



**Auditor of State
Betty Montgomery**

ATHENS COUNTY
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ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Pass through Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	05-PU-02	\$ 4,637
National School Lunch Program	10.555	LL-P4-02	<u>8,373</u>
Total Nutrition Cluster			13,010
Child Care Food Program	10.558	21-FN-02	123,668
		22-FN-02	<u>53,627</u>
Total Child Care Food Program			<u>177,295</u>
Total U.S. Department of Agriculture			190,305
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass through Ohio Department of Development:</i>			
Community Development Block Grant	14.228	BF-00-005-1	9,525
		BF-01-005-1	121,637
		BW-00-005-1	99,900
		BC-00-005-1	202,577
		BW-00-005-2	435,094
		BX-01-005-1	<u>62,554</u>
Total Community Development Block Grant			<u>931,287</u>
Total U.S. Department of Housing and Urban Development			931,287
U.S. DEPARTMENT OF JUSTICE			
<i>Direct from the Federal Government:</i>			
Drug Court Discretionary Grant Program	16.585	2000-DC-VX-0130	169,757
<i>Pass through the Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant	16.523	1999-JB-013-A-009	143
		2000-JB-013-A-009	7,000
		2001-JB-013-A-009	<u>8,216</u>
Total Juvenile Accountability Incentive Block Grant			<u>15,359</u>
Violence Against Women Formula Grant	16.588	99-WF-VA-28430	19,530
		01-WF-VA5-8417	24,645
		01-WF-VA2-8430	<u>50,740</u>
Total Violence Against Women Formula Grant			<u>94,915</u>
<i>Pass through Ohio Attorney General's Office:</i>			
Crime Victims Assistance Program	16.575	2002-VA-GENE-135	71,217
		2002-VA-GENE-135T	<u>14,732</u>
Total Crime Victims Assistance Program			<u>85,949</u>
Total U.S. Department of Justice			365,980

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Pass through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grant Program	83.552	J732	\$ 15,583
		J733	<u>3,091</u>
Total Emergency Management Performance Grant Program			<u>18,674</u>
Total Federal Emergency Management Agency			18,674
U.S. DEPARTMENT OF EDUCATION			
<i>Pass through Ohio Department of Education:</i>			
Adult Basic Education	84.002	AB-S1-02	99,370
		AB-S1-03	<u>103,424</u>
Total Adult Basic Education			<u>202,794</u>
Special Education Grants to States (Title VIB)	84.027	6B-SF-02P	<u>19,513</u>
Total U.S. Department of Education			222,307
U.S. DEPARTMENT OF LABOR			
<i>Pass through Ohio Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) - Adult	17.258		380,633
Workforce Investment Act (WIA) - Youth	17.259		269,286
Workforce Investment Act (WIA) - Dislocated Worker	17.260		<u>75,982</u>
Total U.S. Department of Labor			<u>725,901</u>
APPALACHIAN REGIONAL COMMISSION			
<i>Direct from Federal Government:</i>			
Appalachian Regional Development	23.001	OH-13749-00	165,168
		A-00-005-1	181,148
		A-02-005-1	<u>101,705</u>
Total Appalachian Regional Development			<u>448,021</u>
Total Appalachian Regional Commission			448,021
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	FY02	39,614
		FY03	<u>11,540</u>
Total Social Services Block Grant (Title XX)			<u>51,154</u>
Medical Assistance Program (Medicaid: Title XIX)	93.778	FY02	<u>830,738</u>
Total U.S. Department of Health and Human Services			881,892
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Pass through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	TE21G020 000547	<u>61,166</u>
Total U.S. Department of Transportation			<u>61,166</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 3,845,533</u>

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

ATHENS COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2002**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the United States Department of Agriculture, is reported in the Schedule at the fair market value of the commodities disbursed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2002, the County had no significant food commodities in inventory.

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

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

These loans are collateralized by mortgages of property and equipment. At December 31, 2002, the gross amount of loans outstanding under this program was \$955,671. There were no delinquent accounts at December 31, 2002.

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - SUBRECIPIENTS

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

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

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Auditor of State Betty Montgomery

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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the general purpose financial statements of Athens County, Ohio (the County), as of and for the year ended December 31, 2002, and have issued our report thereon dated June 17, 2003. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of Atco, Inc., were audited in accordance with auditing standards generally accepted in the United States, but were not audited by the other auditors in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to Atco, Inc.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 17, 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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 17, 2003.

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 17, 2003



**Auditor of State
Betty Montgomery**

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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Compliance

We have audited the compliance of Athens County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. However, we noted a certain immaterial instance of noncompliance that does not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 17, 2003.

Internal Control Over Compliance

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

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 17, 2003.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 17, 2003. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 17, 2003

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2002

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grant, CFDA #14.228 Medical Assistance Program, CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

There were no findings related to the financial statements.

3. FINDINGS FOR FEDERAL AWARDS

There were no findings related to the federal Awards.

ATHENS COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 §.315 (b)
DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; Finding no Longer Valid; Explain:
2001-60705-001	The County did not comply with the Fifteen-Day rule as prescribed by the Office of Housing & Community Partnership Financial Mgmt. Rules & Regulations Handbook § A(3)(f).	Yes	N/A
2001-60705-002	The County did not allocate interest to the WIA program funds as required by WIA regulations §667.200(a)(5).	No	The noncompliance is included as part of the County's Management Letter for the current audit.
2001-60705-003	A reportable condition was issued for not maintaining or preparing a schedule of federal activity.	Yes	N/A



Athens County Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2002

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2002



Jill A. Thompson
Athens County Auditor

David M. Owen
Chief Deputy Auditor

Prepared by:

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**ATHENS COUNTY, OHIO
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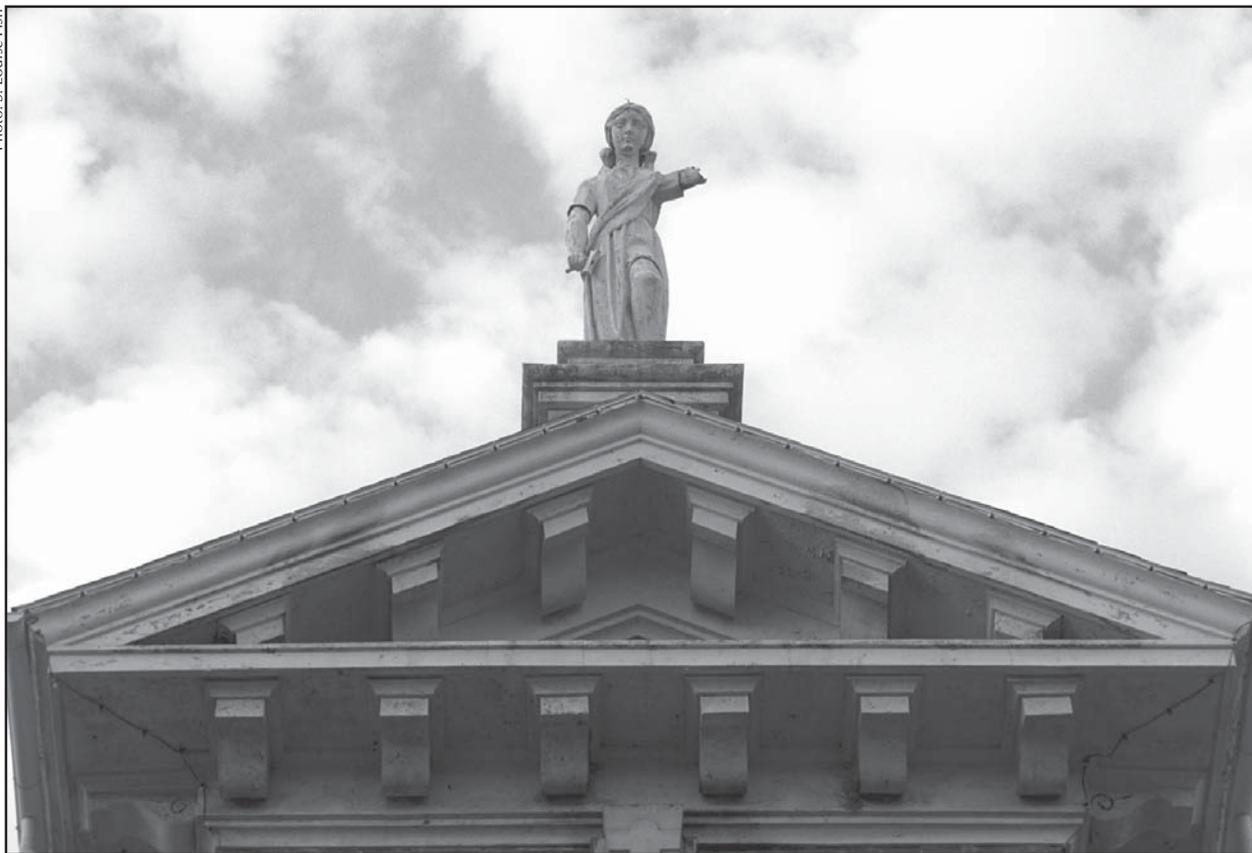
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INTRODUCTORY SECTION

