	\$66,289	\$212,463	\$193,540	\$85,212
Total Liabilities	\$66,289	\$212,463	\$193,540	\$85,212

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$118,475	\$153,481	\$146,450	\$125,506
<i>Total Assets</i>	<u>\$118,475</u>	<u>\$153,481</u>	<u>\$146,450</u>	<u>\$125,506</u>
Liabilities:				
Due to Other Governments	\$118,475	\$153,481	\$146,450	\$125,506
<i>Total Liabilities</i>	<u>\$118,475</u>	<u>\$153,481</u>	<u>\$146,450</u>	<u>\$125,506</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$1,912,709	\$43,116,565	\$43,329,040	\$1,700,234
Taxes Receivable	33,510,564	34,153,057	33,510,564	34,153,057
Special Assessments Receivable	373,794	397,817	373,794	397,817
Due from Other Governments	3,432,058	3,339,659	3,432,058	3,339,659
<i>Total Assets</i>	<u>\$39,229,125</u>	<u>\$81,007,098</u>	<u>\$80,645,456</u>	<u>\$39,590,767</u>
Liabilities:				
Due to Other Funds-Taxes	\$7,010,814	\$7,237,907	\$7,010,814	\$7,237,907
Due to Other Governments	32,218,311	73,769,191	73,634,642	32,352,860
<i>Total Liabilities</i>	<u>\$39,229,125</u>	<u>\$81,007,098</u>	<u>\$80,645,456</u>	<u>\$39,590,767</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,827,369	\$1,827,369	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,827,369</u>	<u>\$1,827,369</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$1,827,369	\$1,827,369	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,827,369</u>	<u>\$1,827,369</u>	<u>\$0</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$2,874	\$0	\$416	\$2,458
<i>Total Assets</i>	<u>\$2,874</u>	<u>\$0</u>	<u>\$416</u>	<u>\$2,458</u>
Liabilities:				
Due to Other Governments	\$2,874	\$0	\$416	\$2,458
<i>Total Liabilities</i>	<u>\$2,874</u>	<u>\$0</u>	<u>\$416</u>	<u>\$2,458</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$81,870	\$997,564	\$1,007,520	\$71,914
<i>Total Assets</i>	<u>\$81,870</u>	<u>\$997,564</u>	<u>\$1,007,520</u>	<u>\$71,914</u>
Liabilities:				
Due to Other Governments	\$81,870	\$997,564	\$1,007,520	\$71,914
<i>Total Liabilities</i>	<u>\$81,870</u>	<u>\$997,564</u>	<u>\$1,007,520</u>	<u>\$71,914</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$18,314,232	\$18,314,232	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$18,314,232</u>	<u>\$18,314,232</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$18,314,232	\$18,314,232	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$18,314,232</u>	<u>\$18,314,232</u>	<u>\$0</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$129,320	\$7,290,299	\$7,014,930	\$404,689
<i>Total Assets</i>	<u>\$129,320</u>	<u>\$7,290,299</u>	<u>\$7,014,930</u>	<u>\$404,689</u>
Liabilities:				
Due to Other Funds	\$20,577	\$604,979	\$601,814	\$23,742
Due to Other Governments	800	4,919,900	4,919,344	1,356
Deposits Held and Due to Others	341	17,675	17,545	471
Undistributed Monies	107,602	1,747,745	1,476,227	379,120
<i>Total Liabilities</i>	<u>\$129,320</u>	<u>\$7,290,299</u>	<u>\$7,014,930</u>	<u>\$404,689</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$181,068	\$181,068	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$181,068</u>	<u>\$181,068</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	0	181,068	181,068	0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$181,068</u>	<u>\$181,068</u>	<u>\$0</u>
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$12,154	\$800,911	\$803,394	\$9,671
<i>Total Assets</i>	<u>\$12,154</u>	<u>\$800,911</u>	<u>\$803,394</u>	<u>\$9,671</u>
Liabilities:				
Due to Other Funds	\$2,817	\$62,635	\$63,140	\$2,312
Due to Other Governments	591	88,429	88,358	662
Deposits Held and Due to Others	8,746	649,847	651,896	6,697
<i>Total Liabilities</i>	<u>\$12,154</u>	<u>\$800,911</u>	<u>\$803,394</u>	<u>\$9,671</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<u>York Township FEMA Grant</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$9,904	\$9,904	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$9,904</u>	<u>\$9,904</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$9,904	\$9,904	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$9,904</u>	<u>\$9,904</u>	<u>\$0</u>
 <u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$2,875,097	\$77,669,420	\$77,098,576	\$3,445,941
Cash and Cash Equivalents in Segregated Accounts	141,474	8,272,278	7,999,392	414,360
Taxes Receivable	33,510,564	34,153,057	33,510,564	34,153,057
Special Assessments Receivable	373,794	397,817	373,794	397,817
Due from Other Governments	3,513,636	3,419,749	3,513,636	3,419,749
<i>Total Assets</i>	<u>\$40,414,565</u>	<u>\$123,912,321</u>	<u>\$122,495,962</u>	<u>\$41,830,924</u>
Liabilities:				
Due to Other Funds	\$23,394	\$667,614	\$664,954	\$26,054
Due to Other Funds-Taxes	7,010,814	7,237,907	7,010,814	7,237,907
Due to Other Governments	33,263,668	113,591,533	112,674,526	34,180,675
Deposits Held and Due to Others	9,087	667,522	669,441	7,168
Undistributed Monies	107,602	1,747,745	1,476,227	379,120
<i>Total Liabilities</i>	<u>\$40,414,565</u>	<u>\$123,912,321</u>	<u>\$122,495,962</u>	<u>\$41,830,924</u>

General Fixed Assets Account Group

The general fixed assets account group is used to account for all lands, building, improvements, machinery and equipment, furniture and fixtures, and vehicles not used in the operation of the proprietary funds.

ATHENS COUNTY, OHIO
Schedule of General Fixed Assets - By Function and Activity
As of December 31, 2001

