

Pike County Financial Condition

Pike County

Single Audit

January 1 , 2002 Through December 31, 2002

Fiscal Year Audited Under GAGAS: 2002

BALESTRA & COMPANY

(A division of Harr & Scherer CPAs)

CERTIFIED PUBLIC ACCOUNTANTS

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Member American Institute of Certified Public Accountants
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**Auditor of State
Betty Montgomery**

Board of County Commissioners
Pike County
230 Waverly Plaza, Suite 200
Waverly, OH 45690-1289

We have reviewed the Independent Auditor's Report of Pike County, prepared by Balestra & Company, for the audit period January 1, 2002 through December 31, 2002. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Pike County is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

July 8, 2003

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PIKE COUNTY
FINANCIAL CONDITION

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Pike County Financial Condition
Pike County

Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2002

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U. S. Department of Housing & Urban Development			
<i>Passed through the Ohio Department of Development/State's Program</i>			
Community Development Block Grants		14.228	
Formula 2002	G20464 J314		183,175
Community Housing Improvement Program - Small Cities 2002	G20772 J314		279,301
Community Housing Improvement Program - Countywide 2002	G30531 G622		7,652
Community Housing Improvement Program - Countywide 2002	T10658 H588		53,977
Community Housing Improvement Program - Countywide 2002	G10631 H583		49,000
Emergency Shelter Grant	G20189 J314		16,050
Appalachian Regional Commission Program	G10354 H627		55,269
Pine Top Rd Waterline Project	G20771 J313		<u>161,481</u>
Total Community Development Block Grant			805,905
HOME Investment Partnership Program	G30530 J846	14.239	<u>30,000</u>
Total U. S. Department of Housing & Urban Development			835,905
U. S. Department of Labor			
<i>Passed through the Ohio Department of Job & Family Services</i>			
WIA Youth Activities	(1)	17.259	9,059
<i>Passed through the Community Action Organization of Scioto County</i>			
Workforce Investment Act Cluster			
WIA Adult Program	(1)	17.258	261,299
WIA Youth Activities	(1)	17.259	346,941
WIA Dislocated Workers	(1)	17.260	<u>379,452</u>
Total Workforce Investment Act Cluster			996,751
One-Stop Career Center Initiative	(1)	17.257	<u>33,050</u>
Total U. S. Department of Labor			1,029,801
U. S. Department of Justice			
<i>Passed through the Ohio Department of Public Safety</i>			
State Domestic Preparedness Equipment Support Program	(1)	16.007	41,584
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Accountability Incentive Block Grants	(1)	16.523	<u>5,830</u>
Total U. S. Department of Justice			47,414

Pike County Financial Condition
Pike County

Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2002

(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U. S. Department of Transportation			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction (Federal-Aid Highway Program)		20.205	
Multiple Bridge Project	8906		834,315
Wilson Road	230-02		230,969
Owl Creed Road	197-02		<u>298,451</u>
Total U. S. Department of Transportation			1,363,735
Appalachian Regional Commission			
<i>Direct from the Federal Government</i>			
Appalachian Regional Development	(2)	23.001	34,261
U.S. Department of Energy			
<i>Passed through the Southern Ohio Diversification Initiative</i>			
Zahn's Corner Industrial Park Sewer Line	(1)	81.092	172,681
Computerized Tax Mapping	(1)	81.092	60,795
Agreement in Principal	(1)	81.XXX	<u>29,764</u>
Total U. S. Department of Energy			263,240
Federal Emergency Management Assistance Act			
<i>Passed through the EMA of Pike County</i>			
Public Assistance Grants			
EMA Comprehensive Coop. Agreement	(1)	83.544	14,835
U.S. Department of Education			
<i>Passed through the State Department of Education</i>			
Safe and Drug Free Schools and Communities: National Programs	(1)	84.184	21,872
U.S. Department of Health & Human Services			
<i>Passed through the State Department of MRDD</i>			
Social Services Block Grant (SSBG)	(1)	93.667	36,946
Medical Assistance Program - (Medicaid)	(1)	93.778	<u>553,663</u>
Total U. S. Department of Health & Human Services			<u>590,609</u>
Total Federal Financial Assistance			<u><u>\$4,201,672</u></u>

(1) - Passthrough entity number not available.

(2) - Direct from the federal government.

See accompanying notes to the schedule of federal awards expenditures

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of federal awards expenditures 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 – REVOLVING LOAN FUNDS

Pike County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2002 the total amount of loans outstanding was \$1,615,841. Declining mortgage loans are also provided to low and moderate income families with the intent that they do have to repay the loans unless they leave the residence before ten years. As of December 31, 2002, the total amount of loans outstanding was \$401,999.

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Ohio Society of Certified Public Accountants

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of County Commissioners
Pike County
Waverly, Ohio 45690

We have audited the general purpose financial statements of Pike County (the County), as of and for the year ended December 31, 2002 and have issued our report thereon dated June 13, 2003. We did not audit the financial statements of Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These 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 Pike Health Services, 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.

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 13, 2003.

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.

Board of County Commissioners

Pike County

**Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Page 2

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

Balestra & Company

Balestra & Company

June 13, 2003

BALESTRA & COMPANY

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Ohio Society of Certified Public Accountants

Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Board of County Commissioners
Pike County
Waverly, Ohio 45690

Compliance

We have audited the compliance of Pike County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002. Pike County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on Pike 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, Pike County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of Pike County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 13, 2003. We did not audit the financial statements of Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These 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 Pike Health Services, Inc., is based solely 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 expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Balestra & Company
Balestra & Company

June 13, 2003

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505**

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2002**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	Highway Planning & Construction Grant, CFDA #20.205
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505**

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2002**

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

Finding Number	None
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3. FINDINGS FOR FEDERAL AWARDS

Finding Number	None
CFDA Title and Number	
Federal Award Number/Year	
Federal Agency	
Pass-Through Agency	

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505**

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-1	15 Day Rule	No	Not Corrected. Management will monitor their cash management system to ensure compliance with the 15 day rule. Original finding initiated in 1998.

PIKE COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2002

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2002



ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

**TEDDY L. WHEELER
PIKE COUNTY AUDITOR**

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PIKE COUNTY, OHIO

INTRODUCTORY SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY COMMISSIONERS



JAMES A. BRUSHART



HARRY RIDER



JOHN HARBERT

PIKE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2002

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TEDDY L. WHEELER

Pike County Auditor
Pike County Government Center
230 Waverly Plaza, Suite 200
Waverly, Ohio 45690-1222
Telephone 740-947-2713



June 13, 2003

Honorable Citizens of Pike County, Ohio
and Pike County Board of Commissioners:

Honorable James Brushart
Honorable Harry Rider
Honorable John Harbert

As Auditor of Pike County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2002. This report conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for the accuracy of the data presented, as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County. This CAFR will provide the necessary information to the taxpayers of Pike County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Pike County with better financial information for future decision making.

The Comprehensive Annual Financial Report is presented in three sections as follows:

1. The Introductory Section includes this transmittal letter, a Certificate of Achievement for Excellence in Financial Reporting, a list of County elected officials and an organizational chart.
2. The Financial Section includes the general purpose financial statements, notes to the combined financial statements, and the combining, individual fund and account group statements and schedules, as well as an independent auditor's report on the financial statements and schedules.
3. The Statistical Section includes selected financial, demographic and economic information which may be useful for further analysis and comparisons, generally presented on a multi-year basis.

HISTORY OF PIKE COUNTY

NATIVE AMERICAN HERITAGE

Pike County, which was a part of the Northwest Territory, was a vast country of hills, valleys, dense woods, and streams, and the home for many Native Americans. Records show that from 1700 to 1750 a few Indians in Pike County, predominantly of the Cherokee and Shawnee tribes, had mostly been driven here by hostile tribes. They came to hunt and plant corn. Following their arrival, more Indians came to and settled in the territory, including the Miami, Ottawa, and Iroquois tribes. Some of these tribes later migrated to South Carolina. Many Indians made their home in Wan-du-Cah-Lc's Town, or what is now Waverly.

During Captain Robert Todd's historic march against the Natives at Old Chillicothe in 1787, Pike County was a much traveled valley. Forces joined the famous Simon Kenton at Cynthiana which was the closest any major Indian battles came to Pike County.

Even before the Indians were driven from their native habitats, the influx of hardy pioneers began. The first frontier families were from Pennsylvania, Virginia and Kentucky. After 1825, the eastern section of the County was a German settlement.

EARLY SETTLERS

Among the first settlers who came to Pike County in 1795 were Kenton and Miller from Mason County, Kentucky. A man by the name of Owens of the Kenton party argued with Miller about the right to settle in what is now Picketon. Miller was killed and buried along the banks of the Scioto River, and for many years afterward the place was known as "Miller's Bank."

A man from Pennsylvania, Hezekiah Merrit, claims to be the first settler in Pike County. Journeying to the area Christmas night, 1745, he claims to have settled along the whole length of the Scioto. While he then settled in Scioto County, it was in a portion of what afterwards became Pike County.

While Merrit's story may only be myth, historians know definitely that Arthur, John and Abraham Chenoweth and their families, came from Virginia to settle in Pike County in 1796. At the same time, John Nolind and his wife, Lurena Shepherd Nolind came to the area from Pennsylvania. These four families settled near the Scioto River in the Pee Pee prairie bottoms.

The Nolinds settled across the Scioto River from Greg Hill, their home being built of solid walnut logs and a stone chimney. The Chenoweth's home was located about three-fourths of a mile from the present Picketon River Bridge on the land laying between old and new Routes "23". The large house which was made of stone and logs had a two deck porch the entire length of it.

FORMATION OF THE COUNTY

Pike County was organized in the year 1815, twelve years after Ohio became a state. On January 4, 1815, the Ohio General Assembly passed legislation to create Pike County from lands appropriated from Ross, Scioto, and Adams County. Pike County at that time contained approximately 429 square miles.

Pike County was named after Zebulon Montgomery Pike, of Revolutionary War fame. Pike was killed in the Battle of York, now known as Toronto, Ontario, Canada.

On January 28, 1815, the General Assembly of Ohio appointed three commissioners, Edward Tuppel of Gallia County, and George Barnes and John Davidson of Highland County, to fix the seat of justice in the new County of Pike.

The legislation passed by the General Assembly creating Picketon took effect on February 1, 1815. Commissioners Tuppel, Barnes, and Davidson decided that Pike County's seat of justice be established on the east bank of the Scioto River on a 115 acre tract of land owned by Elisha Fitch. Forty acres were purchased from this tract at \$20.00 per acre on which the town housing the first county seat would be located. The town was initially called Jefferson but later was ordered by the court to be named Picketon.

After the initial purchase of the 40 acre tract, the town which was to become Picketon was laid off into lots and offered for sale. On June 1, 1815, the first sale of town lots was held. All of the lots were to be sold except four, which were to be reserved for the town square and public buildings.

Pike County's first jail was built in Picketon in 1816 along what is today Market Street. The County's first courthouse was a brick structure located in Picketon on what is today called Main Street just around the corner from the first jail. The courthouse construction started in 1817 and was completed in 1819.

All went smoothly in Pike County until 1829 when James Emmitt led the famous battle for the county seat. Having built the first dwelling in Waverly and being one of the largest land owners, Emmitt logically hoped to increase the value of his holdings by transfer of the law bodies to Waverly.

The "war" over the location of the county seat continued for 30 years of exhausting bickering and mudslinging, until 1861, when a referendum election settled the issue. By a 310 vote majority, the Pike County electorate decided the county seat would be removed from Picketon and relocated in Waverly.

As a result of the referendum election, County officers were moved to Waverly and housed in various buildings rented by the County. The first session of the Pike County Commissioners was held in Waverly on December 2, 1861.

The public square in the new county seat of Waverly was donated by the Downing family in September, 1861. In December 1866, the courthouse, financed entirely by James Emmitt, was completed and deeded to Pike County for five dollars. The new addition was made in 1909.

PIKE COUNTY'S COMMUNITIES

Pike County is a section of small towns where everyone knows his or her neighbor and is endowed with homespun friendliness.

Beaver, Piketon, and Waverly are the three largest communities in Pike County with Omega, Wakefield, Morgantown, Latham, Jasper, Stockdale, and Cynthiana among others making up the remainder of settlements.

Piketon was Pike County's first community, platted in 1814 under the name of Jefferson. In 1815, Jefferson was renamed Piketon. Piketon was incorporated in 1839 and served as the county seat in 1861.

Waverly was first settled in 1828 by James Emmitt under the post office of Union. The *Waverley Novels* by Sir Walter Scott, inspired a canal engineer to change the name of Union to Waverley in 1831. The final "e" was dropped through the years. Waverly has served as the county seat since 1861.

The third town to be incorporated in Pike County was Beaver, then known as Reynolds. Abraham Lawrence and Reverend Darby Kelly were among the first settlers having come to Beaver around 1810. Beaver is located partly in Beaver Township and partly in Marion Township.

PIKE COUNTY'S TOWNSHIPS

When Pike County was formally organized in 1815, there were six townships: Pee Pee, Mifflin, Seal, Jackson, Beaver and Sunfish. Pebble Township was formed in October 1820, Perry Township in December 1823, Camp Creek Township in December 1825, Newton Township in 1838, Benton Township in March 1842, Union and Marion Townships in December 1848, and Scioto Township was the last township formed in June 1851.

Today, Pike County continues to be comprised of 14 townships, with Pee Pee being the largest township in geographical size and Marion the smallest. Pee Pee Township also houses the county seat of Pike County, Waverly.

FORM OF GOVERNMENT AND REPORTING ENTITY

Ohio law mandates the powers bestowed upon the County. The Board of County Commissioners, elected at large for four year terms, serves as the taxing authority, the contracting body, and chief administrator of public services for the County. The Board adopts the annual budget and makes the annual appropriations for expenditures for the County. Various other elected officials and departmental heads manage the internal operations of their respective offices.

The County Auditor acts as chief fiscal officer for the County and serves as the tax assessor for the County subdivisions. He is responsible for maintaining all financial records and establishing the taxing rates for real estate and personal property. After all taxes are collected, the Auditor distributes these monies to the appropriate subdivisions. All County contracts and obligations are entered into with the Auditor's certification of funds available. The Auditor also distributes the County warrants to make payment to all creditors for all obligations incurred by the County.

The Treasurer is responsible for all tax collections. He is the "custodian" of all County funds and is obligated by Ohio Law to invest all idle monies for the County's best interest.

Pike County is made up of 14 townships, one city, and two villages. According to the last census taken in 2000, Pike County ranked 80th in population for Ohio with 27,695 people. Waverly, the county seat, is the largest city in the County with a population of 4,433 people. The County has four school districts and one joint vocational school for a total enrollment of 6,021 students as of September 1, 2001. Pike County has 16,632 registered voters with 8,151 voting in the November 1993 general election, a 49 percent turnout. Within its 443 square miles, the County has one County airport, one hospital, one museum, two radio stations, one newspaper, one major waterway and 711 miles of roads.

Pike County employs approximately 250 full-time and part-time employees. These employees provide services including legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

The County has implemented Statement 14 of the Governmental Accounting Standards Board (GASB), "The Financial Reporting Entity." This statement established criteria for determining the financial activity that must be presented in the financial statements of the County. These criteria are outlined in Note 1 to the General Purpose Financial Statements. The result of the implementation of Statement 14 was to include for the first time the financial activity of the Pike County Adult Activity Center and Pike Health Services, Inc. as component units. The implementation of GASB Statement 14 required no other significant adjustment in the scope or presentation of the County's financial statements.

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Pike County, this includes the Pike County Board of Mental Retardation and Development Disabilities, Pike County Community Development, Emergency Medical Services, Emergency Management Agency, Pike County Planning Commission, Children Services Board, departments and activities that are directly operated by the elected County officials.

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

The component unit column in the combined financial statements identifies the financial data of the County's component units, Pike County Adult Activities Center and Pike Health Services, Inc. They are reported separately to emphasize that they are legally separate from the County. Pike County is financially accountable for these organizations because the County appoints the majority of the board members and the organizations are fiscally dependent on the County, their exclusion could cause the financial statements of the County to be misleading.

The Pike County Educational Service Center is a political subdivision of the State of Ohio operated under the direction of an elected board. The Pike County Fair Board is a separate political subdivision governed by a separate board. Neither the District nor the Fair Board are financially accountable or fiscally dependent on the County, and therefore both have been excluded from the County's financial statements.

The Garnet A. Wilson Library of Pike County is a political subdivision that is governed by a board of trustees appointed by the County Commissioners. The Library has been determined to be a related organization to the County, for which the County has no financial accountability.

The County participates in the following jointly governed organizations, for which the County has no financial responsibility or interest.

- Buckeye Joint-County Self-Insurance Council
- Paint Valley Mental Health Alcohol and Drug Addiction Board of Pike, Fayette, Highland, Pickaway, and Ross Counties
- Buckeye Joint-County Health Benefit Trust
- Hocking Valley Community Residential Center
- South Central Regional Detention Center
- Ohio Valley Resource Conservation and Development Area Inc.
- Private Industry Council
- Job Training Partnership Consortium
- Southern Ohio Diversification Initiative

ECONOMIC CONDITION AND OUTLOOK

Pike county encompasses 443 squares miles in south-central Ohio. Located approximately 60 miles south of Columbus on U.S. Route 23, 75 miles east of Cincinnati on U.S. Route 32, and 50 miles north of Ashland, Kentucky the county has access to three metropolitan areas. The central position provides a strategic location for the future development of business and industry.

Pike County's population increased from 24,249 in 1990 to 27,695 in 2000 according to the most recent preliminary 2000 census numbers. The population of Pike County continues to grow, increasing 6.3 percent during the 1980's and 14.2 percent in the 1990's. Waverly, the county seat of Pike County, is the largest city in the county with a population of 4,433 people per the new 2000 census. Mill's Pride and the Department of Energies Facility are the county's largest employers, utilizing 2,528 and 1,174 employees respectively. However, USEC officially notified the U.S. Department of Energy that its Piketon Gaseous Diffusion Plant ceased production of uranium on Friday May 11, 2001. The company's plans to consolidate its enrichment operations at one plant - its Paducah, Kentucky plant - were announced in June 2000. At this time, USEC's plan was to continue to provide transfer and shipping operations USEC at the Portsmouth plant. USEC's enrichment operations actually ceased operations at the Portsmouth plant in May of 2001. However, in 2002 USEC made a decision to consolidate its transfer and shipping operation as well to Paducah, Kentucky and completed this task in June 2002. On December 4, 2002, USEC announced that the Portsmouth plant will also host USEC's American Centrifuge Demonstration Facility, featuring the next generation enrichment technology. The decision by USEC to site its lead cascade at the Portsmouth facility for the new uranium technology test facility were cost and schedule related according to President and C.E.O. William H. Timbers. Timbers cited sitting the lead cascade at the Portsmouth facility enables USEC to use existing facilities suited for the Lead Cascade. The scheduled commencement of construction of the lead cascade for the gas centrifuge uranium enrichment project has not been announced at the present time. Other major industries include, Brown Corporation, Randal Homes, and Wausau Homes. Mead corporation in Ross county and Jenos in Jackson county are also major sources of employment for Pike County residents.

Results from the most recent business survey indicated 70 percent of the surveyed industries indicated land costs, building costs, and energy costs in Pike County as either excellent or good. Sixty percent of the local industries surveyed indicated plans to renovate or expand operations within the next five years. Mills Pride and Mead continue to expand and add employees to the manufacturing employment base increasing their number of employees by 450 from 2,300 in calendar year 2000 to 2,750 in 2001. However, the firm decreased their employment total by 222 in calendar year 2002 for a total number of employees of 2,528. Mills Pride has made indications that their firm has plans for additional, future manufacturing expansion in the Zahns Corner Industrial Park.

Over 690 new commercial businesses have been started in Pike county since 1990. The commercial sector in Pike County continues to be vibrant and dynamic with the addition of a Walmart and a Medical Center in 1998. Total retail and service employment continues to increase with the development of the new commercial zone located on U.S. 23 south of Waverly.

The addition of Walmart in the County has greatly affected consumer shopping patterns and the sales tax base in the County. The new Walmart has significantly decreased the amount of out shopping in the County by servicing local shoppers who previously had shopped outside the county. The retail sales tax collections in the County remained relatively strong despite experiencing a 8.89 percent increase of revenue receipts during 2002 over calendar year 2001 as more local income continued to be spent in the local economy. However, in comparison of 2002 receipts to calendar year 2000, the percentage increase was 4.7 percent.

Personal per capita income increased at 3.6 percent per year during the 1990's decade, compared to 6.1 percent for Ohio and 6.5 percent for the U.S. The unemployment rate in Pike County has historically varied from a low of 8.2 percent in 1978 to 17.6 percent in 1985 to a new low of 7.8 percent in 2000. The unemployment rate decreased from 10.5 percent in December of 1997 to 9 percent in December of 1998 to 8.1 percent in December 2000 to 7.9 percent in December 2001 and increased to 8.9 percent in December 2002 as the local job market cooled slightly. The economy created 400 new jobs in 1998 increasing the employment base from 10,400 to 10,800 during the year; 800 new jobs in 1999 from increasing base employment from 10,800 to 11,600 during the year; and 300 jobs in 2000 from increasing base employment from 11,600 to 11,900 during the year. The Civilian Labor Force Estimates issued by the Ohio Department of Jobs and Family Services specified Pike County's total labor force to be 11,900 with 10,800 people employed and 1,100 unemployed.

Pike County continues to implement an aggressive strategy to upgrade and expand housing in the county. Elements of the plan include: Owner Rehabilitation, Rental Rehabilitation, a First Time Homebuyer Program, and the construction of new housing. The County continues to attract retirees from several states and the retirement population 65 years of age and over accounted for 13.6 percent of the total population in 2001, according to new 2000 census numbers. A well developed retirement industry adds stability to the Pike County economy. Social security transfers to the retirement population account for the bulk of federal government income that comes into the county.

Agriculture contributed \$8,300,300 in agricultural commodities cash receipts output to the County's economy according to the most recent data released by The Ohio State University for calendar year 2001. There were approximately 450 farms located on over 90,000 acres in Pike County in 2001. The average farm size in Pike County 2001 was 200 acres with average receipts per farm of \$18,050. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 25 sawmills which produce over 30 million board feet of lumber annually.

Pike County continues to lead a regional planning effort in partnership with the United States Department of Energy to diversify both the regional and local economies. The development of a 1,500 acre industrial park in the county is well underway with the construction of largest warehousing facility (Mills Pride) in the State of Ohio. Pike County's central location at the intersection of U.S. Route 23 and U.S. Route 32 make the County an attractive location for the continued development of wholesale and distribution activities.

The overall economy in Pike County is expected to continued to gain establishments during the 1990's and through calendar year 2002. Growth is expected to be vigorous, fueled by expansions in the manufacturing, commercial, and tourist industries despite USEC's announced closure of its uranium enrichment operations at the Piketon Gaseous Diffusion plant and the potential local economic impact of the 9-11 attacks on America in New York and Washington, D.C. The continued implementation of the SODI reuse plan in conjunction with a strong partnership between local government and the private sector is necessary for the continued development of the Pike County economy into the current new millennia.

**** ECONOMIC CONDITION AND OUTLOOK RESEARCHED AND WRITTEN BY DR. DAVID HENDERSON, AN ECONOMIST WITH OHIO STATE UNIVERSITY'S RESEARCH AND EXTENSION CENTER, PIKETON, OHIO.*

MAJOR INITIATIVES

FOR THE YEAR

The major capital projects commencing construction and/or completed in the 2002 calendar year by the Board of Pike County Commissioners were the Pike County Local Government Services Project, the Community Housing Improvement Program-Countywide, South Central Ohio Juvenile Detention Center, the Pike County Early Childhood and Family Center, the Edwards Road Waterline Extension, the Pike lake Road Waterline Extension, the CHIP-Countywide Housing Improvement Grant project, the Piketon Sewer Plant Upgrade, as well as, numerous road and bridge projects of the county engineer's office.

The "Pilot Phase" of the preparation of computerized orthophoto base property maps was contracted out to J.E. and Associates, Inc., of West Chicago, Illinois, for \$326,210 in 1996. The project consisted of the mapping of Camp Creek, Perry, Newton, Benton, Mifflin, and Sunfish townships, covering 187 square miles and containing 6,060 tax parcels. Aerial maps for the entire county were flown in 1996, in addition to approximately 40 monuments being set for ground control. The "Pilot Phase" of the mapping project was initially anticipated to be completed in calendar year 1998. Due to the death of a business partner at J.E. & Associates, Inc., and the company's failure to timely complete the pilot phase of the project, the Board of Pike County Commissioners signed an agreement with J.E. & Associates, Inc., Kucera International, Inc., and Map Research Technologies, Inc., to transfer all contractual obligations as detailed in the original "Contract for a Computerized Base Property Mapping System" to Map Research Technologies, Inc., of Rockford, Illinois. It was initially anticipated the pilot phase would be completed by the middle part of calendar year 2000. The complexity of the V.M.S. land in western Pike County delayed the actual completion of Phase I of the computerized mapping project into the fall of 2001.

The "Phase II" completion of the preparation of computerized orthophoto base property maps for Pike County, originally anticipated to commence in late summer of 1999, was contracted out to TDC Group, Inc., of Dayton, Ohio, for \$315,229 on October 30, 2000. Phase II includes the mapping of Beaver Township, Beaver Village, Jackson Township, Marion Township, Pee Pee Township, Pebble Township, Waverly City, Scioto Township, Seal Township, Piketon Village, and Union Township which in total contains approximately 15,500 real estate parcels. The "Phase II" completion of the project is funded in full by a \$350,000 grant award to Pike County from the United States Department of Energy announced by Congressman Ted Strickland in mid-1998. The \$350,000 grant award is a result of a 3161 funds request submitted in late 1997 to the United States Department of Energy as a community transition plan project by the Southern Ohio Development Initiative. County Engineer Denny Salisbury continues as the administrator of the county's mapping project.

“Total Phase I” and “Phase II” expenditures incurred in the mapping project as of December 31, 2002, totaled \$711,279, of which \$118,925.14 was expended in 1996, \$100,335.87 in 1997, \$77,615.07 in 1998, \$0 in 1999, \$95,533.96 in 2000, \$258,043.96 in 2001., and \$60,795 in calendar year 2002 from the Computerized Tax Mapping Fund. Funding for “Phase I” the mapping project included transfers-in from the county’s “general fund” in the amount of \$200,000 and \$125,000 from the county auditor’s “real estate assessment fund.” It is important to note that only 31% of the total cost of the computerized mapping project has been financed with county general fund monies. The project was completed in early fall of calendar year 2002 and marked history as Pike County now has in its possession the first set of countywide base property tax maps produced in full in more than 100 years. The mapping system was made available for public inspection and use in calendar year 2002 in the County Engineer’s Mapping Department located at the Pike County Government Center located at 230 Waverly Plaza and on the Internet.

The major capital construction projects completed by County Engineer Salisbury’s department for calendar year 2002 are listed in the following table:

COMPLETED 2002 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	DESCRIPTION OF IMPROVEMENT	PROJECT COST	DATE OF COMPLETION
River Road Bridge	SCIP & Local Funds	Bridge Replacement	\$241,600	04/19/02
Multi-Bridge Replacement	FHWA	Bridge Replacement	754,667	11/15/02
American Boulevard Bridge	SCIP & Local Funds	New Road Construction	98,546	09/11/02
Pike Lake at Tanglewood Acres	SCIP & Local Funds	Bridge Replacement	49,032	06/15/02
Loys Run Road Bridge	SCIP & Local Funds	Bridge Replacement	101,598	10/10/02

SCIP Denotes State Capital Improvement Program, (Issue II)

Local Funds Denotes county’s Motor Vehicle and Gas Tax Funds

Credit Bridge Funds Denotes federal bridge credit funds earned by Pike County

FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds

A new CHIP-Countywide grant was awarded to Pike County in August 2000 in the amount off \$500,000.00 by the Ohio Department of Development targeting the entire county. The project description specifies that Pike County will provide down payment/closing assistance to 13 households to acquire a home which will then be rehabilitated. The county will also purchase 4 units to be rehabilitated and resold to low to moderate income families. In all, 13 units will be acquired and rehabilitated and 4 units purchased for resale after completion. Expenditures of \$53,685.58 were incurred in calendar year 2000, \$343,022.28 in 2001, and \$103,260.64 in 2002 in the administration of the CHIP-Countywide program by the Pike County Office of Community Development. Total expenditures from the CHIP-Countywide Grant as of December 31, 2002 after completion were \$499,968.50.

As a result of the Ohio General Assembly and the governor of the state of Ohio’s implementation of their plan to merge all county Departments of Human Services and Ohio Bureau of Employment Services Offices in every county through the Workforce Investment Act, the Board of Pike County Commissioners was forced to make plans to provide office space to accommodate the merger. Several facility options, including searching for vacant buildings that can be renovated and vacant land suitable for new construction of a modern office complex, were explored. It is the aspiration of the Board of Pike County Commissioners to create a one-stop local government service center complex to house the local offices of the Pike County Department of Human Services, the Ohio Bureau of Employment Services, the License Bureau, the clerk of courts title department, the county auditor, the county commissioners, the county treasurer, the county recorder, the probate and juvenile court, and the county engineer’s mapping department all under one roof. In late December 1999, the Board of County Commissioners made a \$10,000 deposit and entered into an agreement with the K-Mart Corporation to purchase K-Mart’s retail building in the Waverly Plaza Shopping Center located at the split of U.S. Route 23 and State Route 335 in the northern part of the city of Waverly for the sum of \$1,300,000. The closing on the purchase of the K-Mart building occurred on January 24, 2000. The Board of Pike County Commissioners issued General Obligation Notes to finance the original building purchase. The Board of Pike County Commissioners retired the total \$1,300,000 General Obligation Notes debt in full in January of 2001 with cash reserves from the county’s general fund.

In late spring of 2000, the Board of Pike County Commissioners contracted with the firm of McCarty and Associates of Hillsboro, Ohio, for architecture, engineering, and other professional services required for the renovation of the K-Mart building into the planned Pike County Local Government Service Center. Construction renovations of the building commenced in late spring of calendar year 2001, after building plans were completed by McCarty and Associates and subsequently approved with the required permits issued by the state and local authorities. The construction firm of DURSCO Contractors, Inc., of Cincinnati, Ohio, submitted the lowest bid and was awarded the General Trades contract for the renovation project. Other trades contractors working on the project included Mechanical Construction, Inc., (HVA/C, Plumbing) of Waverly, Ohio; S.O.S. Electric, Inc., (Electrical) of Chillicothe, Ohio; A.J. Stockmeister, Inc., (HVAC-Air) of Jackson, Ohio; Shelly & Sands, Inc., (Paving) of Chillicothe, Ohio; Murray Roofing Company (Roofing) of Waverly, Ohio; Parallel Technologies, Inc., (Voice & Data) of Columbus, Ohio; Constonics Systems of Ohio (Security & Alarm); Infinitek Corporation (Access Control) of Columbus, Ohio; and Buckeye Fire Safety Products (Sprinkler) of Chillicothe, Ohio. Expenditures incurred on the Pike County Government Center capital project were \$53,691.87 in 2000; \$2,037,252.04 in 2001; and \$520,980.00 in 2002 for a total building renovation cost of \$2,625,739.59 as of December 31, 2002. The cost of equipment and furnishings for the government center expended in 2002 was \$273,515.89. The building renovation and furniture and equipment installation was completed in February. The Department of Human Services and offices relocated from the court house completed their move into the new facility in March of calendar year 2002. Thirty-five percent of the \$1,300,000 building purchase price, plus the estimated \$2,600,000 in construction renovation costs, will be paid for with funds reimbursed to Pike County's Department of Jobs and Family Services from the State of Ohio's Department of Jobs and Family Services over a twenty-year period. The balance of the debt retirement of the General Obligation Notes issued for the construction renovation will be paid with proceeds from the county's general fund. The cost of the equipment and furnishings for the government center was financed from cash transfers into the county's general fund from Pike County Clerk of Courts Title Fund thanks to the conservative fiscal management practices of Clerk of Courts John E. Williams. The goal of this major initiative undertaken by the Board of Pike County Commissioners in renovating the K-Mart Building into Pike County's Local Government Services Center was for the purpose of improving the accessibility and delivery of local government services to the people of Pike County.

The State of Ohio, Department of Mental Retardation and Developmental Disabilities, and the Pike County Board of Mental Retardation and Developmental Disabilities entered into a joint venture with the Board of Pike County Commissioners for the construction of a 10,441 square feet facility to be known as the Pike County Early Childhood and Family Center. The facility is located on a property located in Seal Township, Pike County, Ohio, near the Vern Riffe-Pike County Joint Vocational School on State Route 124 just east of Piketon. The Early Childhood and Family Center will be for children and their families age zero through age five. Children at the center will be served by various agencies of Pike County including the Pike County Board of Mental Retardation and Developmental Disabilities, Board of Health, Pike Community Hospital, and the Community Action Committee of Pike County. The actual expenditures of the project as of December 31, 2002, were \$1,567,401.68, with \$25,300 being expended in 2000; \$ 1,012,447.41 in 2001; and \$529,654.27 in calendar year 2002. The Early Childhood and Family Center, completed in the summer of 2002, was funded by a \$1,500,000 grant from the State of Ohio, Department of Mental Retardation and Developmental Disabilities, plus a \$150,000 local share transfer-in by the Pike County Commissioners from the county's general fund. The county's \$150,000 in funding was used for the planning, engineering, and development of the project.

The Pike County Commissioners entered into a joint agreement with the boards of county commissioners of Ross County, Highland County, Vinton County, Fayette County, and Jackson County for the construction of the new South Central Ohio Juvenile Detention Center to be constructed in Ross County. The new detention center is being constructed as a result of overcrowding of the current joint regional juvenile detention center, located in Ross County for the purpose of housing juvenile offenders ordered to incarceration by the respective juvenile court systems of each participating county. Pike County's share of the cost to finance the capital construction of the regional detention center, which was required to be paid up front, was \$500,000. The \$500,000 was generated by the issuance of General Obligation Notes issued by the board of county commissioners to be repaid over a period of years from county's general fund monies. Pike County's percentage of the project cost is 13.71% of the total project cost and was calculated for each participating county based each county's assessed valuation of all taxable property. The South Central Juvenile Detention Center was completed in mid-year of 2002.

The Pike County Commissioners also applied for and were awarded a Community Development Block Grant on behalf of the village of Piketon in the amount of \$1,163,300 in 2001 for the sole and express purpose of providing funds to finance capital construction improvement to the village's wastewater treatment plant to include a secondary primary clarifier, a second trickling filter, new screening and grit removing equipment, and to repair existing equipment. The effluent from the village of Piketon's current wastewater treatment plant exceeds the amounts permitted under the facility's discharge permit. The improvement was necessary in order for the village of Piketon to have the capacity requirement to accommodate the increased waste to be generated and pumped to Piketon's wastewater plant by the Zahns Corner Industrial Park, currently also under construction. Total funds drawn down by Pike County and passed through to the village of Piketon as of December 31, 2001, totaled \$242,600. The project is anticipated to be completed in the latter part of calendar year in early 2003.

The Board of Pike County Commissioners, in a joint venture with the Southern Ohio Development Initiative and the Community Action Committee of Pike County, developed plans and designed specifications for the construction of a sanitary gravity sewer, forced main sewer, and pumping station, meeting the requirements of the Ohio Environmental Protection Agency and the village of Piketon. This improvement will connect the village of Piketon's wastewater collection system for treatment. The actual construction of the project commenced in 2001 with completion projected for early spring 2003. The project is being financed by a \$371,930 United States Department of Energy grant received by the Board of Pike County Commissioners through the Southern Ohio Diversification Initiative, a \$300,000 grant award from the Ohio Department of Development, and \$144,411 in local receipts from the Scioto Valley Local School District. The sewer project will provide sanitary sewer service for the Zahns Corner Industrial Park, the Rehms Addition, and Zahns Corner Middle School, all of which are located in Seal Township at Zahns Corner. Expenditures on the project as of December 31, 2002, totaled \$815,789.09, of which \$320,096.94 was expended in 2001 and \$495,692.15 in 2002.

Other capital projects under the auspices of the Board of Pike County Commissioners with ongoing construction in calendar year 2002 from 2001 include the Edwards Road Waterline Project in Camp Creek Township, and the Pike Lake Road Waterline Project in Benton Township. The Edwards Road Waterline Project is being financed with Federal Formula Grant Funds and the Pike Lake Road Waterline is being funded with Appalachian Regional Commission grant monies. Total expenditures for the Pike Lake Road Waterline were \$187,819.96 as of December 31, 2002; with \$7,800.00 in calendar year 2000; \$81,230.73 in 2001; and \$98,789.23 in 2002. Expenditures incurred on the Edwards Road Waterline were \$25,000.00 in calendar year 2000 and \$25,000.00 in 2002 for a total of \$50,000.

Major capital projects initiated by the Board of Pike County Commissioners of the Board of Pike County Commissioners commencing construction in calendar year 2002 include the Pine Top Road Waterline Project in Perry Township, the Rehms Addition Sewer Line Extension in Seal Township, and the O.D.N.R. Soil and Water Logjam Removal Project at the former site of the old Jasper bridge just outside of Piketon. The Pine Top Road Waterline Project is estimated to be a \$401,980.00 project involving the installation of waterlines on several roads in Mifflin and Perry Townships, western Pike County. The Pine Top Project is being financed with Federal Formula Grant Funds of \$40,000; C.D.B.G. Water and Sewer funds of \$110,000; A.R.C. funds of \$200,000 and \$51,980.00 of local funds committed by Pike Water, Inc. Construction commenced on the project in calendar year 2002 with expenditures totaling \$201,481.30 as December 31.

The Rehms Addition Sewer Line Extension is a capital construction project initiated by the Board of Pike County Commissioners to provide sanitary sewer to low and moderate income residents in the Rehms Addition, seal Township. The project was initiated as a result of the low-lying area present in the Rehms Addition where most septic systems have not worked properly in several years. The sewer extension will allow all residents in the Rehms Addition area to connect to the village of Piketon's sewer system. The estimated cost of the Rehms Addition project is \$341,000 and is being financed by A.R. C. grant funds of \$200,000; C.D.B.G. Formula grant funds of \$136,000; and local funds of \$5,000 from Pike County's New Revolving Loan Fund. The engineering portion of the project commenced in the latter part of calendar year 2002.

The Ohio Department of Natural Resources-Soil and Water Logjam Removal Project is a one-time program between the Pike County Engineer, the Board of Pike County Commissioners, and the Ohio Department of Natural Resources with the approval of the Pike County Soil and Water District. The purpose of the program through the Ohio Department of Natural Resources is to prevent future flooding by the cleanup of logjams on perennial streams and rivers in Pike County and across Ohio. The Pike County project entailed removing the old concrete piers that were left standing in the Scioto River near State Route 124 after the old Jasper bridge was demolished many years ago. The estimated cost of the project was a maximum of \$120,000 with \$80,000 in grant fund receipts coming from the Ohio Department of Natural Resources through the Pike County Soil and Water District and \$40,000 in local funds from the Pike County Engineer's Office.

William D. Whitfield, director of the Pike County Department of Jobs and Family Services, reported that calendar year 2002 will go down in the record books as one of the more memorable years in history of the local agency.

As January began, Whitfield reported his agency worked to complete preparation for a move to a suite of offices that were to be located in what was formerly the Waverly K-Mart store. This newly remodeled building, called the Pike County Government Center, was ready for occupancy by the Pike County Department of Jobs and Family Services on February, 22, 2002. The months of planning and preparation by the agency paid off in a move that, while very involved, went smoothly.

Leaving a location that had been the agency's site for more than 30 year, and going into the new location at 230 Waverly Plaza, was like going from night to day according to Whitfield. The new location had superior lighting, air quality, and space utilization. Needless to say, there were (and are) a lot of delighted employees. Director Whitfield publicly wishes to extend many thanks to the commissioners for the new quarters.

In February, the Pike County Department of Jobs and Family Services was notified of a new allocation called the Appalachian Technology and Workforce Development Initiative (ATWDI). This TANF Initiative made available \$15 million to the twenty-nine counties of Ohio's Appalachian Region. Pike County's share was \$500,000 to use from July 1, 2002, until December 31, 2002. An ATWDI Committee was formed of Pike County residents, who recommended that this new money be distributed into projects dealing with microenterprise, youth internship, LPN training, and Waverly Water/Sewer projects.

In March, Director Whitfield noted that the agency discovered that they could carry-forward the Workforce Incentive Allocation into CY 2003. By April 1, 2002, the Pike County Department of Jobs and Family Services was contracting with Community Action Committee for pre-employment training, financial literacy, wheels to work, energy education, and crisis intervention. These services were for the most part a continuation of some of the programming the agency had previously been able to contract out under the PRC-DR program.

On May 13, Whitfield stated his office received a notice to negotiate from the AFSCME Ohio Council 8 since their labor union contract was expiring in August 2002. The two parties started a series of negotiations which stretched from June 19- October 31, 2002. Wages and insurance were the two predominate issues. After much discussion and preparation for contingencies, all issues were resolved "at the last minute" by the efforts of the parties involved and a fact-finding effort by SERB.

July 1, the start of State Fiscal Year 2003, brought startling news to the Pike County Department of Jobs and Family Services of a \$197,000 cut in the agency's consolidated allocation. The state's financial woes had finally begun to affect Ohio Department of Jobs and Family Services at the county level. Some county departments across the State of Ohio with budgets, that were already stretched to the limit, were forced to make lay-offs. Pike County's fiscal position was conservative enough not to force the agency to have to reduce employees.

Employee diligence in watching for errors enabled the agency to once again attain a food stamp TEER error rate below 6% and receive a cash award. This award, amounting to \$682.94 per employee, came in handy when it was distributed in November, just before the holidays, as part of the collective bargaining agreement.