Photo: S. Louise Fish





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



Honorable Mark Sullivan
 Honorable Lenny Eliason
 Honorable Bill Theisen

June 20, 2003

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twelfth Comprehensive Annual Financial Report (CAFR) for Athens County for the fiscal year ended December 31, 2002. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

EXPLANATION OF CAFR SECTIONS

The CAFR provides the taxpayers of the County with financial data in a format which enables them to gain a true understanding of the County's financial affairs. The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 2001 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805. It includes fourteen townships, eight villages, and two cities. The City of Athens is the County seat with a estimated population of 21,094. The County encompasses 484 square miles and has a population of approximately 63,256.

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

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



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

Athens County employs approximately 561 full-time people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

REPORTING ENTITY

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

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

ECONOMIC OUTLOOK

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

Construction continues for the Super II Highway improving Rt. 33 from Athens to Meigs County and creating a connector to Ravenswood, WV and I-77.

Ohio University continues to play an important role in the economic development of Athens County. The University has various capital improvement projects in varying stages of development. Currently, the \$20 million renovation and expansion of Bentley Hall is nearing completion and will be ready for use in the fall of 2003. The Lecture Hall at the corner of S. Green Dr. and Richland Ave. , a \$14 million project, will be completed by January 1, 2004 while the \$6 million business incubator on W. State St. will be completed in July, 2003.

Future Ohio University capital projects include the \$4 million renovation of Putnam Hall, the \$1.2 Million renovation of Burson House and \$2 million construction of a new Avionic Engineering Research Facility at the Gordon K. Bush Regional Airport. Also in the planning stages is the \$60 million construction of a new Baker University Center at the intersection of Mulberry St., Court St. and Park Place and the \$2.5 million construction of a remote library storage facility on Columbus Rd.

Hocking College in Nelsonville has completed the addition of a Recreational Center to their campus. Off campus dormitories are also a recent addition.

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

The economic future appears stable for Athens County, as several economic development projects have been completed including Ruby Tuesday, Wal-Mart Super Center, Burger King and the Nelsonville Strip Mall. Unfortunately, Athens County has lost some staple businesses including Wolohan, Ames, Kmart and will also be losing TS Trim. The widening of East State Street continues with new business including Arby's, Casa Lopez, The Grand China Buffet, Staples and construction of a new facility for the Ohio University Credit Union. In addition, new businesses have also made commitments to begin construction in the near future in Athens County. All of these projects will expand the tax base, add employment and contribute to the economic growth of the County.

COUNTY GOVERNMENT INITIATIVES

The Athens County 9-1-1 continues its ongoing effort to improve the program. The program plans to continue to utilize ten full-time and four part-time employees that will take the estimated 14,000 9-1-1 calls for service and 36,000 calls on non-emergency lines received annually. The 9-1-1 Coordinator will deliver approximately 300 new addresses and continue to maintain the 9-1-1 database, the in-house radio system, the Computer Aided Dispatch system, the voice logger recording system and the digital map product. Service will be provided 24 hours a day to the Dispatch Operation, the radio system and the overall operation of the 9-1-1 system. The 9-1-1 program has the following upcoming projects: Wireless location technology, Fire radio system upgrade, and the Ohio LEADS computer system will be interfaced at each workstation. In addition, the 9-1-1 program will continue the following projects: Contingency planning for catastrophic failure of the 9-1-1- center, revision of the Standard Operating Guide, Dispatcher Training, and the System Administrator for the Interbadge Records Management system for Law Enforcement record keeping.

The architectural/engineering preliminary plan for an addition to the County Engineer's Office to include space for a Geographical Informational System (GIS) Management facility has been completed and construction is scheduled for 2005. Parcel conversion is complete and the GIS website is operational using a new server utilizing ArcIMS software. A GIS data maintenance funding partnership has been formed and new orthophotos and contour elevation data are available. Other data layers are being developed. GIS implementation is well within budget and ahead of schedule. Athens County's GIS is being built at one-third the cost that other counties of similar size have experienced. The mapping ability has greatly improved through the early implementation of our GIS.

The County Engineer's emphasis continued to be upon improving the surfaces of our county road system, now that all the major bridges are in good shape. Several resurfacing projects were accomplished and many more are planned. The Engineer's office has begun the rehabilitation of the County's three covered bridges, recovering and GPS locating Public Land Survey One-Mile Section Corner monuments, scanning old property and road centerline surveys, and improving drainage, bridge, and mapping GIS applications.

The Plains Water & Sewer District has completed a wastewater collection system in the Village of Buchtel. The estimated cost of this project is \$3.2 million and it will serve 289 homes. The district has completed the water line upgrade in the Village of Buchtel at an estimated cost of \$180,000. The Dresher sewer project is near completion; the project cost is approximately \$650,000.

A feasibility study is currently in progress of the Athens County Road 19 area sewer project. There is no current construction time line for this project.

FINANCIAL INFORMATION

Basis of Accounting

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

Internal Controls

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

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

Budgetary Controls

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

RISK MANAGEMENT

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

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

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

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

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

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

FINANCIAL HIGHLIGHTS

Financial Highlights-General Governmental Functions

Revenues for the Governmental Funds, which include General, Special Revenue, Debt Service, and Capital Projects Funds, totaled \$46,427,393 in 2002, a decrease of \$5,535,401 or 10.65% under 2001 revenues on the GAAP basis. The following schedule presents a summary of revenues for all governmental fund types by source for the fiscal year ended December 31, 2002 and the increases in relation to prior year amount.

REVENUES	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 2001	% OF INCREASE (DECREASE)
Taxes	\$13,036,379	28.08%	\$741,515	6.03%
Intergovernmental	25,415,058	54.74%	(6,568,370)	-20.54%
Charges for Services	3,369,514	7.26%	548,840	19.46%
Licenses and Permits	92,736	0.20%	104	0.11%
Fines and Forfeitures	194,127	0.42%	(6,048)	-3.02%
Interest	682,843	1.47%	(610,956)	-47.22%
Other Revenue	<u>3,636,736</u>	<u>7.83%</u>	<u>359,514</u>	10.97%
TOTAL	<u><u>\$46,427,393</u></u>	<u><u>100.00%</u></u>	<u><u>(\$5,535,401)</u></u>	-10.65%