Function and Activity	Land	Building	Improvements Other Than Buildings	Furniture and Equipment	Capital Leases	Total
General Government - Legislative and Executive						
County Commissioners	\$622,943	\$4,571,180	\$14,983	\$71,880	\$24,033	\$5,305,019
Auditor		6,759		128,753		135,512
Treasurer				32,960		32,960
Prosecuting Attorney				89,664		89,664
Data Processing				192,167		192,167
Board of Election				113,007	29,647	142,654
Recorder		7,599		72,118		79,717
Microfilm				46,893		46,893
Building and Grounds		114,298	1,809	70,424		186,531
Total Legislative & Executive	622,943	4,699,836	16,792	817,866	53,680	6,211,117
General Government - Judicial						
Court of Appeals				15,981		15,981
Common Pleas Court		3,000		59,801		62,801
Law Library				13,652		13,652
Juvenile Court		2,780		129,517		132,297
Probate Court		594		52,491		53,085
Clerk of Courts				85,484		85,484
Total Judicial	0	6,374	0	356,926	0	363,300
Public Safety						
Coroner				2,621		2,621
Sheriff		744,104		1,043,798	202,636	1,990,538
Emergency Management				34,841	23,033	57,874
911 Emergency Communication		210,717	4,340	808,192		1,023,249
Total Public Safety	0	954,821	4,340	1,889,452	225,669	3,074,282
Public Works						
County Engineer	45,874	223,852	20,073	2,853,878	25,498	3,169,175
County Planner				6,249		6,249
Total Public Works	45,874	223,852	20,073	2,860,127	25,498	3,175,424
Health						
Dog and Kennel		647,558	1,600	45,171	42,601	736,930
Ambulance Service	66,046	961,607		796,090		1,823,743
Solid Waste		70,166	9,394	398,796		478,356
Health Department				104,917		104,917
Total Health	66,046	1,679,331	10,994	1,344,974	42,601	3,143,946
Human Services						
County Home		1,236,060	16,488	88,376		1,340,924
County Home Farm	13,200	15,511		7,760		36,471
Veteran's Services				12,435		12,435
Job and Family Services	42,544	720,768	730	1,089,551		1,853,593
Child Support Enforcement				67,892		67,892
Children Services	66,000	624,533	15,314	426,770	41,206	1,173,823
MR/DD (Beacon School)	43,354	3,516,874	65,476	1,114,057	4,000	4,743,761
TASC				70,428		70,428
Total Human Services	165,098	6,113,746	98,008	2,877,269	45,206	9,299,327
Conservation and Recreation						
Athens County Bikeway	10,000		348,418			358,418
Ferndale Park	28,800	14,500	8,318	19,221		70,839
Total Conservation & Recreation	38,800	14,500	356,736	19,221	0	429,257
Total General Fixed Assets	\$938,761	\$13,692,460	\$506,943	\$10,165,835	\$392,654	\$25,696,653

ATHENS COUNTY, OHIO
Schedule of Changes in General Fixed Assets - By Function and Activity
For the Year Ended December 31, 2001

Function and Activity	Balance 1-1-01	Additions	Deletions	Balance 12-31-01
General Government - Legislative and Executive				
County Commissioners	\$5,045,903	\$268,632	\$9,516	\$5,305,019
Auditor	112,693	22,819		135,512
Treasurer	27,393	6,163	596	32,960
Prosecuting Attorney	71,638	18,026		89,664
Data Processing	163,597	28,570		192,167
Board of Election	182,417	4,839	44,602	142,654
Recorder	74,855	4,862		79,717
Microfilm	54,094	2,495	9,696	46,893
Building and Grounds	171,877	14,654		186,531
Total Legislative & Executive	5,904,467	371,060	64,410	6,211,117
General Government - Judicial				
Court of Appeals	15,981			15,981
Common Pleas Court	88,858	4,962	31,019	62,801
Law Library	13,652			13,652
Juvenile Court	135,079	8,034	10,816	132,297
Probate Court	45,251	7,834		53,085
Clerk of Courts	92,948	2,029	9,493	85,484
Total Judicial	391,769	22,859	51,328	363,300
Public Safety				
Coroner	2,621			2,621
Sheriff	1,973,928	16,610		1,990,538
Emergency Management	27,213	30,661		57,874
911 Emergency Communications	932,676	90,573		1,023,249
Total Public Safety	2,936,438	137,844	0	3,074,282
Public Works				
County Engineer	2,961,453	207,722		3,169,175
County Planner	6,249			6,249
Total Public Works	2,967,702	207,722	0	3,175,424
Health				
Dog and Kennel	727,055	9,875		736,930
Ambulance Service	1,823,743			1,823,743
Solid Waste	475,531	2,825		478,356
Health Department	104,917			104,917
Total Health	3,131,246	12,700	0	3,143,946
Human Services				
County Home	1,340,924			1,340,924
County Home Farm	36,471			36,471
Veteran's Services	8,820	3,615		12,435
Job & Family Services	1,539,591	381,274	67,272	1,853,593
Child Support Enforcement	74,722		6,830	67,892
Children Services	1,049,227	131,571	6,975	1,173,823
MR/DD (Beacon School)	4,737,952	5,809		4,743,761
TASC	47,290	23,138		70,428
Total Human Services	8,834,997	545,407	81,077	9,299,327
Conservation and Recreation				
Athens County Bikeway	358,418			358,418
Ferndale Park	56,339	14,500		70,839
Total Conservation & Recreation	414,757	14,500	0	429,257
Total General Fixed Assets	\$24,581,376	\$1,312,092	\$196,815	\$25,696,653

ATHENS COUNTY, OHIO
Schedule of General Fixed Assets - By Source
As of December 31, 2001

General Fixed Assets:

Land	\$938,761
Buildings	13,692,460
Improvements Other Than Buildings	506,943
Furniture and Equipment	10,165,835
Capital Leases	<u>392,654</u>
<i>Total General Fixed Assets</i>	<u><u>\$25,696,653</u></u>

Investment in General Fixed Assets:

General Fixed Assets Accumulated Prior to January 1, 1990	\$6,397,360
General Fund Revenue	1,806,664
Special Revenue Funds	7,668,855
General Obligation Bonds and Notes	5,266,701
Capital Project Funds	2,928,327
Federal Grants	270,355
State Grants	351,514
Gifts	<u>1,006,877</u>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$25,696,653</u></u>

STATISTICAL SECTION

Photo: S. Louise Fish



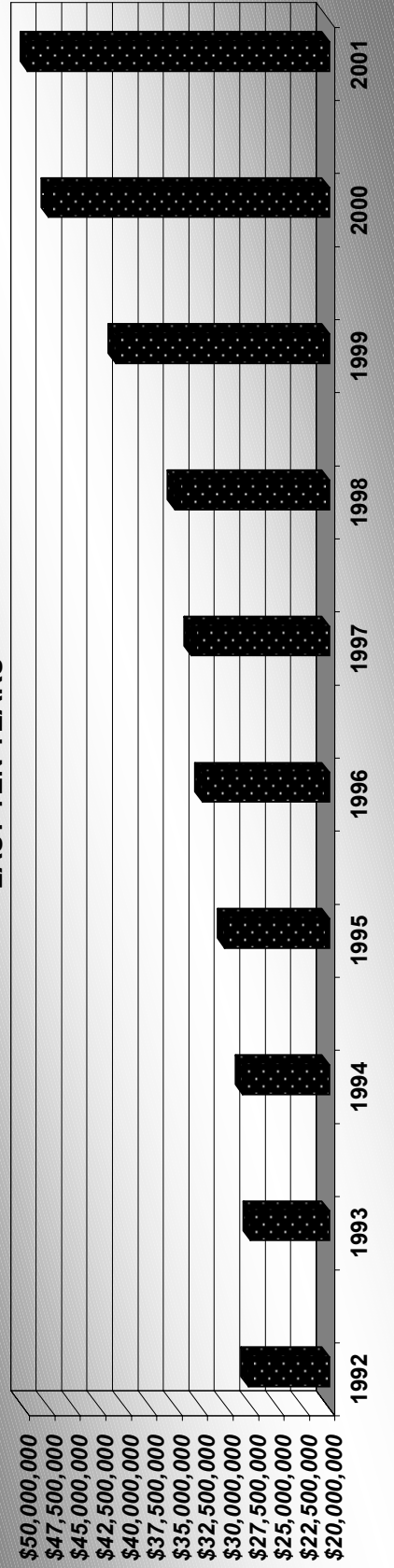
**TABLE 1
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN YEARS**