The local Pike County Department of Jobs and Family Services, according to Director Whitfield, wrapped up the year with their awards and recognition banquet, appreciating the fine work done on a daily basis by the unsung heroes of management and labor.

FOR THE FUTURE

The completion and final review in year 2003 of both the "Pilot Phase and Phase II" preparation of computerized orthophoto base property maps for Pike County is anticipated. In addition, a website with internet access to all computerized base property maps, plus property search capabilities is expected to be completed for public use by mid-year 2003 by the Pike County Engineer and Pike County Auditor's offices. Other capital projects scheduled for completion in calendar year 2003 include the Zahns Corner Industrial Park, the Rehms Addition Sewerline Project, the Pine Top Road Waterline Capital Construction project, and the Piketon Sewer Upgrade Project.

Other future major initiatives currently under construction or in the planning process include a host of future major capital construction projects planned by the Pike County Engineer, Denny Salisbury for calendar year 2003 listed in the following table:

PLANNED 2003 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	DESCRIPTION OF IMPROVEMENT	ESTIMATED PROJECT	PROJECTED DATE OF COMPLETION
Red Hollow Road Bridge	SCIP and Local Funds	Bridge Replacement	\$411,613	09/01/2003
Coal Dock Road Bridge	SCIP and Local Funds	Bridge Replacement	161,867	08/01/2003
Federal Guardrail Project #4	FHWAER	Road Construction	200,000	06/30/2003
Buck Hollow Road Bridge	SCIP and Local Funds	Bridge Replacement	70,000	09/01/2003
Muddy Fork Road Bridge	SCIP and Local Funds	Bridge Replacement	150,000	09/01/2003
Owl Creek Road Bridge	FHWA	Bridge Replacement	376,298	11/15/2003
Morgans Fork Road Bridge	FHWA	Bridge Replacement	700,000	11/15/2003
Sunfish Creek Road Bridge	FHWA	Bridge Replacement	500,000	11/15/2003
Chenoweth Fork Bridge	SCIP and Local Funds	Bridge Replacement	300,000	11/15/2002

SCIP Denotes State Capital Improvement Program, (Issue II)

Local Funds Denotes county's Motor Vehicle and Gas Tax Funds

FHWA Funds Denotes Federal Highway Administration Emergency Repair Funds

FINANCIAL INFORMATION

BASIS OF ACCOUNTING

Pike 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 basis other than GAAP, for the year ending December 31, 2002, the County changed its basis of financial reporting from a cash basis to a modified accrual basis of accounting for governmental, expendable trust and agency funds, and to the accrual basis of accounting for enterprise funds according to Accounting Principles Generally Accepted in the United States of America (GAAP).

The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when goods or services are received. Accrual basis of accounting recognizes revenue when measurable and earned and expenses when incurred. The basis of accounting for the various funds and account groups is fully described in Note 3 of the Notes to the General Purpose Financial Statements.

INTERNAL CONTROLS

The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that (1) financial transactions are processed in accordance with management's authorization, (2) transactions comply with County policies and Ohio law, and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived from their implementation and that the evaluation of costs and benefits requires estimates and judgments by management.

BUDGETARY CONTROLS

At the beginning of each fiscal year, the County's Board of Commissioners adopts an annual appropriation measure. Appropriation authority is required from the Board of Commissioners for all disbursements or transfers of cash between funds. Budgets are controlled at the object level within a department or fund. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued or a contract is entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction. A computerized certification system allows the Auditor's Office to certify the availability of appropriations prior to authorizing expenditures from a particular account. Additional information on budgetary controls of Pike County can be found in Note 2 of the Notes to the General Purpose Financial Statements.

GENERAL GOVERNMENT FUNCTIONS

The General Fund encompasses the general governmental functions of the County and all other functions not accounted for in other funds. General Fund revenues, increases or decreases from 2001, percentage of total and percent of increase or decrease on a GAAP basis are summarized below:

	<u>2001</u>	<u>2002</u>	<u>Increase (Decrease) from 2001</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
<i>Revenues:</i>					
Taxes	\$3,561,702	\$4,511,759	\$950,057	71.48%	26.67%
Charges For Services	721,257	768,182	46,925	12.17%	6.51%
Fees, Licenses and Permits	13,484	12,989	(495)	0.21%	(3.67%)
Fines and Forfeitures	92,012	77,337	(14,675)	1.23%	(15.95%)
Intergovernmental	799,133	370,889	(428,244)	5.88%	(53.59%)
Interest	647,595	305,156	(342,439)	4.83%	(52.88%)
Other	<u>181,677</u>	<u>265,386</u>	<u>83,709</u>	<u>4.20%</u>	<u>46.08%</u>
<i>Total Revenues</i>	<u>\$6,016,860</u>	<u>\$6,311,698</u>	<u>\$294,838</u>	<u>100.00%</u>	<u>(46.83%)</u>

Taxes increased \$950,057 over 2001 due to an increase in the amount of County sales and use taxes that were received during the year.

Interest decreased \$342,439 over 2001 due to a decrease in yield of investments.

The following schedule presents a summary of the General Fund expenditures, increases or decreases from 2001, percentage of total and percent of increase or decrease on a GAAP basis:

	<u>2001</u>	<u>2002</u>	<u>Increase (Decrease) from 2001</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
<i>Expenditures:</i>					
Current:					
General Government					
Legislative and Executive	\$2,199,549	\$2,275,278	\$75,729	42.53%	3.44%
Judicial	690,516	758,962	68,446	14.19%	9.91%
Public Safety	1,464,964	1,554,938	89,974	29.06%	6.14%
Public Works	60,440	67,501	7,061	1.26%	11.68%
Health	24,768	36,521	11,753	0.68%	47.45%
Human Services	309,122	327,877	18,755	6.13%	6.07%
Conservation and Recreation	274,315	210,429	(63,886)	3.93%	(23.29%)
Capital Outlay	299,791	98,108	(201,683)	1.83%	(67.27%)
Other	0	5,424	5,424	0.10%	0.00%
Debt Service					
Principal Retirement	9,496	12,181	2,685	0.23%	28.28%
Interest	<u>3,287</u>	<u>2,804</u>	<u>(483)</u>	<u>0.06%</u>	<u>14.69%</u>
<i>Total Expenditures</i>	<u>\$5,336,248</u>	<u>\$5,350,023</u>	<u>\$ 13,775</u>	<u>100.00%</u>	<u>.26%</u>

General Government - Legislative and Executive expenditures increased \$75,729 over 2001 due mainly to increased contractual services.

Public Safety expenditures increased \$89,974 over 2001 due mainly to increased prisoner cost and salary and benefit cost in the Sheriff's Office.

Capital Outlay expenditures decreased \$201,683 over 2001 due mainly to completion of the new Local Government Building.

GENERAL FUND

In 2002 revenues and other financing sources of \$6,318,403 were more than expenditures and other uses of \$6,082,685, which together with a \$5,577 decrease in inventory resulted in a \$235,718 increase in the December 31, 2002 balance. Management believes that between the unreserved fund balance of \$3,536,891, along with projected revenues in the future will ensure that the County can continue to provide the same level of services to its citizens in 2003.

SPECIAL REVENUE FUNDS

The Special Revenue Funds comprise those funds that derive revenue from specifically identified sources for which fund balances must be maintained and accounted for separately. The County's main Special Revenue Funds consist of the Community Development Fund, the Motor Vehicle and Gas Tax Fund, the Board of Mental Retardation and Developmental Disabilities Fund, the Human Services Fund, Child Support Enforcement Agency Fund, Real Estate Assessment Fund, and Children Services Fund.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the financing of major capital projects of the County. These funds include various Issue II and State Local Transportation Program projects, the construction of the East Jackson and Lapperell Road - Cynthiana water lines, improvements to restroom facilities at the Pike County Fairgrounds, and the construction of the Market Street Office Complex and Pike County Local Government Service Center.

A fund equity deficit of \$3,865 exists in the Smith Road Waterline Capital Projects Fund, a fund equity deficit of \$2,166,880 exists in the Pike County Local Government Service Center Fund, and a fund equity deficit of \$86,438 exists in the Children's Service Building because of the application of accounting principles generally accepted in the United States of America to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

A fund equity deficit of \$9,084 exists in the U.S. 23 Sanitary Sewer project Phase Fund, a fund equity deficit of \$389,778 exists in the South Central Juvenile Detention Center Fund, and a fund equity deficit of \$403,513 exists in the Market Street Office Complex Fund because of the application of accounting principles generally accepted in the United States of America to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

A fund equity deficit of \$252,073 exists in the Pike Health Care Addition, a fund equity deficit of \$6,000 exists in the Rehm's Additional Sewer Fund, and a fund equity deficit of \$16,168 exists in the Pike County Multiple Bridge Fund because of the application of accounting principles generally accepted in the United States of America to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

ENTERPRISE FUNDS

Enterprise Funds account for services provided to the public. The County's three enterprise fund operations include the Pike County Sewer Fund, Pike County Recycling, and the Pike County Water Fund.

In 2002, the Pike County Sewer Fund had a net loss of \$20,972, the Pike County Water Fund had a loss of \$7,977, while the Pike County Recycling Fund had a gain of \$3,970, leaving a fund equity balance of \$2,711,676, \$287,989 and \$96,817, respectively.

FIDUCIARY FUNDS

The County uses Fiduciary Funds to hold assets in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County's Fiduciary Fund types are Agency Funds and an Expendable Trust Fund.

Trust and Agency Funds

These funds are strictly of a custodial nature and as such do not involve the measurement of results of operations. Pike County has several Agency Funds as a result of serving as the tax collection agent for all other local governments in the County. Pike County also has several Agency Funds and an Expendable Trust Fund as a result of serving as fiscal agent for local governments in the County.

DEBT ADMINISTRATION

As of December 31, 2002, Pike County had a total outstanding debt of \$4,195,571, of which \$3,641,021 occurred by the issuance of notes. The notes are general obligation bond anticipation notes backed by the full faith and credit of the County. The debt is reported for financial purposes as Notes Payable, ODWA Loans Payable, and OPWC Loans Payable. The County's overall legal debt limit was \$3,535,291 with an unvoted debt margin of \$28,670 at December 31, 2002. A summary of Pike County's debt transactions for the year ended December 31, 2002, appears in Notes 18 and 19 of the Notes to the General Purpose Financial Statements.

Special Revenue Funds have outstanding general obligation bond anticipation note of \$253,021. \$138,000 was incurred to purchase a new building for MR/DD. \$115,021 was incurred to purchase a new building for Supported Living.

Capital Projects Funds have outstanding general obligation bond anticipation notes of \$3,177,000. \$265,000 was issued to construct an addition to the family resources wing of the Pike Community Hospital. \$2,300,000 was issued for construction of the Pike County Local Government Service Center. \$87,000 was issued for a new Children's Service Building. \$125,000 was issued for the replacement of bridges within the county. The remaining \$400,000 was issued for the construction of the South Central Ohio Juvenile Detention Center.

Pike County has Enterprise Funds with outstanding notes of \$211,000. \$126,000 of this debt was incurred in the early 1980's to build the Lake White Sewer System. The remaining \$85,000 was incurred for the installation of sewer lines on Circlevue Drive in Pee Pee Township. All notes will be retired through proceeds generated by the operation of the Enterprise Funds.

Even though the County could convert the outstanding notes for the various projects listed above to long-term obligation bonds, the management of Pike County plans to retire these obligations through a series of yearly note renewals after paying a portion of the outstanding principal each year for a certain number of years depending on each issue. This decision was made because short-term interest rates for bond anticipation notes are generally lower than bond rates. Consequently, the financial statements will reflect liabilities for these outstanding bond anticipation notes in the various funds that received the proceeds of these notes as opposed to being reflected in the General Long-Term Obligations Account Group.

CASH MANAGEMENT

The County Treasurer, the custodian of all County money, is responsible for the investment of County funds. The County pools its cash for investment purposes to maximize investment earnings.

County investment options are strictly limited by Ohio law to ensure the preservation of capital. Investments permitted include United States Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit and repurchase agreements with qualified financial institutions.

During the year the County invested a portion of the funds available for investment in Star Ohio. The Ohio State Treasurer administers this state-wide investment pool, established by Ohio law in 1985, whereby local governments in Ohio can pool their money with the State. Although the Treasurer of State is limited to investing in the same instruments as the County, by pooling the County's money with the State and other Ohio local governments, the County has realized significantly higher earnings to date than what could have been achieved locally. The balance of any County funds not invested with the State Treasurer is invested in United State Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio Law. Interest earned for all funds of the primary government during 2002 was \$323,689.

RISK MANAGEMENT

Pike County constantly faces the risk of loss of assets by fire, storm, theft, accident or other casualties. Generally, the County shifts the risk of such losses by entering into casualty insurance contracts whereby an insurance company assumes the risk of all or a portion of these losses in exchange for a premium payment.

Pike County maintains a comprehensive risk management program through the purchase of various types of liability, property, and crime insurance from a commercial insurer and a joint-self insurance pool.

Pike is one of twelve southeastern Ohio counties comprising the Buckeye Joint-County Self-Insurance Council (BJCSIC). Other member counties of BJCSIC include Athens, Hocking, Jackson, Lawrence, Meigs, Monroe, Morgan, Noble, Perry, Vinton, and Washington Counties.

The Buckeye Joint-County Self-Insurance Council is a not-for-profit council of governments formed by political subdivisions of the State of Ohio organized to operate as a group self-insurance pool. The purpose of the council of governments is to seek the prevention of lessening of casualty and property losses to member political subdivisions and injuries to persons or employers which might result in claims being made against such subdivisions. Insurance with BJCSIC covers general liability, public officials liability including law enforcement, inland marine, vehicles, faithful performance and employee bonds. In addition to insurance protection, BJCSIC provides risk management services, with emphasis on loss control, claims administration, and management information services.

Aside from the coverage provided by BJCSIC, the County has building and contents insurance coverage through Heskett Insurance Company of Hillsboro, Ohio, plus aviation insurance contracted with Avenco Insurance Company of Maryland. The aviation insurance is a general liability policy covering the Pike County Airport, which is maintained by the General Fund.

OTHER INFORMATION

INDEPENDENT AUDIT

The County had an independent audit of all its funds and account groups performed by the firm of Balestra and Company for the year ended December 31, 2002. The opinion of Balestra and Company 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 Pike County for the year ended December 31, 2001. This was the tenth year that Pike County received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized CAFR. The report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

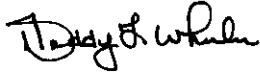
A Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting, and its attainment is a significant accomplishment by a governmental unit.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report will meet the Certificate of Achievement Program's requirements for another certificate, and we are submitting it to the GFOA to determine its eligibility.

ACKNOWLEDGMENTS

Sincere gratitude goes to the Pike County Board of Commissioners, Harry Rider, James Brushart, and John Harbert, for their support in granting funds for this project. Special acknowledgment is extended to Michael A. Balestra, CPA and Shelly Poc, Compilation Manager of the accounting firm Balestra, Harr and Scherer Consulting, LLC of Piketon, Ohio for their professional expertise and guidance in the preparation of this report. A special thanks also goes to Donna Jones, Mary Rhoads, Shawna Burton, Angie Snyder, Carma New, Sherry Johnson, Brenda Zimmerman and Patches Jones of the County Auditor's office for their assistance in compiling information for this report. Thanks, too, to Dr. David Henderson of the OSU Piketon Research and Extension Center for various information used in the statistical tables.

Respectfully submitted,



Teddy L. Wheeler
Pike County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pike County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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



A handwritten signature in cursive script, reading "William Robert Wertz".

President

A handwritten signature in cursive script, reading "Jeffrey R. Egan".

Executive Director

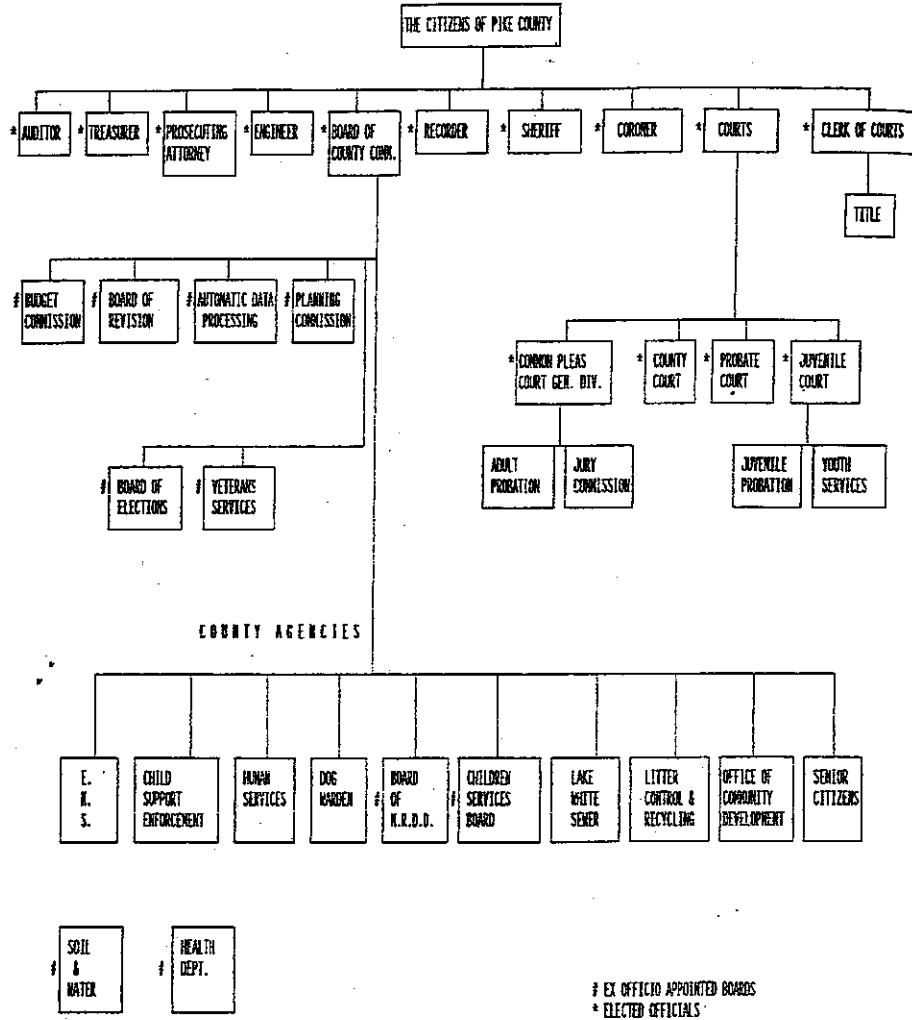
PIKE COUNTY

ELECTED OFFICIALS

AS OF DECEMBER 31, 2002

<u>ELECTED OFFICIAL</u>	<u>TITLE</u>
Harry Rider	County Commissioner
John Harbert	County Commissioner
James Brushart	County Commissioner
Teddy L. Wheeler	County Auditor
Donald E. Davis	County Treasurer
Robert Junk	County Prosecutor
Denny Salisbury	County Engineer
Joyce Leeth	County Recorder
David Hoxie	County Coroner
John E. Williams	Clerk of Courts
Cassandra Bolt Meredith	Common Pleas Court Judge
Larry Travis	County Sheriff
Gordon Bevens	Probate/Juvenile Judge
Randy Deering	County Court Judge

PIKE COUNTY, OHIO
ORGANIZATIONAL CHART



EX OFFICIO APPOINTED BOARDS
* ELECTED OFFICIALS

PIKE COUNTY, OHIO

FINANCIAL SECTION



BALESTRA & COMPANY

(A division of Harr & Scherer CPAs)

CERTIFIED PUBLIC ACCOUNTANTS

528 South West Street, P.O. Box 687

Piketon, Ohio 45661

Telephone (740) 289-4131

Fax (740) 289-3639 E-mail: mbalcpa@bright.net

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Board of County Commissioners
Pike County
230 Waverly Plaza
Waverly, Ohio 45690

Independent Auditor's Report

We have audited the accompanying general-purpose financial statements of Pike County (the County), as of and for the year ended December 31, 2002, 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 Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These 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 Pike Health Services, 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Pike County, as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund type and discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2003 on our consideration of the County's internal control over financial reporting and on 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.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Pike County, taken as a whole. The combining and individual fund and account group financial statements and the schedules as listed in the table of contents are presented for purpose of additional analysis, and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The introductory and statistical sections as listed in the table of contents are also presented for purposes of additional analysis, and is not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and accordingly, we express no opinion on them.

Balestra & Company
Balestra & Company

June 13, 2003

General Purpose Financial Statements

The general purpose financial statements of the County include the basic combined financial statements, presented by fund type and account group, and notes to the financial statements that are essential to the fair presentation of financial position and results of operations and cash flows of the proprietary fund type and component units.

PIKE COUNTY, OHIO
 Combined Balance Sheet
 All Fund Types, Account Groups
 and Discretely Presented Component Units
 As of December 31, 2002

	GOVERNMENTAL FUND TYPES			PROPRIETARY	FIDUCIARY
	General	Special Revenue	Capital Projects	FUND TYPE Enterprise	FUND TYPE Trust and Agency
Assets and Other Debits:					
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$2,452,990	\$5,420,717	\$699,398	\$331,384	\$3,061,112
Cash and Cash Equivalents in Segregated Accounts	462	2,607	0	0	277,693
Investments with Fiscal and Escrow Agents	0	0	0	0	0
Receivables:					
Taxes	1,258,487	673,376	0	0	21,556,968
Accounts	1,120	53,701	8,806	76,698	8,327
Interfund	975,553	61,710	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	72,622	0	0	4,950
Due from Other Governments	256,970	3,896,836	126,293	0	565,707
Materials and Supplies					
Inventory	14,425	150,138	0	5,723	0
Notes Receivable	0	32,080	0	0	0
Prepaid Items	5,123	29,181	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	2,017,840	0	0	0
Restricted Assets:					
Investments with Fiscal and Escrow Agents	0	0	0	0	0
Deferred Financing Costs	0	0	0	0	0
Industrial Commission of Ohio Deposit	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	3,065,535	0
Other Debits:					
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0	0
Total Assets and Other Debits	\$4,965,130	\$12,410,808	\$834,497	\$3,479,340	\$25,474,757

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$11,965,601	\$0	\$0	\$11,965,601
0	0	280,762	220,785	529,712	1,031,259
0	0	0	0	1,037,145	1,037,145
0	0	23,488,831	0	0	23,488,831
0	0	148,652	33,307	3,167,535	3,349,494
0	0	1,037,263	0	0	1,037,263
0	0	0	122	0	122
0	0	77,572	0	0	77,572
0	0	4,845,806	0	0	4,845,806
0	0	170,286	0	379,814	550,100
0	0	32,080	0	0	32,080
0	0	34,304	3,000	263,595	300,899
0	0	2,017,840	0	0	2,017,840
0	0	0	0	1,275,168	1,275,168
0	0	0	0	321,647	321,647
0	0	0	323	0	323
15,063,909	0	18,129,444	11,492	13,525,502	31,666,438
0	986,663	986,663	0	0	986,663
<u>\$15,063,909</u>	<u>\$986,663</u>	<u>\$63,215,104</u>	<u>\$269,029</u>	<u>\$20,500,118</u>	<u>\$83,984,251</u>

(Continued)

PIKE COUNTY, OHIO
 Combined Balance Sheet
 All Fund Types, Account Groups
 and Discretely Presented Component Units
 As of December 31, 2002

	GOVERNMENTAL FUND TYPES			PROPRIETARY	FIDUCIARY
	General	Special Revenue	Capital Projects	FUND TYPE Enterprise	FUND TYPE Trust and Agency
Liabilities, Fund Equity and Other Credits:					
Liabilities:					
Accounts Payable	\$20,192	\$437,752	\$6,858	\$0	\$1,620
Contracts Payable	0	30,901	24,196	0	0
Accrued Wages and Benefits	120,338	206,575	459	3,485	0
Compensated Absences Payable	26,249	74,905	0	9,379	0
Interfund Payable	0	198,946	757,130	38,533	42,654
Due to Other Funds	0	77,572	0	0	0
Due to Other Governments	108,907	203,517	11,867	1,263	22,983,625
Deferred Revenue	1,039,141	3,075,285	0	0	0
Undistributed Monies	0	0	0	0	2,143,631
Deposits Held and Due to Others	0	0	0	0	299,474
Accrued Interest Payable	0	6,985	31,943	2,011	0
Notes Payable	0	253,021	3,177,000	211,000	0
Capital Leases Payable	0	0	0	0	0
OPWC Loans Payable	0	0	0	117,187	0
Health Facilities Revenue Bonds	0	0	0	0	0
Total Liabilities	1,314,827	4,565,459	4,009,453	382,858	25,471,004
Fund Equity and Other Credits:					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	1,163,176	0
Retained Earnings:					
Reserved:					
Reserved for Board Use	0	0	0	0	0
Reserved for Donors	0	0	0	0	0
Unreserved	0	0	0	1,933,306	0
Fund Balance:					
Reserved for Encumbrances	93,864	309,312	221,159	0	0
Reserved for Inventory	14,425	150,138	0	0	0
Reserved for Loans	0	2,017,840	0	0	0
Reserved for Prepaid Items	5,123	29,181	0	0	0
Unreserved:					
Undesignated (Deficit)	3,536,891	5,338,878	(3,396,115)	0	3,753
Total Fund Equity (Deficit) and Other Credits	3,650,303	7,845,349	(3,174,956)	3,096,482	3,753
Total Liabilities and Fund Equity and Other Credits	\$4,965,130	\$12,410,808	\$834,497	\$3,479,340	\$25,474,757

See Accompanying Notes to the General Purpose Financial Statements

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$466,422	\$3,345	\$1,365,612	\$1,835,379
0	0	55,097	0	0	55,097
0	0	330,857	34,535	649,773	1,015,165
0	487,875	598,408	0	0	598,408
0	0	1,037,263	0	0	1,037,263
0	0	77,572	0	0	77,572
0	0	23,309,179	4,770	0	23,313,949
0	0	4,114,426	0	0	4,114,426
0	0	2,143,631	0	0	2,143,631
0	0	299,474	0	0	299,474
0	0	40,939	0	280,364	321,303
0	0	3,641,021	0	0	3,641,021
0	61,425	61,425	0	1,239,302	1,300,727
0	437,363	554,550	0	0	554,550
0	0	0	0	8,061,508	8,061,508
0	986,663	36,730,264	42,650	11,596,559	48,369,473
15,063,909	0	15,063,909	0	0	15,063,909
0	0	1,163,176	0	0	1,163,176
0	0	0	0	1,267,279	1,267,279
0	0	0	0	22,205	22,205
0	0	1,933,306	226,379	7,614,075	9,773,760
0	0	624,335	0	0	624,335
0	0	164,563	0	0	164,563
0	0	2,017,840	0	0	2,017,840
0	0	34,304	0	0	34,304
0	0	5,483,407	0	0	5,483,407
15,063,909	0	26,484,840	226,379	8,903,559	35,614,778
\$15,063,909	\$986,663	\$63,215,104	\$269,029	\$20,500,118	\$83,984,251

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures,
 And Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2002

	General	Special Revenue	Capital Projects	Expendable Trust	Totals (Memorandum Only)
Revenues:					
Taxes	\$4,511,759	\$1,827,187	\$0	\$0	\$6,338,946
Charges for Services	768,182	1,108,190	8,806	0	1,885,178
Fees, Licenses and Permits	12,989	430	0	0	13,419
Fines and Forfeitures	77,337	9,979	0	0	87,316
Intergovernmental	370,889	10,320,132	2,603,185	0	13,294,206
Interest	305,156	17,055	1,379	99	323,689
Other	265,386	1,363,022	385,429	0	2,013,837
Total Revenues	6,311,698	14,645,995	2,998,799	99	23,956,591
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,275,278	280,098	0	0	2,555,376
Judicial	758,962	224,513	0	0	983,475
Public Safety	1,554,938	697,589	0	0	2,252,527
Public Works	67,501	2,578,743	3,049,891	0	5,696,135
Health	36,521	3,533,925	0	0	3,570,446
Human Services	327,877	5,214,962	0	0	5,542,839
Conservation and Recreation	210,429	0	0	0	210,429
Economic Development and Assistance	0	668,513	0	0	668,513
Other	5,424	0	0	2,660	8,084
Capital Outlay	98,108	1,437,180	429,969	0	1,965,257
Debt Service:					
Principal Retirement	12,181	15,550	20,939	0	48,670
Interest and Fiscal Charges	2,804	12,032	117,226	0	132,062
Total Expenditures	5,350,023	14,663,105	3,618,025	2,660	23,633,813
Excess of Revenues Over (Under) Expenditures	961,675	(17,110)	(619,226)	(2,561)	322,778
Other Financing Sources (Uses):					
Proceeds of Loans	0	45,000	275,427	0	320,427
Sale of Fixed Assets	0	6,526	0	0	6,526
Inception of Capital Lease	6,705	4,373	0	0	11,078
Operating Transfers - In	0	145,451	569,711	0	715,162
Operating Transfers - Out	(732,662)	0	0	0	(732,662)
Total Other Financing Sources (Uses)	(725,957)	201,350	845,138	0	320,531
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	235,718	184,240	225,912	(2,561)	643,309
Fund Balances at Beginning of Year (Restated - Note 4)	3,420,162	7,685,065	(3,400,868)	6,314	7,710,673
Increase (Decrease) in Reserve for Inventory	(5,577)	(23,956)	0	0	(29,533)
Fund Balance (Deficit) at End of Year	\$3,650,303	\$7,845,349	(\$3,174,956)	\$3,753	\$8,324,449

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2002

	GENERAL		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Taxes	\$1,915,000	\$4,576,230	\$2,661,230
Charges for Services	958,044	767,657	(190,387)
Fees, Licenses and Permits	14,416	12,989	(1,427)
Fines and Forfeitures	144,663	77,337	(67,326)
Intergovernmental	592,158	370,889	(221,269)
Interest	350,000	133,537	(216,463)
Other	565,625	242,659	(322,966)
	-----	-----	-----
Total Revenues	4,539,906	6,181,298	1,641,392
	-----	-----	-----
Expenditures:			
Current:			
General Government:			
Legislative and Executive	2,578,258	2,289,015	289,243
Judicial	887,952	802,056	85,896
Public Safety	1,552,413	1,531,098	21,315
Public Works	80,647	74,804	5,843
Health	38,826	37,121	1,705
Human Services	340,923	331,014	9,909
Conservation and Recreation	218,803	210,323	8,480
Capital Outlay	157,398	116,038	41,360
	-----	-----	-----
Total Expenditures	5,855,220	5,391,469	463,751
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(1,315,314)	789,829	2,105,143
	-----	-----	-----
Other Financing Sources (Uses):			
Advances - In	0	1,598,746	1,598,746
Advances - Out	0	(1,702,317)	(1,702,317)
Operating Transfers - Out	(732,662)	(732,662)	0
	-----	-----	-----
Total Other Financing Sources (Uses)	(732,662)	(836,233)	(103,571)
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,047,976)	(46,404)	2,001,572
	-----	-----	-----
Fund Balance at Beginning of Year	1,908,114	1,908,114	0
Prior Year Encumbrances	147,593	147,593	0
	-----	-----	-----
Fund Balance at End of Year	\$7,731	\$2,009,303	\$2,001,572
	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2002
 (Continued)

	SPECIAL REVENUE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$965,165	\$1,826,402	\$861,237
Charges for Services	876,876	1,093,398	216,522
Fees, Licenses and Permits	0	430	430
Fines and Forfeitures	9,927	9,874	(53)
Intergovernmental	10,440,905	10,437,095	(3,810)
Interest	16,343	16,343	0
Other	1,627,993	1,338,444	(289,549)
Total Revenues	13,937,209	14,721,986	784,777
Expenditures:			
Current:			
General Government:			
Legislative and Executive	436,174	322,984	113,190
Judicial	256,078	226,566	29,512
Public Safety	805,903	523,871	282,032
Public Works	2,992,338	2,768,502	223,836
Health	4,019,537	3,643,454	376,083
Human Services	5,420,461	5,177,524	242,937
Economic Development and Assistance	879,304	806,283	73,021
Capital Outlay	1,733,157	1,456,913	276,244
Debt Service:			
Principal Retirement	45,979	10,979	35,000
Interest and Fiscal Charges	5,522	5,522	0
Total Debt Service	51,501	16,501	35,000
Total Expenditures	16,594,453	14,942,598	1,651,855
Excess of Revenues Over (Under) Expenditures	(2,657,244)	(220,612)	2,436,632
Other Financing Sources (Uses):			
Proceeds From Sale of Fixed Assets	6,000	6,526	526
Proceeds of Loans	45,000	45,000	0
Advances - In	995	258,686	257,691
Advances - Out	0	(298,071)	(298,071)
Operating Transfers - In	109,262	145,451	36,189
Total Other Financing Sources (Uses)	161,257	157,592	(3,665)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,495,987)	(63,020)	2,432,967
Fund Balance at Beginning of Year	3,936,903	3,936,903	0
Prior Year Encumbrances	1,035,762	1,035,762	0
Fund Balance at End of Year	\$2,476,678	\$4,909,645	\$2,432,967

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2002
 (Continued)

	DEBT SERVICE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other Revenues	\$190,933	\$239,154	\$48,221
<i>Total Revenues</i>	190,933	239,154	48,221
Expenditures:			
Debt Service:			
Principal Retirement	3,811,474	3,800,314	11,160
Interest and Fiscal Charges	143,538	140,043	3,495
<i>Total Expenditures</i>	3,955,012	3,940,357	14,655
Excess of Revenues Under Expenditures	(3,764,079)	(3,701,203)	62,876
Other Financing Sources (Uses):			
Proceeds of Notes	3,378,210	3,400,000	21,790
Advances - In	0	679,500	679,500
Advances - Out	0	(761,676)	(761,676)
Operating Transfers - In	575,795	478,389	(97,406)
<i>Total Other Financing Sources (Uses)</i>	3,954,005	3,796,213	(157,792)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	189,926	95,010	(94,916)
Fund Balance at Beginning of Year	74,622	74,622	0
Fund Balance (Deficit) at End of Year	\$264,548	\$169,632	(\$94,916)

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2002
 (Continued)

	CAPITAL PROJECTS		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,646,130	\$2,476,892	(\$169,238)
Interest	0	1,228	1,228
Other	233,064	190,250	(42,814)
<i>Total Revenues</i>	<u>2,879,194</u>	<u>2,668,370</u>	<u>(210,824)</u>
Expenditures:			
Current:			
Public Works	3,902,338	3,732,165	170,173
Capital Outlay	439,665	437,677	1,988
Debt Service:			
Principal Retirement	295,000	295,000	0
Interest and Fiscal Charges	16,200	8,238	7,962
<i>Total Expenditures</i>	<u>4,653,203</u>	<u>4,473,080</u>	<u>180,123</u>
Excess of Revenues Under Expenditures	<u>(1,774,009)</u>	<u>(1,804,710)</u>	<u>(30,701)</u>
Other Financing Sources (Uses):			
Proceeds of Notes	700,427	665,427	(35,000)
Advances - In	3,005	592,187	589,182
Advances - Out	0	(367,260)	(367,260)
Operating Transfers - In	91,162	91,322	160
<i>Total Other Financing Sources</i>	<u>794,594</u>	<u>981,676</u>	<u>187,082</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(979,415)</u>	<u>(823,034)</u>	<u>156,381</u>
Fund Balance at Beginning of Year	198,657	198,657	0
Prior Year Encumbrances	903,930	903,930	0
Fund Balance at End of Year	<u>\$123,172</u>	<u>\$279,553</u>	<u>\$156,381</u>

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Fund
For the Year Ended December 31, 2002
(Continued)

	EXPENDABLE TRUST		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$140	\$104	(\$36)
Other Revenue	1,792	0	(1,792)
<i>Total Revenues</i>	1,932	104	(1,828)
Expenditures:			
Other Expenditures	4,920	3,960	960
<i>Total Expenditures</i>	4,920	3,960	960
Excess of Revenues Under Expenditures	(2,988)	(3,856)	(868)
Fund Balance at Beginning of Year	6,302	6,302	0
Fund Balance at End of Year	\$3,314	\$2,446	(\$868)

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2002

	PRIMARY	COMPONENT UNITS		Totals
	GOVERNMENT	Pike County	Pike Health	(Memorandum
	Enterprise	Adult Activities	Services, Inc.	Only)
		Center		Reporting
				Entity
Operating Revenues:				
Charges for Services	\$409,194	\$1,381,263	\$17,207,480	\$18,997,937
Cafeteria	0	0	97,671	97,671
Other Operating Revenues	19,005	304,645	208,416	532,066
Total Operating Revenues	428,199	1,685,908	17,513,567	19,627,674
Operating Expenses:				
Personal Services	91,212	1,168,921	7,646,812	8,906,945
Contractual Services	212,320	18,311	2,517,506	2,748,137
Materials and Supplies	17,449	317,897	2,108,193	2,443,539
Other	35,021	7,671	3,066,767	3,109,459
Fringe Benefits	12,085	126,542	1,794,755	1,933,382
Depreciation	98,872	7,498	1,194,638	1,301,008
Total Operating Expenses	466,959	1,646,840	18,328,671	20,442,470
Operating Income (Loss)	(38,760)	39,068	(815,104)	(814,796)
Non-Operating Revenues (Expenses):				
Interest Income	0	1,150	64,094	65,244
Contributions	0	0	30,809	30,809
Gain (Loss) on Investments	0	0	(18,064)	(18,064)
Property Taxes	0	0	1,371,817	1,371,817
Interest and Fiscal Charges	(4,667)	0	(557,882)	(562,549)
Other Non-Operating Revenues	948	0	0	948
Total Non-Operating Revenues (Expenses)	(3,719)	1,150	890,774	888,205
Income (Loss) Before Operating Transfers	(42,479)	40,218	75,670	73,409
Operating Transfers - In	17,500	0	0	17,500
Net Income (Loss)	(24,979)	40,218	75,670	90,909
Retained Earnings at Beginning of Year	1,958,285	186,161	8,827,889	10,972,335
Retained Earnings	1,933,306	226,379	8,903,559	11,063,244
Contributed Capital at Beginning of Year	1,163,176	0	0	1,163,176
Contributed Capital at End of Year	1,163,176	0	0	1,163,176
Total Fund Equity at End of Year	\$3,096,482	\$226,379	\$8,903,559	\$12,226,420

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenses and Changes
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Enterprise Funds - Primary Government
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$387,759	\$386,896	(\$863)
Other Operating Revenues	1,000	9,859	8,859
Other Non-Operating Revenues	17,500	948	(16,552)
<i>Total Revenues</i>	<u>406,259</u>	<u>397,703</u>	<u>(8,556)</u>
Expenses:			
Personal Services	86,229	84,928	1,301
Fringe Benefits	13,962	11,876	2,086
Contractual Services	285,445	242,112	43,333
Materials and Supplies	15,956	14,307	1,649
Other Operating Expenses	150	150	0
Capital Outlay	4,630	432	4,198
Debt Service:			
Principal Retirement	262,000	262,000	0
Interest and Fiscal Charges	8,571	8,564	7
<i>Total Expenses</i>	<u>676,943</u>	<u>624,369</u>	<u>52,574</u>
Excess of Revenues Over (Under) Expenses	(270,684)	(226,666)	44,018
Other Financing Sources (Uses):			
Proceeds of Notes	211,000	211,000	0
Advances - In	0	211,000	211,000
Advances - Out	0	(211,000)	(211,000)
Operating Transfers - In	0	17,500	17,500
<i>Total Other Financing Sources (Uses)</i>	<u>211,000</u>	<u>228,500</u>	<u>17,500</u>
Excess of Revenues Over Expenses, Advances and Operating Transfers	(59,684)	1,834	61,518
Fund Equity at Beginning of Year	299,016	299,016	0
Prior Year Encumbrances	13,074	13,074	0
Fund Equity at End of Year	<u>\$252,406</u>	<u>\$313,924</u>	<u>\$61,518</u>

See Accompanying Note to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Cash Flows
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2002

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only)
	Enterprise	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$386,896	\$1,490,719	\$0	\$1,877,615
Cash Received from Patients and Third Party Payers	0	0	17,597,948	17,597,948
Cash Received from Other Operating Sources	19,005	282,088	306,087	607,180
Cash Payments to Suppliers for Goods and Services	(238,259)	(350,473)	(7,568,016)	(8,156,748)
Cash Payments to Employees for Services and Benefits	(99,737)	(1,295,463)	(9,401,630)	(10,796,830)
<i>Net Cash Provided by (Used for) Operating Activities</i>	67,905	126,871	934,389	1,129,165
<i>Cash Flows from Noncapital Financing Activities:</i>				
Property Taxes	0	0	1,371,817	1,371,817
Contributions	0	0	30,809	30,809
Operating Transfers-In	17,500	0	0	17,500
Advances-In	211,000	0	0	211,000
Advances-Out	(211,000)	0	0	(211,000)
Other	948	0	0	948
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	18,448	0	1,402,626	1,421,074
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Proceeds from Sale of Notes	211,000	0	0	211,000
Acquisition of Capital Assets	0	0	(1,395,045)	(1,395,045)
Principal Payments	(271,375)	0	(354,410)	(625,785)
Interest Payments	(8,564)	0	(561,893)	(570,457)
<i>Net Cash Used for Capital and Related Financing Activities</i>	(68,939)	0	(2,311,348)	(2,380,287)
<i>Cash Flows from Investing Activities:</i>				
Loss on Investments	0	0	(513,622)	(513,622)
Interest on Investments	0	1,150	82,158	83,308
Decrease in Board Designated Assets	0	0	14,443	14,443
<i>Net Cash Provided by (Used for) Investing Activities</i>	0	1,150	(417,021)	(415,871)
Net Increase/(Decrease) in Cash and Cash Equivalents	17,414	128,021	(391,354)	(245,919)
Cash and Cash Equivalents at Beginning of Year	313,970	92,764	921,066	1,327,800
Cash and Cash Equivalents at End of Year	\$331,384	\$220,785	\$529,712	\$1,081,881

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Cash Flows
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2002
 (Continued)

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only)
	Enterprise	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Operating Income (Loss)	(\$38,760)	\$39,068	(\$815,104)	(\$814,796)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Depreciation	98,872	7,498	1,194,638	1,301,008
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	11,072	86,898	390,468	488,438
(Increase)/Decrease in Prepaid Items	0	0	(160,766)	(160,766)
(Increase)/Decrease in Inventory Held for Resale	0	0	(19,623)	(19,623)
(Increase)/Decrease in Materials and Supplies Inventory	3,442	0	0	3,442
Increase/(Decrease) in Accounts Payable	(12,056)	(1,773)	304,839	291,010
Increase/(Decrease) in Accrued Wages and Benefits	581	(5,275)	39,937	35,243
Increase/(Decrease) in Compensated Absences Payable	5,619	0	0	5,619
Increase/(Decrease) in Due to Other Governments	(865)	455	0	(410)
Total Adjustments	106,665	87,803	1,749,493	1,943,961
Net Cash Provided by (Used for) Operating Activities	\$67,905	\$126,871	\$934,389	\$1,129,165

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
For the Year Ended December 31, 2002

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

Pike County, Ohio (The County), was created in 1815. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, a Probate/Juvenile Court Judge and a County Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the entire County.