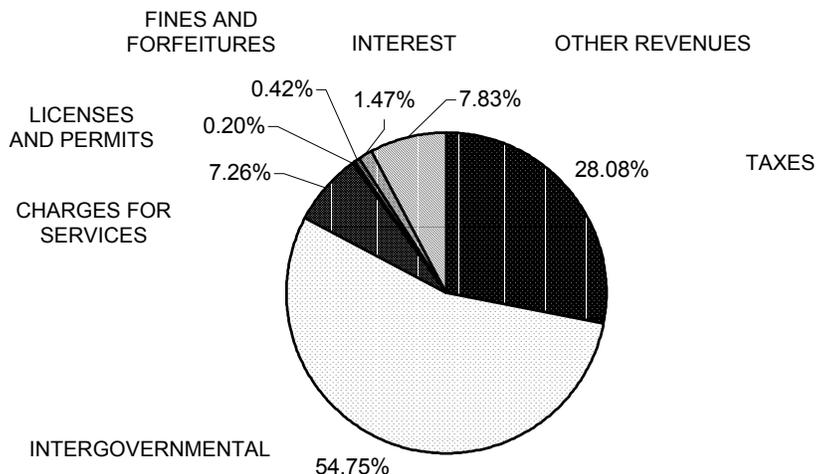
The above schedule shows there was a 10.65% decline in revenue during 2002. The large increase in "Charges for Services" was not enough to overcome large decreases in "Intergovernmental" and "Interest" which, with modest increases in "Taxes" and "Other Revenues" and a minimal gain in "Licenses and Permits" coupled with a minimal drop in "Fines and Forfeitures", lead to the \$5,535,401 overall decrease. The "Intergovernmental" decrease of 20.54% was due primarily to cuts in the state budget which led to less grants and reimbursements being received in the Job and Family Services fund while "Interest" decreased 47.22% due to falling interest rates and the County having less money to invest. The 19.46% increase in "Charges for Services" was due to increases in fees received in the General, Real Estate Assessment, DRETAC and Children Services. "Other Revenue" increased 10.97% mainly due to more miscellaneous revenue being received in the Job and Family Services fund while "Taxes" went up 6.03% due to new construction & increased collection of delinquent taxes. All the other revenues exhibited minimal growth or decline.

Expenditures for the governmental funds were \$45,700,476 in 2002, a decrease of \$3,902,634 or 7.87% from 2001 expenditures on the GAAP basis. The following schedule presents a summary of expenditures by function for the fiscal year ended December 31, 2002 and the increases (decreases) in relation to prior year amounts.

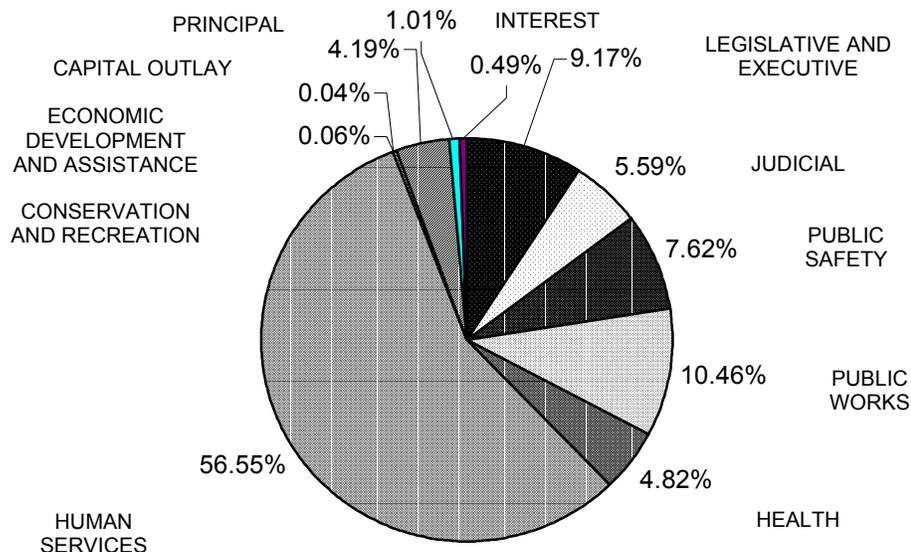
EXPENDITURES BY FUNCTION	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 2001	% OF INCREASE (DECREASE)
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$4,192,071	9.17%	(\$409,751)	-8.09%
Judicial	2,553,518	5.59%	231,625	9.98%
Public Safety	3,482,027	7.62%	272,571	8.49%
Public Works	4,777,890	10.46%	462,647	10.72%
Health	2,204,635	4.82%	101,184	4.81%
Human Services	25,843,250	56.55%	(4,142,850)	-13.82%
Conservation and Recreation	28,745	0.06%	17,308	151.33%
Economic Development and Assistance	20,295	0.04%	(127,536)	-89.27%
Capital Outlay	1,912,547	4.19%	(295,213)	-13.37%
<i>Debt Services:</i>				
Principal	462,532	1.01%	18,019	4.05%
Interest and Fiscal Charges	222,966	0.49%	(30,638)	-12.08%
TOTAL	\$45,700,476	100.00%	(\$3,902,634)	-7.87%

The "General Government – Legislative and Executive" declined \$409,751 or 8.90% due to less expenditures in the General and Real Estate Assessment funds. The "General Government - Judicial" expenditures growth of \$231,625 or 9.98% was due primarily to increased court activity in the General fund. The "Public Safety" increase of 8.49%, the "Public Works" increase of 10.72%, and the "Health" increase of 4.81% were all the results of normal fluctuations. The "Human Services" decline of \$4,142,851 or 13.82% was the result of decreased activity in the Job and Family Services fund. Due to increased activity in the General fund for Bikeway Maintenance, "Conservation and Recreation" expenditures went up by \$17,308 or 151.33%. "Economic Development and Assistance" expenditures decreased by \$127,536 or 89.27% due to less activity in the CD Revolving Loan and the completion of the Poston Access Road project. "Capital Outlay" expenditures went down by \$295,213 or 13.37% as a result of the completion of various projects. The "Debt Service - Principal" expenditures increase of 4.05% and the "Debt Service - Interest and Fiscal Charges" expenditures decrease of 12.08% were the result of normal financing activity.

2002 GOVERNMENTAL FUNDS REVENUES



2002 GOVERNMENTAL FUNDS EXPENDITURES



Financial Highlights - Proprietary Operations

“Special Assessments” revenues decreased by \$2,104 or 100.00% due to no assessments being collected in 2002. “Charges for Services” revenues went up from \$897,182 in 2001 to \$1,077,446 in 2002 while revenues from “Tap-In Fees” in 2002 increased to \$47,394 from \$20,952 in 2001 due to new customers being added to the Buchtel water and sewer systems. These represent increases of 20.09% and 126.20% respectively. “Other Revenue” went down from \$97,380 in 2001 to \$49,728 in 2002, a 48.93% drop due to decreased revenues received in the Plains Sewer, Plains Water, Buchtel Water and Buchtel

Sewer funds. These led to a 15.42% increase of \$156,950 in total operating revenues from \$1,017,618 in 2001 to \$1,174,568 in 2002.

Total operating expenses increased by 16.76% from \$868,859 in 2001 to \$1,014,520 in 2002 resulting from increased activity in the Plains Sewer and Buchtel Sewer funds. This increase combined with the gain in revenues led to a \$11,289 increase in operating income from \$148,759 in 2001 to \$160,048 in 2002.

CASH MANAGEMENT

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

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

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

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 2002 was \$642,864 and was credited to various funds.

DEBT ADMINISTRATION

As of December 31, 2002, the County had \$3,255,000 in general obligation bonds outstanding. Of the general obligation bonds, \$2,820,000 represents the debt related to renovation of various County Buildings and \$315,000 represents the debt related to the animal shelter construction while \$120,000 was issued for the debt related sewer construction for the village of Buchtel and is payable from Enterprise revenue. In 2002, \$280,000 in general obligation bonds were retired.

The County had issued \$612,000 of Revenue Anticipation Bonds payable from Enterprise revenue as of December 31, 2002. This represents the debt related to sewer construction for the village of Buchtel.

On December 31, 2002, the County had outstanding an Ohio Water Development Authority (OWDA) loan in the amount of \$62,088 and a Farmers Home Administration (FmHA) loan in the amount of \$48,800. These loans were used to help finance the Plains Water and Sewer construction. The County also has OWDA loans of \$986,024 and \$147,289 which were used to finance closure costs of the 691 Landfill. Lastly, the County has OWDA loans of \$432,778 and \$141,078 outstanding that are being used to finance various sewer projects and \$79,022 that is for Buchtel Water operations.

The County had \$382,282 in outstanding general obligation notes on December 31, 2002. These notes are for Job & Family Services building renovation projects and building purchases, the County Engineer's equipment purchases, and Health Department building renovations.

As of December 31, 2002, the direct legal debt margin was \$10,809,609.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2002. The opinion of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2001. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

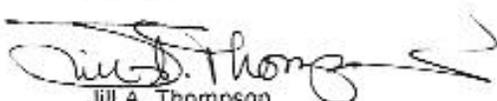
ACKNOWLEDGEMENTS

The Athens County Auditor's Office demonstrates its commitment to professionalism with the compilation of the 2002 Comprehensive Annual Financial Report. This report increases the accountability of the management of the County to our taxpayers.