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Gen. Gov.-Leg. & Ex.	\$2,896,842	\$2,843,211	\$3,691,786	\$3,809,269	\$4,905,756	\$4,624,966	\$3,803,959	\$3,979,551	\$4,603,478	\$4,601,822
Gen. Gov.-Judicial	1,006,952	987,327	1,035,076	1,202,652	1,253,178	1,447,301	1,655,182	1,945,204	1,881,072	2,321,893
Public Safety	2,300,436	2,291,322	1,363,980	1,815,259	2,061,985	2,361,651	2,903,743	3,093,926	3,476,033	3,209,456
Public Works	3,227,184	3,015,189	3,294,545	2,983,066	3,993,411	3,893,269	3,675,242	4,792,457	3,935,444	4,315,243
Health	1,238,162	1,344,197	1,291,982	1,367,950	1,489,685	1,555,646	1,862,685	2,073,007	2,205,488	2,103,451
Human Services	14,331,831	14,215,416	15,313,029	16,073,333	15,895,544	16,765,863	18,771,471	21,317,853	28,701,831	29,986,100
Conservation & Recreation					301	12,906	11,472	9,486	7,027	11,437
Economic Dev. & Asst.	2,280,317	2,303,201	1,792,316	2,342,899	644,024	311,319	249,150	435,044	43,139	147,831
Capital Outlay	662,449	726,579	712,900	662,458	1,525,382	1,467,134	1,759,836	2,626,570	2,025,158	2,207,760
Debt Service					693,157	1,085,565	445,787	669,147	675,083	698,117
Total	\$27,944,173	\$27,726,442	\$28,495,614	\$30,256,886	\$32,462,423	\$33,525,620	\$35,138,527	\$40,942,245	\$47,553,753	\$49,603,110

Note: General Governmental expenditures includes General, Special Revenue, Debt Service and Capital Projects Funds .

SOURCE: ATHENS COUNTY AUDITOR

**TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS**

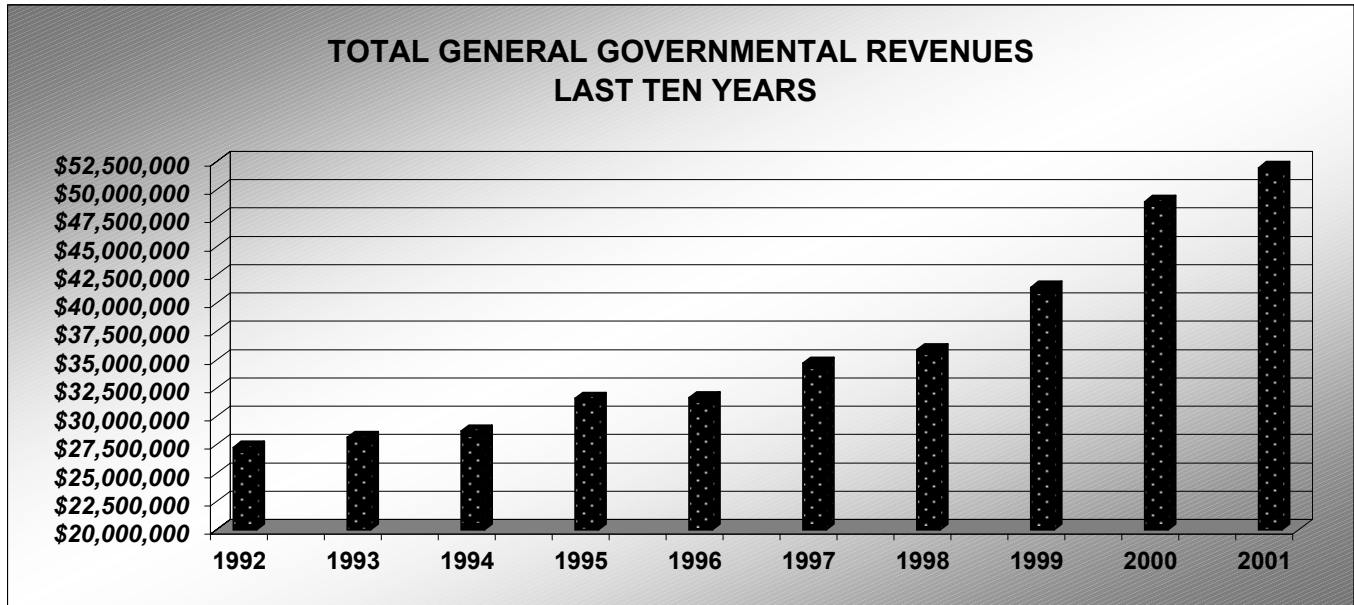


**TABLE 2
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS**

	<u>TAXES</u>	<u>SPECIAL ASSESSMENTS</u>	<u>INTER-GOVERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>LICENSES & PERMITS</u>	<u>INTEREST</u>	<u>FINES & FORFEITS</u>	<u>OTHER REVENUE</u>	<u>TOTAL</u>
1992	\$7,685,474	\$22,673	\$15,028,051	\$1,389,872	\$58,038	\$318,266	\$113,655	\$2,651,818	\$27,267,847
1993	7,818,892	20,785	15,995,597	1,704,886	69,668	342,184	130,814	2,038,743	28,121,569
1994	8,995,283	20,024	14,841,298	1,800,628	71,703	449,701	140,825	2,365,187	28,684,649
1995	10,256,351	1,216	16,134,781	1,908,294	77,214	611,146	163,613	2,413,893	31,566,508
1996	10,343,898	36	16,482,322	1,830,675	75,044	654,054	140,833	2,124,821	31,651,683
1997	10,808,224	0	17,671,900	2,672,070	90,000	702,549	169,136	2,591,136	34,705,015
1998	11,315,681	0	18,407,730	2,285,812	86,887	965,991	184,668	2,623,622	35,870,391
1999	11,774,566	0	23,104,897	2,224,117	92,301	962,129	179,228	3,054,077	41,391,315
2000	12,196,702	0	28,764,695	2,396,329	96,511	1,348,770	200,020	3,963,623	48,966,650
2001	12,294,864	0	31,983,428	2,820,674	92,632	1,293,799	200,175	3,277,222	51,962,794

Note: General Governmental revenues includes General, Special Revenue, Debt Service and Capital Projects Funds.