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Pike County, this includes the Pike County Board of Mental Retardation and Development Disabilities, Pike County Community Development, Emergency Medical Services, Emergency Management Agency, Pike County Planning Commission, Children Services Board, departments and activities that are directly operated by the elected County officials.

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

Discretely Presented Component Units: The component unit columns in the combined financial statements identify the financial data of the County's component units, Pike County Adult Activities Center and Pike Health Services, Inc. They are reported separately to emphasize that they are legally separate from the County.

Pike County Adult Activities Center - The Pike County Adult Activities Center (Center), is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Center, under contractual agreement with the Pike County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Pike County. The County appoints a voting majority of the organization's governing board and there is a potential financial benefit/burden to the primary government.

The Pike County Board of MR/DD provides the Center with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds necessary for the operation of the Center. Based on the significant services and resources provided by the County to the Center and the Center's sole purpose of providing assistance to the retarded and handicapped adults of Pike County, the Center is presented as a component unit of Pike County. The Pike County Adult Activities Center operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Pike County Adult Activities Center, 301 Clough Street, Waverly, Ohio 45690.

Pike Health Services, Inc. - Pike Health Services, Inc. operates as a not-for-profit corporation that leases the hospital building from the County. The Hospital Board of Trustees are accountable for the management of the hospital. New board members are selected by the current members of the Board and are then approved by the County Commissioners. The County is responsible for levying taxes on behalf of the Hospital Board of Trustees. Pike Health Services, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Pike Health Services, Inc., 100 Dawn Lane, Waverly, Ohio 45690.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

The County is associated with certain organizations which are defined as Jointly Governed Organizations or Related Organizations. These organizations are presented in Notes 21 and 22 to the General Purpose Financial Statements. These organizations are:

- Buckeye Joint-County Self-Insurance Council
- Paint Valley Mental Health Alcohol and Drug Addiction Board of Pike, Fayette, Highland, Pickaway, and Ross Counties
- Buckeye Joint-County Health Benefit Trust
- Hocking Valley Community Residential Center
- South Central Regional Detention Center
- Ohio Valley Resource Conservation and Development Area, Inc.
- Private Industry Council
- Job Training Partnership Consortium
- Southern Ohio Development Initiatives
- Library of Pike County - Garnet A. Wilson Library
- Pike Metropolitan Housing Authority

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the districts listed below, the County serves as fiscal agent, but the districts are not fiscally dependent on the County. Accordingly, the activity of the following districts and agencies is presented as agency funds within the County's financial statements.

The Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire its own staff, and do not rely on the County to approve operations.

Pike County Health District is governed by a five member Board of Health which oversees the operation of the Health District and is elected by a regional advisory council. The Board adopts its own budget, hires and fires its own staff, and is legally separate from the County. Although the County Commissioners serve as the taxing authority for the Health District, this is strictly a ministerial function. The County does not approve the fiscal operations of the District.

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

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes herein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

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

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (Continued)

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

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

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

Debt Service Funds. These funds are used to account for the accumulation of financial resources for, and the payment of general obligation long-term debt principal, interest and related costs. In accordance with Ohio Law, these funds were reported on a budgetary basis. For GAAP reporting, these funds have been combined with the fund responsible for the repayment of the debt.

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

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

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

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

Expendable Trust Fund These funds are accounted for in essentially the same manner as governmental funds.

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to accounting principles generally accepted in the United States of America for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The information in Notes 2 through 25 and 28 relate to the primary government. Information related to the discretely presented component units is presented in Note 26 and 27.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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.

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 type operating statements present increases (i.e., revenues) and decreases (i.e., 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.

Revenues-Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the 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 fiscal year end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. (See Note 7.) Revenue from grants 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 specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes available as an advance, interest, and grants.

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, 2002, but which were levied to finance fiscal year 2003 operations, have been recorded as deferred revenue.

Under the modified accrual basis of accounting, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized in the accounting period which they are earned, and expenses are recognized at the time they are incurred.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Process: The budgetary process is prescribed by provisions of the Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting.

The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The legal level of budgetary control is at the fund level. Budgetary modifications may only be made by resolution of the County Commissioners. To comply with GAAP reporting requirements, the County's debt retirement funds reported on a budgetary basis have been included in the capital projects funds on a GAAP basis.

Tax Budget: A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 15 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources: The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include actual unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2002.

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

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures: Administrative control is maintained through the establishment of fund budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners appropriations are made at the fund level.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances: As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for enterprise funds.

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

Cash and Investments: Cash balances of the County's funds, except cash held by a trustee or fiscal agent and in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

Cash and cash equivalents that are held separately within departments of the County and not held with the County Treasurer are recorded on the balance sheet as "Cash and Cash Equivalents in Segregated Accounts."

During fiscal year 2002, Investments were limited to STAROhio, U.S. Treasury Notes and Money Market Mutual Funds.

Except for nonparticipating investments contracts, investments are reported at fair value which is based on quoted market prices. Non participating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

The County has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2002. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price of the investment could be sold for on December 31, 2002.

Interest is distributed to the General Fund, Community Development, and Motor Vehicle and Gas Tax Special Revenue Funds, Pike Health Care Addition, and Pike County Multiple Bridge Capital Project Funds, and the Armintrout Expendable Trust Fund. Interest earned during 2002 amounted to \$323,689.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents.

Inventory of Supplies: Inventories of governmental funds are stated at cost while inventories of enterprise funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the enterprise funds when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

Interfund Assets and Liabilities: Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as interfund receivables/payables.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Depreciation: The fixed asset values initially were determined at December 31, 1991, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated fixed assets are capitalized at estimated fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost.

General Fixed Assets: General fixed assets (fixed assets used in governmental fund type operation) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Enterprise Fund Fixed Assets: Fixed assets reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	30 years
Land Improvements	5 years
Furniture	10 years
Machinery and Equipment	10 years
Vehicles	5 years

Compensated Absences: In 1996, the County implemented the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*. Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. The liability includes the employees who are currently eligible to receive termination benefits and by those employees for whom it is probable will become eligible to receive payment in the future. The amount is based on accumulated sick leave and employee's wage rates at year end. This item is discussed in Note 15 to the General Purpose Financial Statements.

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

Intergovernmental Revenues: For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for enterprise fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed Capital: Contributed capital represents resources from other funds, other governments, private sources, and tap-in fees, to the extent they exceed the cost of physical connection to the system, which have been provided to the enterprise funds and are not subject to repayment. Because the County, prior to 1992 had not prepared financial statements in accordance with accounting principles generally accepted in the United States of America, the exact amount of contributed capital pertaining to years prior to 1992 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the enterprise funds have been classified as retained earnings. Contributed capital was recorded by the County for receipts of capital grants or contributions prior to the implementation of GASB Statements No. 33 and 36 in 2001. Contributed capital of the County has been entirely from tap-in fees and capital grants.

Reserves of Fund Equity: The County records reservations for those portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory of supplies, prepaid items, and for loans, which represent community development monies loaned to local businesses and homeowners.

Short-Term Obligations: Under Ohio Law, a debt retirement fund must be created and used for the payment of all debt principal and interest. Accounting principals generally accepted in the United States of America require bond anticipation notes to be reported as a liability in the fund which received the proceeds. To comply with GAAP reporting requirements, the County's debt retirement funds reported on a budgetary basis have been included in the capital projects funds on a GAAP basis.

Long-Term Debt: Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

Interfund Transactions: During the course of normal operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers.

Nonrecurring and non-routine transfers of equity between funds and the transfer of residual balances of discontinued funds or projects to the general fund or capital projects funds are classified as residual equity transfers.

Transactions that constitute reimbursements for expenditures or expenses initially made from a fund that are properly allocable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures and expenses in the fund that is reimbursed.

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

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

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 3 - CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS

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

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget (Non-GAAP Budgetary Basis) and Actual - All Enterprise Funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the notes for the enterprise funds (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Revolving loans made to eligible businesses and individuals are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

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

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	<u>\$ 235,718</u>	<u>\$ 184,240</u>	<u>\$ 0</u>	<u>\$ 225,912</u>	<u>\$(2,561)</u>
Increases (Decreases) Due To:					
Revenue Accruals	(137,105)	71,618	239,154	(330,429)	5
Expenditure Accruals	66,975	200,129	(3,940,357)	(603,083)	1,620
Encumbrances	(108,421)	(479,622)	0	(251,972)	(2,920)
Transfers	0	0	478,389	(478,389)	0
Note Proceeds	0	0	3,400,000	390,000	0
Advances	<u>(103,571)</u>	<u>(39,385)</u>	<u>(82,176)</u>	<u>224,927</u>	<u>0</u>
Budget Basis	<u>\$ (46,404)</u>	<u>\$ (63,020)</u>	<u>\$ 95,010</u>	<u>\$(823,034)</u>	<u>\$(3,856)</u>

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 3 - CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS (Continued)

	Net Loss/Excess of Revenues Over Expenses, and Operating Transfers Proprietary Fund Type
GAAP Basis	<u>\$ (24,979)</u>
Increases (Decreases) Due To:	
Revenue Accruals	(31,444)
Expense Accruals	(135,283)
Proceeds of Notes	211,000
Encumbrances	(17,460)
Budget Basis	<u>\$ 1,834</u>

NOTE 4 - RESTATEMENT OF FUNDBALANCES

Restatement of Fund Balances The fund balance at December 31, 2001 of the Governmental Funds and the General Fixed Asset Account Group were restated from amounts previously reported due to accounting errors. These restatements had the following effect on fund balance as they were previously reported as of December 31, 2001:

	General	Special Revenue	General Fixed Assets
Fund Balance at December 31, 2001	\$3,502,278	\$7,567,787	\$14,840,673
Restatement Amount	(82,116)	117,278	43,082
Adjusted Fund Balance at January 1, 2002	\$3,420,162	\$7,685,065	\$14,883,755

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Equity/Retained Earnings Deficits: The following funds have a fund balance deficit as of December 31, 2002:

<u>Special Revenue Funds</u>	
Dog and Kennel Fund	\$259
Children Services Fund	189,644
Emergency Management Agency Fund	12,837
ODNR Recycling Fund	12,000
<u>Capital Projects Funds</u>	
Pike Health Care Addition Fund	252,073
Children's Services Building Fund	86,438
U.S. 23 Sanitary Sewer Project Fund	9,084
Smith Road Bridge Fund	3,865
Pike County Multiple Bridge Fund	16,168
Market Street Office Complex Fund	403,513
Pike County Local Gov't Service Center Fund	2,166,880
South Central Ohio Juvenile Detention Center Fund	389,778
Rehm's Additional Sewer Fund	6,000
<u>Enterprise Funds</u>	
Pike County Water Fund	364,180

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE (Continued)

These deficits are a result of the application of accounting principles generally accepted in the United States of America to the financial reporting of these funds. The General Fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur. Short term advances and bond anticipation note proceeds used to finance the projects are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

Legal Compliance: The following funds had appropriations in excess of estimated resources at December 31, 2002:

<i>Special Revenue Funds</i>	
Board of MR/DD Fund	20,731
<i>Debt Service Funds</i>	
Pike Lake Bridge Fund	2,500
<i>Capital Project Funds</i>	
ODNR Logjam S&W Fund	40,000

NOTE 6 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Board has identified as not required for use within the two year period of designation of depositories. Inactive deposits must be either evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim moneys. Interim moneys are those moneys which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

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

State statute permits interim monies to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or other obligations of or security issued by the United States treasury or any other obligation guaranteed as to the payment of principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

4. Bonds and obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, debt interests rated in either of the two highest rating classifications by at least two nationally recognized agencies.

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

Cash on Hand: At year end, the County has \$5,000 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

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

Deposits: At year end, the carrying amount of the County's deposits was \$2,430,522 and the bank balance was \$4,240,962. Of the bank balance:

1. \$200,000 was covered by federal depository insurance; and
2. \$4,040,962 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments: The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

The County's investment in STAROhio and Money Market Mutual Funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category			Carrying Value	Fair Value
	1	2	3		
Investments:					
U.S. Treasury Notes	\$ 0	\$7,300,088	\$ 0	\$7,300,088	\$7,300,088
Money Market Mutual Funds	0	0	0	15,238	15,238
STAROhio	0	0	0	2,495,515	2,495,515
Total Investments	<u>\$ 0</u>	<u>\$7,300,088</u>	<u>\$ 0</u>	<u>\$9,810,841</u>	<u>\$9,810,841</u>

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

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

GASB 3 to GASB 9 Reconciliation

	Cash & Cash Equivalents	Investments
GASB 9 Balances	\$12,246,363	\$ 0
Cash on Hand	(5,000)	0
U.S. Treasury Notes	(7,300,088)	7,300,088
Money Market Mutual Funds	(15,238)	15,238
STAROhio	(2,495,515)	2,495,515
GASB 3	<u>\$ 2,430,522</u>	<u>\$9,810,841</u>

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due January 20, with the remainder payable by June 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 7 - PROPERTY TAXES (Continued)

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to itself its share of the taxes collected. The County records receipt of these taxes in various funds.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 2002. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2002 operations. The receivable and the portion of the tax levies prepaid by year end into the undivided general tax agency fund are therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2002, was \$9.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$220,415,540
Public Utility Personal Property	32,562,120
Tangible Personal Property	<u>148,346,486</u>
Total Property Taxes	<u>\$401,324,146</u>

NOTE 8 - PERMISSIVE SALES TAX

In 1988, in accordance with Sections 5739.02 and 5741.02 of the Revised Code, the County Commissioners, by resolution, imposed a one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the general fund. Amounts that have been collected by the State and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2002 amounted to \$1,725,521.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2002, consisted of taxes, accounts (billings for user charged services, and delinquent child support payments), loans, notes, interest and due from other governments arising from grants, entitlements and shared revenues. All receivables are considered collectible in full.

The Department of Community Development loans money to eligible residents of Pike County to rehabilitate their residences. Part of the loan agreement states that the loan recipient will not sell their home for five years after such rehabilitation is completed. The Community Development office secures a lien against the property for this five year period. Over the course of the lien, 20 percent of the loan is forgiven each year for the duration of the five year lien. At the end of the fifth year, the entire loan amount is forgiven and the lien is taken off of the property.

Of the total Loans Receivable disclosed on the balance sheet, \$401,999 represents the amount of principal on the loans subject to forgiveness under the above agreement.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 9 - RECEIVABLES (Continued)

Other loans receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Community Development program and are recorded net of the \$179,538 allowance for doubtful accounts.

A summary of the principal items of due from other governments is as follows:

Fund / Type	Amount
<i>General Fund</i>	
Homestead & Rollback	\$ 73,050
Local Government	183,920
<i>Total General Fund</i>	256,970
<i>Special Revenue Funds</i>	
Homestead & Rollback	33,786
Gas Tax	1,372,476
Grants and Entitlements	2,490,574
<i>Total Special Revenue Funds</i>	3,896,836
<i>Capital Project Funds</i>	
Grants	126,293
<i>Agency Funds</i>	
Gasoline Tax	58,986
Local Government	157,948
Permissive Tax	11,332
Local Government Revenue Assistance	55,696
Library and Local Government	281,745
<i>Total Agency Funds</i>	565,707
<i>Total All Funds</i>	\$4,845,806

NOTE 10 - FEDERAL FOOD STAMP PROGRAM

The County's Department of Human Services distributes federal food stamps through contracting issuance centers to entitled recipients within Pike County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. The inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$21,193 of federal food stamps at December 31, 2002.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 11 - FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 2002, are as follows:

	<u>Enterprise</u>
Land	\$ 12,500
Buildings	121,237
Machinery and Equipment	78,561
Vehicles	20,200
Water and Sewer Lines	<u>4,219,864</u>
Total Fund Fixed Assets	<u>4,452,362</u>
Less: Accumulated Depreciation	<u>(1,386,827)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u><u>\$3,065,535</u></u>

A summary of the changes in general fixed assets during 2002 is as follows:

Asset Category	*Restated Balance for the Year Ended 12/31/01	Additions	Deletions	Balance for the Year Ended 12/31/02
Land	\$ 672,840	\$ 15,000	\$ 0	\$ 687,840
Buildings	7,163,405	0	0	7,163,405
Improvements Other Than Buildings	2,722,727	0	0	2,722,727
Machinery and Equipment	1,555,994	122,342	23,050	1,655,286
Furniture and Fixtures	108,320	18,875	9,272	117,923
Vehicles	<u>2,660,469</u>	<u>72,625</u>	<u>16,366</u>	<u>2,716,728</u>
Totals	<u>\$ 14,883,755</u>	<u>\$ 228,842</u>	<u>\$ 48,688</u>	<u>\$15,063,909</u>

* See Note 4 for restatement of balances.

NOTE 12 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2002, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 21) for liability, auto, and crime insurance. This jointly governed organization is a cost-sharing pool. The program has a \$0 to \$2,500 deductible per occurrence.

Coverages provided by the program are as follows:

General Liability	\$1,000,000
Public Officials Including Law Enforcement	2,000,000
Inland Marine	10 Percent of Loss
Automobile	300,000
Faithful Performance and Employee Bond	250,000

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$18,024,255, other property insurance including \$5,000 for extra expenses and \$100,000 for valuable papers and records, and aviation insurance.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 12 - RISK MANAGEMENT (Continued)

Health insurance was provided by a private carrier, AETNA for the year.

The County's Food Stamps are insured through Lloyd's of London, with the following coverage against fire and theft; \$1,500,000 for food stamps kept at the bank, \$500,000 for food stamps kept in the County's Vault, and \$25,000 for food stamps kept outside the vault. This policy carries a \$2,500 deductible.

Workers' compensation benefits are provided through the State Bureau of Workers' Compensation. The County pays all elected officials' bonds by statute.

The County has not incurred significant reductions in insurance coverage from coverage in the prior year by major category of risk. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS

Ohio Public Employees Retirement System - All Pike County full time employees (except for certified teachers) participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan created by the State of Ohio. OPERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Ohio Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 42315-4562 or by calling (614) 466-6705 or 1-800-222-PERS(7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement and public safety. The law enforcement classification consists of sheriffs, and township police with an employee contribution rate of 10.1%. Public safety division members contribute 9%. The 2002 employer contribution rate for local government employer units was 13.55% of covered payroll. For both law enforcement and public safety, the employer rate was 16.70% of covered payroll. Pike County's contributions to OPERS for the years ending December 31, 2000, 2001 and 2002, were \$731,122, \$964,161, and \$1,085,472 respectively which are equal to the required contributions for each year.

State Teachers Retirement System - The Pike County Board of Mental Retardation and Developmental Disabilities contributes to the State Teachers Retirement System of Ohio (STRS) for all certified teachers, a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614)227-4090.

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 4.5% was the portion to fund the Health Care Reserve Fund. 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. Pike County's contributions to STRS for the years ending December 31, 2000, 2001 and 2002 were \$14,829, \$23,603, \$27,295 which are equal to the required contributions for each year.

Effective July 1, 1991, all employees not otherwise covered by the Ohio Public Employees Retirement System or the State Teachers Retirement System have an option to choose social security or the Public Employees Retirement System/State Teachers Retirement System. As of December 31, 2002, none of the elected officials has elected social security.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 14 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System: The Ohio Public Employees Retirement System(OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement service is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employer units the rate was 13.55% of covered payroll and 5% was the portion used to fund health care for the year. The portion of the 2002 employer contribution rate (identified above) that was used to fund postemployment benefits for the year 2002 was \$400,539.

The health inflation and significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 2001. 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 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 2001 was 8%.

An annual increase of 4% 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% base increase, were assumed to range from .5% to 6.3%.

Health care costs were assumed to increase 4% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 402,041. \$11.6 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2001. The actuarially accrued liability and the unfunded actuarial liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of Health Care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Accounts.

State Teachers Retirement System: Comprehensive health care benefits are provided to eligible benefit recipients, spouses and their dependents through the State Teachers Retirement System (the System). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute.

By Ohio law, the cost of coverage paid from System funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal year ended June 30, 2002, the board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Stabilization Fund. Effective July 1, 2002, 1% of covered payroll will be allocated to the fund. The balance in the Health Care Stabilization Fund was \$3.011 billion on June 30, 2002. As of July 1, 2002, eligible benefits recipients totaled 105,300. For the year ended June 30, 2002, net health care costs paid by the System were \$354,697,000.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 15 - OTHER EMPLOYEE BENEFITS

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

Accumulated, unused sick leave is paid up to a maximum of 240 hours, depending on length of service, to employees who retire. As of December 31, 2002, the liability for compensated absences was \$598,408 for the entire County.

NOTE 16 - DEFERRED COMPENSATION

Pike County employees and elected officials may participate in either 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.

NOTE 17 - CAPITALIZED LEASES - LESSEE DISCLOSURE

The County has entered into a capitalized lease for the acquisition of two copiers. During previous years, the County has entered into capitalized leases for the acquisition of a mail postage machine, three copiers, a Thomas Freightliner Bus, and a vehicle. The terms of the agreements provide options to purchase the equipment. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 *Accounting for Leases*, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service in the General Purpose Financial Statements for the general fund and the MR/DD, Community Development, and CDBG Special Revenue funds. These expenditures are reflected as program/object expenditures on a budgetary basis.

The Governmental funds' capital leases were recorded as assets in the GFAAG and liability in the GLTDAG. Governmental funds capital leases required the County to record the corresponding revenue and expenditure for the lesser of the fair market value or minimum lease payment at lease inception in the General Fund and the MR/DD, Community Development, and CDBG Special Revenue Funds.

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2002.

Year Ending <u>December 31,</u>	Long-Term <u>Debt</u>
2003	\$34,106
2004	27,563
2005	5,043
2006	<u>254</u>
Total Minimum Lease Payments	66,966
Less: Amount Representing Interest	<u>(5,541)</u>
Present Value of Minimum Lease Payments	<u><u>\$61,425</u></u>

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 18 - LONG-TERM DEBT

The County's long-term obligations at year end consisted of the following:

<u>Types / Issues</u>	<u>Outstanding at 01/01/02</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/02</u>
<u>Enterprise Fund Obligations</u>				
<u>Pike County Water Fund</u>				
<u>Loan - 0.00% - 1994</u>				
Ohio Public Works Commission	\$ 126,562	\$ 0	\$ 9,375	\$117,187
Total Enterprise Funds Obligations	<u>\$ 126,562</u>	<u>\$ 0</u>	<u>\$ 9,375</u>	<u>\$117,187</u>
<u>General Long-Term Obligations</u>				
Compensated Absences	\$449,658	\$ 38,217	\$ 0	\$487,875
General Obligation Debt				
Loan 0.00% - 1995				
Ohio Public Works Commission	97,875	0	10,500	87,375
General Obligation Debt				
Loan 0.00% - 2002				
OWDA/EPA Loan	0	45,000	1,125	43,875
General Obligation Debt				
Loan 0.00% - 2002				
Ohio Public Works Commission	0	47,563	1,189	46,374
General Obligation Debt				
Loan 0.00% - 2002				
Ohio Public Works Commission	0	102,864	0	102,864
General Obligation Debt				
Loan 0.00% - 2002				
Ohio Public Works Commission	0	125,000	3,125	121,875
General Obligation Debt				
Loan 0.00% - 1998				
Ohio Public Works Commission	40,000	0	5,000	35,000
Capital Leases	<u>78,078</u>	<u>11,078</u>	<u>27,731</u>	<u>61,425</u>
Total Long-Term Obligations	<u>\$665,611</u>	<u>\$369,722</u>	<u>\$48,670</u>	<u>\$986,663</u>

The Ohio Public Works Commission (OPWC) loan issued in 1995 consists of money owed to the OPWC for construction of water lines on Lapparell Road. The total loan amount awarded was \$187,500. The OPWC loan is payable solely from the gross revenues of the Pike County Water fund.

The Ohio Public Works Commission (OPWC) loan issued in 1998 consists of money owed to the OPWC for replacement of Buchanan Road Bridge. The total loan amount awarded was \$135,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 18 - LONG-TERM DEBT (Continued)

The Ohio Public Works Commission (OPWC) loan issued in 1998 consists of money owed to the OPWC for replacement of Pike Lake Road Bridge. The total loan amount awarded was \$50,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Water Development Authority (OWDA) loan issued in 2002 consists of money owed to the OWDA for Water Pollution Control. The total loan amount awarded was \$45,000. The OWDA loan is payable solely from the gross revenues of the Community Development fund.

The Ohio Public Works Commission (OPWC) loan issued in 2002 consists of money owed to the OPWC for replacement of Pike Lake Road Bridge at Tanglewood Acres. The total loan amount awarded was \$47,563. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2002 consists of money owed to the OPWC for replacement of American Blvd. Bridge. The total loan amount awarded was \$102,864. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The Ohio Public Works Commission (OPWC) loan issued in 2002 consists of money owed to the OPWC for replacement of River Road Bridge. The total loan amount awarded was \$125,000. The OPWC loan is payable solely from the gross revenues of the Motor Vehicle and Gas Tax fund.

The County has Health Facilities Revenue Bonds outstanding in the aggregate principal of \$8,135,000 at December 31, 2002 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

Compensated Absences (sick leave and vacation benefits) will be paid from the fund from which the person is paid. Additions and deletions of accrued vacation and sick leave are shown net since it is impractical for the County to determine these amounts separately.

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

	Tanglewood	OWDA	American Blvd.	River Road	Lapparell Road	Buchanan Road	Pike Lake Road
2003	\$2,378	\$2,250	\$5,143	\$6,250	\$4,688	\$6,750	\$1,250
2004	2,378	2,250	10,286	6,250	9,375	6,750	2,500
2005	2,378	2,250	10,286	6,250	9,375	6,750	2,500
2006	2,378	2,250	10,286	6,250	9,375	6,750	2,500
2007	2,378	2,250	10,286	6,250	9,375	6,750	2,500
2008-2012	11,890	11,250	51,430	31,250	46,875	33,750	12,500
2013-2017	11,890	11,250	5,147	31,250	28,124	19,875	11,250
Thereafter	10,704	10,125	0	28,125	0	0	0
Total	\$46,374	\$43,875	\$102,864	\$121,875	\$117,187	\$87,375	\$35,000

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 19 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2002 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/02</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/02</u>
<i>Special Revenue Funds</i>				
MR/DD Facility	\$ 180,000	\$ 138,000	\$ 180,000	\$ 138,000
MR/DD (Supported Living)	126,000	0	10,979	115,021
<i>Total Special Revenue Funds</i>	<u>306,000</u>	<u>138,000</u>	<u>190,979</u>	<u>253,021</u>
<i>Capital Projects Funds</i>				
Pike Health Care Addition Fund	295,000	265,000	295,000	265,000
Children Services Building Fund	115,000	87,000	115,000	87,000
Pike County Multiple Bridge Fund	0	125,000	0	125,000
Market Street Office Complex	0	475,000	475,000	0
Pike County Local Gov't Service Ctr.	2,500,000	2,300,000	2,500,000	2,300,000
South Central Ohio Juv. Det. Ctr.	500,000	400,000	500,000	400,000
<i>Total Capital Projects Funds</i>	<u>3,410,000</u>	<u>3,652,000</u>	<u>3,885,000</u>	<u>3,177,000</u>
<i>Enterprise Fund</i>				
Pike County Sewer Fund				
Pike County Sewer Notes	162,000	126,000	162,000	126,000
Circleview Drive Sewer Notes	100,000	85,000	100,000	85,000
<i>Total Pike County Sewer Fund</i>	<u>262,000</u>	<u>211,000</u>	<u>262,000</u>	<u>211,000</u>
<i>Total Enterprise Funds</i>	<u>262,000</u>	<u>211,000</u>	<u>262,000</u>	<u>211,000</u>
<i>Total All Funds</i>	<u>\$3,978,000</u>	<u>\$4,001,000</u>	<u>\$4,337,979</u>	<u>\$3,641,021</u>

All of the notes are backed by the full faith and credit of Pike County. The note liability is reflected in the fund which received the proceeds and will be retired from the general revenues of the County. Those notes pertaining to enterprise funds will be paid from revenues derived by the County from operations. All the notes scheduled to mature have interest rates ranging from 2.03 percent to 8.75 percent.

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2002, consist of the following individual fund receivables and payables:

	<u>Due From Funds</u>	<u>Due To Funds</u>
<i>Special Revenue Funds</i>		
Children Services	\$22,730	\$ 0
MR/DD	37,074	0
Human Services	0	70,098
Child Support Enforcement Agency	12,818	7,474
<i>Total Special Revenue Funds</i>	<u>72,622</u>	<u>77,572</u>
<i>Agency Funds</i>		
District Board of Health	4,950	0
<i>Total All Funds</i>	<u>\$77,572</u>	<u>\$77,572</u>

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 20 - INTERFUND TRANSACTIONS (Continued)

<u>Fund Type/Fund</u>	<u>Asset</u> <u>Interfund</u> <u>Receivable</u>	<u>Liability</u> <u>Interfund</u> <u>Payable</u>
<i>General Fund</i>	<u>\$ 975,553</u>	<u>\$ 0</u>
<i>Special Revenue Funds</i>		
ODNR Recycling Fund	0	12,000
Federal DOE in Principal Fund	0	15,000
TANF/PRC Septic Tank Fund	0	28,337
EMA Co-op Agreement Fund	0	23,562
Board of MR/DD Fund	61,710	0
TANF/PRC Water Tap Fund	0	3,300
DARE Fund	0	17,890
CHIP Housing Revolving Loan Fund	0	2,535
Community Development Fund	<u>0</u>	<u>96,322</u>
<i>Total Special Revenue Funds</i>	<u>61,710</u>	<u>198,946</u>
<i>Capital Projects Funds</i>		
Pine Top Road Waterline Fund	0	187,730
REHM's Additonal Sewer Fund	0	53,625
U.S. 23 Sanitary Sewer Project Fund	0	9,084
Zahn's Corner Industrial Park Fund	0	54,930
Market Street Office Complex Fund	0	425,000
Pike County Early Childhood Fund	0	19,261
Smith Road Waterline Fund	<u>0</u>	<u>7,500</u>
<i>Total Capital Projects Funds</i>	<u>0</u>	<u>757,130</u>
<i>Enterprise Fund</i>		
Pike County Sewer Fund	<u>0</u>	<u>38,533</u>
<i>Total Enterprise Funds</i>	<u>0</u>	<u>38,533</u>
<i>Agency Fund</i>		
Undivided Tax	0	205
Family & Children First Council Fund	<u>0</u>	<u>42,449</u>
<i>Total Agency Funds</i>	<u>0</u>	<u>42,654</u>
<i>Total All Funds</i>	<u>\$1,037,263</u>	<u>\$1,037,263</u>

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

Buckeye Joint-County Self-Insurance Council

The Buckeye Joint-County Self-Insurance Council is a jointly governed organization that serves Athens, Hocking, Jackson, Lawrence, Meigs, Monroe, Morgan, Noble, Perry, Pike, Vinton and Washington Counties, and was formed as an Ohio nonprofit corporation for the purpose of establishing an insurance pool to obtain general liability, law enforcement, professional and fleet insurance. Member counties provide operating resources to the corporation based on actuarially determined rates.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

The degree of control exercised by any participating government is limited to its representation on the Board. The Governing Board is composed of at least one County Commissioner from each of the participating counties. The Governing Board annually elects officers which include a President, Vice President, Second Vice President and two Governing Board members. The expenditures and investment of funds by the officers must be approved by the Governing Board unless specific limits have been set by the Governing Board to permit otherwise.

In the event of losses, the first \$250 to \$2,500 of any valid claim, depending on type of loss, will be paid by the member. The next payment, with a maximum pay out ranging from \$100,000 to \$1,000,000 per occurrence, will come from the self-insurance pool based on the members' percentage of contribution. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary payments. Pike County does not have any ongoing financial interest or responsibility. The agreement between the County and the Council indicates that a voluntary withdrawal or termination by the County shall constitute a forfeiture of any pro rata share of the Council reserve fund. In the event of the termination of the Council, current members shall be paid in an amount they have contributed to the Council as of the last month of the Council's existence. Current calculation of this potential residual interest is therefore not possible. During 2002, Pike County paid \$127,496 to the Council for insurance coverage.

Paint Valley Mental Health Alcohol and Drug Addiction Board of Pike, Fayette, Highland, Pickaway and Ross Counties

The Paint Valley Mental Health Alcohol and Drug Addiction Board of Pike, Fayette, Highland, Pickaway and Ross Counties is a jointly governed organization that is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board consists of eighteen members. Four members are appointed by the Director of the Ohio Department of Mental Health and four members are appointed by the Director of the Ohio Department of Alcohol and Drug Addiction Services. The remaining members are appointed by the County Commissioners of Pike, Fayette, Highland, Pickaway, and Ross Counties in the same proportion as each County's population bears to the total population of the five counties combined. The Board receives revenue from the participating counties and receives federal and state funding through grant monies which are applied for and received by the Board of Trustees.

Pike County cannot significantly influence operations of the Board, who has sole budgetary authority and controls surpluses and deficits. The Pike County has no ongoing financial interest or responsibility. During 2002, Pike County contributed \$409,427 to the program.

Buckeye Joint-County Health Benefit Trust

The Buckeye Joint-County Health Benefit Trust is a jointly governed organization, created in August, 1992, that serves Hocking, Monroe, Perry, Pike and Washington Counties. The Trust was formed under Section 9.833 ORC for the purpose of establishing an insurance pool to fund health benefits for County employees. Member counties provide operating resources to the corporation based on actuarially determined rates and share in the corporation's equity based on each county's percentage of contribution. Each participating county agrees to participate jointly in the coverage of losses and pay all contributions necessary for the specified insurance coverage provided by the Trust. A third party administers all claim payments. Pike County does not have any ongoing financial interest or responsibility. The agreement between the County and the Council indicates that a voluntary withdrawal or termination by the County shall constitute a forfeiture of any pro rata share of the Council reserve fund. In the event of the termination of the Council, current members shall be paid in an amount they have contributed to the Council as of the last month of the Council's existence. Current calculation of this potential residual interest is therefore not possible.

The degree of control exercised by any participating government is limited to its representation on the Board. The Governing Board is composed of at least one County Commissioner from each of the participating counties. The Governing Board annually elects officers which include a Chairman and Vice Chairman. The expenses and investment of funds by the officers must be approved by the Governing Board unless specific limits have been set by the Governing Board to permit otherwise. The Buckeye Joint-County Health Benefit Trust received no contributions from the county during 2002.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Hocking Valley Community Residential Center

Hocking Valley Community Residential Center is a jointly governed organization created to construct and operate the center for the rehabilitation of juvenile felony offenders. The multi-county agreement members are Pike, Hocking, Fairfield, Washington, Lawrence, Meigs, Jackson, Athens, Gallia, Vinton and Scioto Counties. The Juvenile Judge of each county is the county's representative to the Board of Advisors which in turns selects the superintendent of the Center.

The participating counties shall not be obligated to furnish funds for the construction or operation of the Center. All funds will be from the State of Ohio. Pike County does not have financial interest or responsibility.

South Central Regional Juvenile Detention Center

The South Central Regional Juvenile Detention Center is a jointly governed organization that was created as a holding place for juvenile offenders waiting for disposition by the respective Juvenile Courts of the member counties. The current members include Pike, Pickaway, Ross, Jackson, Hocking, Athens, Fayette, Vinton and Highland Counties. The Center's Board consists of one member from each participating county that is appointed by the Juvenile Court Judge or a County Commissioner from each county. The joint Board selects the superintendent as the Center's administrator.

The Center's revenue is from per diem charges for inmates to the respective counties and a percent of the county tax base to the total tax base. Ross County is the fiscal officer of the Center. Pike County does not have any financial interest or responsibility. During 2002, Pike County contributed \$63,543 to the Center.

Ohio Valley Resource Conservation and Development Area, Inc.

The Ohio Valley Resource Conservation and Development Area, Inc. is a jointly governed organization that is operated as a non-profit corporation. The Ohio Valley Resource Conservation and Development Area, Inc. was created to aid regional planning to participating counties. Pike County, along with Ross, Vinton, Highland, Brown, Adams, Scioto, Jackson, Gallia, and Lawrence Counties each appoints three members to the thirty member Council. The Council selects an administrator to oversee operations. Each county contributes \$100 annually; other revenues are from USDA grants. Pike County does not have any financial interest or responsibilities nor can it significantly influence the management of the Center.

Job Training Partnership Consortium

The Governor has designated Pike, Scioto, Adams, Jackson, Highland and Brown Counties as a Service Delivery Area. A Job Training Partnership Agreement between Pike, Scioto, Adams, Jackson, Highland and Brown Counties Consortium and the Private Industry Council (PIC) was entered into pursuant to the provisions of the Job Training Partnership Act of 1982 (the Act) Public Law 97-300. The objective of the JTPA is to provide job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. Funds for the operations of the JTPA are received through grant revenue from the State of Ohio. Scioto County has been designated by the PIC, pursuant to Section 103 (b) (1) (B) of the Act, to serve as the grant recipient of all JTPA funds and any other federal, state or private funds which it is legally empowered to accept on behalf of the PIC.

Each Board of County Commissioners must choose a Chief Elected Official (CEO) to represent the County in the JTPA. The CEO is responsible for approving job training plans, grants, policies and operating guidelines for the administration of the programs, delegation of duties for the programs and appointment/termination of the Director of the Job Training Partnership Office. Pike County does not have any financial interest or responsibility.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Private Industry Council

The PIC is a jointly governed organization corporation consisting of representatives from the private and public sectors of Pike, Scioto, Adams, Jackson and Brown Counties appointed by the County Commissioners from each county. The Board of Trustees is the governing board of the PIC. The Board of Trustees elects a President, Vice President, Secretary, Treasurer and an Executive Director. The President may execute, without limitation, contracts, bonds, notes, debentures, deeds, mortgages and other obligations in the name of the PIC. The County does not have any financial interest or responsibility. The Private Industry Council received no contributions from the County during 2002.

Southern Ohio Development Initiative

Southern Ohio Development Initiative was created with assistance from the U.S. Department of Energy to assist in the development of industrial areas to offset the potential downsizing and privatization of the Uranium Enrichment Plant in Piketon, Ohio. It is a legally separate, not for profit corporation with representatives from each of the counties impacted by the events at the Piketon Plant. The Counties involved in this initiative are Pike, Ross, Scioto and Jackson Counties. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Initiative received no contributions from the County during 2002.

NOTE 22 - RELATED ORGANIZATIONS

Garnet A. Wilson Library of Pike County

The Garnet A. Wilson Library of Pike County is a political subdivision that is governed by a board of trustees appointed by the County Commissioners. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Library received no contributions from the County during 2002.

Pike Metropolitan Housing Authority

The Pike Metropolitan Housing Authority is a political subdivision that consists of five members. One member is appointed by the probate court, one member by the court of common pleas, one member by the board of county commissioners, and two members by the chief executive officer of the most populous city included in the district, in accordance with the last preceding federal census. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Authority received no contributions from the County during 2002.

NOTE 23 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 24 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for sewage, water and recycling services. The component units, Pike County Adult Activities Center and Pike Health Services were excluded because they are presented individually in the general purpose financial statements. Financial segment information as of and for the year ended December 31, 2002, is as follows:

	<u>Pike County Sewer Fund</u>	<u>Pike County Water Fund</u>	<u>Pike County Recycling Fund</u>	<u>Total Enterprise Funds</u>
Operating Revenues	\$ 367,916	\$ 9,375	\$50,908	\$ 428,199
Operating Expenses Before Depreciation	321,522	0	46,565	368,087
Depreciation Expense	81,147	17,352	373	98,872
Operating Gain (Loss)	(34,753)	(7,977)	3,970	(38,760)
Net Non - Operating Revenues (Expenses)	(3,719)	0	0	(3,719)
Operating Transfers - In	17,500	0	0	17,500
Net Gain (Loss)	(20,972)	(7,977)	3,970	(24,979)
Net Working Capital	116,151	0	31,983	148,134
Total Assets	2,977,347	405,176	96,817	3,479,340
Notes Payable	211,000	0	0	211,000
Total Equity	2,711,676	287,989	96,817	3,096,482
Encumbrances Outstanding at 12/31/02	17,460	0	0	17,460

NOTE 25 - RELATED PARTY TRANSACTIONS

Pike County Adult Activities Center: The Pike County Adult Activities Center, a discretely presented component unit of Pike County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. These contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the financial statements of the center. In 2002, these contributions were \$283,238.

NOTE 26 - PIKE COUNTY ADULT ACTIVITIES CENTER

Organization - The Pike Adult Activities Center (Center), is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Center, under contractual agreement with the Pike County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Pike County.