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

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

Sincerely,



Jill A. Thompson
Athens County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County,
Ohio

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



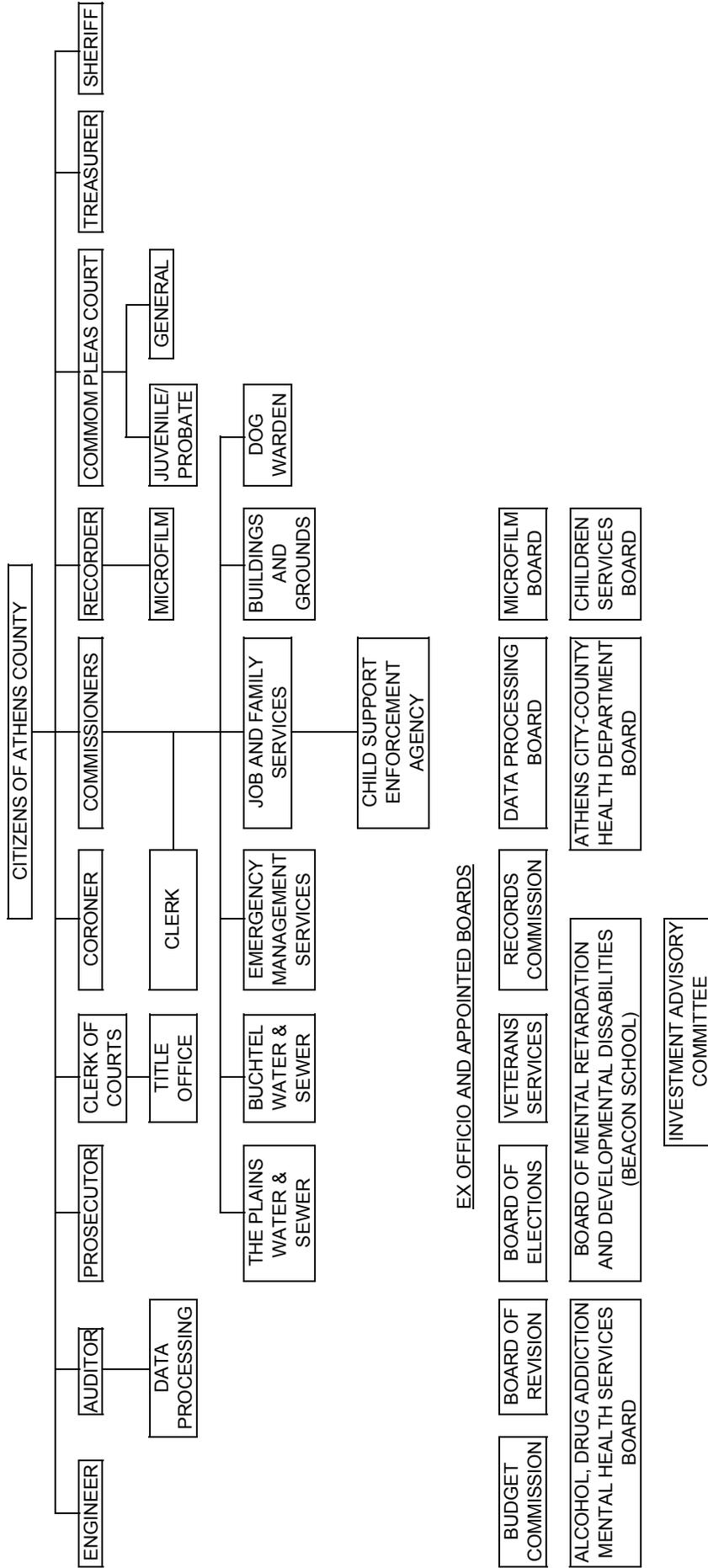
President

Executive Director

**ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2002**

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

ORGANIZATIONAL CHART OF ATHENS COUNTY



FINANCIAL SECTION

Photo: S. Louise Fish



FINANCIAL SECTION



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Athens County, Ohio (the County), as of and for the year ended December 31, 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 Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts discretely presented for Atco, Inc., is based solely on the report of the other auditors.

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

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

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

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

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 17, 2003

**GENERAL
PURPOSE
FINANCIAL
STATEMENTS**

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

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<u>Assets and Other Debits:</u>						
Assets:						
Cash and Cash Equivalents	\$1,315,636	\$12,802,758	\$45,130	\$281,289	\$1,118,395	\$483,033
Cash and Cash Equivalents in Segregated Accounts	63	26,499			109,927	
Receivables:						
Taxes						
Accounts	3,241	426			99,647	
Special Assessments					184,857	
Accrued Interest	146,223					
Loans		958,154				
Notes						
Due from Agency Funds-Taxes	1,400,927	6,621,826			24,158	
Due from Other Funds	66,670	161,378			167	
Due from Other Governments	1,495,268	3,118,641				
Due from Component Unit		10,549				
Due from Primary Government						
Materials and Supplies Inventory	11,304	38,889				
Prepaid Items	108,294	397,788			9,371	
Fixed Assets, (Net where applicable of Accumulated Depreciation)					5,821,628	
Other Debits:						
Amount Available in Debt Service						
Fund for Retirement of General Obligations						
Amount to be Provided from General Government Resources						
Total Assets and Other Debits	<u>\$4,547,626</u>	<u>\$24,136,908</u>	<u>\$45,130</u>	<u>\$281,289</u>	<u>\$7,368,150</u>	<u>\$483,033</u>

See accompanying notes to the general purpose financial statements.

<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals (Memorandum Only)</i>	<i>Component Units</i>		<i>Totals (Memorandum Only)</i>
	General Fixed Assets	General Long-Term Obligations	Primary Government	Atco Inc.	Athens Co. Port Authority	Reporting Entity
\$3,445,976			\$19,492,217	\$195,116	\$98,149	\$19,785,482
319,358			455,847			455,847
38,133,780			38,133,780			38,133,780
			103,314	76,588		179,902
405,919			590,776			590,776
			146,223			146,223
			958,154			958,154
			0	30,000		30,000
			8,046,911			8,046,911
			228,215			228,215
3,466,232			8,080,141			8,080,141
			10,549			10,549
			0	27,320		27,320
			50,193	58,707		108,900
			515,453	2,674		518,127
	26,098,075		31,919,703	16,254	2,237,084	34,173,041
		17,569	17,569			17,569
		8,397,103	8,397,103			8,397,103
<u>\$45,771,265</u>	<u>\$26,098,075</u>	<u>\$8,414,672</u>	<u>\$117,146,148</u>	<u>\$406,659</u>	<u>\$2,335,233</u>	<u>\$119,888,040</u>

continued

ATHENS COUNTY, OHIO
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 2002
Continued

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<u>Liabilities:</u>						
Accounts Payable	\$53,402	\$286,463			\$10,665	
Contracts Payable	116,512	534,804		186,901	119,721	
Accrued Wages and Benefits	170,316	590,254			8,384	
Compensated Absences Payable	4,481	1,709			28,421	
Due to Other Funds	217	198,053			370	
Due to Other Funds-Taxes						
Due to Other Governments	252,155	1,017,369			51,537	
Due to Component Unit		27,320				
Due to Primary Government						
Deposits Held and Due to Others		1,019				
Deferred Revenue	1,883,905	8,372,944				
Undistributed Monies		21,482				
Matured Bonds Payable			17,000			
Matured Interest Payable			10,561		165	
Accrued Interest Payable		661		6,394	40,345	
Notes Payable		24,282		358,000		
Capital Leases Payable						
Landfill Post-Closure Costs Payable						
OWDA Loans Payable					714,966	
FmHA Loans Payable					48,800	
Revenue Bonds Payable					612,000	
General Obligation Bonds Payable					120,000	
Total Liabilities	<u>2,480,988</u>	<u>11,076,360</u>	<u>27,561</u>	<u>551,295</u>	<u>1,755,374</u>	<u>0</u>
<u>Fund Equity and Other Credits:</u>						
Investment in General Fixed Assets						
Contributed Capital					3,274,503	
<u>Retained Earnings:</u>						
Unreserved					2,338,273	483,033
<u>Fund Balance:</u>						
Reserved for Loans Receivable		782,632				
Reserved for Encumbrances	20,581	458,137		40,668		
Reserved for Inventory	11,304	38,889				
<u>Unreserved:</u>						
Undesignated	2,034,753	11,780,890	17,569	(310,674)		
Total Fund Equity and Other Credits	<u>2,066,638</u>	<u>13,060,548</u>	<u>17,569</u>	<u>(270,006)</u>	<u>5,612,776</u>	<u>483,033</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$4,547,626</u>	<u>\$24,136,908</u>	<u>\$45,130</u>	<u>\$281,289</u>	<u>\$7,368,150</u>	<u>\$483,033</u>