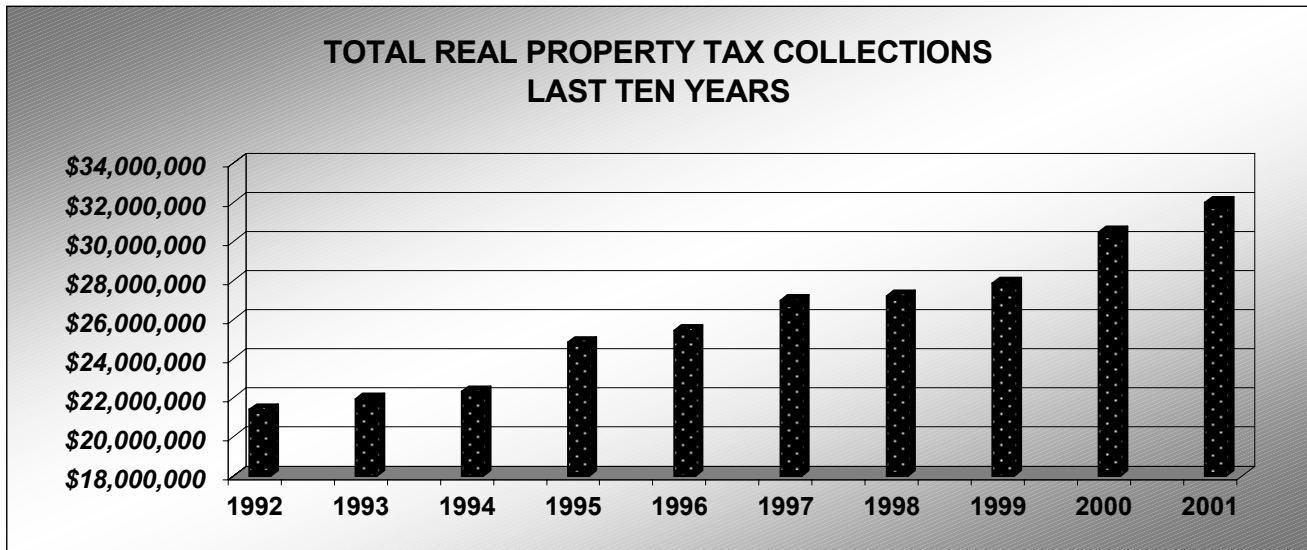
SOURCE: ATHENS COUNTY AUDITOR



**TABLE 3
ATHENS COUNTY, OHIO
REAL PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

<u>COLLECTION YEAR</u>	<u>CURRENT TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>PERCENT COLLECTED</u>	<u>DELINQUENT TAX COLLECTED</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>PERCENT OF TOTAL COLLECTION TO CURRENT TAX LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>PERCENT OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY</u>
1992	\$21,235,306	\$20,482,787	96.46%	\$893,545	\$21,376,332	100.66%	\$512,917	2.42%
1993	21,859,526	21,177,796	96.88%	740,464	21,918,260	100.27%	602,724	2.76%
1994	22,033,781	21,444,355	97.32%	848,389	22,292,744	101.18%	548,560	2.49%
1995	24,951,743	24,063,168	96.44%	756,114	24,819,282	99.47%	425,703	1.71%
1996	25,675,432	24,660,273	96.05%	763,889	25,424,162	99.02%	383,695	1.49%
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.77%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.17%
2001	32,474,754	30,855,960	95.02%	1,115,775	31,971,735	98.45%	2,006,971	5.82%

Source: Athens County Auditor



**TABLE 4
ATHENS COUNTY, OHIO
ASSESSED VALUATION AND ESTIMATED
ACTUAL VALUES OF TAXABLE PROPERTY
LAST TEN YEARS**

COLLECTION YEAR	REAL ESTATE		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1992	\$299,877,870	\$856,751,075	\$26,753,747	\$99,087,952	\$79,152,940	\$226,139,950	\$405,784,557	\$1,181,978,977	34.33%
1993	304,725,630	870,601,125	26,537,508	102,067,338	82,042,130	234,394,365	413,305,268	1,207,062,828	34.24%
1994	334,705,440	956,253,442	25,742,618	102,970,472	83,294,210	237,971,558	443,742,268	1,297,195,472	34.21%
1995	342,913,440	979,703,698	27,561,137	110,244,548	87,475,040	249,916,189	457,949,617	1,339,864,435	34.18%
1996	350,987,870	1,002,772,345	31,611,997	126,447,988	81,493,950	232,828,215	464,093,817	1,362,048,548	34.07%
1997	416,171,070	1,189,000,747	32,197,953	128,791,812	81,668,140	233,325,876	530,037,163	1,551,118,435	34.17%
1998	421,802,920	1,205,090,942	35,677,360	142,709,440	74,293,160	212,255,558	531,773,440	1,560,055,940	34.09%
1999	430,924,820	1,231,152,211	41,635,353	166,541,412	75,898,010	216,840,615	548,458,183	1,614,534,238	33.97%
2000	487,638,050	1,393,181,909	44,723,083	178,892,332	70,930,360	202,648,039	603,291,493	1,774,722,280	33.99%
2001	501,956,430	1,434,089,521	43,062,728	172,250,912	72,454,060	207,001,249	617,473,218	1,813,341,682	34.05%

SOURCE: ATHENS COUNTY AUDITOR

**TABLE 5
ATHENS COUNTY, OHIO
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN YEARS**

<u>YEAR</u>	<u>BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
1992	\$635,337	\$585,737	92.19%
1993	589,267	548,087	93.01%
1994	291,147	261,035	89.66%
1995	233,706	206,161	88.21%
1996	239,808	210,388	87.73%
1997	257,829	216,275	83.88%
1998	273,577	224,400	82.02%
1999	315,629	256,973	81.42%
2000	341,346	272,227	79.75%
2001	384,131	303,527	79.02%