The Pike County Board of MR/DD provides the Center with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds necessary for the operation of the Center. Based on the significant services and resources provided by the County to the Center and the Center's sole purpose of providing assistance to the retarded and handicapped adults of Pike County, the Center is presented as a component unit of Pike County.

Basis of Presentation - The financial statements have been presented in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents - At year end, the carrying amount of the Center's deposits was \$220,785, and the bank balance was \$225,546. Deposits up to \$100,000 are insured by the Federal Depository Insurance Corporation. The remaining \$125,546 of the Center's deposits are uninsured and uncollateralized.

Inventories - Inventories are determined by physical count and are valued at the lower of cost or market. Cost is generally determined by the first-in, first-out method.

Investments - The Center did not have any investments at year end.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 26 - PIKE COUNTY ADULT ACTIVITIES CENTER (Continued)

Property, Plant and Equipment - Property, plant and equipment have been carried at cost or, in the case of donated assets, at fair market value at the date of the contribution. Depreciation is computed on the MACRS method over the estimated useful lives of the assets.

Federal Income Taxes - The Center qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income tax is required.

Accounts Receivable - Accounts receivable represents charges for services from companies and are considered fully collectable.

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

Fixed Assets - A summary of Pike adult Activity Center's fixed assets at December 31, 2002 follows:

Furniture and Fixtures	\$ 8,567
Equipment	<u>90,282</u>
Total	98,849
Less: Accumulated Depreciation	<u>(87,357)</u>
Total Fixed Assets (net of accumulated depreciation)	<u>\$11,492</u>

Fixed assets are depreciated on the MACRS method double declining basis using an estimated useful life of 3, 5, 7, and 10 years for equipment.

NOTE 27 - PIKE HEALTH SERVICES, INC.

As indicated in Note 2 to the General Purpose Financial Statements, the following disclosures are made on behalf of Pike Health Services, Inc.:

A. Summary of Significant Accounting Policies

Organization - Pike Health Services, Inc. (the Hospital) is a nonprofit corporation organized under the laws of the State of Ohio to provide health care services to Pike County and surrounding areas.

The Hospital facilities are owned by Pike County, Ohio (the County). Effective July 1, 1984, the Hospital entered into a thirty year lease agreement with the County to operate the Hospital facilities, which was later extended until July 1, 2022. Terms of the lease agreement require a nominal rental payment of \$1 per year. The cost of the Hospital facilities has been recorded by a charge to property and equipment and a credit to general fund balance.

Basis of Presentation - The financial statements have been presented in conformity with accounting principles generally accepted in the United States of America as recommended in the Audit Guide (*Audits of Providers of Health Care Services*) published by the American Institute of Certified Public Accountants.

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

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

A. Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents - at year end, the carrying amount of the Hospital's deposits was \$529,712 and the bank balance was \$220,524. \$200,000 was covered by Federal Depository Insurance. The remaining balance was uninsured and uncollateralized.

Investments - In accordance with GASB 31, *Accounting for Certain Investments*, all investments are reported at fair value which is based on quoted market prices. Realized gains and losses on sale of investments are computed using the specific cost of the investment sold.

Governmental Mutual Funds, and Money Market Funds are unclassified investments since it is not evidenced by securities that exist in physical or book entry-form.

	Category			Carrying Value	Fair Value
	1	2	3		
U.S. Treasury Obligations	\$1,267,279	\$ 0	\$ 0	\$1,267,279	\$1,267,279
Government Mutual Funds	0	0	0	317,215	317,215
Debt Securities	591,907	0	0	591,907	591,907
Money Market	0	0	0	79,632	79,632
Common Stock	56,280	0	0	56,280	56,280
Total	<u>\$1,915,466</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$2,312,313</u>	<u>\$2,312,313</u>

Investment Income for the year ended December 31, 2002 consists of the following:

<u>2002</u>	
Interest and Dividends	\$64,094

Inventories - Inventories are determined by physical count and are valued at the lower of cost or market. Cost is generally determined by the first-in, first-out method.

Assets Limited As to Use - board designated and trustee held assets, consisting principally of cash and cash equivalents, represent funds held by a trustee under a bond indenture agreement and funds designated by the Hospital's board of Trustees for capital purchases. The portfolio is carried at fair value.

Deferred Financing Fees - Costs incurred in connection with the issuance of bonds are being amortized over the lives of the related bonds using the straight-line method. Accumulated amortization is \$34,883 at December 31, 2002.

Net Patient Service Revenue -The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, charges, discounted charges, and per unit payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Property, Plant and Equipment - Property, plant and equipment have been carried at cost or, in the case of donated assets, at fair market value at the date of the contribution. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

Temporarily Restricted Assets - The Hospital receives certain contributions, grants and bequests which are restricted as to use (a specific time period or purpose) by the donor. Any income derived from these funds, if restricted are credited directly to the temporarily restricted net asset balance.

Charity Care - The Hospital maintains a policy whereby patients in need of medical services are treated without regard to their ability to pay for such services. Because the Hospital does not expect to pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue. The Hospital had \$1,809,000 in charity care in 2002.

Federal Income Taxes - The Hospital qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income tax is required.

B. Leases

The capital lease obligations are secured by certain equipment with a cost of \$1,445,311 and accumulated amortization of \$334,751 at December 31, 2002. Lease amortization is included in depreciation expense. At December 31, 2002, future minimum payments, by year and in the aggregate, for capital leases consist of the following:

2003	\$ 262,314
2004	237,193
2005	236,256
2006	236,256
2007	236,256
Thereafter	<u>393,760</u>
Total minimum lease payment	1,602,035
Amounts representing interest	<u>(362,733)</u>
Present Value of net minimum lease payments	<u>\$1,239,302</u>

C. Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. A summary of the payment arrangements with major third-party payor follows:

Medicare: Inpatient acute care services rendered to medicare program beneficiaries are paid at prospectively determined rates per visit. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. The Hospital was reimbursed for those items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Hospital. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through December 31, 1999.

Medicaid: Services rendered to Medicaid program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. Outpatient services related to medicaid program beneficiaries are reimbursed on a fee screen basis. The Hospital's Medicaid cost reports have been audited through December 31, 1997.

The Hospital has also entered into payment agreements with certain commercial insurance carriers and other organizations. The basis for payment to the Hospital under these agreements includes charges, discounts from established charges, and prospectively determined per unit rates.

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

A summary of patient service revenue and contractual adjustments is as follows:

	<u>Year Ended December 31, 2002</u>
Total patient service revenue	\$33,551,286
Contractual adjustments:	
Medicare	8,076,142
Medicaid	5,756,578
Blue Cross	260,089
Workers' compensation	96,291
PM & SA	1,641,940
Other	512,766
Total contractual adjustments	<u>16,343,806</u>
Net patient service revenue	<u><u>\$ 17,207,480</u></u>

D. Pension Plan

The Hospital has established a defined contribution plan for all employees 21 years of age and with at least 2 years of service. The Hospital funds pension costs based on a rate of 3% of each employee's salary, as determined by the plan. The Hospital's Board of Trustees is responsible for amending the pension plan provisions and contribution requirements. The provision for retirement plan expense for the year ended December 31, 2002 was \$108,616.

E. County Tax Levy

In 1997, the voters of Pike County renewed a property tax levy to provide operating support for the Hospital for an additional five years. It was expected that the levy would provide the Hospital with approximately \$600,000 per year from 1999 to 2002. Actual receipts in 2002 amounted to approximately \$1,372,000. Included in the 2002 receipts is a \$631,000 "one time only" receipt from a property tax settlement.

F. Contingencies

The Hospital is involved from time to time in routine litigation. Management does not believe that the ultimate resolution of this litigation will be material to the financial condition or results of operations of the Hospital.

G. Fixed Assets

A summary of the Hospital's fixed assets at December 31, 2002 are as follows:

Land	\$ 244,450
Land Improvements	511,543
Building	12,978,234
Fixed Equipment	145,432
Construction in Progress	20,494
Major movable equipment	7,470,155
Total	<u>21,370,308</u>
Less: allowances for depreciation	<u>(7,844,806)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u><u>\$13,525,502</u></u>

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
(Continued)

NOTE 27 - PIKE HEALTH SERVICES, INC. (Continued)

H. Functional Expenses

The Hospital provides general health care services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2002</u>
Health care services	\$17,550,036
General and administrative	<u>1,336,517</u>
Total	<u><u>\$18,886,553</u></u>

I. Long-Term Debt

Long-Term debt consists of:

	<u>December 31,</u> <u>2002</u>
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1997 (Pike Health Services, Inc. Project) 5.05% to 6.75% serial bonds, due in varying annual installments to July 2017, secured by a mortgage	\$5,260,000
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1999 (Pike Health Services, Inc. Project) 7.00% serial bonds, due in varying annual installments to July 2022, secured by a mortgage	2,875,000
Less - bond discount	(73,492)
Capital Lease Obligations	<u>1,239,302</u>
Total Long-Term Debt	<u><u>\$9,300,810</u></u>

Long-Term debt maturities are as follows:

Year	Amount
2003	425,407
2004	462,461
2005	493,775
2006	526,942
2007	561,108
Thereafter	<u>6,831,117</u>
Total	<u><u>\$9,300,810</u></u>

A bond reserve fund is required to be maintained for the Revenue Bond issues. The bond indenture contains various restrictive covenants including maintenance of certain operating ratios and restrictions on future borrowings.

NOTE 28 - ADVANCES

Advances In do not equal Advances Out in the amount of \$205 due to an advance made from the General Fund to the County Hotel Lodging Fund which is a part of the Undivided Tax Agency Fund.

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COMBINING, INDIVIDUAL FUND

AND ACCOUNT GROUP

STATEMENTS AND SCHEDULES

General Fund

The general fund accounts for those resources traditionally associated with the general government operations of the County that are not required to be accounted for in other specific funds.

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,915,000	\$4,576,230	\$2,661,230
Charges for Services	958,044	767,657	(190,387)
Fees, Licenses and Permits	14,416	12,989	(1,427)
Fines and Forfeitures	144,663	77,337	(67,326)
Intergovernmental	592,158	370,889	(221,269)
Interest	350,000	133,537	(216,463)
Other	565,625	242,659	(322,966)
Total Revenues	4,539,906	6,181,298	1,641,392
Expenditures:			
Current:			
General Government - Legislative and Executive			
Commissioners			
Salaries	183,705	183,702	3
Fringe Benefits	60,007	59,857	150
Supplies and Materials	3,143	2,840	303
Contractual Services	90,290	70,077	20,213
Other Expenditures	39,972	24,273	15,699
Total Commissioners	377,117	340,749	36,368
Microfilm			
Supplies and Materials	200	0	200
Other Expenditures	7,172	522	6,650
Total Microfilm	7,372	522	6,850
County Auditor			
Salaries	157,282	157,282	0
Fringe Benefits	44,978	44,599	379
Supplies and Materials	11,768	13,950	(2,182)
Contractual Services	503	415	88
Other Expenditures	18,784	14,216	4,568
Total County Auditor	233,315	230,462	2,853
Personal Property			
Salaries	23,510	23,510	0
Fringe Benefits	3,791	3,791	0
Supplies and Materials	9,850	3,181	6,669
Total Personal Property	37,151	30,482	6,669

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Appraisal of Real Property			
Supplies and Materials	250	244	6
	-----	-----	-----
Total Appraisal of Real Property	250	244	6
	-----	-----	-----
County Treasurer			
Salaries	105,404	103,855	1,549
Fringe Benefits	26,898	23,316	3,582
Supplies and Materials	3,000	2,865	135
Contractual Services	0	0	0
Other Expenditures	9,499	8,725	774
	-----	-----	-----
Total County Treasurer	144,801	138,761	6,040
	-----	-----	-----
Prosecuting Attorney			
Salaries	216,185	176,552	39,633
Fringe Benefits	52,147	39,294	12,853
Supplies and Materials	4,000	3,943	57
Contractual Services	55,066	54,909	157
Other Expenditures	10,000	8,648	1,352
	-----	-----	-----
Total Prosecuting Attorney	337,398	283,346	54,052
	-----	-----	-----
Budget Commission			
Supplies and Materials	300	186	114
	-----	-----	-----
Board of Revision			
Supplies and Materials	100	0	100
Other Expenditures	100	0	100
	-----	-----	-----
Total Board of Revision	200	0	200
	-----	-----	-----
Bureau of Inspection			
Contractual Services	55,000	54,513	487
	-----	-----	-----
County Planning Commission			
Salaries	51,335	51,334	1
Fringe Benefits	15,927	15,544	383
Supplies and Materials	1,800	1,186	614
Contractual Services	300	0	300
Other Expenditures	6,257	4,513	1,744
	-----	-----	-----
Total County Planning Commission	75,619	72,577	3,042
	-----	-----	-----
Data Processing			
Supplies and Materials	4,000	3,367	633
Other Expenditures	500	0	500
	-----	-----	-----
Total Data Processing	4,500	3,367	1,133
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections			
Salaries	139,191	139,077	114
Fringe Benefits	73,118	72,495	623
Supplies and Materials	18,373	17,218	1,155
Contractual Services	3,477	3,477	0
Other Expenditures	15,905	14,779	1,126
Total Board of Elections	250,064	247,046	3,018
Buildings and Grounds - Maintenance			
Salaries	88,000	87,055	945
Fringe Benefits	33,678	33,597	81
Supplies and Materials	15,559	11,570	3,989
Contractual Services	279,630	174,779	104,851
Other Expenditures	138,757	108,380	30,377
Total Buildings and Grounds - Maintenance	555,624	415,381	140,243
Recorder			
Salaries	106,166	106,166	0
Fringe Benefits	32,927	30,759	2,168
Supplies and Materials	5,188	4,318	870
Contractual Services	550	0	550
Other Expenditures	7,613	6,805	808
Total Recorder	152,444	148,048	4,396
Insurance, Pensions, Taxes			
Contractual Services	154,600	145,964	8,636
Miscellaneous			
Other Expenditures	192,503	177,367	15,136
Total General Government - Legislative and Executive	2,578,258	2,289,015	289,243
General Government - Judicial			
Court of Appeals			
Other Expenditures	9,000	8,577	423
Common Pleas Court			
Salaries	71,767	71,767	0
Fringe Benefits	24,140	20,121	4,019
Supplies and Materials	1,500	1,146	354
Contractual Services	14,928	12,773	2,155
Other Expenditures	9,819	5,847	3,972
Total Common Pleas Court	122,154	111,654	10,500

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Adult Probation			
Salaries	600	580	20
Fringe Benefits	115	91	24
Supplies and Materials	1,400	952	448
Contractual Services	50	0	50
Other Expenditures	2,900	2,165	735
	-----	-----	-----
Total Adult Probation	5,065	3,788	1,277
	-----	-----	-----
Juvenile Court			
Salaries	71,770	53,098	18,672
Fringe Benefits	17,430	12,391	5,039
Supplies and Materials	3,000	1,779	1,221
Contractual Services	2,500	1,314	1,186
Other Expenditures	8,857	5,705	3,152
	-----	-----	-----
Total Juvenile Court	103,557	74,287	29,270
	-----	-----	-----
Probate Court			
Salaries	104,811	81,874	22,937
Fringe Benefits	39,629	26,503	13,126
Supplies and Materials	4,998	4,352	646
Contractual Services	2,000	895	1,105
Other Expenditures	16,701	7,824	8,877
	-----	-----	-----
Total Probate Court	168,139	121,448	46,691
	-----	-----	-----
Clerk of Courts			
Personal Services	84,104	84,104	0
Fringe Benefits	31,452	30,098	1,354
Supplies and Materials	5,000	4,429	571
Contractual Services	400	0	400
Other Expenditures	1,700	200	1,500
	-----	-----	-----
Total Clerk of Courts	122,656	118,831	3,825
	-----	-----	-----
County Court			
Personal Services	182,720	175,535	7,185
Fringe Benefits	63,718	60,015	3,703
Supplies and Materials	5,688	1,772	3,916
Contractual Services	4,000	37,446	(33,446)
Other Expenditures	10,263	18,805	(8,542)
	-----	-----	-----
Total County Court	266,389	293,573	(27,184)
	-----	-----	-----
Public Defender			
Contractual Services	86,380	65,416	20,964
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Law Library			
Personal Services	3,875	3,875	0
Fringe Benefits	737	607	130
	-----	-----	-----
Total Law Library	4,612	4,482	130
	-----	-----	-----
Total General Government - Judicial	887,952	802,056	85,896
	-----	-----	-----
Public Safety			
Coroner			
Personal Services	24,565	24,565	0
Fringe Benefits	12,704	12,639	65
Supplies and Materials	100	0	100
Contractual Services	39,512	31,101	8,411
Other Expenditures	2,319	2,109	210
	-----	-----	-----
Total Coroner	79,200	70,414	8,786
	-----	-----	-----
Juvenile Probation			
Other Expenditures	150	0	150
	-----	-----	-----
Total Juvenile Probation	150	0	150
	-----	-----	-----
Sheriff			
Personal Services	692,085	692,083	2
Fringe Benefits	223,198	223,175	23
Supplies and Materials	14,639	13,616	1,023
Contractual Services	22,965	21,327	1,638
Other Expenditures	110,833	105,145	5,688
	-----	-----	-----
Total Sheriff	1,063,720	1,055,346	8,374
	-----	-----	-----
Prisoner Care			
Contractual Services	408,143	405,202	2,941
	-----	-----	-----
Disaster Services			
Supplies and Materials	1,200	136	1,064
	-----	-----	-----
Total Disaster Services	1,200	136	1,064
	-----	-----	-----
Total Public Safety	1,552,413	1,531,098	21,315
	-----	-----	-----
Public Works			
Engineer			
Personal Services	49,989	48,749	1,240
Fringe Benefits	18,437	16,454	1,983
Supplies and Materials	7,721	7,106	615
Contractual Services	1,500	413	1,087
Other Expenditures	3,000	2,082	918
	-----	-----	-----
Total Public Works	80,647	74,804	5,843
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Health			
Other Health			
Fees-Vital Statistics	254	254	0
Hydrophobia Claims	46	0	46
Crippled Children Aid	35,326	35,325	1
Contractual Services	3,200	1,542	1,658
Total Health	38,826	37,121	1,705
Soldiers' Relief			
Salaries	58,806	58,456	350
Fringe Benefits	11,537	11,357	180
Supplies and Materials	2,300	1,700	600
Contractual Services	55,799	52,349	3,450
Other Expenditures	16,406	13,744	2,662
Total Soldiers' Relief	144,848	137,606	7,242
Veterans' Services			
Other Expenditures	9,166	6,499	2,667
Other Human Services			
Welfare Assistance	186,909	186,909	0
Total Human Services	340,923	331,014	9,909
Conservation and Recreation			
Airport			
Personal Services	11,971	11,971	0
Fringe Benefits	4,208	3,604	604
Supplies and Materials	1,000	995	5
Contractual Services	44,306	43,025	1,281
Other Expenditures	8,950	5,882	3,068
Total Airport	70,435	65,477	4,958
Agriculture			
Contractual Services	2,000	478	1,522
Grants	34,068	32,368	1,700
Other Expenditures	112,300	112,000	300
Total Agriculture	148,368	144,846	3,522
Total Conservation and Recreation	218,803	210,323	8,480
Capital Outlay	157,398	116,038	41,360
Total Expenditures	5,855,220	5,391,469	463,751
Excess of Revenues Under Expenditures	(1,315,314)	789,829	2,105,143

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	1,598,746	1,598,746
Advances - Out	0	(1,702,317)	(1,702,317)
Operating Transfers - Out	(732,662)	(732,662)	0
<i>Total Other Financing Sources (Uses)</i>	(732,662)	(836,233)	(103,571)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,047,976)	(46,404)	2,001,572
Fund Balance at Beginning of Year	1,908,114	1,908,114	0
Prior Year Encumbrances Appropriated	147,593	147,593	0
Fund Balance at End of Year	\$7,731	\$2,009,303	\$2,001,572

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by law and administrative action to expenditures for specified purposes.

Community Development Fund

To account for revenue from the federal government used for a revolving loan program, a solid waste program and improvements to target areas within the County.

Motor Vehicle and Gas Tax Fund

To account for revenues derived from motor vehicle licenses and gasoline taxes. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Board of Mental Retardation and Developmental Disabilities Fund (MR/DD)

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.

Road and Bridge Fund

To account for revenues received from the County Court for fines and fees. Expenditures are currently used only for liability insurance at the engineer's office.

Dog and Kennel Fund

To account for the dog warden's operations, financed by the collection of fines and the sale of dog tags and kennel permits.

Human Services Fund

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

Marriage License Special Fund

To account for revenue received from the issuance of marriage licenses. Expenditures are to provide shelter, medical care and counseling for victims of domestic violence.

Child Support Enforcement Agency Fund

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

Probate Court Business Fund

To account for revenue received from the issuance of marriage licenses, used for the court's operations.

Children's Trust Fund

To account for grant revenues received from the Ohio Children's Trust Fund, which are used for child abuse awareness and prevention.

Real Estate Assessment Fund

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

Youth Services Subsidy Grant Fund

Grant monies are received from the State Department of Youth Services and used for placement of children, work programs involving restitution, juvenile delinquency prevention and other related activities.

Continued

Special Revenue Funds
(Continued)

Tuberculosis Levy Fund

To account for monies collected from a discontinued county-wide tax levy used to assist with expenditures of persons living within the County who is afflicted with tuberculosis.

Prosecutor's Computer Grant Fund

To account for grant monies received to improve the prosecutor's computer system. No activity on a budgetary basis was anticipated, therefore, no amounts were budgeted.

County Court Computerization Fund

To account for a \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for Pike County Court.

County Court Computer Legal Research Fund

To account for a \$3.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for Pike County Court.

County Recorder's Equipment Fund

To account for monies received from user fees that are used for the operation of the County Recorder's department.

Certificate of Title Administration Fund

To account for monies received from user fees that are used for the operation of the Title Administration department.

Food Stamp Pass Through Fund

To account for grant monies that are used to provide Adult Basic Literacy Education services to eligible participants referred to the Jobs Program by the Pike County Department of Human Services.

Federal Department of Energy Agreement in Principal Fund

To account for grant monies received from the State to supplement ongoing local emergency preparedness programs in the County.

Cops Fast Federal Grant Fund

To account for federal grant monies through the Department of Justice under the Public Safety Partnership and Community Policy Act of 1994 to deploy new officers devoted to community policing on the streets and rural routes of the United States. The program allows law enforcement agencies to supplement their current sworn forces for up to three years.

Pike Crime Prevention Grant Fund

To account for grant monies received from the State which are expended on crime prevention programs within the County.

Law Enforcement Trust Fund

To account for fines from the County Court used by the sheriff and prosecuting attorney for investigations, prosecutions and training for law enforcement.

Continued

Special Revenue Funds
(Continued)

Drug Abuse Resistance Education (DARE) Grant Fund

To account for grant monies received from the State which are expended on drug awareness programs taught by certified local law enforcement officers in the local schools.

Juvenile Court Computerization Fund

To account for \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for the Juvenile Court Computerization Fund of Pike County.

S.V.A.A. Fund

To account for grant monies received from the State Victims Assistance Grant Act through the Attorney General of the State of Ohio's Crime Victims Assistance Office.

Emergency Medical Services Fund

To account for revenues received from grant monies and a county-wide levy. Expenditures are used for the operation and training of the County Emergency Medical Service.

Probate Court Computerization Fund

To account for a \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for the Probate Court.

Probate Court Computer Legal Research Fund

To account for a court fee charged on applicable court cases for the purpose of funding the acquisition and maintenance of computerized legal research services from the Probate Court.

Common Pleas Court Computerization Fund

To account for a \$10.00 court fee charged on all court cases that are used for procuring and/or maintaining computer systems for the Court of Common Pleas of Pike County.

Common Pleas Court Computer Legal Research Fund

To account for a \$3.00 court fee charged on applicable court cases for the purpose of funding the acquisition and maintenance of computerized legal research services from the Court of Common Pleas of Pike County.

Children Services Fund

To account for monies received from federal and state grants. These grants are used to reimburse the general fund for expenditures that have been made for Children Services programs.

Computerized Tax Mapping Fund

To account for revenue contributions and expenditures incurred through a joint departmental venture by Pike County per a contractual agreement with J.E. & Associates, Inc. for preparation of a "pilot phase" computerized Orthophoto Base Property Mapping System using photogrammetric products for Pike County.

Continued

Special Revenue Funds
(Continued)

County Emergency Preparedness Fund

To account for the revenue receipts and expenditures incurred in the administration of a County Emergency Preparedness Grant received from the Ohio Department of Public Safety, Emergency Management Agency by Pike County as established in Senate Bill 239. This pilot grant is one-time funding to assist those 25 counties with the lowest federal gross income as determined by the Ohio Department of Taxation in developing an overall emergency management/county disaster services program for the county.

County EMA Terrorism Planning Grant

To account for the revenue and expenditures incurred in the administration of a terrorism planning grant received from the Ohio Department of Public Safety, Emergency Management Agency by Pike County for us in local terrorism training. The goal of the grant is that all counties in the State of Ohio develop WMD preparedness and response capabilities by completing both a terrorism risk assessment and for an EOP terrorism annex.

CHIP Housing Revolving Loan Fund

A revolving loan fund established to account for the program income revenue receipts and expenditures incurred in the administration of a Community Housing Improvement Strategy (CHIP) Housing Purchase/Rehabilitation/Resale program on a countywide basis.

Emergency Management Agency Co-Operative Agreement Fund

To account for monies received from the State for reimbursement for extraordinary costs associated with response to an emergency/disaster event.

Aging Grant Fund

To account for grant monies received from the Area Agency on Aging, project income, donations, and various other sources. Expenditures are for programs for the elderly.

Delinquent Real Estate Tax and Assessment Collection Fund

To account for five percent of all delinquent real estate, personal property, and manufactured home tax collections, which is equally split between the County Treasurer and Prosecuting Attorney, for the purpose of collecting delinquent real estate taxes.

Drug Law Enforcement Fund

To account for fines and forfeitures from convictions on drug related cases used to subsidize law enforcement efforts that pertain to drug offenses.

Indigent Guardianship Fund

To account for income from probate court fees used for court appointed guardians for indigents.

Community Corrections Grant Fund

To account for grants from the State Department of Youth Services used to defray expenditures to keep third and fourth degree felony offenders in their homes, as opposed to sending them to the Ohio Youth Commission.

Continued

Special Revenue Funds
(Continued)

Community Right to Know Emergency Fund

To account for grants from the Ohio State Emergency Response Commission used for local emergency planning exercises and training.

Indigent Drivers Alcohol Treatment Fund

To account for revenue received from County Court DUI arrests to be used for enforcement and education of the DUI laws.

Enforcement and Education Fund

To account for monies received from fines from convictions on alcohol-related cases used for education of the community at large and for the purchase of law enforcement equipment.

Reclaim Ohio 401 Grant Fund

To account for resources to perform beautification projects.

Community Correction Act Grant

To account for Community Corrections act state grant proceeds received from the Ohio Department of Corrections, Rehabilitation and Correction, Division of Parole and Community Services, and the Bureau of Sanctions for the purpose of establishing alternative community punishments for adult offenders through a community base corrections program.

Law Enforcement Block Grant

To account for state grant monies received from the State of Ohio, Office of Criminal Justice Services, Program Control Section to be used exclusively for the purpose of local law enforcement overtime personnel costs.

V.O.C.A. Grant Fund

To account for grant monies received from the Ohio Crime Victims Assistance Grant Program through the Attorney General of the State of Ohio's office. The V.O.C.A. grant is funded at the state level by Victim of Crime Act and replaced the S.V.A.A. grant locally in December of 1997. It is administered by the Pike County Prosecutor's office.

Court Security Grant Fund

To account for the grant revenues received and the expenditures incurred in the installation of alarm systems and surveillance equipment for the Pike County Courthouse, Common Pleas Court, Adult Probation Office, and the Pike County Prosecutor's Office through a state Court Security Grant Program funded by the Ohio Judicial Conference and the Ohio Supreme Court.

Byrne Memorial D02 Victim Fund

A pass-through fund initiated to account for the sub grant receipts and expenditures incurred in the local implementation of an assistance program for victims of domestic violence in Pike County. The local implementing agency of the Byrne Memorial Victim/Witness Grant is the Pike County Partnership Against Domestic Violence.

Continued

Special Revenue Funds
(Continued)

Electronic Monitor House Arrest Fund

To account for the revenue receipts and expenditures incurred in the operation of an electronically monitored house arrest program through Pike County Court.

County Court Probation Fund

To account for the revenues generated and expenditures incurred in the operation of a County Court Probation Services Program for misdemeanor offenders placed on probation or felony offenders placed under a community control sanction by the Pike County Court as per section 2951.02 and 2951.021 of the Ohio Revised Code.

Pike County Project Grant Fund

To account for the revenues received and expenditures incurred on a pass through basis for the Pike County Project Grant. The grant is a federal grant, Title V Incentive Grant for Delinquency Prevention Programs, received from the State of Ohio, Office of Criminal Justices. The Pike County Commissioners are the grantee with the sub grantee and implementing agency being Pike County. This is a pass through federal grant that is to be implemented by the Pike County Recovery Council.

Juvenile Diversion Plan Fund

To account for revenues received and expenditures incurred on a pass through basis for the Pike County Juvenile Diversion Plan Project Grant. The grant is a federal grant, Title III Juvenile Accountability Incentive Block Grant, received through the State of Ohio, Office of Criminal Justices. The Pike County Commissioners are the grantee with the sub grantee being the Pike County Recovery Council.

Emergency Shelter Grant Fund

To account for the revenues received and expenditures incurred on a pass through basis for the Emergency Shelter Grant. The grant is a federal grant, to account for grant monies administered by Pike County for Pike County Outreach Council of Churches Inc., which operates a 14-bed emergency shelter for homeless families and single individuals in Pike County. The grant was awarded to the Board of Pike County Commissioners by the Ohio Department of Development. The implementing agency is the Pike County Outreach Council of Churches Inc.

ODNR Recycling Market Fund

To account for the revenues received and expenditures incurred in the administration of a grant received from the Ohio Department of Natural Resources, Division of Recycling and Litter Prevention for construction of a building by Pike Sanitation to house a regional recycling center. The proceeds of the grant will be distributed to Pike Sanitation Inc. on a reimbursement of construction cost basis per an agreement with The Pike County Commissioners and The Solid Waste Management District.

Pike County Truancy Task Force Fund

A "pass thru fund" established to account for the revenues and expenditures incurred in the "The Pike County Truancy Task Force" Grant Program applied for locally by Pike County Board of Commissioners. Pike County Board of Commissioners contract with the Ross/Pike Educational Service Center for implementation of the Grant per the term of the Federal Grant agreement.

Continued

Special Revenue Funds
(Continued)

Pike County Early Childhood Equipment Grant Fund

To account for the revenue receipts and expenditures incurred in the administration of a grant received from the Appalachian Regional Commission for the purpose to provide funds to purchase equipment for the Pike County Early Childhood Center.

TANF/PRC Septic Tank Program Grant Fund

To account for the revenue and expenditures incurred in the administration of the grant between the Pike County Department of Job and Family Services and Community Commission for the purpose of assisting low income families in acquiring a single family dwelling household sewage treatment and disposal system repair or installation.

TANF/PRC Water Tap Program Fund

To account for the revenue and expenditures incurred in the administration of the grant between the Pike County Department of Job and Family Services and Community Commission for the purpose of assisting low income families in acquiring water and/or sewer taps in addition to installation of lines from the main line to residence.

Department of Justice Equipment Grant Fund

To account for the revenue and expenditures incurred in the administration of the grant from the Ohio Emergency management Agency for the purpose to provide counties the capability to purchase first responder equipment in the following categories: Personal Protective Equipment (PPE), Chemical, Radiological, and Biological Detection Equipment, Decontamination Equipment and Specialized Communication Equipment.

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PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2002

	Community Development	Motor Vehicle and Gas Tax	Board of MR/DD	Road and Bridge	Dog and Kennel
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$580,319	\$531,424	\$1,286,601	\$10,213	\$2,581
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	461,214	0	0
Accounts	42,286	0	4,912	0	0
Interfund	0	0	61,710	0	0
Due from Other Funds	0	0	37,074	0	0
Due from Other Governments	566,262	1,372,476	173,541	0	0
Materials and Supplies					
Inventory	0	127,082	1,716	0	0
Notes Receivable	32,080	0	0	0	0
Prepaid Items	0	188	20,805	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	2,017,840	0	0	0	0
Total Assets	\$3,238,787	\$2,031,170	\$2,047,573	\$10,213	\$2,581
Liabilities:					
Accounts Payable	\$0	\$18,640	\$0	\$0	\$0
Contracts Payable	0	30,901	0	0	0
Accrued Wages and Benefits	11,586	37,474	46,578	0	2,179
Compensated Absences Payable	2,793	7,151	8,971	0	0
Interfund Payable	96,322	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	6,081	23,589	70,280	0	661
Deferred Revenue	430,080	965,724	514,767	0	0
Accrued Interest Payable	0	0	6,985	0	0
Notes Payable	0	0	253,021	0	0
Total Liabilities	546,862	1,083,479	900,602	0	2,840
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	221	131,004	40,770	3,620	1,350
Reserved for Inventory	0	127,082	1,716	0	0
Reserved for Loans	2,017,840	0	0	0	0
Reserved for Prepaid Items	0	188	20,805	0	0
Unreserved:					
Undesignated (Deficit)	673,864	689,417	1,083,680	6,593	(1,609)
Total Fund Equity (Deficit)	2,691,925	947,691	1,146,971	10,213	(259)
Total Liabilities and Fund Equity	\$3,238,787	\$2,031,170	\$2,047,573	\$10,213	\$2,581

Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$196,609	\$713	\$209,990	\$4,075	\$14,413	\$476,358	\$50,191
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	2,753	0	0	0	0
0	0	0	0	0	0	0
0	0	12,818	0	0	0	0
1,608,678	0	0	0	0	0	54,141
8,421	0	2,778	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
\$1,813,708	\$713	\$228,339	\$4,075	\$14,413	\$476,358	\$104,332
=====	=====	=====	=====	=====	=====	=====
\$37,573	\$0	\$0	\$0	\$0	\$8,209	\$0
0	0	0	0	0	0	0
73,349	0	5,424	0	0	3,969	1,868
48,215	0	1,675	0	0	1,140	378
0	0	0	0	0	0	0
70,098	0	7,474	0	0	0	0
73,564	0	3,189	0	0	2,681	683
929,600	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
1,232,399	0	17,762	0	0	15,999	2,929
=====	=====	=====	=====	=====	=====	=====
83,355	0	9,521	0	0	18,148	0
8,421	0	2,778	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
489,533	713	198,278	4,075	14,413	442,211	101,403
=====	=====	=====	=====	=====	=====	=====
581,309	713	210,577	4,075	14,413	460,359	101,403
=====	=====	=====	=====	=====	=====	=====
\$1,813,708	\$713	\$228,339	\$4,075	\$14,413	\$476,358	\$104,332
=====	=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2002
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research	County Recorder's Equipment
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$6,144	\$76	\$233,061	\$112,958	\$57,218
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	1,052	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$7,196	\$76	\$233,061	\$112,958	\$57,218
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$1,482
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	0	0	0	0	1,482
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	872	0	1,240
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	7,196	76	232,189	112,958	54,496
Total Fund Equity (Deficit)	7,196	76	233,061	112,958	55,736
Total Liabilities and Fund Equity	\$7,196	\$76	\$233,061	\$112,958	\$57,218

Certificate of Title Administration	Food Stamp Pass Through	Federal Department of Energy in Principal	Cops Fast Federal Grant	Pike Crime Prevention Grant	Law Enforcement Trust	DARE Grant
\$127,816	\$167	\$17,568	\$608	\$4,627	\$7,832	\$10,140
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	3,750
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	8,661
2,262	0	352	0	0	0	0
0	0	0	0	0	0	0
138	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$130,216</u>	<u>\$167</u>	<u>\$17,920</u>	<u>\$608</u>	<u>\$4,627</u>	<u>\$7,832</u>	<u>\$22,551</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
3,393	0	0	0	0	0	1,386
499	0	0	0	0	0	1,141
0	0	15,000	0	0	0	17,890
0	0	0	0	0	0	0
1,212	0	0	0	0	0	541
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>5,104</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,958</u>
0	0	0	0	0	0	0
2,262	0	352	0	0	0	0
0	0	0	0	0	0	0
138	0	0	0	0	0	0
<u>122,712</u>	<u>167</u>	<u>2,568</u>	<u>608</u>	<u>4,627</u>	<u>7,832</u>	<u>1,593</u>
<u>125,112</u>	<u>167</u>	<u>2,920</u>	<u>608</u>	<u>4,627</u>	<u>7,832</u>	<u>1,593</u>
<u>\$130,216</u>	<u>\$167</u>	<u>\$17,920</u>	<u>\$608</u>	<u>\$4,627</u>	<u>\$7,832</u>	<u>\$22,551</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2002
(Continued)

	Juvenile Court Computerization	S.V.A.A.	Emergency Medical Services	Probate Court Computerization	Probate Court Computer Legal Research
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$8,248	\$1,600	\$759,757	\$32,010	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	212,162	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	9,977	0	0
Materials and Supplies					
Inventory	0	0	6,548	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$8,248	\$1,600	\$988,444	\$32,010	\$0
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	621	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	11,353	0	0
Deferred Revenue	0	0	213,179	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	0	0	225,153	0	0
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	4,863	0	0
Reserved for Inventory	0	0	6,548	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	8,248	1,600	751,880	32,010	0
Total Fund Equity (Deficit)	8,248	1,600	763,291	32,010	0
Total Liabilities and Fund Equity	\$8,248	\$1,600	\$988,444	\$32,010	\$0

Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Children Services	Computerized Tax Mapping	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan
\$22,782	\$3,996	\$120,455	\$12,399	\$6,166	\$2,992	\$63,431
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	22,730	0	0	0	0
0	0	54,864	0	0	0	0
0	0	0	0	399	0	0
0	0	0	0	0	0	0
0	0	8,050	0	0	0	0
0	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
\$22,782	\$3,996	\$206,099	\$12,399	\$6,565	\$2,992	\$63,431
=====	=====	=====	=====	=====	=====	=====
\$0	\$0	\$371,848	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
54	0	13,273	0	0	0	0
0	0	2,942	0	0	0	0
0	0	0	0	0	0	2,535
0	0	0	0	0	0	0
19	0	7,680	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
73	0	395,743	0	0	0	2,535
=====	=====	=====	=====	=====	=====	=====
0	0	0	7,507	0	0	0
0	0	0	0	399	0	0
0	0	0	0	0	0	0
0	0	8,050	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
22,709	3,996	(197,694)	4,892	6,166	2,992	60,896
=====	=====	=====	=====	=====	=====	=====
22,709	3,996	(189,644)	12,399	6,565	2,992	60,896
=====	=====	=====	=====	=====	=====	=====
\$22,782	\$3,996	\$206,099	\$12,399	\$6,565	\$2,992	\$63,431
=====	=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 Special Revenue Funds
 As of December 31, 2002
 (Continued)

	Emergency Management Agency Co-operative Agreement	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$12,517	\$5,270	\$99,188	\$1,959	\$29,377
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,607	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	580	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts	0	0	0	0	0
Total Assets	\$13,097	\$5,270	\$99,188	\$4,566	\$29,377
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	1,739	0	1,186	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	23,562	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	633	0	399	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	25,934	0	1,585	0	0
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Inventory	580	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	(13,417)	5,270	97,603	4,566	29,377
Total Fund Equity (Deficit)	(12,837)	5,270	97,603	4,566	29,377
Total Liabilities and Fund Equity	\$13,097	\$5,270	\$99,188	\$4,566	\$29,377

Community Corrections Grant	Community Right to Know Emergency	Indigent Drivers Alcohol	Enforcement and Education	Reclaim Ohio 401 Grant	Community Corrections Act Grant	Law Enforcement Block Grant
\$10,550	\$35,377	\$4,766	\$8,166	\$154,282	\$42,343	\$322
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	21,935	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$10,550</u>	<u>\$35,377</u>	<u>\$4,766</u>	<u>\$8,166</u>	<u>\$154,282</u>	<u>\$64,278</u>	<u>\$322</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	204	0	0	0	1,114	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	72	0	0	0	449	0
0	0	0	0	0	21,935	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,498</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>10,550</u>	<u>35,101</u>	<u>4,766</u>	<u>8,166</u>	<u>154,282</u>	<u>40,780</u>	<u>322</u>
<u>10,550</u>	<u>35,101</u>	<u>4,766</u>	<u>8,166</u>	<u>154,282</u>	<u>40,780</u>	<u>322</u>
<u>\$10,550</u>	<u>\$35,377</u>	<u>\$4,766</u>	<u>\$8,166</u>	<u>\$154,282</u>	<u>\$64,278</u>	<u>\$322</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2002
(Continued)

	VOCA Grant	Court Security	Byrne Memorial D02 Victim	Electronic Monitor House Arrest
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,196	\$3,742	\$0	\$13,573
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts	0	0	0	0
Total Assets	\$2,196	\$3,742	\$0	\$13,573
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	1,178	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	431	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	1,609	0	0	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	0	113
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved:				
Undesignated (Deficit)	587	3,742	0	13,460
Total Fund Equity (Deficit)	587	3,742	0	13,573
Total Liabilities and Fund Equity	\$2,196	\$3,742	\$0	\$13,573

Couty Court Probation	Pike County Project Grant	Juvenile Diversion Plan	Emergency Shelter Grant	ODNR Recycling	Pike County Truancy Task Force
\$2,033	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
\$2,033	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	12,000	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	12,000	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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2,033	0	0	0	(12,000)	0
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2,033	0	0	0	(12,000)	0
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\$2,033	\$0	\$0	\$0	\$0	\$0
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(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2002
(Continued)