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations	Primary Government	Atco Inc.	Athens Co. Port Authority	Reporting Entity
			\$350,530	\$5,996		\$356,526
			957,938			957,938
			768,954	6,109		775,063
		1,194,360	1,228,971			1,228,971
29,575			228,215			228,215
8,046,911			8,046,911			8,046,911
37,279,536			38,600,597			38,600,597
			27,320			27,320
			0	10,549		10,549
174,715			175,734		17,077	192,811
			10,256,849			10,256,849
225,095			246,577			246,577
			17,000			17,000
			10,726			10,726
			47,400		5,217	52,617
			382,282		1,812,172	2,194,454
		40,293	40,293			40,293
		2,911,706	2,911,706			2,911,706
		1,133,313	1,848,279			1,848,279
			48,800			48,800
			612,000			612,000
		3,135,000	3,255,000			3,255,000
45,755,832	0	8,414,672	70,062,082	22,654	1,834,466	71,919,202
	26,098,075		26,098,075			26,098,075
			3,274,503		687,520	3,962,023
			2,821,306	384,005	(186,753)	3,018,558
			782,632			782,632
			519,386			519,386
			50,193			50,193
15,433			13,537,971			13,537,971
15,433	26,098,075	0	47,084,066	384,005	500,767	47,968,838
<u>\$45,771,265</u>	<u>\$26,098,075</u>	<u>\$8,414,672</u>	<u>\$117,146,148</u>	<u>\$406,659</u>	<u>\$2,335,233</u>	<u>\$119,888,040</u>

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$5,472,048	\$7,564,320	\$11	
Intergovernmental	1,451,030	23,058,686		905,342
Charges for Services	1,418,926	1,950,588		
Licenses and Permits	4,090	88,646		
Fines and Forfeitures	122,209	71,918		
Interest	622,514	60,301	28	
Other Revenues	1,076,337	2,481,263		79,136
Total Revenue	10,167,154	35,275,722	39	984,478
Expenditures:				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	3,836,421	355,650		
Judicial	2,116,442	437,076		
Public Safety	2,507,139	974,888		
Public Works		4,777,890		
Health	457,186	1,747,449		
Human Services	314,395	25,528,855		
Conservation and Recreation	25,840	2,905		
Economic Development and Assistance		20,295		
Capital Outlay	161,171	579,088		1,172,288
<i>Debt Service:</i>				
Principal Retirement	96,716	27,930	337,886	
Interest and Fiscal Charges	8,063	2,779	195,336	16,788
Total Expenditures	9,523,373	34,454,805	533,222	1,189,076
Excess of Revenues Over (Under) Expenditures	643,781	820,917	(533,183)	(204,598)
Other Financing Sources (Uses):				
Sale of Fixed Assets	220			
Operating Transfers - In		485,719	519,493	328,522
Operating Transfers - Out	(983,361)	(342,696)		(115,928)
Total Other Sources (Uses)	(983,141)	143,023	519,493	212,594
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(339,360)	963,940	(13,690)	7,996
Fund Balances (Deficit) at Beginning of Year, As Restated	2,406,796	12,135,654	31,259	(278,002)
Increase (Decrease) in Reserve for Inventory	(798)	(39,046)		
Fund Balances (Deficits) at End of Year	\$2,066,638	\$13,060,548	\$17,569	(\$270,006)

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Type	Totals (Memorandum Only)
Expendable Trust	Primary Government
	\$13,036,379
	25,415,058
	3,369,514
	92,736
	194,127
151	682,994
15,472	3,652,208
15,623	46,443,016
	4,192,071
	2,553,518
	3,482,027
	4,777,890
	2,204,635
13,400	25,856,650
	28,745
	20,295
	1,912,547
	462,532
	222,966
13,400	45,713,876
2,223	729,140
	220
	1,333,734
	(1,441,985)
0	(108,031)
2,223	621,109
13,210	14,308,917
	(39,844)
<u>\$15,433</u>	<u>\$14,890,182</u>

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

	<i>General Fund</i>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$5,537,426	\$5,825,015	\$287,589
Intergovernmental	1,299,279	1,425,749	126,470
Charges for Services	813,971	1,047,877	233,906
Licenses and Permits	3,700	4,090	390
Fines and Forfeitures	107,000	120,285	13,285
Interest	705,000	644,303	(60,697)
Other	1,022,902	1,134,044	111,142
<i>Total Revenue</i>	<u>9,489,278</u>	<u>10,201,363</u>	<u>712,085</u>
Expenditures:			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	4,230,783	3,872,025	358,758
Judicial	2,171,916	2,139,939	31,977
Public Safety	2,517,500	2,511,211	6,289
Public Works	57,108	14,194	42,914
Health	457,736	411,205	46,531
Human Services	323,135	317,257	5,878
Conservation and Recreation	31,434	28,690	2,744
Economic Development and Assistance			0
Capital Outlay	241,533	193,737	47,796
<i>Debt Service:</i>			
Principal Retirement			0
Interest and Fiscal Charges			0
<i>Total Expenditures</i>	<u>10,031,145</u>	<u>9,488,258</u>	<u>542,887</u>
Excess of Revenues Over (Under) Expenditures	<u>(541,867)</u>	<u>713,105</u>	<u>1,254,972</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	0	220	220
Repayment of Loans			0
Operating Transfers - In			0
Operating Transfers - Out	(983,503)	(983,361)	142
<i>Total Other Financing Sources (Uses)</i>	<u>(983,503)</u>	<u>(983,141)</u>	<u>362</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,525,370)</u>	<u>(270,036)</u>	<u>1,255,334</u>
Fund Balances (Deficit) at Beginning of Year	1,470,028	1,470,028	0
Prior Year Encumbrances Appropriated	56,280	56,280	0
Fund Balances (Deficit) at End of Year	<u>\$938</u>	<u>\$1,256,272</u>	<u>\$1,255,334</u>

See accompanying notes to the general purpose financial statements.

GOVERNMENTAL FUND TYPES

<i>Special Revenue Funds</i>			<i>Debt Service Funds</i>		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$7,144,483	\$7,504,043	\$359,560		\$11	\$11
22,809,766	22,771,398	(38,368)			0
1,892,757	1,974,966	82,209			0
78,576	88,714	10,138			0
131,637	149,586	17,949			0
18,000	62,348	44,348		31	31
1,423,319	2,281,581	858,262			0
<u>33,498,538</u>	<u>34,832,636</u>	<u>1,334,098</u>	<u>0</u>	<u>42</u>	<u>42</u>
467,469	363,461	104,008			0
741,799	385,149	356,650			0
1,049,547	971,591	77,956			0
5,809,410	4,508,232	1,301,178			0
2,167,066	1,758,875	408,191			0
28,827,669	25,555,174	3,272,495			0
4,162	3,032	1,130			0
95,295	27,616	67,679			0
1,058,346	918,986	139,360			0
24,281	24,281	0	337,886	337,886	0
1,715	1,715	0	195,336	195,336	0
<u>40,246,759</u>	<u>34,518,112</u>	<u>5,728,647</u>	<u>533,222</u>	<u>533,222</u>	<u>0</u>
<u>(6,748,221)</u>	<u>314,524</u>	<u>7,062,745</u>	<u>(533,222)</u>	<u>(533,180)</u>	<u>42</u>
		0			0
	51,071	51,071			0
163,873	485,719	321,846	519,272	519,493	221
<u>(350,697)</u>	<u>(342,696)</u>	<u>8,001</u>			<u>0</u>
<u>(186,824)</u>	<u>194,094</u>	<u>380,918</u>	<u>519,272</u>	<u>519,493</u>	<u>221</u>
(6,935,045)	508,618	7,443,663	(13,950)	(13,687)	263
11,135,575	11,135,575	0	31,255	31,255	0
468,301	468,301	0	0	0	0
<u>\$4,668,831</u>	<u>\$12,112,494</u>	<u>\$7,443,663</u>	<u>\$17,305</u>	<u>\$17,568</u>	<u>\$263</u>