SOURCE: ATHENS COUNTY AUDITOR

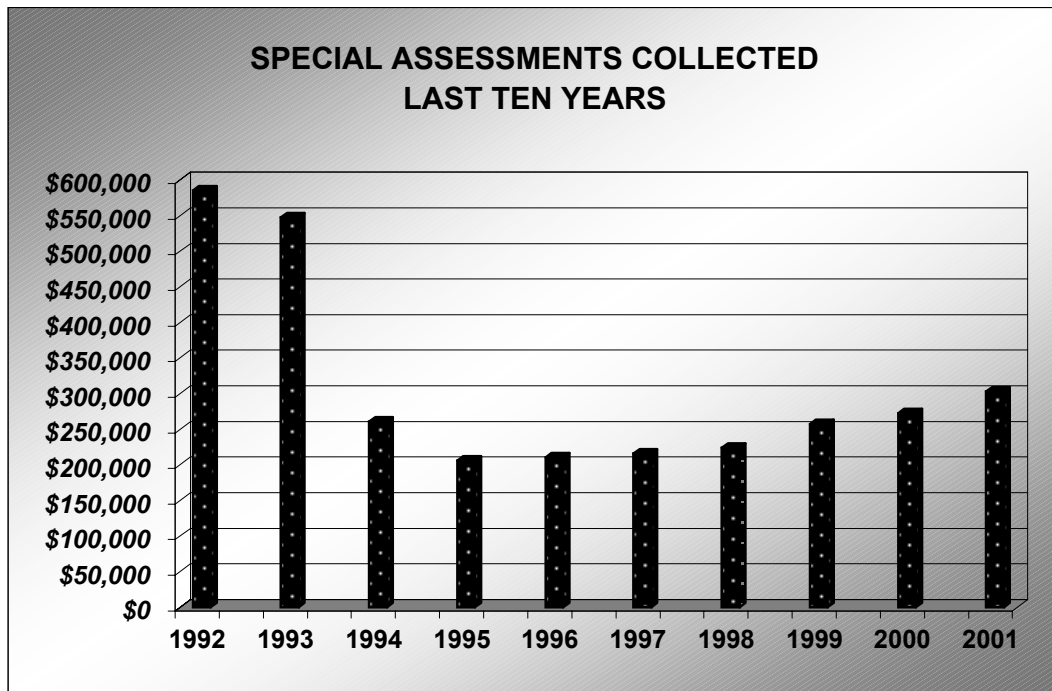


TABLE 6
ATHENS COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN YEARS

<u>COUNTY UNITS</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
GENERAL FUND	2.20	2.20	2.20	2.20	2.20	2.20	2.29	2.30	2.30	2.30
BOND	0.10	0.10	0.10	0.10	0.10	0.10	0.01	0.00	0.00	0.00
SR. CITIZENS	0.30	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
HEALTH	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHILD. SERV.	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
EMS	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
T.B.	0.20	0.20	0.20	0.20	0.30	0.30	0.30	0.30	0.30	0.30
BEACON	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
ADAMHS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
BEACON BOND	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	18.75	18.95	18.95	18.95	19.05	19.05	18.55	18.55	18.55	18.55
<u>TOWNSHIPS</u>										
ATHENS	7.40	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
ALEXANDER	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
AMES	7.90	9.90	9.90	9.90	9.90	11.90	11.90	11.90	11.90	11.90
BERN	5.60	5.60	6.60	6.60	6.60	7.60	7.60	7.60	7.60	7.60
CANAAN	4.60	4.60	4.60	4.60	4.60	6.60	6.60	6.60	6.60	6.60
CARTHAGE	9.80	9.80	8.60	8.60	8.60	5.20	5.20	5.20	4.80	5.70
DOVER	8.70	8.70	10.70	10.70	10.70	8.70	8.70	8.70	8.70	8.70
LEE	3.80	3.80	4.30	4.30	4.30	4.30	4.30	4.30	4.80	4.80
LODI	6.30	6.30	6.30	6.30	6.30	8.30	8.30	8.80	8.80	8.80
ROME	11.10	14.90	14.90	14.90	14.90	11.70	11.70	11.70	11.70	11.70
TROY	8.00	8.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	9.80	9.80	9.80	9.80	9.80	10.80	10.80	9.90	9.90	9.90
YORK	6.10	6.10	6.10	6.10	6.10	8.10	8.10	8.10	8.10	8.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	38.76
TRIMBLE LOCAL	37.40	37.40	33.90	33.90	33.90	31.90	30.90	30.90	32.92	32.92
WARREN LOCAL	29.45	28.95	28.70	28.70	28.70	37.70	37.10	36.10	36.10	35.70
ATHENS CITY	56.40	55.60	55.60	52.60	52.60	60.40	60.40	59.70	64.60	64.60
FED. HOCKING	36.00	36.00	36.00	36.00	36.00	34.00	34.00	34.00	34.00	34.00
NEL.-YORK CITY	27.70	27.70	27.70	27.70	27.70	32.20	32.20	32.20	32.20	32.20

continued

TABLE 6
ATHENS COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN YEARS

<u>JOINT VOCATION SCHOOLS</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	9.80	9.80	9.30	9.80	9.80	10.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	6.50	6.50	6.50	6.50	6.50	7.50	6.50	7.50	7.50	7.50
AMESVILLE	14.50	14.50	14.50	14.50	14.50	14.50	14.50	16.50	16.50	16.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	10.50	10.50	10.50	10.50	10.50	7.90	7.90	7.90	7.90	7.90
GLOUSTER	12.80	12.80	12.80	9.90	9.90	10.20	10.20	10.20	10.20	10.20
JACKSONVILLE	16.90	16.90	16.90	16.90	16.90	8.50	8.50	14.50	14.50	14.50
TRIMBLE	19.30	19.30	19.30	19.30	19.30	19.30	20.70	20.70	20.70	20.70
BUCHTEL	13.50	13.50	10.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	10.40	10.40	11.20	12.70	12.70	12.70	12.70	12.70	12.20	12.20

SOURCE: ATHENS COUNTY AUDITOR

**TABLE 7
ATHENS COUNTY, OHIO
RATIO OF NET GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN YEARS**

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) GROSS BONDED DEBT</u>	<u>LESS DEBT SERVICE FUND</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
1992	60,500	\$405,784,557	\$5,065,000	\$120,351	\$4,944,649	1.219%	81.73
1993	60,061	413,305,268	4,780,000	161,808	4,618,192	1.117%	76.89
1994	60,100	443,742,268	4,480,000	129,082	4,350,918	0.981%	72.39
1995	60,687	457,949,617	4,185,000	404,651	3,780,349	0.825%	62.29
1996	62,800	464,093,817	3,875,000	407,913	3,467,087	0.747%	55.21
1997	61,276	530,037,163	3,360,000	374,863	2,985,137	0.563%	48.72
1998	61,490	531,773,440	4,175,000	82,774	4,092,226	0.770%	66.55
1999	61,599	548,458,183	3,940,000	85,346	3,854,654	0.703%	62.58
2000	62,223	603,291,493	3,685,000	13,724	3,671,276	0.609%	59.00
2001	62,235	617,473,218	3,415,000	6,419	3,408,581	0.552%	54.77

(1) 1993, 2000 - Bureau of Census,
1995, 1997, 1998, 1999, 2001 - Bureau of Economic Analysis,
all other years esitimated.

(2) From Table 4

(3) Gross Bonded Debt includes only General Obligation Bonds payable from governmental tax revenue. Self-supporting debt such as Special Assessment Bonds, and General Obligation Bonds paid from Enterprise Fund revenue are excluded from this table.

Source: Athens County Auditor

**TABLE 8
ATHENS COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2001**

Total of all County Debt Outstanding	\$6,746,099
Debt Exempt from Computation	
Job and Family Services Notes	419,871
County Engineer Note	48,563
Health Department Note	280,000
Sewer Construction Projects Notes	732,000
Buchtel Sewer Notes	80,000
OWDA Loans	1,720,165
FmHA Loan	<u>50,500</u>
Total Exempt Debt	<u>3,331,099</u>
Net Indebtedness (Voted and Unvoted)	3,415,000
Less: Available funds in Debt Service Funds as of December 31, 2001	<u>6,419</u>
Total Net Indebtedness Subject to Direct Debt Limitation	<u><u>\$3,408,581</u></u>
Assessed Valuation of County (2001 collection year)	\$617,473,218
Direct Debt Limitation - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	13,936,830
Total Net Indebtedness Subject to Direct Debt Limitation	<u>3,408,581</u>
DIRECT DEBT MARGIN	<u><u>\$10,528,249</u></u>
Unvoted Debt Limitation (1% of County Assessed Valuation)	\$6,174,732
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation	<u>3,408,581</u>
UNVOTED DEBT MARGIN	<u><u>\$2,766,151</u></u>

Source: Athens County Auditor

**TABLE 9
ATHENS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
NET GENERAL OBLIGATION DEBT
DECEMBER 31, 2001**

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ATHENS COUNTY</u>	<u>AMOUNT APPLICABLE TO ATHENS COUNTY</u>
Athens County	\$3,408,581	100.00%	\$3,408,581
School Districts wholly within the County	16,924,607	100.00%	16,924,607
Entities not wholly within the County -----			
Federal Hocking Local School District	1,965,446	99.30%	1,951,688
Trimble Local School District	1,093,686	98.75%	<u>1,080,015</u>
Sub-Total Overlapping Districts			<u>3,031,703</u>
Grand Total			<u><u>\$23,364,891</u></u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