	ARC Pike Co. Early Childhood	TANF/PRC Septic Tank Program	TANF/PRC Water Tap	Dept. of Justice Equip. Grant	Total Special Revenue
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$11,739	\$5,484	\$2,291	\$4	\$5,420,717
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	2,607
Receivables:					
Taxes	0	0	0	0	673,376
Accounts	0	0	0	0	53,701
Interfund	0	0	0	0	61,710
Due from Other Funds	0	0	0	0	72,622
Due from Other Governments	0	24,240	1,009	0	3,896,836
Materials and Supplies					
Inventory	0	0	0	0	150,138
Notes Receivable	0	0	0	0	32,080
Prepaid Items	0	0	0	0	29,181
Loans Receivable (Net of Allowance for Doubtfull Accounts	0	0	0	0	2,017,840
Total Assets	\$11,739	\$29,724	\$3,300	\$4	\$12,410,808
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$437,752
Contracts Payable	0	0	0	0	30,901
Accrued Wages and Benefits	0	0	0	0	206,575
Compensated Absences Payable	0	0	0	0	74,905
Interfund Payable	0	28,337	3,300	0	198,946
Due to Other Funds	0	0	0	0	77,572
Due to Other Governments	0	0	0	0	203,517
Deferred Revenue	0	0	0	0	3,075,285
Accrued Interest Payable	0	0	0	0	6,985
Notes Payable	0	0	0	0	253,021
Total Liabilities	0	28,337	3,300	0	4,565,459
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	1,244	5,484	0	0	309,312
Reserved for Inventory	0	0	0	0	150,138
Reserved for Loans	0	0	0	0	2,017,840
Reserved for Prepaid Items	0	0	0	0	29,181
Unreserved:					
Undesignated (Deficit)	10,495	(4,097)	0	4	5,338,878
Total Fund Equity (Deficit)	11,739	1,387	0	4	7,845,349
Total Liabilities and Fund Equity	\$11,739	\$29,724	\$3,300	\$4	\$12,410,808

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PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2002

	Community Development	Motor Vehicle and Gas Tax	Board of MR/DD	Road and Bridge	Dog and Kennel
Revenues:					
Taxes	\$0	\$0	\$1,209,206	\$0	\$0
Charges for Services	278,088	0	116,492	19,476	9,102
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	288
Intergovernmental	786,756	2,630,677	2,157,963	0	0
Interest	1,185	15,870	0	0	0
Other	335,431	170,095	58,824	0	272
Total Revenues	1,401,460	2,816,642	3,542,485	19,476	9,662
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	2,479,746	0	43,464	0
Health	284,614	0	3,110,945	0	65,116
Human Services	0	0	0	0	0
Economic Development and Assistance	668,513	0	0	0	0
Capital Outlay	336,285	511,832	132,891	0	41
Debt Service:					
Principal Retirement	105	0	15,445	0	0
Interest and Fiscal Charges	36	0	11,996	0	0
Total Expenditures	1,289,553	2,991,578	3,271,277	43,464	65,157
Excess of Revenues Over (Under) Expenditures	111,907	(174,936)	271,208	(23,988)	(55,495)
Other Financing Sources and (Uses):					
Proceed of Loans	45,000	0	0	0	0
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Captial Lease	4,373	0	0	0	0
Operating Transfers - In	15,375	8,000	0	0	50,000
Total Other Financing Sources and (Uses)	64,748	8,000	0	0	50,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	176,655	(166,936)	271,208	(23,988)	(5,495)
Fund Balances at Beginning of Year (Restated)	2,515,270	1,140,753	875,640	34,201	5,236
Increase (Decrease) in Reserve for Inventory	0	(26,126)	123	0	0
Fund Balances (Deficit) at End of Year	\$2,691,925	\$947,691	\$1,146,971	\$10,213	(\$259)

Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	9,471	34,764	207	0	325,371	0
0	0	0	0	0	430	0
0	0	0	0	0	0	0
3,384,111	0	218,226	0	0	0	54,141
0	0	0	0	0	0	0
462,791	0	20,642	0	49	3,427	258
<u>3,846,902</u>	<u>9,471</u>	<u>273,632</u>	<u>207</u>	<u>49</u>	<u>329,228</u>	<u>54,399</u>
0	0	0	0	0	186,562	0
0	0	0	0	0	0	0
0	0	0	0	0	0	47,011
0	0	0	0	0	0	0
0	13,250	0	0	0	0	0
3,843,240	0	260,008	0	0	0	0
0	0	0	0	0	0	0
274,694	0	14,508	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>4,117,934</u>	<u>13,250</u>	<u>274,516</u>	<u>0</u>	<u>0</u>	<u>186,562</u>	<u>47,011</u>
(271,032)	(3,779)	(884)	207	49	142,666	7,388
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(271,032)	(3,779)	(884)	207	49	142,666	7,388
851,617	4,492	211,736	3,868	14,364	317,693	94,015
724	0	(275)	0	0	0	0
<u>\$581,309</u>	<u>\$713</u>	<u>\$210,577</u>	<u>\$4,075</u>	<u>\$14,413</u>	<u>\$460,359</u>	<u>\$101,403</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2002
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research	County Recorder's Equipment
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	32,556	9,812	25,524
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	1,052	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	1,052	0	32,556	9,812	25,524
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	8,886
Judicial	0	0	31,514	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	13,239
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	31,514	0	22,125
Excess of Revenues Over (Under) Expenditures	1,052	0	1,042	9,812	3,399
Other Financing Sources and (Uses):					
Proceeds of Loans	0	0	0	0	0
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
Total Other Financing Sources and (Uses)	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,052	0	1,042	9,812	3,399
Fund Balances at Beginning of Year (Restated)	6,144	76	232,019	103,146	52,337
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$7,196	\$76	\$233,061	\$112,958	\$55,736

Certificate of Title Administration	Food Stamp Pass Through	Federal Department of Energy in Principal	Cops Fast Federal Grant	Pike Crime Prevention Grant	Law Enforcement Trust	DARE Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
139,038	0	0	0	0	0	3,750
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	16,994	0	0	0	8,661
0	0	0	0	0	0	0
470	0	0	279	0	0	7,637
<u>139,508</u>	<u>0</u>	<u>16,994</u>	<u>279</u>	<u>0</u>	<u>0</u>	<u>20,048</u>
0	0	0	0	0	0	0
136,728	0	0	0	0	0	0
0	0	2,866	0	0	1,102	45,516
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,850	0	26,898	0	0	10,568	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>140,578</u>	<u>0</u>	<u>29,764</u>	<u>0</u>	<u>0</u>	<u>11,670</u>	<u>45,516</u>
(1,070)	0	(12,770)	279	0	(11,670)	(25,468)
0	0	0	0	0	0	0
0	0	0	0	0	6,526	0
0	0	0	0	0	0	0
0	0	0	0	0	0	15,229
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,526</u>	<u>15,229</u>
(1,070)	0	(12,770)	279	0	(5,144)	(10,239)
126,541	167	15,338	329	4,627	12,976	11,832
(359)	0	352	0	0	0	0
<u>\$125,112</u>	<u>\$167</u>	<u>\$2,920</u>	<u>\$608</u>	<u>\$4,627</u>	<u>\$7,832</u>	<u>\$1,593</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2002
(Continued)

	Juvenile Court Computerization	S.V.A.A.	Emergency Medical Services	Probate Court Computerization	Probate Court Computer Legal Research
Revenues:					
Taxes	\$0	\$0	\$617,981	\$0	\$0
Charges for Services	1,820	0	0	3,560	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	1,440	0	0
Interest	0	0	0	0	0
Other	0	0	3,525	0	0
Total Revenues	1,820	0	622,946	3,560	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	205,531	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	27,838	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	233,369	0	0
Excess of Revenues Over (Under) Expenditures	1,820	0	389,577	3,560	0
Other Financing Sources and (Uses):					
Proceeds of Loans	0	0	0	0	0
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
Total Other Financing Sources and Uses	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,820	0	389,577	3,560	0
Fund Balances at Beginning of Year (Restated)	6,428	1,600	372,625	28,450	0
Increase (Decrease) in Reserve for Inventory	0	0	1,089	0	0
Fund Balances (Deficit) at End of Year	\$8,248	\$1,600	\$763,291	\$32,010	\$0

Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Children Services	Computerized Tax Mapping	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan
\$0	\$0	\$0	\$0	\$0	\$0	\$0
7,520	1,479	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	742,481	0	0	1,864	0
0	0	0	0	0	0	0
0	0	166,670	86	35	0	121,407
7,520	1,479	909,151	86	35	1,864	121,407
0	0	0	0	0	0	0
10,035	0	0	0	0	0	0
0	0	0	0	2,977	284	180,195
0	0	0	31,155	0	0	0
0	0	0	0	0	0	0
0	0	1,108,784	0	0	0	0
0	0	0	0	0	0	0
657	0	0	6,259	771	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
10,692	0	1,108,784	37,414	3,748	284	180,195
(3,172)	1,479	(199,633)	(37,328)	(3,713)	1,580	(58,788)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
(3,172)	1,479	(199,633)	(37,328)	(3,713)	1,580	(58,788)
25,881	2,517	9,989	49,727	9,879	1,412	119,684
0	0	0	0	399	0	0
\$22,709	\$3,996	(\$189,644)	\$12,399	\$6,565	\$2,992	\$60,896

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2002
(Continued)

	Emergency Management Agency Co-operative Agreement	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	42,081	600	3,050
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	14,835	0	0	0	0
Interest	0	0	0	0	0
Other	135	0	143	0	0
Total Revenues	14,970	0	42,224	600	3,050
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	36,008	0	0
Judicial	0	0	0	0	60
Public Safety	56,409	0	0	624	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	56,409	0	36,008	624	60
Excess of Revenues Over (Under) Expenditures	(41,439)	0	6,216	(24)	2,990
Other Financing Sources and (Uses):					
Proceeds of Loans	0	0	0	0	0
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	26,033	0	0	0	0
Total Other Financing Sources and Uses	26,033	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(15,406)	0	6,216	(24)	2,990
Fund Balances at Beginning of Year (Restated)	1,989	5,270	91,387	4,590	26,387
Increase (Decrease) in Reserve for Inventory	580	0	0	0	0
Fund Balances (Deficit) at End of Year	(\$12,837)	\$5,270	\$97,603	\$4,566	\$29,377

Community Corrections Grant	Community Right to Know Emergency	Indigent Drivers Alcohol	Enforcement and Education	Reclaim Ohio 401 Grant	Community Corrections Act Grant	Law Enforcement Block Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	8,822	869	0	0	0
0	13,389	0	0	0	46,177	0
0	0	0	0	0	0	0
0	25	0	0	0	159	8
0	13,414	8,822	869	0	46,336	8
0	0	0	0	0	0	0
0	0	5,230	0	0	40,596	0
0	6,621	0	0	733	0	1
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	114	0	0	745	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	6,735	5,230	0	1,478	40,596	1
0	6,679	3,592	869	(1,478)	5,740	7
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	2,201	0
0	0	0	0	0	2,201	0
0	6,679	3,592	869	(1,478)	7,941	7
11,013	28,422	1,174	7,297	155,760	32,839	315
(463)	0	0	0	0	0	0
\$10,550	\$35,101	\$4,766	\$8,166	\$154,282	\$40,780	\$322

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2002
(Continued)

	VOCA Grant	Court Security	Byrne Memorial D02 Victim	Electronic Monitor House Arrest
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	8,334
Fees, Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	15,984	0	14,650	0
Interest	0	0	0	0
Other	138	0	0	0
Total Revenues	16,122	0	14,650	8,334
Expenditures:				
Current:				
General Government:				
Legislative and Executive	48,642	0	0	0
Judicial	0	350	0	0
Public Safety	0	0	14,650	7,304
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	2,241
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	48,642	350	14,650	9,545
Excess of Revenues Over (Under) Expenditures	(32,520)	(350)	0	(1,211)
Other Financing Sources and (Uses):				
Proceeds of Loans	0	0	0	0
Procees from Sale of Fixed Assets	0	0	0	0
Inception of Captial Lease	0	0	0	0
Operating Transfers - In	28,613	0	0	0
Total Other Financing Sources and Uses	28,613	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,907)	(350)	0	(1,211)
Fund Balances at Beginning of Year (Restated)	4,494	4,092	0	14,784
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficit) at End of Year	\$587	\$3,742	\$0	\$13,573

Couty Court Probation	Pike County Project Grant	Juvenile Diversion Plan	Emergency Shelter Grant	ODNR Recycling	Pike County Truancy Task Force
\$0	\$0	\$0	\$0	\$0	\$0
3,995	0	0	32,100	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	102,064	0	0	0	5,830
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
3,995	102,064	0	32,100	0	5,830
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
0	0	0	0	0	0
1,821	102,064	0	16,050	0	5,830
0	0	0	0	0	0
0	0	0	0	60,000	0
0	0	0	0	0	0
0	0	0	0	0	0
834	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
2,655	102,064	0	16,050	60,000	5,830
-----	-----	-----	-----	-----	-----
1,340	0	0	16,050	(60,000)	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
1,340	0	0	16,050	(60,000)	0
693	0	0	(16,050)	48,000	0
0	0	0	0	0	0
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\$2,033	\$0	\$0	\$0	(\$12,000)	\$0
=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2002
(Continued)

	ARC Pike Co. Early Childhood	TANF/PRC Septic Tank Program	TANF/PRC Water Tap	Dept. of Justice Equip. Grant	Total Special Revenue
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$1,827,187
Charges for Services	0	0	0	0	1,108,190
Fees, Licenses and Permits	0	0	0	0	430
Fines and Forfeitures	0	0	0	0	9,979
Intergovernmental	36,000	24,240	1,009	41,588	10,320,132
Interest	0	0	0	0	17,055
Other	10,000	516	0	0	1,363,022
Total Revenues	46,000	24,756	1,009	41,588	14,645,995
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	280,098
Judicial	0	0	0	0	224,513
Public Safety	0	0	0	0	697,589
Public Works	0	23,369	1,009	0	2,578,743
Health	0	0	0	0	3,533,925
Human Services	2,930	0	0	0	5,214,962
Economic Development and Assistance	0	0	0	0	668,513
Capital Outlay	31,331	0	0	41,584	1,437,180
Debt Service:					
Principal Retirement	0	0	0	0	15,550
Interest and Fiscal Charges	0	0	0	0	12,032
Total Expenditures	34,261	23,369	1,009	41,584	14,663,105
Excess of Revenues Over (Under) Expenditures	11,739	1,387	0	4	(17,110)
Other Financing Sources and (Uses):					
Proceeds of Loans	0	0	0	0	45,000
Procees from Sale of Fixed Assets	0	0	0	0	6,526
Inception of Capital Lease	0	0	0	0	4,373
Operating Transfers - In	0	0	0	0	145,451
Total Other Financing Sources and Uses	0	0	0	0	201,350
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	11,739	1,387	0	4	184,240
Fund Balances at Beginning of Year (Restated)	0	0	0	0	7,685,065
Increase (Decrease) in Reserve for Inventory	0	0	0	0	(23,956)
Fund Balances (Deficit) at End of Year	\$11,739	\$1,387	\$0	\$4	\$7,845,349

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$302,000	\$278,133	(\$23,867)
Intergovernmental	808,498	736,643	(71,855)
Other	292,000	336,738	44,738
Total Revenues	1,402,498	1,351,514	(50,984)
Expenditures:			
Current:			
Health			
Litter Control/Recycling			
Personal Services	32,265	32,156	109
Fringe Benefits	4,997	4,993	4
Contractual Services	2,860	2,860	0
Other Expenditures	4,800	4,215	585
Total Litter Control/Recycling	44,922	44,224	698
Pike County Solid Waste			
Personal Services	168,690	156,410	12,280
Fringe Benefits	46,275	42,149	4,126
Supplies and Materials	1,000	964	36
Contractual Services	27,140	18,102	9,038
Other Expenditures	44,128	42,553	1,575
Total Pike County Solid Waste	287,233	260,178	27,055
Total Health	332,155	304,402	27,753
Formula Grant			
Personal Services	17,879	17,879	0
Fringe Benefits	9,797	9,797	0
Contractual Services	117,593	117,593	0
Other Expenditures	23,000	23,000	0
Total Formula Grant	168,269	168,269	0
CHIP CDBG Program			
Salaries	6,926	6,926	0
Fringe Benefits	1,045	726	319
Contractual Services	22,500	0	22,500
Other Expenditures	2,819	0	2,819
Total CHIP CDBG Program	33,290	7,652	25,638
Revolving Loans - New			
Personal Services	16,663	16,663	0
Fringe Benefits	7,242	7,205	37
Other Expenditures	128,095	100,602	27,493
Total Revolving Loans - New	\$152,000	\$124,470	\$27,530

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revolving Loans - Old			
Personal Services	\$36,863	\$32,863	\$4,000
Fringe Benefits	25,249	24,598	651
Supplies and Materials	1,500	575	925
Contractual Services	15,075	15,075	0
Other Expenditures	65,901	63,213	2,688
	-----	-----	-----
Total Revolving Loans - Old	144,588	136,324	8,264
	-----	-----	-----
Small Cities			
Contractual Services	13,968	9,000	4,968
Other Expenditures	1,000	301	699
	-----	-----	-----
Total Small Cities	14,968	9,301	5,667
	-----	-----	-----
Ohio EPA - Septic Tank			
Contractual Services	77,107	77,107	0
	-----	-----	-----
Total Ohio EPA - Septic Tank	77,107	77,107	0
	-----	-----	-----
Community Housing Improv - County Wide			
Personal Services	24,548	24,548	0
Fringe Benefits	4,553	4,553	0
Supplies and Materials	665	665	0
Contractual Services	76,933	71,934	4,999
Other Expenditures	1,265	1,265	0
	-----	-----	-----
Total Community Housing Improv - County Wide	107,964	102,965	4,999
	-----	-----	-----
Total Economic Development and Assistance	698,186	626,088	72,098
	-----	-----	-----
Capital Outlay	417,374	332,053	85,321
	-----	-----	-----
<i>Total Expenditures</i>	1,447,715	1,262,543	185,172
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(45,217)	88,971	134,188
	-----	-----	-----
<i>Other Financing Sources (Uses):</i>			
Proceeds of Loans	45,000	45,000	0
Advances - In	0	129,562	129,562
Advances - Out	0	(222,760)	(222,760)
Operating Transfers - In	0	15,375	15,375
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	45,000	(32,823)	(77,823)
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(217)	56,148	56,365
	-----	-----	-----
Fund Balance at Beginning of Year	465,022	465,022	0
	-----	-----	-----
Prior Year Encumbrances	56,990	56,990	0
	-----	-----	-----
Fund Balance at End of Year	\$521,795	\$578,160	\$56,365
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,413,266	\$2,631,611	\$218,345
Interest	16,343	16,343	0
Other	237,101	171,645	(65,456)
Total Revenues	2,666,710	2,819,599	152,889
Expenditures:			
Current:			
Public Works			
Engineer			
Personal Services	259,868	246,945	12,923
Fringe Benefits	78,117	71,882	6,235
Supplies and Materials	28,041	23,611	4,430
Contractual Services	5,000	4,141	859
Other Expenditures	19,460	16,701	2,759
Total Engineer	390,486	363,280	27,206
Roads			
Personal Services	636,250	603,688	32,562
Fringe Benefits	209,606	172,040	37,566
Supplies and Materials	381,063	363,385	17,678
Contractual Services	642,340	608,567	33,773
Other Expenditures	94,344	92,547	1,797
Total Roads	1,963,603	1,840,227	123,376
Bridges and Culverts			
Supplies and Materials	0	236	(236)
Contractual Services	217,589	234,874	(17,285)
Other Expenditures	197,588	190,896	6,692
Total Bridges and Culverts	415,177	426,006	(10,829)
Total Public Works	2,769,266	2,629,513	139,753
Capital Outlay	566,010	511,832	54,178
Total Expenditures	3,335,276	3,141,345	193,931
Excess of Revenues Over (Under) Expenditures	(\$668,566)	(\$321,746)	\$346,820

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Other Financing Sources(Uses):</i>			
Operating Transfers - In	\$8,000	\$8,000	\$0
<i>Total Other Financing Sources (Uses)</i>	8,000	8,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(660,566)	(313,746)	346,820
Fund Balance at Beginning of Year	405,667	405,667	0
Prior Year Encumbrances	265,999	265,999	0
Fund Balance at End of Year	\$11,100	\$357,920	\$346,820

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of MR/DD Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$746,000	\$1,208,609	\$462,609
Charges for Services	0	111,580	111,580
Intergovernmental	1,934,602	2,201,176	266,574
Other	0	29,324	29,324
Total Revenues	2,680,602	3,550,689	870,087
Expenditures:			
Current:			
Health			
Board of MR/DD			
Personal Services	960,870	950,030	10,840
Fringe Benefits	256,742	245,442	11,300
Supplies and Materials	100,313	63,661	36,652
Contractual Services	2,108,165	1,847,164	261,001
Other Expenditures	119,452	94,243	25,209
Total Health	3,545,542	3,200,540	345,002
Capital Outlay	181,201	155,555	25,646
Debt Service:			
Principal Retirement	10,979	10,979	0
Interest and Fiscal Charges	5,522	5,522	0
Total Expenditures	3,743,244	3,372,596	370,648
Excess of Revenues Over (Under) Expenditures	(1,062,642)	178,093	1,240,735
Other Financing Sources (Uses):			
Advances - In	0	20,000	20,000
Advances - Out	0	(39,261)	(39,261)
Total Other Financing Sources (Uses)	0	(19,261)	(19,261)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,062,642)	158,832	1,221,474
Fund Balance at Beginning of Year	914,028	914,028	0
Prior Year Encumbrances	127,883	127,883	0
Fund Balance at End of Year	(\$20,731)	\$1,200,743	\$1,221,474

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$19,946	(\$10,054)
Total Revenues	30,000	19,946	(10,054)
Expenditures:			
Current:			
Public Works			
Road and Bridge			
Contractual Services	25,504	25,504	0
Other Expenditures	28,344	21,580	6,764
Total Public Works	53,848	47,084	6,764
Total Expenditures	53,848	47,084	6,764
Excess of Revenues Over (Under) Expenditures	(23,848)	(27,138)	(3,290)
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(23,848)	(27,138)	(3,290)
Fund Balance at Beginning of Year	27,993	27,993	0
Prior Year Encumbrances	4,617	4,617	0
Fund Balance at End of Year	\$8,762	\$5,472	(\$3,290)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,000	\$9,102	\$1,102
Fines and Forfeitures	200	288	88
Other	300	272	(28)
Total Revenues	8,500	9,662	1,162
Expenditures:			
Current:			
Health			
Dog and Kennel			
Personal Services	34,294	34,294	0
Fringe Benefits	14,627	14,627	0
Supplies and Materials	5,813	5,213	600
Contractual Services	757	757	0
Other Expenditures	11,990	10,371	1,619
Total Health	67,481	65,262	2,219
Capital Outlay	41	41	0
Total Expenditures	67,522	65,303	2,219
Excess of Revenues Over (Under) Expenditures	(59,022)	(55,641)	3,381
Other Financing Sources (Uses):			
Operating Transfers - In	60,000	50,000	(10,000)
Total Other Financing Sources (Uses)	60,000	50,000	(10,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	978	(5,641)	(6,619)
Fund Balance at Beginning of Year	4,842	4,842	0
Prior Year Encumbrances	2,030	2,030	0
Fund Balance at End of Year	\$7,850	\$1,231	(\$6,619)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Human Services Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,606,358	\$3,606,358	\$0
Other	462,791	462,791	0
Total Revenues	4,069,149	4,069,149	0
Expenditures:			
Current:			
Human Services			
Human Services			
Personal Services	1,165,379	1,165,379	0
Fringe Benefits	434,336	434,275	61
Supplies and Materials	55,134	53,376	1,758
Contractual Services	371,277	363,332	7,945
Other Expenditures	903,610	895,891	7,719
Total Human Services	2,929,736	2,912,253	17,483
Public Social Services			
Public Social Services			
Personal Services	401,958	401,958	0
Fringe Benefits	142,886	142,841	45
Supplies and Materials	2,199	1,971	228
Contractual Services	600,475	595,735	4,740
Other Expenditures	32,005	28,536	3,469
Total Public Social Services	1,179,523	1,171,041	8,482
Total Human Services	4,109,259	4,083,294	25,965
Capital Outlay	277,611	274,694	2,917
Total Expenditures	4,386,870	4,357,988	28,882
Excess of Revenues Over (Under) Expenditures	(317,721)	(288,839)	28,882
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(317,721)	(288,839)	28,882
Fund Balance at Beginning of Year	(91,770)	(91,770)	0
Prior Year Encumbrances	430,081	430,081	0
Fund Balance at End of Year	\$20,590	\$49,472	\$28,882

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$10,156	\$9,047	(\$1,109)
<i>Total Revenues</i>	<u>10,156</u>	<u>9,047</u>	<u>(1,109)</u>
Expenditures:			
Current:			
Health			
Marriage License Special			
Contractual Services	14,359	13,250	1,109
<i>Total Expenditures</i>	<u>14,359</u>	<u>13,250</u>	<u>1,109</u>
Excess of Revenues Over (Under) Expenditures	(4,203)	(4,203)	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(4,203)	(4,203)	0
Fund Balance at Beginning of Year	4,203	4,203	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$34,764	\$4,764
Intergovernmental	205,408	205,408	0
Other	122,972	22,707	(100,265)
Total Revenues	358,380	262,879	(95,501)
Expenditures:			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	162,000	114,795	47,205
Fringe Benefits	69,122	40,087	29,035
Supplies and Materials	6,000	1,080	4,920
Contractual Services	5,244	2,137	3,107
Other Expenditures	138,295	109,645	28,650
Total Human Services	380,661	267,744	112,917
Capital Outlay	34,577	14,508	20,069
Total Expenditures	415,238	282,252	132,986
Excess of Revenues Over (Under) Expenditures	(56,858)	(19,373)	37,485
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(56,858)	(19,373)	37,485
Fund Balance at Beginning of Year	186,232	186,232	0
Prior Year Encumbrances	30,105	30,105	0
Fund Balance at End of Year	\$159,479	\$196,964	\$37,485

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Business Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$200	\$199	(\$1)
<i>Total Revenues</i>	<u>200</u>	<u>199</u>	<u>(1)</u>
Expenditures:			
Current:			
General Government - Judicial Probate Court Business			
Other Expenditures	200	0	200
<i>Total Expenditures</i>	<u>200</u>	<u>0</u>	<u>200</u>
Excess of Revenues Over (Under) Expenditures	0	199	199
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	0	199	199
Fund Balance at Beginning of Year	3,851	3,851	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$3,851</u>	<u>\$4,050</u>	<u>\$199</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Trust Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$8,259	\$0	(\$8,259)
Other	0	49	49
<i>Total Revenues</i>	<u>8,259</u>	<u>49</u>	<u>(8,210)</u>
Expenditures:			
Current:			
Human Services			
Children's Trust			
Salaries	8,574	0	8,574
Fringe Benefits	2,829	49	2,780
Other Expenditures	1,497	0	1,497
<i>Total Expenditures</i>	<u>12,900</u>	<u>49</u>	<u>12,851</u>
Excess of Revenues Over (Under) Expenditures	(4,641)	0	4,641
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,641)	0	4,641
Fund Balance at Beginning of Year	14,413	14,413	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$9,772</u>	<u>\$14,413</u>	<u>\$4,641</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$175,000	\$325,371	\$150,371
Fees, License and Permits	0	430	430
Other	2,500	3,427	927
Total Revenues	177,500	329,228	151,728
Expenditures:			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	97,299	86,629	10,670
Fringe Benefits	32,100	18,079	14,021
Supplies and Materials	15,000	6,390	8,610
Contractual Services	85,998	69,786	16,212
Other Expenditures	65,681	36,494	29,187
Total Expenditures	296,078	217,378	78,700
Excess of Revenues Over (Under) Expenditures	(118,578)	111,850	230,428
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(118,578)	111,850	230,428
Fund Balance at Beginning of Year	307,302	307,302	0
Prior Year Encumbrances	30,848	30,848	0
Fund Balance at End of Year	\$219,572	\$450,000	\$230,428

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Subsidy Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$54,141	\$0	(\$54,141)
Other	0	258	258
<i>Total Revenues</i>	<u>54,141</u>	<u>258</u>	<u>(53,883)</u>
Expenditures:			
Current:			
Public Safety			
Youth Services Subsidy			
Personal Services	40,466	40,466	0
Fringe Benefits	9,770	6,273	3,497
Supplies and Materials	2,713	0	2,713
Other Expenditures	1,500	0	1,500
<i>Total Expenditures</i>	<u>54,449</u>	<u>46,739</u>	<u>7,710</u>
Excess of Revenues Over (Under) Expenditures	(308)	(46,481)	(46,173)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(308)	(46,481)	(46,173)
Fund Balance at Beginning of Year	96,672	96,672	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$96,364</u>	<u>\$50,191</u>	<u>(\$46,173)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Levy Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Health			
Tuberculosis Clinic			
Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Other Financing Sources	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	6,144	6,144	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$6,144</u>	<u>\$6,144</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prosecutor's Computer Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	76	76	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$76</u>	<u>\$76</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computerization Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$38,821	\$32,151	(\$6,670)
Total Revenues	38,821	32,151	(6,670)
Expenditures:			
Current:			
General Government - Judicial County Court Computerization Other Expenditures	33,666	32,386	1,280
Total Expenditures	33,666	32,386	1,280
Excess of Revenues Over (Under) Expenditures	5,155	(235)	(5,390)
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,155	(235)	(5,390)
Fund Balance at Beginning of Year	229,067	229,067	0
Prior Year Encumbrances	666	666	0
Fund Balance at End of Year	\$234,888	\$229,498	(\$5,390)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$11,643	\$9,694	(\$1,949)
Total Revenues	11,643	9,694	(1,949)
Expenditures:			
Current:			
General Government - Judicial County Court Computer Legal Research Other Expenditures	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	11,643	9,694	(1,949)
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	11,643	9,694	(1,949)
Fund Balance at Beginning of Year	102,462	102,462	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$114,105	\$112,156	(\$1,949)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Recorder's Equipment Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$25,520	(\$4,480)
<i>Total Revenues</i>	<u>30,000</u>	<u>25,520</u>	<u>(4,480)</u>
Expenditures:			
Current:			
General Government - Legislative and Executive County Recorder's Equipment Contractual Services	48,873	21,973	26,900
Capital Outlay	31,392	13,461	17,931
<i>Total Expenditures</i>	<u>80,265</u>	<u>35,434</u>	<u>44,831</u>
Excess of Revenues Over (Under) Expenditures	(50,265)	(9,914)	40,351
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(50,265)	(9,914)	40,351
Fund Balance at Beginning of Year	51,114	51,114	0
Prior Year Encumbrances	13,196	13,196	0
Fund Balance at End of Year	<u>\$14,045</u>	<u>\$54,396</u>	<u>\$40,351</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$121,634	\$139,153	\$17,519
Other	449	470	21
<i>Total Revenues</i>	<u>122,083</u>	<u>139,623</u>	<u>17,540</u>
Expenditures:			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	73,523	73,523	0
Fringe Benefits	28,433	27,934	499
Supplies and Materials	6,700	6,249	451
Contractual Services	1,000	583	417
Other Expenditures	30,750	29,519	1,231
<i>Total General Government - Judicial</i>	<u>140,406</u>	<u>137,808</u>	<u>2,598</u>
Capital Outlay	4,870	3,850	1,020
<i>Total Expenditures</i>	<u>145,276</u>	<u>141,658</u>	<u>3,618</u>
Excess of Revenues Over (Under) Expenditures	(23,193)	(2,035)	21,158
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(23,193)	(2,035)	21,158
Fund Balance at Beginning of Year	119,722	119,722	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$96,529</u>	<u>\$117,687</u>	<u>\$21,158</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Food Stamp Pass Through Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Human Services			
Food Stamp Pass Through			
Other Expenditures	0	0	0
Total Human Services	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	167	167	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$167</u>	<u>\$167</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Department of Energy in Principal Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,000	\$16,994	(\$6)
<i>Total Revenues</i>	<u>17,000</u>	<u>16,994</u>	<u>(6)</u>
Expenditures:			
Current:			
Public Safety			
Federal DOE in Principal			
Supplies and Materials	1,000	858	142
Contractual Services	1,100	882	218
Other Expenditures	2,000	1,126	874
Total Public Safety	<u>4,100</u>	<u>2,866</u>	<u>1,234</u>
Capital Outlay	<u>27,900</u>	<u>26,898</u>	<u>1,002</u>
<i>Total Expenditures</i>	<u>32,000</u>	<u>29,764</u>	<u>2,236</u>
Excess of Revenues Over (Under) Expenditures	(15,000)	(12,770)	2,230
Other Financing Sources (Uses):			
Advances - In	0	15,000	15,000
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(15,000)	2,230	17,230
Fund Balance at Beginning of Year	15,338	15,338	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$338</u>	<u>\$17,568</u>	<u>\$17,230</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cops Fast Federal Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$279	\$279
<i>Total Revenues</i>	<u>0</u>	<u>279</u>	<u>279</u>
Expenditures:			
Current:			
Public Safety			
Cops Fast Federal Grant			
Fringe Benefits	279	279	0
Total Public Safety	<u>279</u>	<u>279</u>	<u>0</u>
<i>Total Expenditures</i>	<u>279</u>	<u>279</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(279)	0	279
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(279)	0	279
Fund Balance at Beginning of Year	607	607	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$328</u>	<u>\$607</u>	<u>\$279</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Crime Prevention Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Public Safety			
Pike Crime Prevention			
Other	0	0	0
Total Public Safety	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Under (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	4,627	4,627	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$4,627</u>	<u>\$4,627</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Trust Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Public Safety			
Law Enforcement Trust			
Supplies and Materials	6,384	1,102	5,282
Capital Outlay	12,591	10,568	2,023
<i>Total Expenditures</i>	<u>18,975</u>	<u>11,670</u>	<u>7,305</u>
Excess of Revenues Over (Under) Expenditures	(18,975)	(11,670)	7,305
Other Financing Sources (Uses):			
Proceed From Sale of Fixed Asset	6,000	6,526	526
<i>Total Other Financing Sources (Uses)</i>	<u>6,000</u>	<u>6,526</u>	<u>526</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,975)	(5,144)	7,831
Fund Balance at Beginning of Year	12,976	12,976	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$1</u>	<u>\$7,832</u>	<u>\$7,831</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DARE Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,000	\$9,000	\$0
Other	15,000	7,637	(7,363)
<i>Total Revenues</i>	<u>24,000</u>	<u>16,637</u>	<u>(7,363)</u>
Expenditures:			
Current:			
Public Safety			
DARE Program			
Salaries	29,904	29,904	0
Fringe Benefits	14,910	14,834	76
<i>Total Expenditures</i>	<u>44,814</u>	<u>44,738</u>	<u>76</u>
Excess of Revenues Over (Under) Expenditures	(20,814)	(28,101)	(7,287)
Other Financing Sources (Uses):			
Advances - In	463	23,890	23,427
Advances - Out	0	(6,000)	(6,000)
Operating Transfers - In	15,229	15,229	0
<i>Total Other Financing Sources (Uses)</i>	<u>15,692</u>	<u>33,119</u>	<u>17,427</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,122)	5,018	10,140
Fund Balance at Beginning of Year	5,122	5,122	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$10,140</u>	<u>\$10,140</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Computerization Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,200	\$1,770	\$570
Total Revenues	1,200	1,770	570
Expenditures:			
Current:			
Judicial			
Juvenile County Court			
Salaries	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	1,200	1,770	570
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,200	1,770	570
Fund Balance at Beginning of Year	6,378	6,378	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$7,578	\$8,148	\$570

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
S.V.A.A. Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Public Safety			
S.V.A.A. Program			
Supplies and Materials	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	1,600	1,600	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$1,600</u>	<u>\$1,600</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Medical Services Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$219,165	\$617,793	\$398,628
Intergovernmental	0	1,440	1,440
Other	37,810	3,525	(34,285)
Total Revenues	256,975	622,758	365,783
Expenditures:			
Current:			
Public Safety			
Emergency Medical Services			
Personal Services	89,700	84,314	5,386
Fringe Benefits	5,807	5,374	433
Supplies and Materials	27,059	15,556	11,503
Contractual Services	119,079	43,134	75,945
Other Expenditures	84,554	65,313	19,241
Total Public Safety	326,199	213,691	112,508
Capital Outlay	50,518	27,838	22,680
Debt Service:			
Payment on Principal	35,000	0	35,000
Total Expenditures	411,717	241,529	170,188
Excess of Revenues Over (Under) Expenditures	(154,742)	381,229	535,971
Other Financing Sources(Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(154,742)	381,229	535,971
Fund Balance at Beginning of Year	359,509	359,509	0
Prior Year Encumbrances	10,016	10,016	0
Fund Balance at End of Year	\$214,783	\$750,754	\$535,971

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Computerization Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,500	\$3,570	\$70
<i>Total Revenues</i>	<u>3,500</u>	<u>3,570</u>	<u>70</u>
Expenditures:			
Current:			
Judicial			
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
<i>Total Expenditures</i>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
Excess of Revenues Over (Under) Expenditures	0	3,570	3,570
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	3,570	3,570
Fund Balance at Beginning of Year	28,100	28,100	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$28,100</u>	<u>\$31,670</u>	<u>\$3,570</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,000	\$0	(\$1,000)
Total Revenues	1,000	0	(1,000)
Expenditures:			
Current:			
Judicial			
Probate Court Computer Legal Research			
Other Expenditures	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	1,000	0	(1,000)
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,000	0	(1,000)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$1,000	\$0	(\$1,000)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Computerization Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$6,500	\$7,020	\$520
<i>Total Revenues</i>	<u>6,500</u>	<u>7,020</u>	<u>520</u>
Expenditures:			
Current:			
Judicial			
Common Pleas Ct. Computerization			
Salaries	1,040	1,040	0
Fringe Benefits	209	150	59
Supplies and Materials	1,000	0	1,000
Other Expenditures	9,700	8,819	881
Total Judicial	<u>11,949</u>	<u>10,009</u>	<u>1,940</u>
Capital Outlay	<u>5,300</u>	<u>657</u>	<u>4,643</u>
<i>Total Expenditures</i>	<u>17,249</u>	<u>10,666</u>	<u>6,583</u>
Excess of Revenues Over (Under) Expenditures	(10,749)	(3,646)	7,103
Other Financing Sources (Uses):			
Advances - In	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,749)	(3,646)	7,103
Fund Balance at Beginning of Year	25,928	25,928	0
Prior Year Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$15,179</u>	<u>\$22,282</u>	<u>\$7,103</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,000	\$1,380	\$380
<i>Total Revenues</i>	1,000	1,380	380
Expenditures:			
Other Expenditures	2,500	0	2,500
<i>Total Expenditures</i>	2,500	0	2,500
Excess of Revenues Over (Under) Expenditures	(1,500)	1,380	2,880
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,500)	1,380	2,880
Fund Balance at Beginning of Year	2,517	2,517	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$1,017	\$3,897	\$2,880

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$676,465	\$736,084	\$59,619
Other	210,730	166,670	(44,060)
<i>Total Revenues</i>	<u>887,195</u>	<u>902,754</u>	<u>15,559</u>
Expenditures:			
Current:			
Human Services			
Children Services			
Personal Services	275,283	274,964	319
Fringe Benefits	91,115	88,047	3,068
Supplies and Materials	3,953	3,416	537
Contractual Services	432,126	355,419	76,707
Other Expenditures	107,664	101,496	6,168
<i>Total Human Services</i>	<u>910,141</u>	<u>823,342</u>	<u>86,799</u>
Capital Outlay	0	0	0
<i>Total Expenditures</i>	<u>910,141</u>	<u>823,342</u>	<u>86,799</u>
Excess of Revenues Over (Under) Expenditures	(22,946)	79,412	102,358
Other Financing Sources(Uses):			
Advances - In	0	12,500	12,500
Advances - Out	0	(12,500)	(12,500)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(22,946)	79,412	102,358
Fund Balance at Beginning of Year	29,047	29,047	0
Prior Year Encumbrances	4,000	4,000	0
<i>Fund Balance at End of Year</i>	<u>\$10,101</u>	<u>\$112,459</u>	<u>\$102,358</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computerized Tax Mapping Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	\$0	(\$50,000)
Other	0	86	86
<i>Total Revenues</i>	<u>50,000</u>	<u>86</u>	<u>(49,914)</u>
Expenditures:			
Current:			
Public Works			
Computerized Tax Mapping Fund			
Contractual Services	63,108	62,043	1,065
<i>Total Public Works</i>	<u>63,108</u>	<u>62,043</u>	<u>1,065</u>
Capital Outlay	10,000	6,259	3,741
<i>Total Expenditures</i>	<u>73,108</u>	<u>68,302</u>	<u>4,806</u>
Excess of Revenues Over (Under) Expenditures	(23,108)	(68,216)	(45,108)
Other Financing Sources(Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(23,108)	(68,216)	(45,108)
Fund Balance at Beginning of Year	16,489	16,489	0
Prior Year Encumbrances	56,619	56,619	0
Fund Balance at End of Year	<u>\$50,000</u>	<u>\$4,892</u>	<u>(\$45,108)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Emergency Preparedness Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$25,000	\$0	(\$25,000)
Other Revenue	0	35	35
<i>Total Revenues</i>	<u>25,000</u>	<u>35</u>	<u>(24,965)</u>
Expenditures:			
Current:			
Public Safety			
County Emergency Preparedness			
Fringe Benefits	165	165	0
Other Expenditures	6,965	2,847	4,118
Total Public Safety	<u>7,130</u>	<u>3,012</u>	<u>4,118</u>
Capital Outlay	<u>17,870</u>	<u>771</u>	<u>17,099</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>3,783</u>	<u>21,217</u>
Excess of Revenues Over (Under) Expenditures	0	(3,748)	(3,748)
Other Financing Sources(Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(3,748)	(3,748)
Fund Balance at Beginning of Year	9,914	9,914	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$9,914</u>	<u>\$6,166</u>	<u>(\$3,748)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County EMA Terrorism Planning Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,000	\$1,864	(\$136)
Total Revenues	2,000	1,864	(136)
Expenditures:			
Current:			
Public Safety			
County EMA Terrorism Planning			
Contractual Services	1,200	0	1,200
Other Expenditures	800	284	516
Total Expenditures	2,000	284	1,716
Excess of Revenues Over (Under) Expenditures	0	1,580	1,580
Other Financing Sources(Uses):			
Advance - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	1,580	1,580
Fund Balance at Beginning of Year	1,412	1,412	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$1,412	\$2,992	\$1,580