continued

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

	<i>Capital Projects Funds</i>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes			\$0
Intergovernmental	1,013,030	905,342	(107,688)
Charges for Services			0
Licenses and Permits			0
Fines and Forfeitures			0
Interest			0
Other	55,774	79,136	23,362
<i>Total Revenue</i>	<u>1,068,804</u>	<u>984,478</u>	<u>(84,326)</u>
Expenditures:			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			0
Judicial			0
Public Safety			0
Public Works			0
Health			0
Human Services			0
Conservation and Recreation			0
Economic Development and Assistance			0
Capital Outlay	1,289,427	1,205,604	83,823
<i>Debt Service:</i>			
Principal Retirement	342,061	342,061	0
Interest and Fiscal Charges	26,128	26,128	0
<i>Total Expenditures</i>	<u>1,657,616</u>	<u>1,573,793</u>	<u>83,823</u>
Excess of Revenues Over (Under) Expenditures	<u>(588,812)</u>	<u>(589,315)</u>	<u>(503)</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets			0
Repayment of Loans			0
Operating Transfers - In	310,522	328,522	18,000
Operating Transfers - Out	(145,434)	(115,928)	29,506
<i>Total Other Financing Sources (Uses)</i>	<u>165,088</u>	<u>212,594</u>	<u>47,506</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(423,724)</u>	<u>(376,721)</u>	<u>47,003</u>
Fund Balances (Deficit) at Beginning of Year	420,592	420,592	0
Prior Year Encumbrances Appropriated	23,084	23,084	0
Fund Balances (Deficit) at End of Year	<u>\$19,952</u>	<u>\$66,955</u>	<u>\$47,003</u>

See accompanying notes to the general purpose financial statements.

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$12,681,909	\$13,329,069	\$647,160
25,122,075	25,102,489	(19,586)
2,706,728	3,022,843	316,115
82,276	92,804	10,528
238,637	269,871	31,234
723,000	706,682	(16,318)
2,501,995	3,494,761	992,766
<u>44,056,620</u>	<u>46,018,519</u>	<u>1,961,899</u>
4,698,252	4,235,486	462,766
2,913,715	2,525,088	388,627
3,567,047	3,482,802	84,245
5,866,518	4,522,426	1,344,092
2,624,802	2,170,080	454,722
29,150,804	25,872,431	3,278,373
35,596	31,722	3,874
95,295	27,616	67,679
2,589,306	2,318,327	270,979
704,228	704,228	0
223,179	223,179	0
<u>52,468,742</u>	<u>46,113,385</u>	<u>6,355,357</u>
<u>(8,412,122)</u>	<u>(94,866)</u>	<u>8,317,256</u>
0	220	220
0	51,071	51,071
993,667	1,333,734	340,067
<u>(1,479,634)</u>	<u>(1,441,985)</u>	<u>37,649</u>
<u>(485,967)</u>	<u>(56,960)</u>	<u>429,007</u>
(8,898,089)	(151,826)	8,746,263
13,057,450	13,057,450	0
547,665	547,665	0
<u>\$4,707,026</u>	<u>\$13,453,289</u>	<u>\$8,746,263</u>

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

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Operating Revenues:			
Charges for Services	\$1,077,446		\$1,077,446
Tap-In Fees	47,394		47,394
Other	49,728		49,728
Support Revenue			0
Total Operating Revenues	1,174,568	0	1,174,568
Operating Expenses:			
Personal Services	190,649		190,649
Fringe Benefits	56,606		56,606
Contractual Services	553,665		553,665
Materials and Supplies	53,245		53,245
Other	63,207		63,207
Real Estate Taxes			0
Depreciation	97,148		97,148
Total Operating Expenses	1,014,520	0	1,014,520
Operating Income (Loss)	160,048	0	160,048
Non-Operating Revenues (Expenses):			
Grants	450,600		450,600
Miscellaneous Revenue			0
Interest Income	692	8,999	9,691
Interest and Fiscal Charges	(110,511)		(110,511)
Total Non-Operating Revenues (Expenses)	340,781	8,999	349,780
Income (Loss) Before Operating Transfers	500,829	8,999	509,828
Operating Transfers - In	108,926		108,926
Operating Transfers - Out	(675)		(675)
Net Income (Loss)	609,080	8,999	618,079
Depreciation on Fixed Assets Acquired by Contributed Capital	21,564		21,564
Retained Earnings at Beginning of Year as Restated	1,707,629	474,034	2,181,663
Retained Earnings at End of Year	2,338,273	483,033	2,821,306
Contributed Capital at End of Year	3,274,503		3,274,503
Total Fund Equity at End of Year	<u>\$5,612,776</u>	<u>\$483,033</u>	<u>\$6,095,809</u>

See accompanying notes to the general purpose financial statements.

Component Units		Totals (Memorandum Only)
Atco Inc.	Athens Co. Port Authority	Reporting Entity
\$536,157	\$120,714	\$1,734,317
		47,394
	828	50,556
221,902		221,902
758,059	121,542	2,054,169
512,167		702,816
		56,606
8,073	97,397	659,135
214,901		268,146
34,113	3,922	101,242
	16,341	16,341
9,158	18,433	124,739
778,412	136,093	1,929,025
(20,353)	(14,551)	125,144
9,578		460,178
2,252		2,252
7,780	108	17,579
	(50,474)	(160,985)
19,610	(50,366)	319,024
(743)	(64,917)	444,168
		108,926
		(675)
(743)	(64,917)	552,419
		21,564
384,748	(121,836)	2,444,575
384,005	(186,753)	3,018,558
	687,520	3,962,023
<u>\$384,005</u>	<u>\$500,767</u>	<u>\$6,980,581</u>

ATHENS COUNTY, OHIO
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
For The Year Ended December 31, 2002

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Cash Flows from Operating Activities:			
Cash Received from Customers	\$1,087,610		\$1,087,610
Cash Received from Other Revenues	51,345		51,345
Cash Payments to Employees	(236,068)		(236,068)
Cash Payments for Contractual Services	(539,333)		(539,333)
Cash Payments for Supplies & Materials	(65,708)		(65,708)
Cash Payments for Real Estate Tax			0
Cash Payments for Other Expenses	(59,882)		(59,882)
Other Non-Operating Receipts			0
<i>Net Cash from Operating Activities</i>	<u>237,964</u>	<u>0</u>	<u>237,964</u>
Cash Flows from Noncapital Financing Activities:			
Cash Received from Operating Grants			0
Transfers-In from Other Funds	108,926		108,926
Transfers-Out to Other Funds	(675)		(675)
<i>Net Cash from Noncapital Financing Activities</i>	<u>108,251</u>	<u>0</u>	<u>108,251</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Bonds, Loans & Notes	953,079		953,079
Interest Paid on Bonds, Loans & Notes	(95,511)		(95,511)
Principal Retirement of Bonds, Loans & Notes	(848,798)		(848,798)
Acquisition of Capital Assets	(706,105)		(706,105)
Cash Received from Capital Grants	549,300		549,300
Cash Received from Capital Contributions	24,158		24,158
Cash Received from Lease			0
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(123,877)</u>	<u>0</u>	<u>(123,877)</u>
Cash Flows from Investing Activities:			
Interest Received on Investments	692	8,999	9,691
<i>Net Cash from Investing Activities</i>	<u>692</u>	<u>8,999</u>	<u>9,691</u>
Net Increase in Cash and Cash Equivalents	223,030	8,999	232,029
Cash and Cash Equivalents at Beginning of Year	1,005,292	474,034	1,479,326
Cash and Cash Equivalents at End of Year	<u>\$1,228,322</u>	<u>\$483,033</u>	<u>\$1,711,355</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:			
Operating Income (Loss)	\$160,048		\$160,048
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:			
Depreciation	97,148		97,148
Other Cash Received			0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(35,762)		(35,762)
(Increase) Decrease in Due from Other Funds	150		150
(Increase) Decrease in Due from Primary Government			0
(Increase) Decrease in Prepaid Items	(2,446)		(2,446)
(Increase) Decrease in Inventory			0
Increase (Decrease) in Accounts Payable	(117)		(117)
Increase (Decrease) in Contracts Payable	8,587		8,587
Increase (Decrease) in Accrued Wages and Benefits	493		493
Increase (Decrease) in Compensated Absences Payable	8,921		8,921
Increase (Decrease) in Due to Other Funds	370		370
Increase (Decrease) in Due to Other Governments	572		572
Increase (Decrease) in Due to Primary Government			0
<i>Net Cash from Operating Activities</i>	<u>\$237,964</u>	<u>\$0</u>	<u>\$237,964</u>

See accompanying notes to the general purpose financial statements.