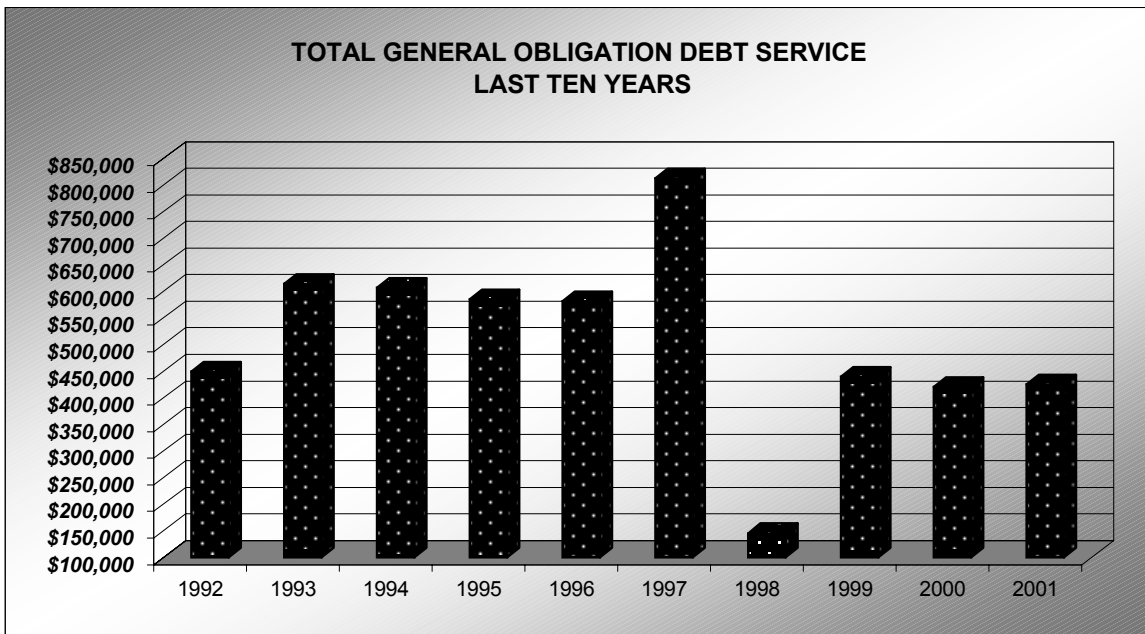
TABLE 10
ATHENS COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS

<u>YEAR</u>	<u>(1)</u> <u>PRINCIPAL</u>	<u>(1)</u> <u>INTEREST</u> <u>AND FISCAL</u> <u>CHARGES</u>	<u>TOTAL</u> <u>DEBT</u> <u>SERVICE</u>	<u>(2)</u> <u>TOTAL</u> <u>GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>	<u>RATIO OF DEBT</u> <u>SERVICE TO</u> <u>TOTAL GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>
1992	\$80,000	\$369,398	\$449,398	\$27,944,173	1.608%
1993	285,000	328,363	613,363	27,726,442	2.212%
1994	300,000	306,473	606,473	28,495,614	2.128%
1995	295,000	289,988	584,988	30,256,886	1.933%
1996	310,000	271,217	581,217	32,462,423	1.790%
1997	515,000	297,432	812,432	33,525,620	2.423%
1998	40,000	105,404	145,404	35,138,527	0.414%
1999	235,000	204,041	439,041	40,942,245	1.072%
2000	255,000	165,493	420,493	47,553,753	0.884%
2001	270,000	155,292	425,292	49,603,110	0.857%

(1) Only includes principal and interest for General Obligation Bonds payable from governmental tax revenue. Self-supporting debt such as Special Assessment Bonds and General Obligation Bonds paid from Enterprise Fund revenue are excluded from this table.

(2) From Table 1 - General Governmental expenditures includes General, Special Revenue, Debt Service and Capital Projects Funds.

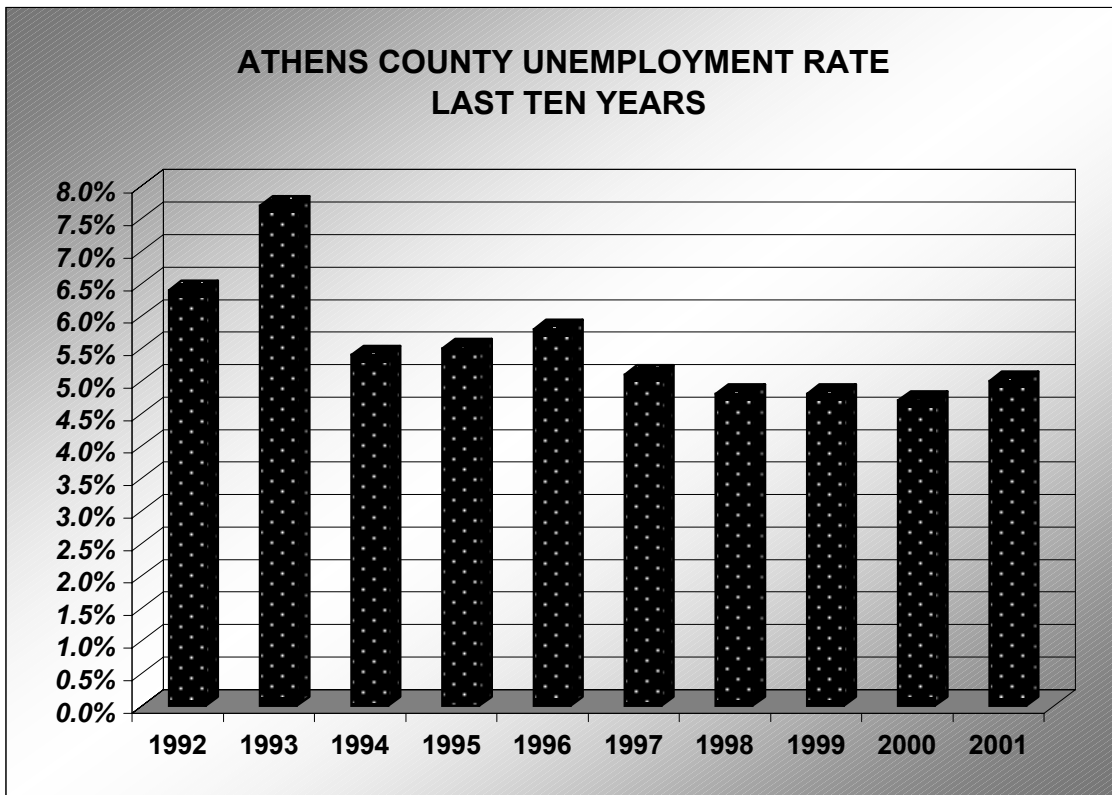
Source: Athens County Auditor



**TABLE 11
ATHENS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS**

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) SCHOOL ENROLLMENT</u>	<u>(3) UNEMPLOYMENT RATE ATHENS COUNTY</u>	<u>(4) PER CAPITA INCOME</u>
1992	60,000	9,212	6.4%	\$12,285
1993	60,061	9,574	7.7%	12,784
1994	60,100	9,696	5.4%	13,506
1995	60,687	9,462	5.5%	13,784
1996	62,800	9,373	5.8%	14,544
1997	61,276	9,274	5.1%	15,133
1998	61,490	8,855	4.8%	18,005
1999	61,599	8,772	4.8%	18,202
2000	62,223	8,782	4.7%	14,171
2001	62,235	8,818	5.0%	N/A

- (1) Source: 1993, 2000 - Bureau of the Census,
1995, 1997, 1998, 1999, 2001 - Bureau of Economic Analysis, all other years estimated.
- (2) Source: State of Ohio Department of Education
- (3) Source: Ohio Bureau of Employment Services, Division of Labor Force Research and Statistics.
- (4) Source: Bureau of Economic Analysis (Washington, D.C.)