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
CHIP Housing Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$220,000	\$121,407	(\$98,593)
Total Revenues	220,000	121,407	(98,593)
Expenditures:			
Current:			
Economic Development & Assistance			
CHIP Housing Revolving Loan			
Other Expenditures	181,118	180,195	923
Total Expenditures	181,118	180,195	923
Excess of Revenues Over (Under) Expenditures	38,882	(58,788)	(97,670)
Other Financing Sources(Uses):			
Advance - In	0	2,535	2,535
Total Other Financing Sources (Uses)	0	2,535	2,535
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	38,882	(56,253)	(95,135)
Fund Balance at Beginning of Year	119,684	119,684	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$158,566	\$63,431	(\$95,135)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Co-Operative Agreement Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$26,000	\$14,835	(\$11,165)
Other	0	135	135
<i>Total Revenues</i>	<u>26,000</u>	<u>14,970</u>	<u>(11,030)</u>
Expenditures:			
Current:			
Public Safety			
Emergency Management Assistance			
Cooperation Agreement			
Personal Services	37,748	37,679	69
Fringe Benefits	14,499	14,303	196
Supplies and Materials	315	309	6
Other Expenditures	3,840	3,593	247
<i>Total Expenditures</i>	<u>56,402</u>	<u>55,884</u>	<u>518</u>
Excess of Revenues Over (Under) Expenditures	(30,402)	(40,914)	(10,512)
Other Financing Sources(Uses):			
Advances - In	532	11,562	11,030
Operating Transfers - In	26,033	26,033	0
<i>Total Other Financing Sources (Uses)</i>	<u>26,565</u>	<u>37,595</u>	<u>11,030</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,837)	(3,319)	518
Fund Balance at Beginning of Year	15,781	15,781	0
Prior Year Encumbrances	55	55	0
Fund Balance at End of Year	<u>\$11,999</u>	<u>\$12,517</u>	<u>\$518</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Human Services			
Aging Grant			
Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	5,270	5,270	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$5,270</u>	<u>\$5,270</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$41,176	\$42,081	\$905
Other	181	143	(38)
<i>Total Revenues</i>	<u>41,357</u>	<u>42,224</u>	<u>867</u>
Expenditures:			
Current:			
General Government - Legislative and Executive			
Treasurer			
Other	541	541	0
<i>Total Treasurer</i>	<u>541</u>	<u>541</u>	<u>0</u>
Prosecuting Attorney			
Personal Services	24,180	22,446	1,734
Fringe Benefits	13,568	12,492	1,076
Supplies and Materials	3,000	0	3,000
<i>Total Prosecuting Attorney</i>	<u>40,748</u>	<u>34,938</u>	<u>5,810</u>
<i>Total General Government - Legislative and Executive</i>	<u>41,289</u>	<u>35,479</u>	<u>5,810</u>
<i>Total Expenditures</i>	<u>41,289</u>	<u>35,479</u>	<u>5,810</u>
Excess of Revenues Over (Under) Expenditures	68	6,745	6,677
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	68	6,745	6,677
Fund Balance at Beginning of Year	92,442	92,442	0
Prior Year Encumbrances	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$92,510</u>	<u>\$99,187</u>	<u>\$6,677</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,000	\$600	(\$1,400)
<i>Total Revenues</i>	<u>2,000</u>	<u>600</u>	<u>(1,400)</u>
Expenditures:			
Current:			
Public Safety			
Drug Law Enforcement			
Other Expenditures	2,000	624	1,376
<i>Total Expenditures</i>	<u>2,000</u>	<u>624</u>	<u>1,376</u>
Excess of Revenues Over (Under) Expenditures	0	(24)	(24)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(24)	(24)
Fund Balance at Beginning of Year	1,983	1,983	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$1,983</u>	<u>\$1,959</u>	<u>(\$24)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$4,000	\$3,330	(\$670)
<i>Total Revenues</i>	<u>4,000</u>	<u>3,330</u>	<u>(670)</u>
Expenditures:			
Current:			
General Government - Judicial			
Indigent Guardianship			
Supplies and Materials	1,000	0	1,000
Contractual Services	1,000	60	940
Other Expenditures	1,500	0	1,500
Total Judicial	<u>3,500</u>	<u>60</u>	<u>3,440</u>
Capital Outlay	500	0	500
<i>Total Expenditures</i>	<u>4,000</u>	<u>60</u>	<u>3,940</u>
Excess of Revenues Over (Under) Expenditures	0	3,270	3,270
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	3,270	3,270
Fund Balance at Beginning of Year	25,937	25,937	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$25,937</u>	<u>\$29,207</u>	<u>\$3,270</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
General Government - Judicial Community Correction Grant Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	10,550	10,550	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$10,550</u>	<u>\$10,550</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Right to Know Emergency Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$12,000	\$13,389	\$1,389
Other	0	25	25
<i>Total Revenues</i>	12,000	13,414	1,414
Expenditures:			
Current:			
Public Safety			
Community Right to Know Emergency			
Personal Services	4,290	4,063	227
Fringe Benefits	1,040	827	213
Supplies and Materials	2,000	1,480	520
Other Expenditures	2,000	0	2,000
Total Public Safety	9,330	6,370	2,960
Capital Outlay	2,000	114	1,886
<i>Total Expenditures</i>	11,330	6,484	4,846
Excess of Revenues Over (Under) Expenditures	670	6,930	6,260
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	670	6,930	6,260
Fund Balance at Beginning of Year	28,447	28,447	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$29,117	\$35,377	\$6,260

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$8,727	\$8,727	\$0
<i>Total Revenues</i>	<u>8,727</u>	<u>8,727</u>	<u>0</u>
Expenditures:			
Current:			
General Government - Judicial Indigent Drivers Alcohol Treatment Contractual Services	5,230	5,230	0
<i>Total Expenditures</i>	<u>5,230</u>	<u>5,230</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	3,497	3,497	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,497	3,497	0
Fund Balance at Beginning of Year	1,039	1,039	0
Prior Year Encumbrances	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$4,536</u>	<u>\$4,536</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$1,000	\$859	(\$141)
<i>Total Revenues</i>	<u>1,000</u>	<u>859</u>	<u>(141)</u>
Expenditures:			
Supplies and Materials	3,000	0	3,000
<i>Total Expenditures</i>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Excess of Revenues Over (Under) Expenditures	(2,000)	859	2,859
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,000)	859	2,859
Fund Balance at Beginning of Year	7,297	7,297	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$5,297</u>	<u>\$8,156</u>	<u>\$2,859</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Reclaim Ohio 401 Grant
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$97,259	\$0	(\$97,259)
<i>Total Revenues</i>	<u>97,259</u>	<u>0</u>	<u>(97,259)</u>
Expenditures:			
Contractual Services	87,200	733	86,467
Total Public Safety	<u>87,200</u>	<u>733</u>	<u>86,467</u>
Capital Outlay	1,800	745	1,055
<i>Total Expenditures</i>	<u>89,000</u>	<u>1,478</u>	<u>87,522</u>
Excess of Revenues Over (Under) Expenditures	8,259	(1,478)	(9,737)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,259	(1,478)	(9,737)
Fund Balance at Beginning of Year	155,760	155,760	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$164,019</u>	<u>\$154,282</u>	<u>(\$9,737)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Act Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$46,177	\$46,177	\$0
Other	0	159	159
<i>Total Revenues</i>	<u>46,177</u>	<u>46,336</u>	<u>159</u>
Expenditures:			
Salaries	29,084	28,637	447
Fringe Benefits	8,486	7,077	1,409
Supplies and Materials	880	696	184
Contractual Services	5,868	1,178	4,690
Other Expenditures	5,942	2,851	3,091
<i>Total Expenditures</i>	<u>50,260</u>	<u>40,439</u>	<u>9,821</u>
Excess of Revenues Over (Under) Expenditures	(4,083)	5,897	9,980
Other Financing Sources (Uses):			
Operating Transfers - In	0	2,201	2,201
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>2,201</u>	<u>2,201</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,083)	8,098	12,181
Fund Balance at Beginning of Year	33,356	33,356	0
Prior Year Encumbrances	889	889	0
Fund Balance at End of Year	<u>\$30,162</u>	<u>\$42,343</u>	<u>\$12,181</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$8	\$8
<i>Total Revenue</i>	<u>0</u>	<u>8</u>	<u>8</u>
Expenditures:			
Fringe Benefits	150	1	149
<i>Total Expenditures</i>	<u>150</u>	<u>1</u>	<u>149</u>
Excess of Revenues Over (Under) Expenditures	(150)	7	157
Other Financing Sources (Uses):			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(150)	7	157
Fund Balance at Beginning of Year	315	315	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$165</u>	<u>\$322</u>	<u>\$157</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$35,735	\$15,984	(\$19,751)
Other	9,000	138	(8,862)
<i>Total Revenue</i>	44,735	16,122	(28,613)
Expenditures:			
Salaries	25,782	24,340	1,442
Fringe Benefits	18,772	18,772	0
Other Expenses	5,380	5,042	338
Total Legislative and Executive	49,934	48,154	1,780
Capital Outlay	415	0	415
<i>Total Expenditures</i>	50,349	48,154	2,195
Excess of Revenues Over (Under) Expenditures	(5,614)	(32,032)	(26,418)
Other Financing Sources (Uses):			
Advances - Out	0	(1,500)	(1,500)
Operating Transfers - In	0	28,613	28,613
<i>Total Other Financing Sources (Uses)</i>	0	27,113	27,113
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,614)	(4,919)	695
Fund Balance at Beginning of Year	7,115	7,115	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$1,501	\$2,196	\$695

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenue</i>	0	0	0
Expenditures:			
Contractual Services	1,775	350	1,425
Other Expenditures	1,092	0	1,092
Total Judicial	2,867	350	2,517
Capital Outlay	1,225	0	1,225
<i>Total Expenditures</i>	4,092	350	3,742
Excess of Revenues Over (Under) Expenditures	(4,092)	(350)	3,742
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,092)	(350)	3,742
Fund Balance at Beginning of Year	4,092	4,092	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$3,742	\$3,742

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Byrne Memorial D02 Victim Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$8,139	\$14,650	\$6,511
Other	6,511	0	(6,511)
<i>Total Revenue</i>	14,650	14,650	0
Expenditures:			
Other Expenditures	14,650	14,650	0
<i>Total Expenditures</i>	14,650	14,650	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Electronic Monitor House Arrest Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$7,500	\$3,491	(\$4,009)
<i>Total Revenue</i>	7,500	3,491	(4,009)
Expenditures:			
Supplies and Materials	1,700	1,398	302
Contractual Services	8,145	4,364	3,781
Other Expenditures	3,026	1,655	1,371
Total Public Safety	12,871	7,417	5,454
Capital Outlay	4,981	2,241	2,740
<i>Total Expenditures</i>	17,852	9,658	8,194
Excess of Revenues Over (Under) Expenditures	(10,352)	(6,167)	4,185
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,352)	(6,167)	4,185
Fund Balance at Beginning of Year	12,575	12,575	0
Prior Year Encumbrances	1,759	1,759	0
Fund Balance at End of Year	\$3,982	\$8,167	\$4,185

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Probation Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,396	\$3,396	\$0
<i>Total Revenue</i>	3,396	3,396	0
Expenditures:			
Supplies and Materials	1,007	638	369
Contractual Services	80	80	0
Other Expenditures	1,914	1,103	811
Total Public Safety	3,001	1,821	1,180
Capital Outlay	893	834	59
<i>Total Expenditures</i>	3,894	2,655	1,239
Excess of Revenues Over (Under) Expenditures	(498)	741	1,239
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(498)	741	1,239
Fund Balance at Beginning of Year	489	489	0
Prior Year Encumbrances	9	9	0
Fund Balance at End of Year	\$0	\$1,239	\$1,239

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Project Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$102,064	\$102,064	\$0
<i>Total Revenue</i>	102,064	102,064	0
Expenditures:			
Other Expenditures	102,064	102,064	0
<i>Total Expenditures</i>	102,064	102,064	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Diversion Plan Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	\$0	(\$50,000)
<i>Total Revenue</i>	<i>50,000</i>	<i>0</i>	<i>(50,000)</i>
Expenditures:			
Other Expenditures	50,000	0	50,000
<i>Total Expenditures</i>	<i>50,000</i>	<i>0</i>	<i>50,000</i>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Shelter Grant Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$48,150	\$32,100	(\$16,050)
<i>Total Revenue</i>	48,150	32,100	(16,050)
Expenditures:			
Contractual Services	16,050	16,050	0
<i>Total Expenditures</i>	16,050	16,050	0
Excess of Revenues Over (Under) Expenditures	32,100	16,050	(16,050)
Other Financing Sources (Uses):			
Advances - Out	0	(16,050)	(16,050)
<i>Total Other Financing Sources (Uses)</i>	0	(16,050)	(16,050)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	32,100	0	(32,100)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$32,100	\$0	(\$32,100)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ODNR Recycle Mkt. Dev. Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$60,000	\$0	(\$60,000)
Total Revenue	60,000	0	(60,000)
Expenditures:			
Contractual Services	60,000	60,000	0
Total Expenditures	60,000	60,000	0
Excess of Revenues Over (Under) Expenditures	0	(60,000)	(60,000)
Other Financing Sources (Uses):			
Advances - In	0	12,000	12,000
Total Other Financing Sources (Uses)	0	12,000	12,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(48,000)	(48,000)
Fund Balance at Beginning of Year	48,000	48,000	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$48,000	\$0	(\$48,000)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Truancy Task Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$5,830	\$5,830	\$0
Other Revenues	648	0	(648)
<i>Total Revenue</i>	6,478	5,830	(648)
Expenditures:			
Contractual Services	5,830	5,830	0
<i>Total Expenditures</i>	5,830	5,830	0
Excess of Revenues Over (Under) Expenditures	648	0	(648)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	648	0	(648)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$648	\$0	(\$648)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ARC Pike County Early Childhood Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$40,000	\$36,000	(\$4,000)
Other Revenues	10,000	10,000	0
<i>Total Revenue</i>	50,000	46,000	(4,000)
Expenditures:			
Supplies and Materials	2,500	165	2,335
Other Expenditures	5,000	2,930	2,070
Total Human Services	7,500	3,095	4,405
Capital Outlay	42,500	32,410	10,090
<i>Total Expenditures</i>	50,000	35,505	14,495
Excess of Revenues Over (Under) Expenditures	0	10,495	10,495
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	10,495	10,495
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$10,495	\$10,495

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
TANF Septic Tank Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$81,116	\$0	(\$81,116)
Other Revenues	0	516	516
<i>Total Revenue</i>	81,116	516	(80,600)
Expenditures:			
Contractual Services	81,116	28,853	52,263
<i>Total Expenditures</i>	81,116	28,853	52,263
Excess of Revenues Over (Under) Expenditures	0	(28,337)	(28,337)
Other Financing Sources (Uses):			
Advances - In	0	28,337	28,337
<i>Total Other Financing Sources (Uses)</i>	0	28,337	28,337
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
TANF/PRC Water Tap Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$25,000	\$0	(\$25,000)
Total Revenue	25,000	0	(25,000)
Expenditures:			
Contractual Services	25,000	1,009	23,991
Total Expenditures	25,000	1,009	23,991
Excess of Revenues Over (Under) Expenditures	0	(1,009)	(1,009)
Other Financing Sources (Uses):			
Advances - In	0	3,300	3,300
Total Other Financing Sources (Uses)	0	3,300	3,300
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	2,291	2,291
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$2,291	\$2,291

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Equipment Special Revenue Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$41,588	\$41,588	\$0
<i>Total Revenue</i>	41,588	41,588	0
Expenditures:			
Contractual Services	0	0	0
Total Public Safety	0	0	0
Capital Outlay	41,588	41,584	4
<i>Total Expenditures</i>	41,588	41,584	4
Excess of Revenues Over (Under) Expenditures	0	4	4
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	4	4
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$4	\$4

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$965,165	\$1,826,402	\$861,237
Charges for Services	876,876	1,093,398	216,522
Fees, Licenses and Permits	0	430	430
Fines and Forfeitures	9,927	9,874	(53)
Intergovernmental	10,440,905	10,437,095	(3,810)
Interest	16,343	16,343	0
Other	1,627,993	1,338,444	(289,549)
Total Revenues	13,937,209	14,721,986	784,777
Expenditures:			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries	97,299	86,629	10,670
Fringe Benefits	32,100	18,079	14,021
Supplies and Materials	15,000	6,390	8,610
Contractual Services	85,998	69,786	16,212
Other Expenditures	65,681	36,494	29,187
Total Real Estate Assessment	296,078	217,378	78,700
VOCA Grant			
Salaries	25,782	24,340	1,442
Fringe Benefits	18,772	18,772	0
Other Expenditures	5,380	5,042	338
Total VOCA Grant	49,934	48,154	1,780
Prosecuting Attorney			
Salaries	24,180	22,446	1,734
Fringe Benefits	13,568	12,492	1,076
Supplies and Materials	3,000	0	3,000
Total Prosecuting Attorney	40,748	34,938	5,810
Treasurer			
Other Expenditures	541	541	0
Total DRETAC	41,289	35,479	5,810
County Recorder			
Contractual Services	48,873	21,973	26,900
Total General Government - Legislative and Executive	\$436,174	\$322,984	\$113,190

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial			
Probate Court Business			
Other Expenditures	\$200	\$0	\$200
County Court Computerization			
Other Expenditures	33,666	32,386	1,280
Indigent Guardianship			
Supplies and Materials	1,000	0	1,000
Contractual Services	1,000	60	940
Other Expenditures	1,500	0	1,500
Total Indigent Guardianship	3,500	60	3,440
Community Correction Act Grant			
Salaries	29,084	28,637	447
Fringe Benefits	8,486	7,077	1,409
Supplies and Materials	880	696	184
Contractual Services	5,868	1,178	4,690
Other Expenditures	5,942	2,851	3,091
Total Community Correction Grant	50,260	40,439	9,821
Indigent Drivers Alcohol Treatment			
Contractual Services	5,230	5,230	0
Certificate of Title Administration			
Salaries	73,523	73,523	0
Fringe Benefits	28,433	27,934	499
Supplies and Materials	6,700	6,249	451
Contractual Services	1,000	583	417
Other Expenditures	30,750	29,519	1,231
Total Certificate of Title Administration	140,406	137,808	2,598
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
Total Probate Court Computerization	3,500	0	3,500
Common Pleas Court Computerization			
Salaries	1,040	1,040	0
Fringe Benefits	209	150	59
Supplies and Materials	1,000	0	1,000
Other Expenditures	9,700	8,819	881
Total Common Pleas Court Computerization	\$11,949	\$10,009	\$1,940

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Court Legal Research			
Other Expenditures	\$2,500	\$0	\$2,500
Total Common Pleas Court Legal Research	2,500	0	2,500
Community Corrections Planning			
Contractual Services	1,200	0	1,200
Other Expenditures	800	284	516
Total Community Corrections Planning	2,000	284	1,716
Court Security			
Contractual Services	1,775	350	1,425
Other Expenditures	1,092	0	1,092
Total Court Security	2,867	350	2,517
Total General Government - Judicial	256,078	226,566	29,512
Public Safety			
Youth Services Subsidy			
Salaries	40,466	40,466	0
Fringe Benefits	9,770	6,273	3,497
Supplies and Materials	2,713	0	2,713
Other Expenditures	1,500	0	1,500
Total Youth Services Subsidy	54,449	46,739	7,710
Emergency Medical Services			
Salaries	89,700	84,314	5,386
Fringe Benefits	5,807	5,374	433
Supplies and Materials	27,059	15,556	11,503
Contractual Services	119,079	43,134	75,945
Other Expenditures	84,554	65,313	19,241
Total Emergency Medical Services	326,199	213,691	112,508
Community Right To Know Emergency			
Salaries	4,290	4,063	227
Fringe Benefits	1,040	827	213
Supplies and Materials	2,000	1,480	520
Other Expenditures	2,000	0	2,000
Total Community Right To Know Emergency	\$9,330	\$6,370	\$2,960

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Law Enforcement Drug Other Expenditures	\$2,000	\$624	\$1,376
Pike County Truancy Task Contractual Services	5,830	5,830	0
County Court Probation Supplies and Materials	1,007	638	369
Contractual Services	80	80	0
Other Expenditures	1,914	1,103	811
Total County Court Probation	3,001	1,821	1,180
Electronic Monitor House Arrest Supplies and Materials	1,700	1,398	302
Contractual Services	8,145	4,364	3,781
Other Expenditures	3,026	1,655	1,371
Total Electronic Monitor House Arrest	12,871	7,417	5,454
Law Enforcement Trust Supplies and Materials	6,384	1,102	5,282
Law Enforcement Block Grant Fringe Benefits	150	1	149
Enforcement and Education Supplies and Materials	3,000	0	3,000
Emergency Management Assistance Cooperation Agreement Salaries	37,748	37,679	69
Fringe Benefits	14,499	14,303	196
Supplies and Materials	315	309	6
Other Expenditures	3,840	3,593	247
Total Emergency Management Assistance Cooperation Agreement	56,402	55,884	518
Federal DOE in Principal Supplies and Materials	1,000	858	142
Contractual Services	1,100	882	218
Other Expenditures	2,000	1,126	874
Total DOE in Principal	\$4,100	\$2,866	\$1,234

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
DARE Program			
Salaries	\$29,904	\$29,904	\$0
Fringe Benefits	14,910	14,834	76
Total DARE Program	44,814	44,738	76
Cops Fast Federal Grant			
Fringe Benefits	279	279	0
Total Cops Fast Federal Grant	279	279	0
Reclaim Ohio 401 Grant			
Contractual Services	87,200	733	86,467
Total Reclaim Ohio 401 Grant	87,200	733	86,467
Byrne Memorial D02 Victim			
Other Expenditures	14,650	14,650	0
Total Byrne Memorial D02 Victim	14,650	14,650	0
County Preparedness Grant			
Fringe Benefits	165	165	0
Other Expenditures	6,965	2,847	4,118
Total County Preparedness Grant	7,130	3,012	4,118
Emergency Shelter Grant			
Contractual Services	16,050	16,050	0
Juvenile Diversion Plan			
Other Expenditures	50,000	0	50,000
Pike County Project Grant			
Other Expenditures	102,064	102,064	0
Total Public Safety	805,903	523,871	282,032
Public Works			
Engineer			
Salaries	259,868	246,945	12,923
Fringe Benefits	78,117	71,882	6,235
Supplies and Materials	28,041	23,611	4,430
Contractual Services	5,000	4,141	859
Other Expenditures	19,460	16,701	2,759
Total Engineer	\$390,486	\$363,280	\$27,206

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Roads			
Salaries	\$636,250	\$603,688	\$32,562
Fringe Benefits	209,606	172,040	37,566
Supplies and Materials	381,063	363,385	17,678
Contractual Services	642,340	608,567	33,773
Other Expenditures	94,344	92,547	1,797
	-----	-----	-----
Total Roads	1,963,603	1,840,227	123,376
	-----	-----	-----
Bridges and Culverts			
Supplies and Materials	0	236	(236)
Contractual Services	217,589	234,874	(17,285)
Other Expenditures	197,588	190,896	6,692
	-----	-----	-----
Total Bridges and Culverts	415,177	426,006	(10,829)
	-----	-----	-----
Road and Bridge			
Contractual Services	25,504	25,504	0
Other Expenditures	28,344	21,580	6,764
	-----	-----	-----
Total Road and Bridge	53,848	47,084	6,764
	-----	-----	-----
Computerized Tax Mapping			
Contractual Services	63,108	62,043	1,065
	-----	-----	-----
TANF Septic Tank			
Contractual Services	81,116	28,853	52,263
	-----	-----	-----
TANF/PRC Water Tap			
Contractual Services	25,000	1,009	23,991
	-----	-----	-----
Total Public Works	2,992,338	2,768,502	223,836
	-----	-----	-----
Health			
Litter Control/Recycling			
Salaries	32,265	32,156	109
Fringe Benefits	4,997	4,993	4
Contractual Services	2,860	2,860	0
Other Expenditures	4,800	4,215	585
	-----	-----	-----
Total Litter Control/Recycling	\$44,922	\$44,224	\$698
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Pike County Solid Waste			
Salaries	\$168,690	\$156,410	\$12,280
Fringe Benefits	46,275	42,149	4,126
Supplies and Materials	1,000	964	36
Contractual Services	27,140	18,102	9,038
Other Expenditures	44,128	42,553	1,575
Total Pike County Solid Waste	287,233	260,178	27,055
Board of MR/DD			
Salaries	960,870	950,030	10,840
Fringe Benefits	256,742	245,442	11,300
Supplies and Materials	100,313	63,661	36,652
Contractual Services	2,108,165	1,847,164	261,001
Other Expenditures	119,452	94,243	25,209
Total Board of MR/DD	3,545,542	3,200,540	345,002
Dog and Kennel			
Salaries	34,294	34,294	0
Fringe Benefits	14,627	14,627	0
Supplies and Materials	5,813	5,213	600
Contractual Services	757	757	0
Other Expenditures	11,990	10,371	1,619
Total Dog and Kennel	67,481	65,262	2,219
ODNR Recycle Mkt. Dev.			
Contractual Services	60,000	60,000	0
Marriage License Special Levy			
Other Expenditures	14,359	13,250	1,109
Total Health	4,019,537	3,643,454	376,083
Human Services			
Administration			
Salaries	1,165,379	1,165,379	0
Fringe Benefits	434,336	434,275	61
Supplies and Materials	55,134	53,376	1,758
Contractual Services	371,277	363,332	7,945
Other Expenditures	903,610	895,891	7,719
Total Administration	2,929,736	2,912,253	17,483
Public Social Services			
Salaries	401,958	401,958	0
Fringe Benefits	142,886	142,841	45
Supplies and Materials	2,199	1,971	228
Contractual Services	600,475	595,735	4,740
Other Expenditures	32,005	28,536	3,469
Total Public Social Services	\$1,179,523	\$1,171,041	\$8,482

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Children Services			
Salaries	\$275,283	\$274,964	\$319
Fringe Benefits	91,115	88,047	3,068
Supplies and Materials	3,953	3,416	537
Contractual Services	432,126	355,419	76,707
Other Expenditures	107,664	101,496	6,168
Total Children Services	910,141	823,342	86,799
Child Support Enforcement			
Salaries	162,000	114,795	47,205
Fringe Benefits	69,122	40,087	29,035
Supplies and Materials	6,000	1,080	4,920
Contractual Services	5,244	2,137	3,107
Other Expenditures	138,295	109,645	28,650
Total Child Support Enforcement	380,661	267,744	112,917
ARC Pike County Early Childhood			
Contractual Services	2,500	165	2,335
Other Expenditures	5,000	2,930	2,070
Total ARC Pike County Early Childhood	7,500	3,095	4,405
Children's Trust			
Salaries	8,574	0	8,574
Fringe Benefits	2,829	49	2,780
Other Expenditures	1,497	0	1,497
Total Children's Trust	12,900	49	12,851
Total Human Services	5,420,461	5,177,524	242,937
Formula Grant			
Salaries	17,879	17,879	0
Fringe Benefits	9,797	9,797	0
Contractual Services	117,593	117,593	0
Other Expenditures	23,000	23,000	0
Total Formula Grant	168,269	168,269	0
CHIP CDBG			
Personal Services	6,926	6,926	0
Fringe Benefits	1,045	726	319
Contractual Services	22,500	0	22,500
Other Expenditures	2,819	0	2,819
Total CHIP CDBG	\$33,290	\$7,652	\$25,638

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
CHIP Housing Revolving Loan			
Contractual Services	\$181,118	\$180,195	\$923
Revolving Loans - New			
Salaries	16,663	16,663	0
Fringe Benefits	7,242	7,205	37
Other Expenditures	128,095	100,602	27,493
Total Revolving Loans - New	152,000	124,470	27,530
Revolving Loans - Old			
Salaries	36,863	32,863	4,000
Fringe Benefits	25,249	24,598	651
Supplies and Materials	1,500	575	925
Contractual Services	15,075	15,075	0
Other Expenditures	65,901	63,213	2,688
Total Revolving Loans - Old	144,588	136,324	8,264
Community Housing Improv. - County Wide			
Salaries	24,548	24,548	0
Fringe Benefits	4,553	4,553	0
Supplies and Materials	665	665	0
Contractual Services	76,933	71,934	4,999
Other Expenditures	1,265	1,265	0
Total Community Hous. Improv. - County Wide	107,964	102,965	4,999
Small Cities CDBG			
Contractual Services	13,968	9,000	4,968
Other Expenditures	1,000	301	699
Total Small Cities CDBG	14,968	9,301	5,667
Ohio EPA - Septic Tank Repair			
Contractual Services	77,107	77,107	0
Total Piketon Sewer Plant Upgrade	77,107	77,107	0
Total Economic Development and Assistance	879,304	806,283	73,021
Capital Outlay	\$1,733,157	\$1,456,913	\$276,244

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$45,979	\$10,979	\$35,000
Interest and Fiscal Charges	5,522	5,522	0
	-----	-----	-----
Total Debt Service	51,501	16,501	35,000
	-----	-----	-----
<i>Total Expenditures</i>	16,594,453	14,942,598	1,651,855
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(2,657,244)	(220,612)	2,436,632
	-----	-----	-----
<i>Other Financing Sources (Uses):</i>			
Proceeds From Sale of Notes	45,000	45,000	0
Proceeds from Sale of Fixed Assets	6,000	6,526	526
Advances - In	995	258,686	257,691
Advances - Out	0	(298,071)	(298,071)
Operating Transfers - In	109,262	145,451	36,189
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	161,257	157,592	(3,665)
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,495,987)	(63,020)	2,432,967
	-----	-----	-----
Fund Balances at Beginning of Year	3,936,903	3,936,903	0
	-----	-----	-----
Prior Year Encumbrances	1,035,762	1,035,762	0
	-----	-----	-----
Fund Balances at End of Year	\$2,476,678	\$4,909,645	\$2,432,967
	=====	=====	=====

Debt Service Funds

Debt Service Funds are established to account for the accumulation of resources for the payment of debt reported in the general long-term obligations account group.

East Jackson Water Tap Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. This fund is reported as a debt service fund on a budgetary basis and is combined with the East Jackson Water Tap Capital Projects Fund on a GAAP basis.

Lapperell Cynthia Water Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. This fund is reported as a debt service fund on a budgetary basis and is combined with the Lapperell Cynthia Waterline Fund on a GAAP basis.

Airport Hangars Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes issued to construct six airplane hangars at the Pike County Airport. This fund is reported as a debt service fund on a budgetary basis and is combined with the Airport Hangars Construction Fund on a GAAP basis.

OPWC Buchanan Road Bridge

To account for resources used for payment of principal and interest and fiscal charges per promissory note agreement (OPWC Loan No. CO819) between Pike County and the Ohio Public Works Commission. The proceeds of the \$135,000, 0% interest loan were used to finance the construction replacement of an existing bridge on Buchanan Road, Pebble Township, in Pike County. This fund is reported as a debt service fund on a budgetary basis and is combined with the Issue II Grants Fund on a GAAP Basis.

EMS Vehicles Note Fund

To account for the resources used for payment of principal and interest and fiscal charges on a note secured at First National Bank of Waverly for the purpose of purchasing of new EMS vehicles in 1996. This fund is reported as a debt service fund on a budgetary basis and is combined with the EMS Levy Fund on a GAAP basis.

MR/DD Building Note Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. The proceeds of the notes were used to purchase the fellowship building and parking lot of the McKibban Memorial Church in Waverly from the Church of Christ in Christian Union Of Circleville. The building was purchased to house the Pike County Board of Mental Retardation And Disabilities Early Intervention Center. This fund is reported as a debt service fund on a budgetary basis and is combined with the Board of MR/DD Fund on a GAAP basis.

Children's Services Building Notes Fund

To account for the resources used for payment of principal and interest and fiscal charges on bond anticipation notes. The proceeds of the notes were used to complete the construction of the new Pike County Children's Service Board Administration Building. This fund is reported as a debt service fund on a budgetary basis and is combined with the Children's Service Building Capital Project Fund on a GAAP basis

Continued

Debt Service Funds
(Continued)

OPWC Pike Lake Bridge

To account for resources used for payment of principal and interest and fiscal charges per a promissory note agreement between Pike County and the Ohio Public Works Commission. The proceeds loan were used to finance the construction replacement of an existing bridge on Morgan Fork Road, in Pike County. This fund is reported as a debt service fund on a budgetary basis and is combined with the Issue II Grants Fund on a GAAP Basis.

Water Pollution Control Loan Fund

A debt service fund initiated to account for resources and debt service activity involved in the retirement of a \$45,000 loan to the Ohio General Assembly created Water Pollution Control Fund (W.P.C.L.F.) Administered by the Ohio Waterworks Development Authority (O.W.D.A.). The loan was received as a part of the Ohio E.P.A. Septic Tank Repair Grant through the Ohio Environmental Protection Agency. This fund is reported as a debt service fund on a budgetary basis and is combined with the Ohio EPA Septic Tank Repair Grant Fund on a GAAP basis.

Market Street Office Complex Notes Fund

A debt service fund initiated to account for the resources and debt service activity involved in the retirement of \$580,000 of General obligation Notes issued by Pike County to finance a portion of the capital costs incurred with the construction of the new Market Street Office Complex attached to Pike County's Cooperative Extension Service Office. This fund is reported as a debt service fund on a budgetary basis and is combined with the Market Street Office Complex Capital Fund on a GAAP basis.

Pike County Local Government Service Center Fund

A debt service fund initiated to account for the resources and debt service activity involved in the retirement of \$2,500,000 of General obligation Notes issued by Pike County to finance a portion of the capital costs incurred with the renovation of the former K-Mart building into the Pike County Local Government Service Center. The Center is planned for renovation and conversion into a one-stop, local government service center facility housing Pike County's Department of Human Services, and a host of other local county offices including the county auditor, county commissioners, clerk of courts title office, county recorder, county treasurer, mapping office, juvenile court, probate court et. al. This fund is reported as a debt service fund on a budgetary basis and is combined with the Pike County Local Government Service Center Capital Fund on a GAAP basis.

Pike Lake Bridge Fund

To account for the resources and debt service activity involved in the retirement of the \$50,000 OPWC Loan No. C028C to the Ohio Public Works Commission incurred to construct a bridge on Pike Lake Road in Pike County. This fund is reported as a debt service fund on a budgetary basis and is combined with the Pike Lake Road Waterline Capital Fund on a GAAP basis.

Continued

Debt Service Funds
(Continued)

OPWC Buchanan Road Bridge Fund

To account for resources used for payment of principal, interest and fiscal charges per a promissory note agreement between Pike County and the Ohio Public Works Commission. The proceeds of the \$75,000 loan were used to finance over a 20 year period at 0% the construction of a replacement bridge on Buchanan Road 1/4 mile from the intersection of Buchanan Road State Route 772.

South Central Ohio Juvenile Detention Center Fund

To account for the revenue receipts and expenditures incurred in the debt retirement of the notes obligated by Pike County for the South Central Ohio Juvenile Detention Center currently being constructed in Ross County. The \$500,000 that was required to be paid prior to commencement of construction to the Ross County Auditor was generated from the issuance of G.O. Notes by the Board of Pike County Commissioners. Pike County's share of the project is 13.71% of the total project cost. The percentage of the project cost calculated for each participating county is based on each county's assessed valuation.

River Road Bridge Notes Fund

To account for the revenue receipts and expenditures incurred in the debt retirement of the notes obligated by Pike County for the construction of the bridges specified by the Pike County Engineer in the River Road Bridges Project. The debt will be retired from the money paid into the fund as a reimbursement from a grant received from the Ohio Public Works Commission.

Pike Lake Road - Tanglewood Fund

To account for the revenues and expenditures incurred in the debt obligated by Pike County for the construction of the bridges specified by the Pike County Engineer in the Pike Lake Road at Tanglewood Acres Bridge Replacement Project. The debt will be retired from the money paid into this fund as a reimbursement from a grant received from the Ohio Public Works Commission.

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
East Jackson Water Tap Notes Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	7,500	7,500	0
Fund Balance (Deficit) at End of Year	\$7,500	\$7,500	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Lapperell Cynthiana Water Notes Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$9,375	\$9,375	\$0
<i>Total Revenues</i>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	9,375	9,375	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Hangars Notes Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	1,503	1,503	0
Fund Balance (Deficit) at End of Year	\$1,503	\$1,503	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Buchanan Rd. Bridge Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$6,750	\$6,750	\$0
<i>Total Revenues</i>	<u>6,750</u>	<u>6,750</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	6,750	6,750	0
<i>Total Expenditures</i>	<u>6,750</u>	<u>6,750</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
EMS Vehicles Notes Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	2	2	0
Fund Balance (Deficit) at End of Year	\$2	\$2	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
MR/DD Building Notes Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$29,500	\$29,500
<i>Total Revenues</i>	0	29,500	29,500
Expenditures:			
Debt Service:			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	6,895	4,956	1,939
<i>Total Expenditures</i>	186,895	184,956	1,939
Excess of Revenues Over (Under) Expenditures	(186,895)	(155,456)	31,439
Other Financing Sources (Uses):			
Proceeds of Notes	250,000	138,000	(112,000)
Advances - In	0	167,500	167,500
Advances - Out	0	(177,172)	(177,172)
<i>Total Other Financing Sources (Uses)</i>	250,000	128,328	(121,672)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	63,105	(27,128)	(90,233)
Fund Balance at Beginning of Year	29,067	29,067	0
Fund Balance (Deficit) at End of Year	\$92,172	\$1,939	(\$90,233)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Building Notes Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$40,000	\$40,000	\$0
<i>Total Revenues</i>	40,000	40,000	0
Expenditures:			
Debt Service:			
Principal Retirement	115,000	115,000	0
Interest and Fiscal Charges	4,627	3,954	673
<i>Total Expenditures</i>	119,627	118,954	673
Excess of Revenues Over (Under) Expenditures	(79,627)	(78,954)	673
Other Financing Sources (Uses):			
Proceeds of Notes	87,000	87,000	0
Advances - In	0	87,000	87,000
Advances - Out	0	(109,504)	(109,504)
<i>Total Other Financing Sources (Uses)</i>	87,000	64,496	(22,504)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,373	(14,458)	(21,831)
Fund Balance at Beginning of Year	15,130	15,130	0
Fund Balance (Deficit) at End of Year	\$22,503	\$672	(\$21,831)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Pike Lake Road Bridge Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$2,500	\$2,500	\$0
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,500	2,500	0
<i>Total Expenditures</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditure	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Pollution Control Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$10,000	\$22,471	\$12,471
<i>Total Revenues</i>	<u>10,000</u>	<u>22,471</u>	<u>12,471</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,125	1,125	0
<i>Total Expenditures</i>	<u>1,125</u>	<u>1,125</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	8,875	21,346	12,471
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,875	21,346	12,471
Fund Balance at Beginning of Year	16,289	16,289	0
Fund Balance (Deficit) at End of Year	<u>\$25,164</u>	<u>\$37,635</u>	<u>\$12,471</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Market Street Office Complex Notes Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	486,160	475,000	11,160
Interest and Fiscal Charges	13,889	13,830	59
<i>Total Expenditures</i>	<u>500,049</u>	<u>488,830</u>	<u>11,219</u>
Excess of Revenues Over (Under) Expenditures	(500,049)	(488,830)	11,219
Other Financing Sources (Uses):			
Proceeds of Notes	437,460	475,000	37,540
Advances - In	0	425,000	425,000
Advances - Out	0	(475,000)	(475,000)
Operating Transfers - In	62,540	62,589	49
<i>Total Other Financing Sources (Uses)</i>	<u>500,000</u>	<u>487,589</u>	<u>(12,411)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(49)	(1,241)	(1,192)
Fund Balance at Beginning of Year	2,586	2,586	0
Fund Balance (Deficit) at End of Year	<u>\$2,537</u>	<u>\$1,345</u>	<u>(\$1,192)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Local Government Service Center Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$117,994	\$117,994	\$0
<i>Total Revenues</i>	<u>117,994</u>	<u>117,994</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,500,000	2,500,000	0
Interest and Fiscal Charges	97,827	97,827	0
<i>Total Expenditures</i>	<u>2,597,827</u>	<u>2,597,827</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(2,479,833)	(2,479,833)	0
Other Financing Sources (Uses):			
Proceeds of Notes	2,200,000	2,300,000	100,000
Operating Transfers - In	392,955	295,500	(97,455)
<i>Total Other Financing Sources (Uses)</i>	<u>2,592,955</u>	<u>2,595,500</u>	<u>2,545</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	113,122	115,667	2,545
Fund Balance at Beginning of Year	2,545	2,545	0
Fund Balance (Deficit) at End of Year	<u>\$115,667</u>	<u>\$118,212</u>	<u>\$2,545</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Lake Bridge Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$2,500	\$2,500
<i>Total Revenues</i>	0	2,500	2,500
Expenditures:			
Debt Service:			
Principal Retirement	2,500	2,500	0
<i>Total Expenditures</i>	2,500	2,500	0
Excess of Revenues Over (Under) Expenditures	(2,500)	0	2,500
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,500)	0	2,500
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	(\$2,500)	\$0	\$2,500

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Buchanan Road Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$3,750	\$3,750
<i>Total Revenues</i>	0	3,750	3,750
Expenditures:			
Debt Service:			
Principal Retirement	3,750	3,750	0
<i>Total Expenditures</i>	3,750	3,750	0
Excess of Revenues Over (Under) Expenditures	(3,750)	0	3,750
Other Financing Sources (Uses):			
Proceeds of Notes	3,750	0	(3,750)
<i>Total Other Financing Sources (Uses)</i>	3,750	0	(3,750)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
South Central Ohio Juvenile Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	500,000	500,000	0
Interest and Fiscal Charges	20,300	19,476	824
<i>Total Expenditures</i>	<u>520,300</u>	<u>519,476</u>	<u>824</u>
Excess of Revenues Over (Under) Expenditures	(520,300)	(519,476)	824
Other Financing Sources (Uses):			
Proceeds of Notes	400,000	400,000	0
Operating Transfers - In	120,300	120,300	0
<i>Total Other Financing Sources (Uses)</i>	<u>520,300</u>	<u>520,300</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	824	824
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$824</u>	<u>\$824</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
River Road Bridge Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$3,125	\$3,125	\$0
<i>Total Revenues</i>	<i>3,125</i>	<i>3,125</i>	<i>0</i>
Expenditures:			
Debt Service:			
Principal Retirement	3,125	3,125	0
<i>Total Expenditures</i>	<i>3,125</i>	<i>3,125</i>	<i>0</i>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Lake Road Tanglewood Debt Service Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$1,189	\$1,189	\$0
<i>Total Revenues</i>	1,189	1,189	0
Expenditures:			
Debt Service:			
Principal Retirement	1,189	1,189	0
<i>Total Expenditures</i>	1,189	1,189	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Debt Service Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$190,933	\$239,154	\$48,221
<i>Total Revenues</i>	<u>190,933</u>	<u>239,154</u>	<u>48,221</u>
Expenditures:			
Debt Service:			
Principal Retirement	3,811,474	3,800,314	11,160
Interest and Fiscal Charges	143,538	140,043	3,495
<i>Total Expenditures</i>	<u>3,955,012</u>	<u>3,940,357</u>	<u>14,655</u>
Excess of Revenues Over (Under) Expenditures	(3,764,079)	(3,701,203)	62,876
Other Financing Sources (Uses):			
Proceeds of Notes	3,378,210	3,400,000	21,790
Advances - In	0	679,500	679,500
Advances - Out	0	(761,676)	(761,676)
Operating Transfers - In	575,795	478,389	(97,406)
<i>Total Other Financing Sources (Uses)</i>	<u>3,954,005</u>	<u>3,796,213</u>	<u>(157,792)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	189,926	95,010	(94,916)
Fund Balance at Beginning of Year	74,622	74,622	0
Fund Balance (Deficit) at End of Year	<u>\$264,548</u>	<u>\$169,632</u>	<u>(\$94,916)</u>

Capital Projects Funds

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

OPWC Small Counties Grant

To account for the local match money grant funds received from the Ohio Public Works Commission Small Counties Grant Program and the expenditures incurred in the Boswell Run and Long Fork Road Bridge Replacement Capital Projects being completed by the Pike County Engineer.