Component Units		Totals (Memorandum Only)
Atco Inc.	County Port Authority	Reporting Entity
\$530,165	\$120,714	\$1,738,489
77,964	828	130,137
(366,378)		(602,446)
(5,945)	(97,397)	(642,675)
(226,797)		(292,505)
	(16,341)	(16,341)
(34,113)	(3,922)	(97,917)
2,244		2,244
<u>(22,860)</u>	<u>3,882</u>	<u>218,986</u>
9,578		9,578
		108,926
		(675)
<u>9,578</u>	<u>0</u>	<u>117,829</u>
	1,350,618	2,303,697
	(48,019)	(143,530)
	(551,040)	(1,399,838)
(8,859)	(681,859)	(1,396,823)
		549,300
		24,158
	17,077	17,077
<u>(8,859)</u>	<u>86,777</u>	<u>(45,959)</u>
7,780	108	17,579
7,780	108	17,579
<u>(14,361)</u>	<u>90,767</u>	<u>308,435</u>
209,477	7,382	1,696,185
<u>\$195,116</u>	<u>\$98,149</u>	<u>\$2,004,620</u>
(\$20,353)	(\$14,551)	\$125,144
9,158	18,433	124,739
2,252		2,252
(7,022)		(42,784)
		150
1,030		1,030
1,814		(632)
(8,436)		(8,436)
(12,071)		(12,188)
		8,587
2,157		2,650
		8,921
		370
		572
8,611		8,611
<u>(22,860)</u>	<u>\$3,882</u>	<u>\$218,986</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 1 - DESCRIPTION OF ATHENS COUNTY

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

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the combined financial statements reflect the financial data of Atco, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 2002. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS

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

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

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

County Risk Sharing Authority (CORSA) - The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 49 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

BASIS OF PRESENTATION

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

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

The County uses the following fund types and account groups:

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

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

BASIS OF PRESENTATION - Continued

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

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

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

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Accounting

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

All Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: sales taxes, intergovernmental revenues, investment earnings, and reimbursements for grant expenditures.

Deferred Revenue: Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2002, but which were levied to finance fiscal year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

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

Budgetary Accounting and Control

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

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

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

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

Cash and Cash Equivalents

The County Treasurer pools and invests all active and inactive County funds. Active County funds are invested in demand accounts with local commercial banks. Inactive funds are invested in certificates of deposit, the State Treasurer's Investment Pool (Star Ohio), U.S. Treasury notes, and discount notes. The County pools its cash for investment purposes to capture the highest rate of return. Investment income is distributed to various funds based upon their average daily balances. Interest revenue earned by the primary government on its investments during 2002 was \$642,864. The General Fund earned interest revenue of \$622,514, of which \$590,993 was assigned from other funds.

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

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

Inventory of Material & Supplies

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

Prepaid Items

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

Fixed Assets and Depreciation

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. During 2002, there was \$2,487 Proprietary Fund net interest costs to capitalize.

Contributed Capital

Contributed capital is not subject to repayment and primarily represents assets contributed to Proprietary Funds by residential and commercial developers and subdividers. It also includes grants that are restricted for Proprietary Fund capital acquisitions, and assets acquired through general government resources. These assets are recorded at their fair value on the date contributed. Depreciation on all contributed assets is included in the determination of net income and closed to contributed capital. In accordance with GASB Statement No. 33, capital contributions are recorded as revenue and a component of retained earnings at year-end.

Long-Term Liabilities

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

Interfund Transactions

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

Compensated Absences

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

Fund Equity

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

Estimates

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

NOTE 5 - PRIOR PERIOD ADJUSTMENTS

Governmental, Proprietary and Fiduciary Funds

The corrections of a travel expense accrual and a PERS accrual led to a \$113 net decrease in the General Fund.

The correction of a contract accrual led to an \$1,966 increase in the TASC Grants Fund with a corresponding decrease in the TASC Athens County Municipal Drug Court Fund. The balance of the Local Emergency Planning Commission Fund increased \$443 due to the correction of a PERS accrual. All of these changes caused a \$443 net increase in the Special Revenue Funds.

The Plains Sewer Revenue Fund balance increased \$232,853 with a corresponding increase in special assessments receivable as a result of the correction of a special assessment accrual while the balance decreased \$10 with a corresponding increase in OWDA loans payable due to the correction of a prior loan accrual. These corrections led to a net increase of \$232,843 in the Enterprise Funds.

General Long-Term Obligations Account Group

There was an increase of \$9 in the OWDA loans payable with a corresponding increase in the amount to be provided from general government resources due to the correction of a prior loan accrual.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 6 – RECONCILIATION OF BUDGET TO GAAP BASIS

A reconciliation of the results of operations for the year ended December 31, 2002 on the budget basis to the GAAP basis follows:

Description	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses			
	General	Special Revenue	Debt Service	Capital Projects
<i>Budget Basis</i>	(\$270,036)	\$508,618	(\$13,687)	(\$376,721)
<i>Increases (Decreases) Due To:</i>				
<i>Revenues:</i>				
Taxes	(352,967)	60,277	0	0
Intergovernmental	25,281	287,288	0	0
Charges for Services	371,049	(24,378)	0	0
Licenses and Permits	0	(68)	0	0
Fines and Forfeitures	1,924	(77,668)	0	0
Investment Earnings	(21,789)	(2,047)	(3)	0
Other	(57,707)	199,682	0	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	35,604	7,811	0	0
Judicial	23,497	(51,927)	0	0
Public Safety	4,072	(3,297)	0	0
Public Works	14,194	(269,658)	0	0
Health	(45,981)	11,426	0	0
Human Services	2,862	26,319	0	0
Conservation and Recreation	2,850	127	0	0
Economic Development and Assistance	0	7,321	0	0
Capital Outlay	32,566	339,898	0	33,316
<i>Debt Service:</i>				
Principal Retirement	(96,716)	(3,649)	0	342,061
Interest and Fiscal Charges	(8,063)	(1,064)	0	9,340
<i>Other Sources/Uses:</i>				
Loan Repayment	0	(51,071)	0	0
<i>GAAP Basis</i>	<u>(\$339,360)</u>	<u>\$963,940</u>	<u>(\$13,690)</u>	<u>\$7,996</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$19,492,217
- Segregated	455,847
- Component Units	293,265
* Reconciling items (net) to arrive at bank balances of deposits	<u>731,497</u>
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	<u><u>\$20,972,826</u></u>

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

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

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

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

Based on the above criteria, the County deposits and investments at December 31, 2002 are classified as follows:

	Category 1	Category 3	Bank Balance	Carrying Amount	Fair Value
<i>Deposits:</i>					
Demand Deposits	\$568,486	\$9,084,168	\$9,652,654	\$8,921,157	
Certificates of Deposit	200,000	2,911,186	3,111,186	3,111,186	
ATCO Inc.	100,000	95,116	195,116	195,116	
Port Authority	98,149		98,149	98,149	
Total Deposits	<u>\$966,635</u>	<u>\$12,090,470</u>	<u>\$13,057,105</u>	<u>\$12,325,608</u>	
		Category 2			
Discount Notes		\$4,007,164		\$4,007,164	\$4,028,898
State Treasury Pool *				3,908,557	3,908,557
Total Investments		<u>\$4,007,164</u>		<u>\$7,915,721</u>	<u>\$7,937,455</u>