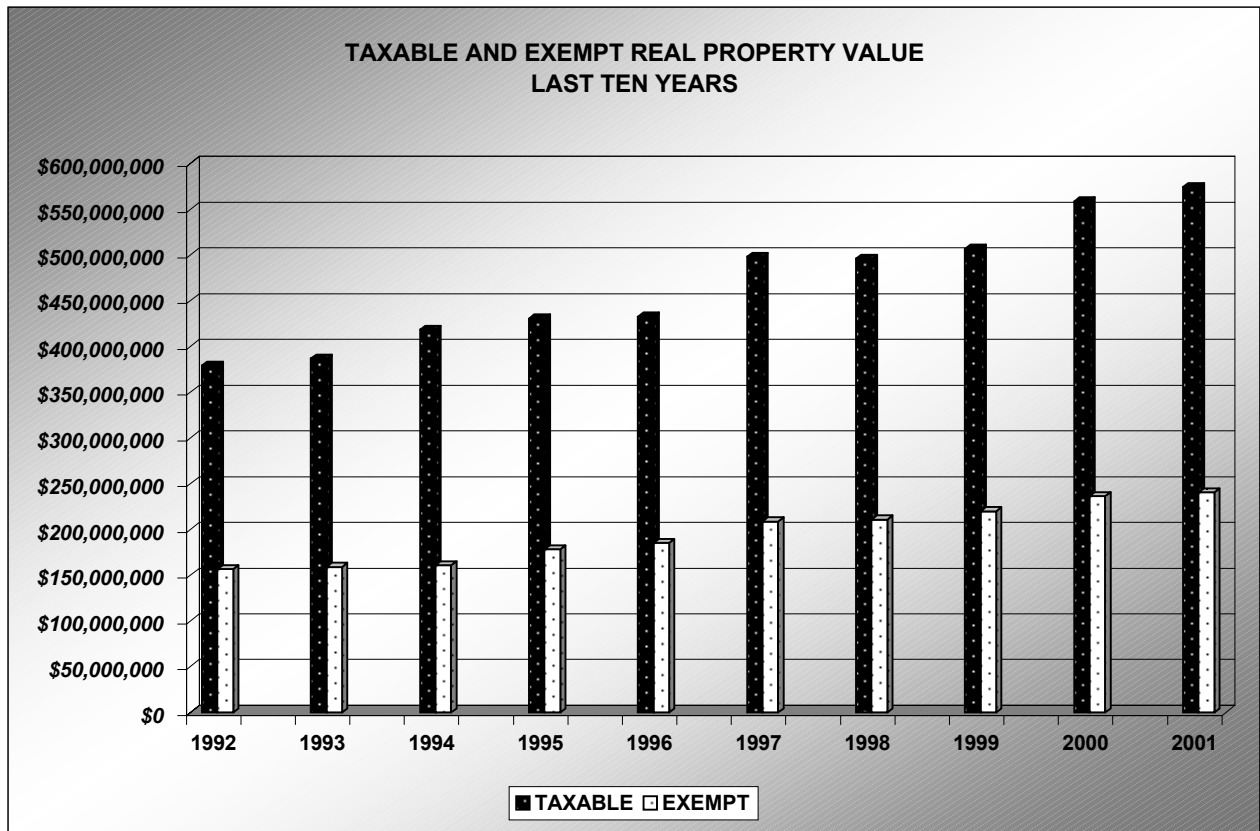


**TABLE 12
ATHENS COUNTY, OHIO
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

COLLECTION YEAR	NEW CONSTRUCTION (1)			(2) BANK DEPOSITS	REAL PROPERTY VALUE (1)			TAX EXEMPT
	AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL NEW CONSTRUCTION		AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL	
1992	\$4,059,010	\$3,019,910	\$7,078,920	\$357,217,000	\$223,372,560	\$155,658,250	\$379,030,810	\$156,410,380
1993	4,079,220	707,860	4,787,080	364,806,000	227,089,730	159,678,030	386,767,760	159,021,490
1994	4,305,550	1,894,070	6,199,620	369,155,000	250,250,240	167,749,410	417,999,650	160,799,020
1995	5,487,430	1,700,660	7,188,090	376,663,000	255,717,420	174,671,060	430,388,480	178,490,410
1996	9,157,660	2,778,730	11,936,390	315,951,000	264,072,880	168,408,940	432,481,820	185,058,770
1997	6,979,020	2,180,790	9,159,810	183,547,000	316,824,090	181,015,120	497,839,210	208,677,670
1998	5,976,130	1,528,050	7,504,180	205,286,000	322,075,950	174,020,130	496,096,080	210,696,270
1999	5,713,590	6,521,320	12,234,910	166,593,000	327,316,710	179,506,120	506,822,830	219,862,780
2000	6,897,670	3,296,420	10,194,090	163,980,000	373,008,420	185,559,990	558,568,410	236,535,930
2001	11,413,630	3,707,380	15,121,010	180,810,000	384,695,650	189,714,840	574,410,490	240,761,000

(1) Source: Athens County Auditor

(2) Source: Federal Reserve Bank of Cleveland



**TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2001**

REAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$5,925,640	1.18%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,444,910	0.89%
AAC ATHENS LLC	APARTMENTS	3,779,450	0.75%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,057,360	0.41%
INN-OHIO OF ATHENS INC.	MOTEL	1,825,360	0.36%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,418,570	0.28%
ATHENS CITY	PARKING GARAGE, ETC.	1,362,730	0.27%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,286,810	0.26%
HICKORY CREEK OF ATHENS, INC.	NURSING HOMES	1,261,790	0.25%
DIVERSIFIED PROPERTIES	GROCERY STORE	1,198,680	0.24%
TOTAL TOP TEN		18,635,660	3.71%
TOTAL ALL OTHERS		483,320,770	96.29%
TOTAL ASSESSED VALUE		\$501,956,430	100.00%

TANGIBLE PERSONAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$3,101,290	7.20%
DON WOODS AUTOMOTIVE	AUTO. DEALERSHIP	1,611,670	3.74%
TS TRIM INDUSTRIES, INC.	CAR SEAT COVERS	1,337,670	3.11%
SCOTT RML CO. (McBEE SYSTEMS INC.)	PRINTING & BINDING	1,113,710	2.59%
TAYLOR MOTORS/TAYLOR HONDA	AUTO. DEALERSHIP	1,009,970	2.34%
NEBRASKA BOOK COMPANY INC.	BOOK WAREHOUSE	933,080	2.17%
KROGER COMPANY	GROCERY STORES	640,500	1.49%
K-MART CORP	RETAIL SHOPPING	567,520	1.32%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	512,270	1.19%
AMES	RETAIL SHOPPING	452,410	1.05%
TOTAL TOP TEN		11,280,090	26.20%
TOTAL ALL OTHERS		31,782,638	73.80%
TOTAL ASSESSED VALUE		\$43,062,728	100.00%

continued

**TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2001**

PUBLIC UTILITY (REAL AND TANGIBLE PERSONAL)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$28,003,920	38.65%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	16,189,280	22.34%
GTE NORTH INC.	COMMUNICATIONS	7,203,470	9.94%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	6,367,090	8.79%
TENNESSEE GAS PIPELINE	NATURAL GAS	4,216,220	5.82%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,904,760	2.63%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,822,220	2.52%
NORFOLK SOUTHERN	TRANSPORTATION	979,950	1.35%
OHIO BELL TELEPHONE	COMMUNICATIONS	890,110	1.23%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	703,880	0.97%
TOTAL TOP TEN		68,280,900	94.24%
TOTAL ALL OTHERS		4,173,160	5.76%
TOTAL ASSESSED VALUE		<u>\$72,454,060</u>	<u>100.00%</u>