Issue II Grants Fund

To account for Issue II funds received from the State of Ohio Public Works Commission and local match monies for capital projects.

East Jackson Water Tap Fund

To account for note proceeds used to install waterlines in East Jackson Township.

Fairgrounds Improvement Fund

To account for note proceeds used to extend sewer mains and construct modern restroom and shower facilities at the Pike County Fairgrounds.

Fish and Game Road Waterlines Fund

To account for monies used to install waterlines on Fish and Game Road.

Pike Health Care Addition Fund

To account for note proceeds used to construct an addition to the building housing the Pike County Health Department and the Family Health Center.

Co. Airport/EMA Building Fund

To account for grant funds and local monies used to construct an office and conference building to house the Pike County Airport Authority and the Pike County Emergency Management Agency.

Children Services Building Fund

To account for Children Services fund local monies to be used to construct a new building to house the Pike County Children Services Agency.

Loys Run Road Water Fund

To account for grant and local monies used to install waterlines on Loys Run and Wynn Roads in Newton Township.

Airport Hangars Construction Fund

To account for note proceeds to be used to construct and equip approximately ten new hangars at the Pike County Airport.

Continued

Capital Projects Funds
(Continued)

U. S. 23 Sanitary Sewer Project Phase Fund

To account for resources used to finance the construction of Phase II of the U.S. 23 Sanitary Sewer Project (Circleview Drive Sewer Project) just north of the City of Waverly.

Walls Road Waterline Fund

To account for grant proceeds and local monies used in the construction of a water main extension on Walls Road in Benton Township.

Pike County Airport Non Directional Beacon Capital Fund

To account for the grant revenues received and expenditures incurred in the installation of a new “non-directional beacon” at the Pike County Airport.

Smith Road Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Smith Road in Union Township, Pike County.

Airport Fuel Tank Installation Fund

To account for the grant revenues received and expenditures incurred in the installation of an airplane fuel tank system at the Pike County Airport.

Meadow Run Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Meadow Run Road in Seal Township, Pike County.

Pike County Multiple Bridge Project

To account for Federal Highway Administration Grant monies received through the Ohio Department of Transportation and other financial resources used in the bridge replacement project consisting of multiple county bridges on Markham Road (Structure File Number 6633196), Hickson Run Road (Structure File Number 6633285), Hickson Road (Structure File Number 6633293), and Swift Creek Road (Structure File Number 6633315).

Travis Road Waterline Capital Project

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Travis Road in Marion Township, Pike County.

O.D.O.T Ohio Airport Grant

To account for local share transfers from the county’s general fund plus monies received from the county’s from Ohio Airport Grant through the Ohio Department of Transportation for the rehabilitation and widening of the taxiway and the obstruction removal of trees at the Pike County Airport.

Market Street Office Complex Capital Fund

To account for the resources and capital expenditures incurred in the construction of the Market Street Office Complex Project which is to be attached to the current building housing Pike County’s Cooperative Extension Service Office.

Continued

Capital Projects Funds
(Continued)

Sunfish Creek Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Sunfish Creek Road.

Pike County Local Government Service Center Capital Fund

To account for the revenue receipts and expenditures incurred in the initial purchase and subsequent capital renovation of the K-Mart building purchased by the Board of Pike County Commissioners. The K-Mart building is planned for renovation and conversion into a one-stop local government service center facility housing Pike County's Department of Human Services, and a host of other local county offices including the county auditor, county commissioners, clerk of courts title office, county recorder, county treasurer, mapping office, juvenile court, probate court, et. al.

Pike Lake Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Pike Lake Road.

Edwards Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Edwards Road.

Pike County Early Childhood Capital Fund

To account for the revenues and expenditures incurred in the construction of the Pike County Early Childhood Center located adjacent to the Vern Riffe Joint Vocational School on State Route 124 East, Piketon. The new center will be under the Pike County Board of MR/DD umbrella.

Zahn's Corner Industrial Park Capital Fund

To account for the revenue receipts and expenditures incurred in the capital construction of a gravity sewer, forced main sewer, and a pumping station for the Zahn's Corner Industrial Park. The project is administered at the county level on a pass through basis with the Pike County Commissioners as the grantee and the sub-grantee being the Village of Piketon.

Southern Central Ohio Juvenile Detention Center

To account for the revenues and expenditures incurred in the construction of the South Central Ohio Regional Center located in Ross County. The Auditor of Ross County will account for the construction of the regional detention center. The \$500,000 is to be paid up front prior to commencement of construction to the Ross County Auditor. Monies will be generated from the issuance of G.O. Notes issued by the Board of Pike County Commissioners. Pike County's share of the project is 13.7% of the total project cost. The percentage of the project cost calculated for each participating county is based on each county's assessed valuation.

Pine Top Road Waterline Project Fund

To account for the revenues and expenditures incurred in the construction of community and economic development activities to units of general local government in non-entitlement areas of Ohio and to provide technical assistance to them in connection with community and economic development programs.

Continued

Capital Projects Funds
(Continued)

ODNR Soil Water Logjam Removal Fund

To account for the revenues and expenditures incurred in the clean up local log jams in rivers and streams to prevent future flooding.

Rehm's Additional Sewer Project Fund

To account for the revenues and expenditures incurred in the construction of sanitary sewer to low and moderate income residents. This sewer will allow all the residents in the area to connect to the Village of Piketon Sewer System.

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PIKE COUNTY, OHIO
Combining Balance Sheet
Capital Projects Funds
As of December 31, 2002

	OPWC Small Counties Grant	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,786	\$7,500	\$15,349
Receivables:				
Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	\$0	\$11,786	\$7,500	\$15,349
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	0	11,786	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	0	11,786	0	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Unreserved:				
Undesignated (Deficit)	0	0	7,500	15,349
Total Fund Equity	0	0	7,500	15,349
Total Liabilities and Fund Equity	\$0	\$11,786	\$7,500	\$15,349

Fish and Game Roads Water Lines	Pike Health Care Addition	Co. Airport/ EMA Bldg.	Children Services Building	Loy's Run Road Water	Airport Hangars Construction	U.S. 23 Sanitary Sewer Project
\$50	\$13,262	\$223	\$672	\$6,249	\$15,401	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
\$50	\$13,262	\$223	\$672	\$6,249	\$15,401	\$0
=====	=====	=====	=====	=====	=====	=====
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	9,084
0	0	0	0	0	0	0
0	335	0	110	0	0	0
0	265,000	0	87,000	0	0	0
-----	-----	-----	-----	-----	-----	-----
0	265,335	0	87,110	0	0	9,084
-----	-----	-----	-----	-----	-----	-----
0	0	0	240	0	0	0
50	(252,073)	223	(86,678)	6,249	15,401	(9,084)
-----	-----	-----	-----	-----	-----	-----
50	(252,073)	223	(86,438)	6,249	15,401	(9,084)
-----	-----	-----	-----	-----	-----	-----
\$50	\$13,262	\$223	\$672	\$6,249	\$15,401	\$0
=====	=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 Capital Projects Funds
 As of December 31, 2002
 (Continued)

	Walls Road Waterline	Pike County Airport Non-Directional	Smith Road Waterline
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$10,116	\$304	\$3,635
Receivables:			
Accounts	0	0	0
Due from Other Governments	0	0	0
	-----	-----	-----
<i>Total Assets</i>	\$10,116	\$304	\$3,635
	=====	=====	=====
Liabilities:			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages and Benefits	0	0	0
Interfund Payable	0	0	7,500
Due to Other Governments	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
	-----	-----	-----
<i>Total Liabilities</i>	0	0	7,500
	-----	-----	-----
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Undesignated (Deficit)	10,116	304	(3,865)
	-----	-----	-----
<i>Total Fund Equity</i>	10,116	304	(3,865)
	-----	-----	-----
<i>Total Liabilities and Fund Equity</i>	\$10,116	\$304	\$3,635
	=====	=====	=====

Airport Fuel Tank	Meadow Run Waterline	Pike County Multiple Bridge	Travis Road Waterline	ODOT Ohio Airport	Market Street Office Complex	Sunfish Creek Road Waterline
\$782	\$625	\$113,202	\$4,550	\$2,101	\$21,487	\$37,635
0	0	0	0	0	0	0
0	0	17,293	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
\$782	\$625	\$130,495	\$4,550	\$2,101	\$21,487	\$37,635
-----	-----	-----	-----	-----	-----	-----
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	18,196	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	425,000	0
0	0	0	0	0	0	0
0	0	3,467	0	0	0	0
0	0	125,000	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
0	0	146,663	0	0	425,000	0
-----	-----	-----	-----	-----	-----	-----
0	0	39,225	0	0	0	0
782	625	(55,393)	4,550	2,101	(403,513)	37,635
-----	-----	-----	-----	-----	-----	-----
782	625	(16,168)	4,550	2,101	(403,513)	37,635
-----	-----	-----	-----	-----	-----	-----
\$782	\$625	\$130,495	\$4,550	\$2,101	\$21,487	\$37,635
-----	-----	-----	-----	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Capital Projects Funds
As of December 31, 2002
(Continued)

	Pike County Local Gov't Service Center	Pike Lake Road Waterline	Edwards Road Waterline	Pike County Early Childhood
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$150,921	\$1,669	\$3,250	\$31,627
Receivables:				
Accounts	8,806	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	\$159,727	\$1,669	\$3,250	\$31,627
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$6,858
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Interfund Payable	0	0	0	19,261
Due to Other Governments	0	0	0	0
Accrued Interest Payable	26,607	0	0	0
Notes Payable	2,300,000	0	0	0
Total Liabilities	2,326,607	0	0	26,119
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	6,970	0	0	850
Unreserved:				
Undesignated (Deficit)	(2,173,850)	1,669	3,250	4,658
Total Fund Equity	(2,166,880)	1,669	3,250	5,508
Total Liabilities and Fund Equity	\$159,727	\$1,669	\$3,250	\$31,627

Zahn's Coner Industrial Park	South Central Ohio Juvenile Detention Center	Pine Top Road Waterline Project	ODNR Soil and Water	REHM's Additional Sewer	Total Capital Projects
\$55,482	\$11,646	\$126,249	\$0	\$53,625	\$699,398
0	0	0	0	0	8,806
0	0	109,000	0	0	126,293
-----	-----	-----	-----	-----	-----
\$55,482	\$11,646	\$235,249	\$0	\$53,625	\$834,497
=====	=====	=====	=====	=====	=====
\$0	\$0	\$0	\$0	\$0	\$6,858
0	0	0	0	6,000	24,196
0	0	459	0	0	459
54,930	0	187,730	0	53,625	757,130
0	0	81	0	0	11,867
0	1,424	0	0	0	31,943
0	400,000	0	0	0	3,177,000
-----	-----	-----	-----	-----	-----
54,930	401,424	188,270	0	59,625	4,009,453
-----	-----	-----	-----	-----	-----
0	0	126,249	0	47,625	221,159
552	(389,778)	(79,270)	0	(53,625)	(3,396,115)
-----	-----	-----	-----	-----	-----
552	(389,778)	46,979	0	(6,000)	(3,174,956)
-----	-----	-----	-----	-----	-----
\$55,482	\$11,646	\$235,249	\$0	\$53,625	\$834,497
=====	=====	=====	=====	=====	=====

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2002

	OPWC Small Counties Grant	Issue II Grants	East Jackson Water Tap	Fairgrounds Improvement
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	0	209,977	0	0
Investment Income	0	0	0	0
Other	0	16,125	0	0
<i>Total Revenues</i>	<u>0</u>	<u>226,102</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Public Works	8,513	485,404	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	16,125	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>8,513</u>	<u>501,529</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,513)</u>	<u>(275,427)</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Proceeds of Loans	0	275,427	0	0
Operating Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>275,427</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(8,513)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	8,513	0	7,500	15,349
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$7,500</u>	<u>\$15,349</u>

Fish and Game Roads Water Lines	Pike Health Care Addition	Co. Airport/ EMA Bldg.	Children Services Building	Loy's Run Road Water	Airport Hangars Construction	U.S. 23 Sanitary Sewer Project
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	1,208	0	0	0	0	0
0	37,965	0	40,000	600	0	0
0	39,173	0	40,000	600	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	7,724	0	3,734	0	0	0
0	7,724	0	3,734	0	0	0
0	31,449	0	36,266	600	0	0
0	0	0	0	0	0	0
0	0	0	160	0	0	0
0	0	0	160	0	0	0
0	31,449	0	36,426	600	0	0
50	(283,522)	223	(122,864)	5,649	15,401	(9,084)
\$50	(\$252,073)	\$223	(\$86,438)	\$6,249	\$15,401	(\$9,084)

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2002
(Continued)

	Walls Road Waterline	Pike County Airport Non-Directional	Smith Road Waterline
Revenues:			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Investment Income	0	0	0
Other	0	0	0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Current:			
General Government:			
Public Works	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Proceeds of Loans	0	0	0
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	10,116	304	(3,865)
Fund Balances (Deficit) at End of Year	\$10,116	\$304	(\$3,865)

<u>Airport Fuel Tank</u>	<u>Meadow Run Waterline</u>	<u>Pike County Multiple Bridge</u>	<u>Travis Road Waterline</u>	<u>ODOT Ohio Airport</u>	<u>Market Street Office Complex</u>	<u>Sunfish Creek Road Waterline</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	1,381,028	0	0	0	0
0	0	171	0	0	0	0
0	0	1,573	0	0	0	22,471
-----	-----	-----	-----	-----	-----	-----
0	0	1,382,772	0	0	0	22,471
-----	-----	-----	-----	-----	-----	-----
0	0	1,399,679	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,125
0	0	3,467	0	0	13,830	0
-----	-----	-----	-----	-----	-----	-----
0	0	1,403,146	0	0	13,830	1,125
-----	-----	-----	-----	-----	-----	-----
0	0	(20,374)	0	0	(13,830)	21,346
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	0	0
0	0	0	0	0	62,589	0
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	62,589	0
-----	-----	-----	-----	-----	-----	-----
0	0	(20,374)	0	0	48,759	21,346
-----	-----	-----	-----	-----	-----	-----
782	625	4,206	4,550	2,101	(452,272)	16,289
-----	-----	-----	-----	-----	-----	-----
\$782	\$625	(\$16,168)	\$4,550	\$2,101	(\$403,513)	\$37,635
=====	=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2002
(Continued)

	Pike County Local Gov't Sevice Center	Pike Lake Road Waterline	Edwards Road Waterline	Pike County Early Childhood
Revenues:				
Charges for Services	\$8,806	\$0	\$0	\$0
Intergovernmental	0	0	0	510,499
Investment Income	0	0	0	0
Other	117,994	3,689	0	0
<i>Total Revenues</i>	<u>126,800</u>	<u>3,689</u>	<u>0</u>	<u>510,499</u>
Expenditures:				
Current:				
General Government:				
Public Works	123,486	44,031	0	380,059
Capital Outlay	273,516	0	0	156,453
Debt Service:				
Principal Retirement	0	3,689	0	0
Interest and Fiscal Charges	70,867	0	0	0
<i>Total Expenditures</i>	<u>467,869</u>	<u>47,720</u>	<u>0</u>	<u>536,512</u>
Excess of Revenues Over (Under) Expenditures	<u>(341,069)</u>	<u>(44,031)</u>	<u>0</u>	<u>(26,013)</u>
Other Financing Sources (Uses):				
Proceeds of Loans	0	0	0	0
Operating Transfers - In	386,662	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>386,662</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Us	45,593	(44,031)	0	(26,013)
Fund Balances (Deficit) at Beginning of Year	(2,212,473)	45,700	3,250	31,521
Fund Balances (Deficit) at End of Year	<u>(\$2,166,880)</u>	<u>\$1,669</u>	<u>\$3,250</u>	<u>\$5,508</u>

Zahn's Corner Industrial Park	South Central Ohio Juvenile Detention Center	Pine Top Road Waterline Project	ODNR Soil and Water	REHM's Additional Sewer	Total Capital Projects
\$0	\$0	\$0	\$0	\$0	\$8,806
172,681	0	249,000	80,000	0	2,603,185
0	0	0	0	0	1,379
144,411	0	0	601	0	385,429
-----	-----	-----	-----	-----	-----
317,092	0	249,000	80,601	0	2,998,799
-----	-----	-----	-----	-----	-----
320,097	0	202,021	80,601	6,000	3,049,891
0	0	0	0	0	429,969
0	0	0	0	0	20,939
0	17,604	0	0	0	117,226
-----	-----	-----	-----	-----	-----
320,097	17,604	202,021	80,601	6,000	3,618,025
-----	-----	-----	-----	-----	-----
(3,005)	(17,604)	46,979	0	(6,000)	(619,226)
-----	-----	-----	-----	-----	-----
0	0	0	0	0	275,427
0	120,300	0	0	0	569,711
-----	-----	-----	-----	-----	-----
0	120,300	0	0	0	845,138
-----	-----	-----	-----	-----	-----
(3,005)	102,696	46,979	0	(6,000)	225,912
3,557	(492,474)	0	0	0	(3,400,868)
-----	-----	-----	-----	-----	-----
\$552	(\$389,778)	\$46,979	\$0	(\$6,000)	(\$3,174,956)
=====	=====	=====	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Small Counties Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
	-----	-----	-----
<i>Total Revenues</i>	0	0	0
	-----	-----	-----
Expenditures:			
Contractual Services	8,513	8,513	0
	-----	-----	-----
<i>Total Expenditures</i>	8,513	8,513	0
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(8,513)	(8,513)	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	0	0	0
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,513)	(8,513)	0
Fund Balance at Beginning of Year	8,513	8,513	0
	-----	-----	-----
Fund Balance at End of Year	\$0	\$0	\$0
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Grants Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$209,977	\$209,977	\$0
<i>Total Revenues</i>	<i>209,977</i>	<i>209,977</i>	<i>0</i>
Expenditures:			
Other	473,618	473,618	0
<i>Total Expenditures</i>	<i>473,618</i>	<i>473,618</i>	<i>0</i>
Excess of Revenues Over (Under) Expenditures	(263,641)	(263,641)	0
Other Financing Sources (Uses):			
Proceed of Loans	275,427	275,427	0
<i>Total Other Financing Sources (Uses)</i>	<i>275,427</i>	<i>275,427</i>	<i>0</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	11,786	11,786	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$11,786	\$11,786	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
East Jackson Water Tap Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Other	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fairgrounds Improvement Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$5,100	\$5,100	\$0
<i>Total Revenues</i>	<u>5,100</u>	<u>5,100</u>	<u>0</u>
Expenditures:			
Public Works			
Engineering			
Other Expenditures	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	5,100	5,100	0
Other Financing Sources:			
Advances - Out	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,100	5,100	0
Fund Balance at Beginning of Year	10,249	10,249	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance at End of Year	<u>\$15,349</u>	<u>\$15,349</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fish and Game Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Capital Outlay	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	50	50	0
Fund Balance at End of Year	\$50	\$50	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Health Care Addition Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$1,228	\$1,228
Other	30,000	37,965	7,965
<i>Total Revenues</i>	30,000	39,193	9,193
Expenditures:			
Debt Service			
Payment on Principal	295,000	295,000	0
Interest And Fiscal Charges	16,200	8,238	7,962
<i>Total Expenditures</i>	311,200	303,238	7,962
Excess of Revenues Over (Under) Expenditures	(281,200)	(264,045)	17,155
Other Financing Sources (Uses):			
Proceeds of Notes	300,000	265,000	(35,000)
Advances - In	0	265,000	265,000
Advances - Out	0	(265,000)	(265,000)
<i>Total Other Financing Sources</i>	300,000	265,000	(35,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	18,800	955	(17,845)
Fund Balance at Beginning of Year	12,307	12,307	0
Fund Balance at End of Year	\$31,107	\$13,262	(\$17,845)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Airport/EMA Building Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Other	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	223	223	0
Fund Balance at End of Year	\$223	\$223	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Building Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Contractual Services	0	0	0
Other	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advance - Out	0	(160)	(160)
Operating Transfers - In	0	160	160
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Loy's Run Road Water Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$600	\$600
<i>Total Revenues</i>	0	600	600
Expenditures:			
Public Works			
Engineering			
Other Expenditures	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	600	600
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	600	600
Fund Balance at Beginning of Year	5,649	5,649	0
Fund Balance at End of Year	\$5,649	\$6,249	\$600

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Hangars Construction Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	13,898	13,898	0
Fund Balance at End of Year	\$13,898	\$13,898	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
U S 23 Sanitary Sewer Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other Expenditures	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Walls Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Public Works	0	0	0
Capital Outlay	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	10,116	10,116	0
Fund Balance at End of Year	\$10,116	\$10,116	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Co. Airport Non-Directional Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	304	304	0
Fund Balance at End of Year	\$304	\$304	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Smith Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	3,635	3,635	0
Fund Balance at End of Year	\$3,635	\$3,635	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Fuel Tank Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	782	782	0
Fund Balance at End of Year	\$782	\$782	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Meadow Run Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	625	625	0
Fund Balance at End of Year	\$625	\$625	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Multiple Bridge Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,363,735	\$1,363,735	\$0
Other	1,573	1,573	0
<i>Total Revenues</i>	<u>1,365,308</u>	<u>1,365,308</u>	<u>0</u>
Expenditures:			
Public Works			
Engineering			
Contract Services	1,491,992	1,436,393	55,599
Other	3,650	3,649	1
<i>Total Expenditures</i>	<u>1,495,642</u>	<u>1,440,042</u>	<u>55,600</u>
Excess of Revenues Over (Under) Expenditures	(130,334)	(74,734)	55,600
Other Financing Sources:			
Proceeds of Notes	125,000	125,000	0
<i>Total Other Financing Sources</i>	<u>125,000</u>	<u>125,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,334)	50,266	55,600
Fund Balance at Beginning of Year	1	1	0
Prior Year Encumbrances Appropriated	5,333	5,333	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$55,600</u>	<u>\$55,600</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Travis Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	4,550	4,550	0
Fund Balance at End of Year	\$4,550	\$4,550	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ODOT Ohio Airport Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	2,101	2,101	0
Fund Balance at End of Year	\$2,101	\$2,101	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Market Street Office Complex Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	20,142	20,142	0
Fund Balance at End of Year	\$20,142	\$20,142	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sunfish Creek Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	<i>0</i>	<i>0</i>	<i>0</i>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	<i>0</i>	<i>0</i>	<i>0</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Local Government Service Center Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	530,422	522,018	8,404
Other Expenditures	9,105	8,931	174
<i>Total Public Works</i>	539,527	530,949	8,578
Capital Outlay	275,352	273,516	1,836
<i>Total Expenditures</i>	814,879	804,465	10,414
Excess of Revenues Over (Under) Expenditures	(814,879)	(804,465)	10,414
Other Financing Sources:			
Operating Transfer - In	91,162	91,162	0
<i>Total Other Financing Sources</i>	91,162	91,162	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(723,717)	(713,303)	10,414
Fund Balance at Beginning of Year	35,562	35,562	0
Prior Year Encumbrances Appropriated	703,480	703,480	0
Fund Balance at End of Year	\$15,325	\$25,739	\$10,414

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Lake Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>
Expenditures:			
Public Works			
Engineering			
Contract Services	98,789	98,789	0
Total Public Works	98,789	98,789	0
<i>Total Expenditures</i>	<i>98,789</i>	<i>98,789</i>	<i>0</i>
Excess of Revenues Over (Under) Expenditures	(98,789)	(98,789)	0
Other Financing Sources:			
Advance - Out	0	(9,200)	(9,200)
<i>Total Other Financing Sources</i>	<i>0</i>	<i>(9,200)</i>	<i>(9,200)</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(98,789)	(107,989)	(9,200)
Fund Balance at Beginning of Year	16,356	16,356	0
Prior Year Encumbrances Appropriated	93,302	93,302	0
Fund Balance at End of Year	\$10,869	\$1,669	(\$9,200)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Edwards Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other Expenditures	25,000	25,000	0
Total Public Works	25,000	25,000	0
<i>Total Expenditures</i>	25,000	25,000	0
Excess of Revenues Over (Under) Expenditures	(25,000)	(25,000)	0
Other Financing Sources:			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(25,000)	(25,000)	0
Fund Balance at Beginning of Year	28,250	28,250	0
Fund Balance at End of Year	\$3,250	\$3,250	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Early Childhood Center Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$529,761	\$510,499	(\$19,262)
<i>Total Revenues</i>	529,761	510,499	(19,262)
Expenditures:			
Public Works			
Engineering			
Contract Services	308,046	284,683	23,363
Other Expenditures	88,923	88,518	405
Total Public Works	396,969	373,201	23,768
Capital Outlay	164,313	164,161	152
<i>Total Expenditures</i>	561,282	537,362	23,920
Excess of Revenues Over (Under) Expenditures	(31,521)	(26,863)	4,658
Other Financing Sources:			
Advance - In	0	19,261	19,261
<i>Total Other Financing Sources</i>	0	19,261	19,261
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(31,521)	(7,602)	23,919
Fund Balance at Beginning of Year	31,521	31,521	0
Fund Balance at End of Year	\$0	\$23,919	\$23,919

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Zahn's Corner Industrial Park Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$172,681	\$172,681	\$0
Other	144,411	144,411	0
<i>Total Revenues</i>	<u>317,092</u>	<u>317,092</u>	<u>0</u>
Expenditures:			
Public Works			
Engineering			
Contract Services	399,665	318,406	81,259
Other Expenditures	2,659	1,691	968
<i>Total Public Works</i>	<u>402,324</u>	<u>320,097</u>	<u>82,227</u>
<i>Total Expenditures</i>	<u>402,324</u>	<u>320,097</u>	<u>82,227</u>
Excess of Revenues Over (Under) Expenditures	(85,232)	(3,005)	82,227
Other Financing Sources:			
Advance - In	3,005	66,571	63,566
Advance - Out	0	(92,900)	(92,900)
<i>Total Other Financing Sources</i>	<u>3,005</u>	<u>(26,329)</u>	<u>(29,334)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(82,227)	(29,334)	52,893
Fund Balance at Beginning of Year	3,557	3,557	0
Prior Year Encumbrances Appropriated	81,259	81,259	0
<i>Fund Balance at End of Year</i>	<u>\$2,589</u>	<u>\$55,482</u>	<u>\$52,893</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
South Central Ohio Juvenile Detention Center Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advance - Out	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	10,822	10,822	0
Fund Balance at End of Year	\$10,822	\$10,822	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pine Top Road Waterline Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$275,750	\$140,000	(\$135,750)
Other	51,980	0	(51,980)
<i>Total Revenues</i>	<u>327,730</u>	<u>140,000</u>	<u>(187,730)</u>
Expenditures:			
Public Works			
Engineering			
Contract Services	327,730	327,730	0
<i>Total Public Works</i>	<u>327,730</u>	<u>327,730</u>	<u>0</u>
<i>Total Expenditures</i>	<u>327,730</u>	<u>327,730</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	(187,730)	(187,730)
Other Financing Sources:			
Advance - In	0	187,730	187,730
<i>Total Other Financing Sources</i>	<u>0</u>	<u>187,730</u>	<u>187,730</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ODNR Logjam S & W Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$40,601	\$80,000	\$39,399
Other	0	601	601
<i>Total Revenues</i>	40,601	80,601	40,000
Expenditures:			
Public Works			
Engineering			
Contract Services	79,717	79,717	0
Other Expenditures	884	884	0
<i>Total Public Works</i>	80,601	80,601	0
<i>Total Expenditures</i>	80,601	80,601	0
Excess of Revenues Over (Under) Expenditures	(40,000)	0	40,000
Other Financing Sources:			
Advance - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(40,000)	0	40,000
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance at End of Year	(\$40,000)	\$0	\$40,000

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Rehm's Additional Sewer Capital Projects Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$53,625	\$0	(\$53,625)
<i>Total Revenues</i>	<i>53,625</i>	<i>0</i>	<i>(53,625)</i>
Expenditures:			
Public Works			
Engineering			
Contract Services	53,625	53,625	0
<i>Total Public Works</i>	<i>53,625</i>	<i>53,625</i>	<i>0</i>
<i>Total Expenditures</i>	<i>53,625</i>	<i>53,625</i>	<i>0</i>
Excess of Revenues Over (Under) Expenditures	0	(53,625)	(53,625)
Other Financing Sources:			
Advance - In	0	53,625	53,625
<i>Total Other Financing Sources</i>	<i>0</i>	<i>53,625</i>	<i>53,625</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Capital Projects Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,646,130	\$2,476,892	(\$169,238)
Interest	0	1,228	1,228
Other	233,064	190,250	(42,814)
<i>Total Revenues</i>	<u>2,879,194</u>	<u>2,668,370</u>	<u>(210,824)</u>
Expenditures:			
Current:			
Public Works			
Issue II Grants			
Other Expenditures	473,618	473,618	0
Engineering			
Contractual Services	3,298,499	3,129,874	168,625
Other Expenditures	130,221	128,673	1,548
Total Engineering	<u>3,428,720</u>	<u>3,258,547</u>	<u>170,173</u>
Total Public Works	<u>3,902,338</u>	<u>3,732,165</u>	<u>170,173</u>
Capital Outlay	<u>439,665</u>	<u>437,677</u>	<u>1,988</u>
Debt Service:			
Payment on Pricipal	295,000	295,000	0
Interest and Fiscal Charges	16,200	8,238	7,962
<i>Total Expenditures</i>	<u>4,653,203</u>	<u>4,473,080</u>	<u>180,123</u>
Excess of Revenues Over (Under) Expenditures	(\$1,774,009)	(\$1,804,710)	(\$30,701)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Capital Projects Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Other Financing Sources(Uses):</i>			
Proceeds of Notes	\$700,427	\$665,427	(\$35,000)
Advances - In	3,005	592,187	589,182
Advances - Out	0	(367,260)	(367,260)
Operating Transfers - In	91,162	91,322	160
<i>Total Other Financing Sources</i>	794,594	981,676	187,082
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(979,415)	(823,034)	156,381
Fund Balance at Beginning of Year	198,657	198,657	0
Prior Year Encumbrances Appropriated	903,930	903,930	0
Fund Balance at End of Year	\$123,172	\$279,553	\$156,381

Enterprise Funds

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private sector business where the intent is that expense (including depreciation) of providing goods or services primarily or solely to the general public be financed or recovered primarily through user charges.

Pike County Sewer Fund

To account for revenue received from user charges for sewer services provided to residents of Pike County. The costs of providing services are financed through user charges.

Pike County Water Fund

To account for revenue received from user charges for water services provided to residents of Pike County. The costs of providing services are financed through user charges.

Pike County Recycling Fund

To account for the revenues received and expenditures incurred in the business operations of the Pike County Recycling Center.

PIKE COUNTY, OHIO
Combining Balance Sheet
Enterprise Funds
As of December 31, 2002

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
Assets:				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$299,401	\$0	\$31,983	\$331,384
<i>Receivables:</i>				
Accounts	76,698	0	0	76,698
Materials and Supplies Inventory	5,723	0	0	5,723
<i>Total Current Assets</i>	381,822	0	31,983	413,805
<i>Fixed Assets:</i>				
Fixed Assets (Net where applicable, of Accumulated Depreciation)	2,595,525	405,176	64,834	3,065,535
<i>Total Assets</i>	\$2,977,347	\$405,176	\$96,817	\$3,479,340
Liabilities:				
<i>Current Liabilities:</i>				
Accrued Wages and Benefits	3,485	0	0	3,485
Compensated Absences Payable	9,379	0	0	9,379
Interfund Payable	38,533	0	0	38,533
Due to Other Governments	1,263	0	0	1,263
Accrued Interest Payable	2,011	0	0	2,011
Notes Payable	211,000	0	0	211,000
<i>Total Liabilities</i>	265,671	0	0	265,671
<i>Long-Term Liabilities:</i>				
OPWC Loans Payable (Net of Current Portion)	0	117,187	0	117,187
<i>Total Long-Term Liabilities</i>	0	117,187	0	117,187
<i>Total Liabilities</i>	265,671	117,187	0	382,858
Fund Equity:				
Contributed Capital	511,007	652,169	0	1,163,176
<i>Retained Earnings:</i>				
Unreserved	2,200,669	(364,180)	96,817	1,933,306
<i>Total Retained Earnings</i>	2,200,669	(364,180)	96,817	1,933,306
<i>Total Fund Equity</i>	2,711,676	287,989	96,817	3,096,482
<i>Total Liabilities and Fund Equity</i>	\$2,977,347	\$405,176	\$96,817	\$3,479,340

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenses, and
Changes in Fund Equity
Enterprise Funds
For the Year Ended December 31, 2002

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
Operating Revenues:				
Charges for Services	\$364,986	\$0	44,208	\$409,194
Other Operating Revenues	2,930	9,375	6,700	19,005
Total Operating Revenues	367,916	9,375	50,908	428,199
Operating Expenses:				
Personal Services	82,991	0	8,221	91,212
Contractual Services	209,192	0	3,128	212,320
Materials and Supplies	17,449	0	0	17,449
Other	0	0	35,021	35,021
Fringe Benefits	11,890	0	195	12,085
Depreciation	81,147	17,352	373	98,872
Total Operating Expenses	402,669	17,352	46,938	466,959
Operating Gain (Loss)	(34,753)	(7,977)	3,970	(38,760)
Non-Operating Revenues (Expenses):				
Interest and Fiscal Charges	(4,667)	0	0	(4,667)
Other Non-Operating Revenues	948	0	0	948
Total Non-Operating Revenues (Expenses)	(3,719)	0	0	(3,719)
Loss Before Operating Transfers	(38,472)	(7,977)	3,970	(42,479)
Operating Transfers - In	17,500	0	0	17,500
Net Gain/(Loss)	(20,972)	(7,977)	3,970	(24,979)
Retained Earnings at Beginning of Year	2,221,641	(356,203)	92,847	1,958,285
Retained Earnings at End of Year	2,200,669	(364,180)	96,817	1,933,306
Contributed Capital at Beginning of Year	511,007	652,169	0	1,163,176
Contributed Capital at End of Year	511,007	652,169	0	1,163,176
Total Fund Equity at End of Year	\$2,711,676	\$287,989	\$96,817	\$3,096,482

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Sewer Enterprise Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$375,759	\$376,058	\$299
Other Operating Revenues	1,000	3,159	2,159
Other Non-Operating	17,500	948	(16,552)
<i>Total Revenues</i>	<u>394,259</u>	<u>380,165</u>	<u>(14,094)</u>
Expenses:			
Personal Services	78,008	76,707	1,301
Fringe Benefits	13,768	11,681	2,087
Contractual Services	274,564	238,984	35,580
Materials and Supplies	15,656	14,307	1,349
Other Operating Expenses	150	150	0
Capital Outlay	3,630	432	3,198
Debt Service:			
Principal Retirement	262,000	262,000	0
Interest and Fiscal Charges	8,571	8,564	7
<i>Total Expenses</i>	<u>656,347</u>	<u>612,825</u>	<u>43,522</u>
Excess of Revenues Over (Under) Expenses	(262,088)	(232,660)	29,428
Other Financing Sources (Uses):			
Proceeds of Notes	211,000	211,000	0
Advances - In	0	211,000	211,000
Advances - Out	0	(211,000)	(211,000)
Operating Transfers - In	0	17,500	17,500
<i>Total Other Financing Sources (Uses)</i>	<u>211,000</u>	<u>228,500</u>	<u>17,500</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(51,088)	(4,160)	46,928
Fund Equity at Beginning of Year	273,242	273,242	0
Prior Year Encumbrances	12,859	12,859	0
Fund Equity at End of Year	<u>\$235,013</u>	<u>\$281,941</u>	<u>\$46,928</u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 Pike County Water Enterprise Fund
 For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other Operating Revenues	\$0	\$0	0
<i>Total Revenues</i>	0	0	0
Expenses:			
Other Operating Expenses	0	0	0
<i>Total Expenses</i>	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	0	0	0
Fund Equity at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Equity at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Recycling Enterprise Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$12,000	\$10,838	(\$1,162)
Other Operating Revenues	0	6,700	6,700
Total Revenues	12,000	17,538	5,538
Expenses:			
Personal Services	8,221	8,221	0
Fringe Benefits	194	195	(1)
Contractual Services	10,881	3,128	7,753
Materials and Supplies	300	0	300
Capital Outlay	1,000	0	1,000
Total Expenses	20,596	11,544	9,052
Excess of Revenues Over (Under) Expenses	(8,596)	5,994	14,590
Other Financing Sources:			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(8,596)	5,994	14,590
Fund Equity at Beginning of Year	25,774	25,774	0
Prior Year Encumbrances	215	215	0
Fund Equity at End of Year	\$17,393	\$31,983	\$14,590

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Total - Enterprise Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$387,759	\$386,896	(\$863)
Other Operating Revenues	1,000	9,859	8,859
Other Non-Operating Revenues	17,500	948	(16,552)
<i>Total Revenues</i>	<u>406,259</u>	<u>397,703</u>	<u>(8,556)</u>
Expenses:			
Personal Services	86,229	84,928	1,301
Fringe Benefits	13,962	11,876	2,086
Contractual Services	285,445	242,112	43,333
Materials and Supplies	15,956	14,307	1,649
Other Operating Expenses	150	150	0
Capital Outlay	4,630	432	4,198
Debt Service:			
Principal Retirement	262,000	262,000	0
Interest and Fiscal Charges	8,571	8,564	7
<i>Total Expenses</i>	<u>676,943</u>	<u>624,369</u>	<u>52,574</u>
Excess of Revenues Over (Under) Expenses	(270,684)	(226,666)	44,018
Other Financing Sources (Uses):			
Proceeds of Notes	211,000	211,000	0
Advances - In	0	211,000	211,000
Advances - Out	0	(211,000)	(211,000)
Operating Transfers - In	0	17,500	17,500
<i>Total Other Financing Sources (Uses)</i>	<u>211,000</u>	<u>228,500</u>	<u>17,500</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(59,684)	1,834	61,518
Fund Equity at Beginning of Year	299,016	299,016	0
Prior Year Encumbrances	13,074	13,074	0
Fund Equity at End of Year	<u>\$252,406</u>	<u>\$313,924</u>	<u>\$61,518</u>

PIKE COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2002

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$376,058	\$0	\$10,838	\$386,896
Cash Received from Other Operating Sources	2,930	9,375	6,700	19,005
Cash Payments to Suppliers for Goods and Services	(236,413)	0	(1,846)	(238,259)
Cash Payments to Employees for Services and Benefits	(88,388)	0	(11,349)	(99,737)
	-----	-----	-----	-----
<i>Net Cash Used for Operating Activities</i>	54,187	9,375	4,343	67,905
	-----	-----	-----	-----
<i>Cash Flows from Noncapital Financing Activities:</i>				
Operating Transfers-In	17,500	0	0	17,500
Advances-In	211,000	0	0	211,000
Advances-Out	(211,000)	0	0	(211,000)
Non-Operating Revenue	948	0	0	948
	-----	-----	-----	-----
<i>Net Cash Provided by Noncapital Financing Activities</i>	18,448	0	0	18,448
	-----	-----	-----	-----
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Proceeds from Sale of Notes	211,000	0	0	211,000
Principal Payments	(262,000)	(9,375)	0	(271,375)
Interest Payments	(8,564)	0	0	(8,564)
	-----	-----	-----	-----
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	(59,564)	(9,375)	0	(68,939)
	-----	-----	-----	-----
Net Decrease in Cash and Cash Equivalents	13,071	0	4,343	17,414
Cash and Cash Equivalents at Beginning of Year	286,330	0	27,640	313,970
	-----	-----	-----	-----
Cash and Cash Equivalents at End of Year	\$299,401	\$0	\$31,983	\$331,384
	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2002
(Continued)

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</i>				
Operating Loss	(\$34,753)	(\$7,977)	\$3,970	(\$38,760)
<i>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</i>				
Depreciation	81,147	17,352	373	98,872
<i>Changes in Assets and Liabilities:</i>				
(Increase)/Decrease in Accounts Receivable	11,072	0	0	11,072
(Increase)/Decrease in Materials and Supplies Inventory	3,442	0	0	3,442
Increase/(Decrease) in Accounts Payable	(12,056)	0	0	(12,056)
Increase/(Decrease) in Accrued Wages and Benefits	581	0	0	581
Increase/(Decrease) in Compensated Absences Payable	5,619	0	0	5,619
Increase/(Decrease) in Due to Other Governments	(865)	0	0	(865)
Total Adjustments	88,940	17,352	373	106,665
<i>Net Cash Used for Operating Activities</i>	\$54,187	\$9,375	\$4,343	\$67,905

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

Soil and Water Conservation Fund

To account for the funds and sub-funds of the Soil and Water Conservation District for which the County Auditor is a fiscal agent.