SOURCE: ATHENS COUNTY AUDITOR

**TABLE 14
ATHENS COUNTY, OHIO
REVENUE BOND COVERAGE
ENTERPRISE FUNDS
LAST TEN YEARS**

YEAR	(1) GROSS REVENUE	OPERATING EXPENSES, NET OF DEPRECIATION	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVER- AGE
				PRINCIPAL	INTEREST	TOTAL	
<i>Plains Sewer</i>							
1992	\$174,793	\$84,911	\$89,882	\$7,000	\$2,273	\$9,273	9.69
1993	227,426	98,279	129,147	7,000	1,861	8,861	14.57
1994	216,537	107,580	108,957	7,000	1,476	8,476	12.85
1995	241,354	136,001	105,353	7,000	1,091	8,091	13.02
1996	243,841	127,288	116,553	7,000	704	7,704	15.13
1997	224,555	149,635	74,920	7,000	184	7,184	10.43
1998	266,131	120,830	145,301	0	0	0	0.00
1999	272,648	157,920	114,728	0	0	0	0.00
2000	283,241	189,520	93,721	0	0	0	0.00
2001	336,211	179,623	156,588	0	0	0	0.00
<i>Plains Water</i>							
1992	268,566	197,324	71,242	10,000	3,209	13,209	5.39
1993	361,532	232,120	129,412	10,000	2,658	12,658	10.22
1994	349,072	258,592	90,480	10,000	2,108	12,108	7.47
1995	385,253	241,677	143,576	10,000	1,421	11,421	12.57
1996	361,945	299,641	62,304	10,000	1,144	11,144	5.59
1997	362,461	323,618	38,843	10,000	460	10,460	3.71
1998	423,222	328,027	95,195	0	0	0	0.00
1999	430,456	409,659	20,797	0	0	0	0.00
2000	439,757	411,798	27,959	0	0	0	0.00
2001	491,467	467,150	24,317	0	0	0	0.00

(1) Includes interest income and other non-operating revenue.

Source: Athens County Auditor

TABLE 15
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2001

DATE INCORPORATED	1805	
FORM OF GOVERNMENT	Elected Board of County Commissioners	
COUNTY SEAT	Athens	
AREA	483.57 square miles	
POLITICAL SUBDIVISIONS		
Townships	14	
Cities	2	
Incorporated Villages	8	
POPULATION	62,235	
	(2000=62,223 1990=59,549 1980=56,399)	
NUMBER OF LICENSED DRIVERS	37,955 (Issued in Athens County)	
NUMBER OF SHERIFF DEPUTIES	24	
NUMBER OF COUNTY EMPLOYEES	614 (544 Full-time, 70 Part-time)	
HIGHWAY SYSTEM		
US Highways	2	
State Highways	17	
US & State Highway Mileage	189.17 miles	
County Roads	372.47 miles	
Township Roads	515.55 miles	
HOSPITALS		
O'Bleness Memorial Hospital	75 beds	
Doctors Hospital of Nelsonville	50 beds	
AIRPORT FACILITIES		
Runway	4200' X 90'	F.A.A Category 2
RECREATION & TRAVEL		
State Parks & Forests	2	
Municipal Parks	5	
County Fairgrounds	35.62 acres	
Golf Courses		
Public	3	
Private	1	
Swimming Facilities	2 Outdoor-1 Indoor	
Motels	12	
CULTURAL		
Libraries		
Public Libraries	1 with 7 branches	
In Circulation Volumes	231,313 volumes, 21,451 microforms	
Ohio University Library	2,345,638 volumes, 3,096,687 microforms	
Hocking College Library	17,526 volumes, 41,000 microforms	
Museums	2	
COMMUNICATIONS		
T.V. Station	1-WOUB Channel 20	
Cable T.V. Station	1	
Radio Stations		
F.M.	3-WOUB, WSEO, WXTQ	
A.M.	4-WAIS, WATH, WDMX, WOUB,	
Newspapers (Daily)	2	
Newspapers (Twice Weekly)	1	

Continued

**TABLE 15
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2001
(CONTINUED)**

VOTER STATISTICS - GENERAL ELECTIONS	1996	1998	2000
Number of Registered Voters	40,317	42,317	48,356
Number of Voters	24,517	17,064	25,888
Percentage of Registered Voters Voting	60.81%	40.32%	53.54%

SCHOOL SYSTEM

ATHENS CITY SCHOOL DISTRICT

High Schools	1
Intermediate	1
Elementary	4
Student Population	2,995
Teacher Population	211
Student/Teacher Ratio	14.19:1

NELSONVILLE-YORK CITY SCHOOL DISTRICT

High Schools	1
Intermediate	1
Elementary	3
Student Population	1,329
Teacher Population	87
Student/Teacher Ratio	15.28:1

COUNTY LOCAL SCHOOL DISTRICTS:

	<i>ALEXANDER</i>	<i>FEDERAL-HOCKING</i>	<i>TRIMBLE</i>
High Schools	1	1	1
Intermediate	2	1	1
Elementary	1	1	1
Student Population	1,649	1,452	1,086
Teacher Population	119	106	78
Student/Teacher Ratio	13.86:1	13.70:1	13.92:1

JOINT VOCATIONAL SCHOOL SYSTEMS

TRI-COUNTY JOINT VOCATIONAL SCHOOL
WASHINGTON CO. JOINT VOCATIONAL SCHOOL

PAROCHIAL SCHOOLS

<u>SCHOOL</u>	<u>GRADES</u>	<u>STUDENTS</u>	<u>TEACHERS</u>	<u>RATIO</u>
Grace Academy	K-8	81	8	10.13:1
Heritage Christian School	K-12	48	6	8.00:1
Nelsonville Christian Academy	K-12	51	5	10.20:1
River Valley Community School	K-6	67	5	13.40:1

*BEACON SCHOOL FOR MENTALLY RETARDED
AND DEVELOPMENTALLY DISABLED*

Student Population	60
Teacher Population	14
Student/Teacher Ratio	4.29:1

HIGHER EDUCATION

Ohio University
Hocking College

	<u>PLAINS WATER</u>	<u>PLAINS SEWER</u>	<u>BUCHTEL WATER</u>	<u>BUCHTEL SEWER</u>
Miles of Water Lines	13	0	4.5	0
Miles of Sewer Lines	0	16	0	16
Customers Served	1,020	1,031	276	286

DATA SOURCES: Ohio Bureau of Motor Vehicles, Census Bureau, Ohio State Department of Education
Ohio University, Hocking College, Athens County Public Library, Athens Chamber of Commerce
and various offices of the Athens County government.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

FINANCIAL CONDITION

ATHENS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 6, 2002