Mental Health Levy Fund

To account for the revenues collected in Pike County for the five counties mental health district. All revenues collected are disbursed to the Paint Valley Mental Health, Alcohol and Drug Addiction Board.

Unclaimed Money Fund

To account for monies which have yet to be claimed by their rightful owners.

District Board of Health Fund

To account for the funds and sub-funds of the Board of Health for which the County is the fiscal agent.

Delinquent Real Estate Tax Sales Fund

To account for excess money received from the sale of delinquent real estate property. The net residue of the sale is placed in this fund and held for the property owner to claim within six years of the sale.

Hospital Levy Fund

To account for revenues received from a county-wide levy. The revenue is given to the Pike Community Hospital to fund a portion of its operating expense.

County Court Agency Fund

To account for the fines and forfeitures of all of the county court systems.

Sheriff Agency Fund

To account for the activity of the sheriff's civil account.

Inmate Agency Fund

To account for the activity of the sheriff's inmate/commissary account.

Undivided Tax Fund

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County (including the County itself).

Continued

Trust and Agency Funds
(Continued)

Undivided Income Tax Fund

To account for a portion of state income taxes, state sales taxes and corporate franchise taxes which are returned to the County. Monies are apportioned to local governments on a monthly basis.

Law Library Fund

To account for County Court fees which are paid to the trustees of the Pike County Law Library Association for the purchase of books and supplies for the Law Library.

Ohio Elections Commission Fund

To account for resources that are paid to the Pike County Board of Elections for the purpose of upgrading the election system.

Family and Children First Council Grant Agency Fund

To account for grant proceeds received and expended by Pike County's Children and Family First Council for the advancement of an Early Child Education Center to offer early intervention services to children of Pike County. This fund was originally set up as a special revenue fund in 1997 upon receipt of the initial grant by the local council. It was changed for accounting purposes in 1998 to an agency fund per a legal opinion of the Pike County Prosecutor and a management advisory bulletin issued by the Auditor of States's Local Government Services Division Office.

Airport Fuel Sales Fund

An agency fund used to account for the revenue receipts generated and the expenditures incurred with the sale of aviation fuel at the Pike County Airport by the Pike County Airport Authority. The fund is purely custodial (assets equal liabilities) and thus shall not involve measurement of operations.

Payroll Fund

To account for the gross payroll of the County, along with employee contributions for various types of insurance and other payroll deductions.

Armintrout Expendable Trust Fund

To account for the principal, interest, and disbursements left to the Pike County Children's Home by the estate of the late George O. Armintrout. The money is in the control of the Pike County Children's Board. The trust funds were entered on the records of the Auditor of Pike County on December 8, 1997.

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PIKE COUNTY, OHIO
Combining Balance Sheet
All Fiduciary Fund Types
As of December 31, 2002
(Continued)

	Soil and Water Conservation	Mental Health Levy	Unclaimed Money	District Board of Health
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$6,118	\$0	\$77,734	\$1,717,265
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	4,950
Due from Other Governments	0	0	0	0
Total Assets	\$6,118	\$0	\$77,734	\$1,722,215
Liabilities:				
Accounts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Undistributed Monies	6,118	0	0	1,722,215
Deposits Held and Due to Others	0	0	77,734	0
Total Liabilities	\$6,118	\$0	\$77,734	\$1,722,215
Fund Equity and Other Credits				
Fund Balance:				
Unreserved:				
Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
Total Liabilities and Fund Equity	\$6,118	\$0	\$77,734	\$1,722,215

Delinquent Real Estate Tax Sales	Hospital Levy	County Court Agency	Sheriff Agency	Inmate Agency
\$163,405	\$0	\$0	\$0	\$0
0	0	222,627	47,502	7,564
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
-----	-----	-----	-----	-----
\$163,405	\$0	\$222,627	\$47,502	\$7,564
=====	=====	=====	=====	=====
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	222,627	47,502	0
163,405	0	0	0	7,564
-----	-----	-----	-----	-----
\$163,405	\$0	\$222,627	\$47,502	\$7,564
=====	=====	=====	=====	=====
0	0	0	0	0
-----	-----	-----	-----	-----
0	0	0	0	0
-----	-----	-----	-----	-----
\$163,405	\$0	\$222,627	\$47,502	\$7,564
=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 All Fiduciary Fund Types
 As of December 31, 2002
 (Continued)

	Undivided Tax	Undivided Income Tax	Law Library	Ohio Elections Commission
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$860,104	\$1,051	\$0	\$10
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	21,556,968	0	0	0
Accounts	0	0	8,327	0
Due from Other Funds	0	0	0	0
Due from Other Governments	70,316	495,391	0	0
<i>Total Assets</i>	\$22,487,388	\$496,442	\$8,327	\$10
Liabilities:				
Accounts Payable	0	0	0	0
Interfund Payable	205	0	0	0
Due to Other Governments	22,487,183	496,442	0	0
Undistributed Monies	0	0	8,327	10
Deposits Held and Due to Others	0	0	0	0
<i>Total Liabilities</i>	\$22,487,388	\$496,442	\$8,327	\$10
Fund Equity and Other Credits				
Fund Balance:				
Unreserved:				
Undesignated	0	0	0	0
<i>Total Fund Equity</i>	0	0	0	0
<i>Total Liabilities and Fund Equity</i>	\$22,487,388	\$496,442	\$8,327	\$10

Family and Children First Council	Airport Fuel Sales	Payroll	Total Agency Funds	Armintrout Expendable Trust	Total Trust and Agency Funds
\$170,815	\$8,466	\$50,771	\$3,055,739	\$5,373	\$3,061,112
0	0	0	277,693	0	277,693
0	0	0	21,556,968	0	21,556,968
0	0	0	8,327	0	8,327
0	0	0	4,950	0	4,950
0	0	0	565,707	0	565,707
-----	-----	-----	-----	-----	-----
\$170,815	\$8,466	\$50,771	\$25,469,384	\$5,373	\$25,474,757
-----	-----	-----	-----	-----	-----
0	0	0	0	1,620	1,620
42,449	0	0	42,654	0	42,654
0	0	0	22,983,625	0	22,983,625
128,366	8,466	0	2,143,631	0	2,143,631
0	0	50,771	299,474	0	299,474
-----	-----	-----	-----	-----	-----
\$170,815	\$8,466	\$50,771	\$25,469,384	\$1,620	25,471,004
-----	-----	-----	-----	-----	-----
0	0	0	0	3,753	3,753
-----	-----	-----	-----	-----	-----
0	0	0	0	3,753	3,753
-----	-----	-----	-----	-----	-----
\$170,815	\$8,466	\$50,771	\$25,469,384	\$5,373	\$25,474,757
-----	-----	-----	-----	-----	-----

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at 01/01/02	Additions	Reductions	Balance at 12/31/02
<i>Soil and Water Conservation</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$18,105	\$63,065	\$75,052	\$6,118
Total Assets	\$18,105	\$63,065	\$75,052	\$6,118
<i>Liabilities:</i>				
Undistributed Monies	\$18,105	\$63,065	\$75,052	\$6,118
Total Liabilities	\$18,105	\$63,065	\$75,052	\$6,118
<i>Mental Health Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$409,427	\$409,427	\$0
Total Assets	\$0	\$409,427	\$409,427	\$0
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$409,427	\$409,427	\$0
Total Liabilities	\$0	\$409,427	\$409,427	\$0
<i>Unclaimed Money</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$77,396	\$338	\$0	\$77,734
Total Assets	\$77,396	\$338	\$0	\$77,734
<i>Liabilities:</i>				
Deposits held and Due to Others	\$77,396	\$338	\$0	\$77,734
Total Liabilities	\$77,396	\$338	\$0	\$77,734

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at 01/01/02	Additions	Reductions	Balance at 12/31/02
<i>District Board of Health</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,382,349	\$2,515,880	\$2,180,964	\$1,717,265
Due From Other Funds	2,498	4,950	2,498	4,950
Total Assets	\$1,384,847	\$2,520,830	\$2,183,462	\$1,722,215
<i>Liabilities:</i>				
Undistributed Monies	\$1,384,847	\$2,520,830	\$2,183,462	\$1,722,215
Total Liabilities	\$1,384,847	\$2,520,830	\$2,183,462	\$1,722,215
<i>Delinquent Real Estate Tax Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$163,405	\$0	\$0	\$163,405
Total Assets	\$163,405	\$0	\$0	\$163,405
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$163,405	\$0	\$0	\$163,405
Total Liabilities	\$163,405	\$0	\$0	\$163,405
<i>Hospital Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,371,817	\$1,371,817	\$0
Total Assets	\$0	\$1,371,817	\$1,371,817	\$0
<i>Liabilities:</i>				
Due to Other Governments	\$0	\$1,371,817	\$1,371,817	\$0
Total Liabilities	\$0	\$1,371,817	\$1,371,817	\$0

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at 01/01/02	Additions	Reductions	Balance at 12/31/02
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$225,855	\$2,950,248	\$2,953,476	\$222,627
Total Assets	\$225,855	\$2,950,248	\$2,953,476	\$222,627
Liabilities:				
Undistributed Monies	\$225,855	\$2,950,248	\$2,953,476	\$222,627
Total Liabilities	\$225,855	\$2,950,248	\$2,953,476	\$222,627
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$34,306	\$893,378	\$880,182	\$47,502
Total Assets	\$34,306	\$893,378	\$880,182	\$47,502
Liabilities:				
Undistributed Monies	\$34,306	\$893,378	\$880,182	\$47,502
Total Liabilities	\$34,306	\$893,378	\$880,182	\$47,502
Inmate Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$5,829	\$18,169	\$16,434	\$7,564
Total Assets	\$5,829	\$18,169	\$16,434	\$7,564
Liabilities:				
Deposits Held and Due to Others	\$5,829	\$18,169	\$16,434	\$7,564
Total Liabilities	\$5,829	\$18,169	\$16,434	\$7,564

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at 01/01/02	Additions	Reductions	Balance at 12/31/02
Undivided Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$888,117	\$46,012,970	\$46,040,983	\$860,104
Receivables:				
Taxes	17,732,140	21,556,968	17,732,140	21,556,968
Due From Other Governments	195,027	70,316	195,027	70,316
Total Assets	\$18,815,284	\$67,640,254	\$63,968,150	\$22,487,388
Liabilities:				
Due to Other Governments	\$18,815,284	\$67,640,254	\$63,968,355	\$22,487,183
Interfund Payable	0	205	0	205
Total Liabilities	\$18,815,284	\$67,640,459	\$63,968,355	\$22,487,388
Undivided Income Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,051	\$1,885,271	\$1,885,271	\$1,051
Due From Other Governments	495,432	495,391	495,432	495,391
Total Assets	\$496,483	\$2,380,662	\$2,380,703	\$496,442
Liabilities:				
Due to Other Governments	\$496,483	\$2,380,662	\$2,380,703	\$496,442
Total Liabilities	\$496,483	\$2,380,662	\$2,380,703	\$496,442
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$31,894	\$31,894	\$0
Accounts Receivables	2,208	8,327	2,208	8,327
Total Assets	\$2,208	\$40,221	\$34,102	\$8,327
Liabilities:				
Undistributed Monies	\$2,208	\$40,221	\$34,102	\$8,327
Total Liabilities	\$2,208	\$40,221	\$34,102	\$8,327

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at 01/01/02	Additions	Reductions	Balance at 12/31/02
<i>Ohio Elections Commission</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$20	\$270	\$280	\$10
Total Assets	\$20	\$270	\$280	\$10
<i>Liabilities:</i>				
Undistributed Monies	\$20	\$270	\$280	\$10
Total Liabilities	\$20	\$270	\$280	\$10
<i>Family and Children First Council</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$137,661	\$430,510	\$397,356	\$170,815
Total Assets	\$137,661	\$430,510	\$397,356	\$170,815
<i>Liabilities:</i>				
Interfund Payable	\$42,449	\$0	\$0	\$42,449
Undistributed Monies	95,212	430,510	397,356	128,366
Total Liabilities	\$137,661	\$430,510	\$397,356	\$170,815
<i>Airport Fuel Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$6,939	\$11,117	\$9,590	\$8,466
Total Assets	\$6,939	\$11,117	\$9,590	\$8,466
<i>Liabilities:</i>				
Undistributed Monies	\$6,939	\$11,117	\$9,590	\$8,466
Total Liabilities	\$6,939	\$11,117	\$9,590	\$8,466

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at 01/01/02	Additions	Reductions	Balance at 12/31/02
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$69,961	\$7,986,026	\$8,005,216	\$50,771
<i>Total Assets</i>	\$69,961	\$7,986,026	\$8,005,216	\$50,771
Liabilities:				
Deposits Held and Due to Others	\$69,961	\$7,986,026	\$8,005,216	\$50,771
<i>Total Liabilities</i>	\$69,961	\$7,986,026	\$8,005,216	\$50,771
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,745,004	\$60,718,585	\$60,407,850	\$3,055,739
Cash and Cash Equivalents in Segregated Accounts	265,990	3,861,795	3,850,092	277,693
Receivables:				
Taxes	17,732,140	21,556,968	17,732,140	21,556,968
Accounts	2,208	8,327	2,208	8,327
Due from Other Funds	2,498	4,950	2,498	4,950
Due from Other Governments	690,459	565,707	690,459	565,707
<i>Total Assets</i>	\$21,438,299	\$86,716,332	\$82,685,247	\$25,469,384
Liabilities:				
Due to Other Governments	\$19,311,767	\$71,392,733	\$67,720,875	\$22,983,625
Undistributed Monies	1,767,492	7,319,066	6,942,927	2,143,631
Deposits Held and Due to Others	316,591	8,004,533	8,021,650	299,474
Interfund Payable	42,449	205	0	42,654
<i>Total Liabilities</i>	\$21,438,299	\$86,716,537	\$82,685,452	\$25,469,384

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Expendable Trust Fund
 For the Year Ended December 31, 2002

	Armintrout Expendable Trust Fund
Revenues:	
Investment Income	\$99
<hr style="border-top: 1px dashed black;"/>	
<i>Total Revenues</i>	99
<hr style="border-top: 1px dashed black;"/>	
Expenditures:	
Other	2,660
<hr style="border-top: 1px dashed black;"/>	
<i>Total Expenditures</i>	2,660
<hr style="border-top: 1px dashed black;"/>	
Excess of Revenues Over (Under) Expenditures	(2,561)
<hr style="border-top: 1px dashed black;"/>	
Other Financing Sources (Uses):	
Advances - In	0
<hr style="border-top: 1px dashed black;"/>	
<i>Total Other Financing Sources (Uses)</i>	0
<hr style="border-top: 1px dashed black;"/>	
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(2,561)
Fund Balances at Beginning of Year	6,314
Increase (Decrease) in Reserve for Inventory	0
<hr style="border-top: 1px dashed black;"/>	
Fund Balance (Deficit) at End of Year	\$3,753
<hr style="border-top: 1px dashed black;"/>	

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Armintrout Expendable Trust Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$140	\$104	(\$36)
Other Revenue	1,792	0	(1,792)
<i>Total Revenues</i>	<u>1,932</u>	<u>104</u>	<u>(1,828)</u>
Expenditures:			
Other Expenditures	4,920	3,960	960
<i>Total Expenditures</i>	<u>4,920</u>	<u>3,960</u>	<u>960</u>
Excess of Revenues Under Expenditures	(2,988)	(3,856)	(868)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,988)	(3,856)	(868)
Fund Balance at Beginning of Year	6,302	6,302	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$3,314</u>	<u>\$2,446</u>	<u>(\$868)</u>

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General Fixed Assets Account Group

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

PIKE COUNTY, OHIO
 Schedule of General Fixed Assets by Function
 As of December 31, 2002

	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Furniture and Fixtures	Vehicles	Total
General Government:							
Legislative and Executive	\$240,740	\$2,579,598	\$2,411,758	\$332,929	\$42,734	\$21,956	\$5,629,715
Judicial	0	0	0	157,613	52,689	6,500	216,802
Public Safety	27,500	42,700	6,950	323,890	0	1,290,623	1,691,663
Public Works	0	612,864	72,270	565,727	12,500	803,408	2,066,769
Health	54,700	3,193,420	101,865	169,665	8,750	498,983	4,027,383
Human Services	50,000	238,650	0	105,462	1,250	84,243	479,605
Conservative and Recreation Economic Development and Assistance	304,400	496,173	129,884	0	0	0	930,457
	10,500	0	0	0	0	11,015	21,515
Total General Fixed Assets	\$687,840	\$7,163,405	\$2,722,727	\$1,655,286	\$117,923	\$2,716,728	\$15,063,909

PIKE COUNTY, OHIO
Schedule of Changes in General Fixed Assets by Function
For the Fiscal Year Ended December 31, 2002

	Restated Balance at December 31 2001	Additions	Deletions	Balance at December 31 2002
<i>General Government:</i>				
Legislative and Executive	\$5,589,594	\$40,121	\$0	\$5,629,715
Judicial	216,802	0	0	216,802
Public Safety	1,679,038	12,625	0	1,691,663
Public Works	2,032,034	34,735	0	2,066,769
Health	3,924,859	102,524	0	4,027,383
Human Services	489,456	38,837	48,688	479,605
Conservative and Recreation	930,457	0	0	930,457
Economic Development and Assitance	21,515	0	0	21,515
Total General Fixed Assets	<u>\$14,883,755</u>	<u>\$228,842</u>	<u>\$48,688</u>	<u>\$15,063,909</u>

PIKE COUNTY, OHIO
Schedule of General Fixed Assets by Source
As of December 31, 2002

General Government:

Land	\$687,840
Buildings	7,163,405
Improvements other than Buildings	2,722,727
Machinery and Equipment	1,655,286
Furniture and Fixtures	117,923
Vehicles	<u>2,716,728</u>
 Total General Fixed Assets	 <u><u>\$15,063,909</u></u>

Investment in General Fixed Assets:

General Fund	\$1,554,220
Special Revenue Fund	3,446,874
Capital Projects Fund	5,089,848
 Acquisitions Prior to 12/31/91	 <u>4,972,967</u>
 Total General Fixed Assets	 <u><u>\$15,063,909</u></u>

PIKE COUNTY, OHIO

STATISTICAL SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY, OHIO
General Fund Expenditures by Function
Last Ten Years

(1) Year	General Government		Public Safety		Public Works	Health	Human Services	(2)		(2) Economic Development And Assistance	(2) Other	(2) Capital Outlay	(2) Debt Service	Total
	Legislative And Executive	Judicial	Conservation And Recreation	Aid										
1993	\$1,393,656	\$454,326	\$750,779	\$15,530	\$20,858	\$452,234	\$129,149	N/A	\$1,358	\$94,760	\$2,361	\$3,315,013		
1994	1,410,697	391,730	829,633	14,482	18,597	397,927	209,295	N/A	1,973	176,992	1,459	3,472,785		
1995	1,533,829	447,396	1,032,434	15,871	20,601	331,816	132,342	N/A	61	123,700	2,904	3,640,954		
1996	2,029,220	470,293	866,575	26,961	20,909	259,282	144,571	N/A	N/A	155,801	1,154	3,974,766		
1997	1,765,452	531,915	1,171,269	41,909	30,985	59,863	149,783	N/A	6,212	184,190	6,662	3,948,240		
1998	2,013,757	569,384	1,006,522	43,893	21,293	235,698	154,451	N/A	N/A	192,115	5,534	4,242,647		
1999	1,838,988	589,328	1,007,782	40,057	22,902	245,736	160,011	10,000	N/A	231,840	9,579	4,136,223		
2000	1,987,261	665,671	1,406,918	58,021	20,147	268,540	133,240	N/A	12,043	192,042	10,240	4,754,123		
2001	2,199,549	690,516	1,464,964	60,440	24,768	309,122	274,315	N/A	0	299,791	12,783	5,336,248		
2002	2,275,278	756,962	1,554,938	67,501	36,521	327,877	210,429	N/A	5,424	96,108	14,965	5,350,023		

Notes:

- (1) Reported on GAAP basis
- (2) Prior to 1992, these expenditures were accounted for in other functions.
- N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
General Fund Revenues by Source
Last Ten Years

(1) Year	Taxes	Charges For Services	Fees, Licenses And Permits	Fines And Forfeitures	Inter- Governmental	(2) Interest	Other	Total
1993	\$2,922,145	\$531,427	\$9,627	\$62,217	\$468,892	\$183,477	\$46,747	\$4,224,532
1994	2,198,296	501,989	10,340	73,394	482,010	238,225	60,937	3,585,191
1995	3,233,831	531,496	15,812	93,415	112,268	373,963	21,637	4,382,422
1996	2,477,386	522,643	16,566	96,834	449,490	338,611	93,571	3,995,101
1997	2,674,320	479,754	20,486	88,312	497,785	501,902	71,927	4,334,486
1998	3,034,319	645,890	20,491	108,561	537,686	445,414	453,156	5,245,517
1999	3,561,460	718,049	18,601	115,691	480,070	546,640	157,015	5,597,526
2000	3,660,280	734,815	15,902	94,542	549,693	696,669	285,452	6,037,353
2001	3,561,702	721,257	13,484	92,012	799,133	647,595	181,677	6,016,860
2002	4,511,759	768,182	12,989	77,337	370,889	305,156	265,386	6,311,698

Notes:

(1) Reported on GAAP basis

(2) Prior to 1992, interest was accounted for in other sources.

N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property
Last Ten Years

Year	(1) Current Taxes Levied	(1) Current Tax Collections	Percent of Levy Collected	(2) Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections To Levy	(3) Outstanding Delinquent Taxes	Ratio of Outstanding Delinquent Taxes to Tax Levy
1993	\$8,369,325	\$7,044,160	84.17%	\$420,678	\$7,464,838	89.19%	\$1,121,123	13.40%
1994	8,418,874	7,556,474	89.76%	405,887	7,962,361	94.58%	1,107,366	13.15%
1995	9,602,471	7,642,220	79.59%	785,424	8,825,752	91.95%	1,187,531	12.37%
1996	9,329,873	8,266,093	88.60%	587,456	8,848,549	94.84%	1,318,948	14.14%
1997	10,098,402	8,878,701	87.92%	565,313	9,444,014	93.52%	1,143,385	11.32%
1998	11,728,292	9,131,137	77.86%	520,984	9,652,121	82.30%	1,294,489	11.04%
1999	18,659,718	13,622,729	73.01%	609,053	14,231,782	76.27%	1,258,326	6.74%
2000	19,562,914	14,901,990	76.17%	578,617	15,480,607	79.13%	1,493,415	7.63%
2001	19,201,351	16,315,844	84.97%	680,176	16,996,020	88.51%	1,818,098	9.47%
2002*	21,485,570	16,786,783	78.13%	946,654	17,733,437	82.54%	2,235,399	10.40%

Notes:

(1) Current taxes levied and current tax collections do not include rollback and homestead amounts.

(2) Delinquent tax collections include amounts collected from penalties, interest, and other delinquent collections.

(3) Outstanding delinquent taxes exclude penalties, interest, and other additional delinquent charges.

* Current taxes levied and current taxes collected do not include deficiency assessments from prior years issued in final determinations by the Tax Commissioner of Ohio in the amount of \$64,991,75 paid by major tax payers of Pike County.

N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	REAL PROPERTY (1)		TANGIBLE PERSONAL PROPERTY (2)			PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY (3)			TOTAL (3)		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1993	\$130,586,040	\$373,084,316	\$19,200,216	\$76,800,804	\$43,520,000	\$49,494,561	\$193,306,256	\$498,339,741			38.71%
1994	131,718,040	376,318,440	19,200,916	76,803,664	44,257,460	50,292,584	195,176,416	503,414,688			38.77%
1995	133,807,510	382,288,056	22,531,226	90,124,904	38,688,899	43,964,672	195,007,635	516,377,632			37.76%
1996	134,474,720	384,194,275	22,561,083	90,244,332	39,458,060	44,838,719	196,493,863	519,277,326			37.84%
1997	147,437,310	421,228,395	25,142,821	100,571,284	45,479,560	51,681,335	218,059,691	573,481,014			38.02%
1998	150,201,460	429,125,571	28,184,986	112,739,944	45,175,410	51,335,710	223,561,856	593,201,225			37.69%
*1999	198,235,350	566,415,535	115,517,553	462,070,212	43,214,590	58,928,988	356,987,493	1,087,414,735			32.83%
*2000	198,691,060	570,517,358	123,103,893	492,775,572	40,894,330	55,764,996	362,779,283	1,119,057,926			32.42%
*2001	199,535,010	570,071,524	124,221,009	496,884,036	30,125,470	41,080,188	353,881,489	1,108,035,748			31.94%
2002	220,415,540	629,727,300	148,346,486	593,385,944	32,562,120	44,402,911	401,324,146	1,267,516,055			31.66%

Note:

- (1) Real property values include public utility real property.
- (2) Tangible personal property valuation figures do not include \$10,000 exemption deduction amounts.
- (3) Amounts changed from prior year report due to an error in the Estimated Actual Value Multiplier Source - Pike County Auditor's Office
- * Reflects corrections to previous valuation listed in error.

PIKE COUNTY, OHIO

Property Tax Rates Direct and All Overlapping Governments
(Per Thousand Dollars of Assessed Value)

Last Ten Years

COUNTY UNITS	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
General	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90
Board of MR/DD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Human Services										
EMS Levy	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
SCHOOL DISTRICTS:										
Eastern Local	22.50	22.50	22.50	22.50	27.01	27.01	27.01	27.01	27.01	31.01
Western Local	22.50	23.00	26.05	26.05	26.05	26.05	26.05	26.05	26.05	26.65
Sinuso Valley Local	24.10	21.60	21.60	21.60	21.40	28.70	25.70	25.70	23.70	25.70
Vanderly City	32.30	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	37.12
JOINT VOCATIONAL SCHOOL DISTRICTS:										
Pike County Joint Vocational School	6.80	6.80	6.80	6.80	6.50	6.50	6.50	6.50	6.50	6.50
CORPORATIONS:										
Village of Beaver	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.00
Village of Pilsen	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
City of Waverly	17.80	17.80	16.30	16.30	16.30	16.30	16.30	16.30	16.00	16.30
TOWNSHIPS:										
Beaver	4.00	4.50	4.50	4.50	4.50	4.50	5.00	6.50	6.50	6.50
Benton	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	5.10
Camp Creek	4.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50	5.50	5.50
Jacksons 1	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Jacksons 2	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Marion 1	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Marion 2	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Mifflin	2.50	2.50	2.50	2.50	3.50	3.50	3.50	3.50	3.50	3.50
Newcom	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pellice	5.20	5.20	5.20	5.20	5.20	5.20	7.20	7.20	7.20	7.20
Perry	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Scioto	2.50	5.30	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50
Seal	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Southfish	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Union	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Union	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.40
OTHER UNITS:										
Hospital	3.80	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.80	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Pike County Auditor's Office

PIKE COUNTY, OHIO
 Computation of Legal Debt Margin
 December 31, 2002

	Total Debt Limit (1)	Total Unwired Limit (2)
Total Assesed Property Value	\$401,324,146	\$401,324,146
Debt Limitation of Assesed Value	7,519,862	4,013,241
Loans Payable @ 12/31/02	554,550	554,550
Notes Payable at 12/31/02	3,641,021	3,641,021
Less: Notes Payable from Enterprise Funds	211,000	211,000
Net Debt Applicable to Debt Limitation	3,984,571	3,984,571
Total Legal Debt Margin	\$3,535,291	\$28,670

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and a half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and a half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
 Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2002

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County	Amount Applicable to Pike County
Pike County	\$0	100.00%	\$0
City of Waverly	0	100.00	0
Scioto Valley School District	3,070,000	100.00	3,070,000
Eastern Local School District	1,195,000	100.00	1,195,000
Waverly City School District	7,915,906	100.00	7,915,906
Pike County Joint Vocational School	70,000	100.00	70,000
Western Local School District	820,000	100.00	820,000
Grand Total			\$13,070,906

Note:

(1) Pike County has had no bonded debt in the last ten years.

Source - Pike County Auditor
 - Pike County School Treasurers

PIKE COUNTY, OHIO
Demographic Statistics
Last Ten Years

Year	(1)		(2)		(3)
	Population	Unemployment Percentage Rate	County Unemployment Percentage Rate	K-12 School Enrollment	
1993	24,300	13.2		5,749	
1994	24,300	13.6		5,735	
1995	24,300	10.9		5,620	
1996	24,300	9.3		5,074	
1997	24,300	9.2		5,802	
1998	24,300	9.1		5,860	
1999	24,300	9.1		5,860	
2000	27,695	7.8		5,595	
2001	27,695	7.8		5,595	
2002	27,695	9.8		5,690	

Age Distribution - 2000 (1)

Age	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	963	7.12%	942	6.65%
5 - 9 years	1,004	7.87%	1,033	7.25%
10 - 14 years	1,138	8.41%	1,063	7.50%
15 - 19 years	1,048	7.75%	1,068	7.54%
20 - 24 years	802	5.91%	859	6.06%
25 - 29 years	900	6.65%	939	6.56%
30 - 34 years	926	6.85%	980	6.92%
35 - 39 years	1,073	7.93%	1,069	7.54%
40 - 44 years	1,070	7.91%	1,061	7.49%
45 - 49 years	946	6.99%	850	6.00%
50 - 54 years	783	5.79%	835	5.85%
55 - 59 years	663	4.90%	681	4.81%
60 - 64 years	567	4.19%	636	4.42%
65 - 69 years	520	3.84%	523	3.65%
70 - 74 years	398	2.94%	538	3.80%
75 - 79 years	320	2.37%	455	3.21%
80 - 84 years	218	1.61%	317	2.24%
85 years and over	126	0.93%	341	2.41%
Total	13,525	100.00%	14,170	100.00%
Median Age	35		36	

Sources - (1) OSU Piketon Research and Extension Service

(2) Ohio Bureau of Employment Services

(3) Pike County Board of Education

(Continued)

PIKE COUNTY, OHIO
Demographic Statistics
(Continued)

* 2000 Census Distributions by Subdivisions

	Total	Male	Female	Under 18	65 & Over	Number of Households	Families	Married Couples With Related Children	Single Parents With Related Children	65+ Family Household	65+ Living Alone
Beaver Township	181	92	89	58	16	64	51	19	3	12	4
Beaver Village (part)	1,269	646	621	409	115	451	357	137	21	81	29
Remainder of Township	1,520	780	740	474	138	543	432	144	43	102	28
Benton Township	951	483	468	311	128	340	255	102	24	76	31
Camp Creek Township	1,746	875	871	418	125	489	373	133	46	99	40
Jackson Township	383	138	144	88	33	108	81	27	9	24	9
Beaver Village (part)	1,068	532	537	321	124	409	307	103	35	93	38
Remainder of Township	1,094	630	465	375	121	430	328	113	28	86	24
Madison Township	2,066	1,020	1,046	628	203	727	571	215	44	154	56
Maple Township	2,416	1,202	1,214	849	177	812	665	286	55	134	43
Maple Township	4,433	1,976	2,457	1,022	1,321	2,028	1,237	312	141	917	461
Waverly City	3,343	1,673	1,670	974	353	1,291	966	322	93	263	93
Remainder of Township	713	465	448	339	70	303	233	59	28	59	30
Berry Township	1,232	612	620	380	109	416	326	121	36	69	21
Scioto Township	1,907	879	1,028	520	408	693	470	121	88	171	88
Beacon Village	1,016	547	469	335	130	405	306	116	22	67	26
Remainder of Township	1,317	650	667	439	118	485	372	150	36	94	37
Starbuck Township	1,240	625	615	370	127	450	337	124	36	78	23
Union Township	27,695	13,525	14,170	8,319	3,786	10,444	7,667	2,634	779	2,581	1,081

Change Occupied Housing Units - 2000 Census

Total Housing Units	Owner Occupied Units	Renters Per Unit	Age Householder 18 to 24 yrs.	Age Householder 25 to 64 yrs.	Age Householder 65+ years	Median Value	Renter Occupied Units	Median Rent per Unit
11,602	7,314	2.67	1,156	3,475	2,581	\$7,480	3,130	\$368

Pike County's Major Industrial Employers:

Company Name	Product or Service	Number of Employees
U.S. Enrichment Corporation	Enriched Uranium	1,174
Mills Feed Company	Chickens / Poultry Feed	2,238
Swain Corp of Waverly	Auto Parts	241
Randall Homes	Manufactured Homes	10

Sources - OSU Population Research and Extension Service
Pike County Auditor's Office
* Latest Information Available

PIKE COUNTY, OHIO
County Agricultural Statistics - 2001*

		NUMBER	YIELD	CASH RECEIPTS
Number of Farms (1)				
Average Farm Size				450
Land in Farms				200 acres 90,000 acres
Total Cash Receipts				
Average Receipts per Farm				\$8,300,300
Average Receipts per Acre				18,050 90
COMMODITIES	NUMBER	YIELD	CASH RECEIPTS	
Cattle	8,500 head			\$2,125,000
Soybeans	12,600 acres	44.0 bu/A		1,854,000
Corn	8,100 acres	105 bu/A		798,000
Hogs				132,000
Dairy				1,411,000
Other Crops (2)	14,900 acres	2.85 ton/A		969,000
Hay and Oates				468,000
Wheat	1,000 acres	52.9 bu/A		123,000
Other Livestock (3)				425,000

(1) A farm is defined as a place with annual sales of agricultural commodities of \$1,000 or more
 (2) Includes tobacco, popcorn, fruits, vegetables and others.
 (3) Includes poultry, eggs, sheep, honey and others.
 * Latest information available

Source: Ohio Department of Agriculture 2001 Annual Report and Statistics

PIKE COUNTY, OHIO
 New Construction, Real Property Values and Bank Deposits
 Last Ten Years

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
1993	9,714,570	130,586,040	94,428
1994	2,410,600	131,718,040	93,127
1995	2,246,770	132,056,840	97,573
1996	4,226,610	146,890,790	100,565
1997	4,109,394	147,439,490	107,546
1998	1,917,400	156,639,610	125,298
1999	3,274,270	197,424,550	127,973
2000	3,349,190	198,108,070	135,918
2001	4,530,160	198,945,280	147,340
2002	5,506,320	220,415,540	132,509

(1) New construction and real property values are listed at the assessed value.

(2) Bank deposit data available includes banks headquartered in Pike County. In 1985, two banks were headquartered in Pike County. From 1985 to 2000, one bank was headquartered within the County.

PIKE COUNTY, OHIO
Principal Taxpayers
December 31, 2002

Taxpayer	Type of Business	Total Assessed Valuation	Percentage of Total Assessed Valuation
NKR, Inc.	Lumber Mill	\$2,424,131	0.60%
Mills Pride	Manufacturing	23,884,965	5.95%
Mead Corp.	Merchandising	2,984,108	0.74%
Ohio Power Company	Utility	5,105,360	1.27%
General Telephone	Utility	3,897,904	0.97%
H.C.F. Incorporated	Nursing Home	3,754,488	0.94%
National Church Residences	Retirement Community	31,173,274	7.77%
Walmart Stores, Inc.	Retail	4,681,647	1.17%
Columbus & Southern	Utility	13,055,681	3.25%
Total Real and Personal Property Valuation		90,961,558	22.67%
All Others		310,362,588	77.33%
Total Assessed Valuation		\$401,324,146	100.00%

Source - Pike County Treasurer's Office
Pike County Auditor's Office

PIKE COUNTY, OHIO
Miscellaneous Statistics
December 31, 2002

<u>Geographical Location:</u>	<u>Transportation:</u>
Situated at the crossroads of U.S. 23 and S.R. 32 60 miles south of Columbus, 75 miles east of Cincinnati, 50 miles north of Ashland/Huntington	U.S. 23 and U.S. 32 I-71 and I-70 Circleville Norfolk Southern, CSX Pike County Airport Columbus
<u>County Profile:</u>	
Population (2000)	37,695
Area	443 sq. mi.
County Seat	Waverly
Labor Market	1,808
Unemployment	7.4%
<u>Major Cities and Villages:</u>	
<u>Waverly:</u>	
Population (2000)	4,433
Type Of Government	Mayor/Council
Municipal Planning Commission	Yes
Police	Waverly
Fire	Waverly
Water	Waverly
Maximum Capacity	0.28 MGD
Average Capacity	0.50 MGD
Sewer	Waverly
Maximum Capacity	1.00 MGD
<u>Pikeston:</u>	
Population (2000)	1,907
Type Of Government	Mayor/Council
Municipal Planning Commission	Yes
Police	Pikeston
Fire	Pikeston
Water	Pikeston
Maximum Capacity	0.729 MGD
Average Capacity	0.513 MGD
Sewer	Pikeston
Maximum Capacity	1.00 MGD
	<u>Education:</u>
	Enrollment
	Public Primary and Secondary School
	Private Primary Schools
	Vocational Schools
	Graduation Rate
	Persons who Graduate to
	Higher Education
	41.54%
	<u>Medical Services:</u>
	Hospitals
	Number of Beds
	Physicians
	Dentists
	<u>Financial Institutions:</u>
	Banks
	Savings and Loans
	Credit Unions
	<u>Special Attractions:</u>
	Lake Wildlife State Park
	Western Pike County
	Doylewood Festival
	Pike County Springfest
	Pike County Fair
	Festival of Trees
	Beaver Oktoberfest
	<u>South of Waverly:</u>
	Western Pike County
	Last full weekend in April
	in Pikeston
	Mid-May, Canal Park in Waverly
	Late July/Early August in Pikeston
	Weekend before Thanksgiving at
	the Waverly American Legion
	First full weekend in October

Source - OSU Pikeston Research and Extension Service

PIKE COUNTY, OHIO
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
 FOR THE TAX YEARS 2000, 2001, and 2002

2000									2001									2002											
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE
Eastern LSD (Pike County)	\$7,169,090	\$13,397,390	\$0	\$0	\$1,100,380	\$5,073,890	\$159,570	\$1,053,770	\$27,954,000	Eastern LSD (Pike County)	\$7,715,850	\$13,409,140	\$0	\$0	\$1,105,210	\$5,394,720	\$151,470	\$1,107,690	\$27,464,060	Eastern LSD (Pike County)	\$7,959,000	\$15,994,800	\$0	\$0	\$1,106,440	\$3,632,980	\$158,200	\$1,176,870	\$30,030,290
Scioto Valley LSD (Pike County)	12,903,750	27,359,920	0	84,810	8,053,390	20,929,870	308,660	95,128,000	164,768,400	Scioto Valley LSD (Pike County)	13,058,260	27,853,730	0	84,810	8,253,210	13,832,950	285,730	96,855,108	160,323,798	Scioto Valley LSD (Pike County)	13,886,650	32,039,420	0	84,810	8,325,170	14,820,860	283,340	121,937,080	191,377,330
Waverly CSD	10,524,890	73,059,810	0	2,652,160	17,307,770	11,948,020	165,390	25,656,945	141,914,985	Waverly CSD	10,431,860	74,542,640	0	2,652,710	15,348,370	9,982,750	150,760	24,956,078	118,066,168	Waverly CSD	10,880,620	84,079,320	0	2,597,740	15,569,780	10,924,400	144,560	23,441,465	146,237,885
Western LSD	8,633,120	12,191,720	0	43,350	3,026,320	2,942,520	0	1,355,178	28,192,438	Western LSD	8,725,370	12,626,460	0	43,350	2,993,310	2,335,040	0	1,302,133	28,025,663	Western LSD	9,416,320	14,836,840	0	43,350	2,993,300	3,178,660	0	1,210,171	31,678,641
Pike County Area JVS	39,231,050	126,008,840	0	2,740,320	30,087,860	40,894,330	633,620	123,193,893	362,859,913	Pike County Area JVS	39,931,340	128,531,970	0	2,780,870	27,701,100	30,125,470	587,960	124,221,009	353,879,719	Pike County Area JVS	42,142,590	147,550,380	0	2,725,900	27,996,670	586,100	147,765,606	401,324,146	
County Totals	39,231,050	126,008,840	0	2,780,320	30,087,860	40,894,330	633,620	123,193,893	362,859,913	County Totals	39,931,340	128,531,970	0	2,780,870	27,701,100	30,125,470	587,960	124,221,009	353,879,719	County Totals	42,142,590	147,550,380	0	2,725,900	27,996,670	586,100	147,765,606	401,324,146	



**Auditor of State
Betty Montgomery**

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Facsimile 614-466-4490

FINANCIAL CONDITION

PIKE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 31, 2003**