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 8 – INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivables and payables balances as of December 31, 2002 are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>	<i>Due From Other Funds - Taxes</i>	<i>Due To Other Funds - Taxes</i>
General Fund	\$66,670	\$217	\$1,400,927	
Special Revenue Funds:				
Dog and Kennel		1,982		
Job and Family Services	68,871	16,412		
Child Support Enforcement		92,288		
Indigent Guardianship	370			
Real Estate Assessment	1,465	8		
Road (MVGT)	196			
County Planner		261		
Marriage License	442			
Probate/Juvenile Computerization	1,495			
Probate/Juvenile				
Computer Legal Research	450			
Mediation	2,083			
Juvenile Mediation	1,710			
Juvenile Tobacco Intervention	25			
Sheriff's Grant Projects	2,660			
Drug Law Enforcement	40			
Title Administration	14,848			
T.B. Hospital		116	123,330	
Senior Citizens Levy		115	259,860	
Children Services	26,416	27,137	1,900,541	
MR/DD		1,483	2,998,168	
Ambulance Service		575	1,339,927	
TASC Grants	33,537	30		
TASC Athens County				
Municipal Drug Court		33,537		
Local Emergency Planning		8		
Youth Services		24,080		
Juvenile Court Projects	6,770			
Victims Assistance		21		
	161,378	198,053	6,621,826	0
Enterprise Funds:				
Plains Sewer Revenue	99	102	24,158	
Plains Water Revenue	68	268		
	167	370	24,158	0
Trust and Agency Funds:				
Undivided Tax Agency				8,046,911
County Court Agency		27,761		
County Sheriff Agency		1,814		
	0	29,575	0	8,046,911
Total	\$228,215	\$228,215	\$8,046,911	\$8,046,911
	<i>Due From Component Unit</i>	<i>Due To Primary Government</i>	<i>Due From Primary Government</i>	<i>Due to Component Unit</i>
Primary Government:				
Road (MVGT)				\$193
MR/DD	10,549			27,127
Component Unit:				
ATCO Inc.		10,549	27,320	
Total	\$10,549	\$10,549	\$27,320	\$27,320

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term bond and loan obligations of the County as of December 31, 2002:

Description	Interest Rate	Year Issued	Final Maturity	January 1, 2002	Additions	Deductions	December 31, 2002
General Obligation Bonds Payable from Governmental Tax Revenues:							
County Buildings	4-5.75%	1998	2012	\$3,045,000	\$0	\$225,000	\$2,820,000
Dog Shelter	4-4.05%	1998	2007	370,000	0	55,000	315,000
				<u>\$3,415,000</u>	<u>\$0</u>	<u>\$280,000</u>	<u>\$3,135,000</u>
General Obligation Bonds Payable from Enterprise Revenues:							
Buchtel Sewer Improvement	4.500%	2002	2042	\$0	\$120,000	\$0	\$120,000
Revenue Anticipation Bonds Payable from Enterprise Revenues:							
Buchtel Sewer Project	4.500%	2002	2042	\$0	\$612,000	\$0	\$612,000
OWDA Loans Payable from Governmental Tax Revenues:							
Landfill	4.350%	1996	2016	\$1,036,266	\$0	\$50,242	\$986,024
Landfill	4.120%	1997	2016	154,933	0	7,644	147,289
				<u>\$1,191,199</u>	<u>\$0</u>	<u>\$57,886</u>	<u>\$1,133,313</u>
OWDA Loans Payable from Enterprise Revenues:							
Plains Sewer Construction	5.250%	1997	2005	\$84,774	\$0	\$22,686	\$62,088
Sewer Plant and Poston Sewer	6.120%	1997	2022	444,211	0	11,433	432,778
Buchtel Water	2.000%	2002	2032	0	80,001	979	79,022
Dresher Sewer	5.150%	2002	2033	0	141,078	0	141,078
				<u>\$528,985</u>	<u>\$221,079</u>	<u>\$35,098</u>	<u>\$714,966</u>
FmHA Loan Payable from Enterprise Revenues:							
Plains Water Construction	5.000%	1982	2020	\$50,500	\$0	\$1,700	\$48,800

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

At December 31, 2002, \$1,895,000 of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2002 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2003	\$295,000	\$133,293	\$0	\$5,400	\$0
2004	300,000	121,492	0	5,400	0	27,540
2005	310,000	109,343	1,200	5,400	6,400	27,540
2006	325,000	96,787	1,400	5,346	6,600	27,252
2007	345,000	83,625	1,300	5,283	7,000	26,955
2008-2012	1,560,000	206,432	7,800	25,452	39,700	129,789
2013-2017			9,700	23,531	49,500	120,006
2018-2022			12,100	21,141	61,800	107,816
2023-2027			15,100	18,157	76,900	92,614
2028-2032			18,800	14,450	95,800	73,683
2033-2037			23,400	9,823	119,500	50,090
2038-2042			29,200	4,059	148,800	20,677
	<u>\$3,135,000</u>	<u>\$750,972</u>	<u>\$120,000</u>	<u>\$143,442</u>	<u>\$612,000</u>	<u>\$731,502</u>

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		FmHA Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2003	\$60,414	\$48,315	\$18,508	\$16,148	\$1,800
2004	63,052	45,677	38,988	30,325	1,800	2,350
2005	65,805	42,924	41,274	28,339	1,900	2,260
2006	68,678	40,051	16,158	26,019	2,000	2,165
2007	71,678	37,051	17,061	25,116	2,100	2,065
2008-2012	408,161	135,484	100,843	110,042	12,200	8,645
2013-2017	395,525	39,390	132,984	77,901	15,600	5,265
2018-2022			175,959	34,929	11,400	1,160
2023-2027			15,259	2,537		
2028-2032			16,854	942		
	<u>\$1,133,313</u>	<u>\$388,892</u>	<u>\$573,888</u>	<u>\$352,298</u>	<u>\$48,800</u>	<u>\$26,350</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

Long-Term Bonds and Loans: Revenue anticipation bonds, four OWDA loans and a FmHA loan are retired through the Enterprise Funds, from charges for services revenues. Governmental Fund general obligation bonds, and two OWDA loans are retired through Debt Service Funds from governmental tax revenues. The Drescher Sewer OWDA loan, of which \$141,078 has been drawn at year end, is not included in the amortization schedules as it cannot be calculated until the loan is completely drawn. The long-term obligation from the governmental general obligation bonds and the landfill OWDA loans are reflected in the General Long-Term Obligations Account Group (GLTOAG).

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

<u>Obligations</u>	<u>January 1, 2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2002</u>
Compensated Absences	\$1,068,554	\$125,806		\$1,194,360
Capital Leases	164,939		124,646	40,293
Landfill Post-Closure Costs	2,939,975		28,269	2,911,706
<i>Total</i>	<u>\$4,173,468</u>	<u>\$125,806</u>	<u>\$152,915</u>	<u>\$4,146,359</u>

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

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

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2002 are as follows:

<u>Year Ended December 31</u>	<u>Capital Lease Payments</u>
2003	\$33,909
2004	9,681
Total Minimum Lease Payments	\$43,590
Less: Amount Representing Interest	3,297
Present Value of Net Minimum Lease Payments	<u>\$40,293</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

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

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October, 1998. The \$2,911,706 reported is the estimated cost of the post-closure maintenance and monitoring.

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

As of December 31, 2002 there are three 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds, Convertible Taxable Multifamily Mortgage Revenue Bonds and Taxable Multifamily Housing Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000, \$550,000 and \$305,000 respectively.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 10 - CONTRIBUTED CAPITAL

During the year ended December 31, 2002 the following changes occurred in the contributed capital accounts:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Sewer Revenue	Total
Contributed Capital at January 1, 2002	\$650,162	\$362,272	\$2,283,633	\$3,296,067
LESS:				
Depreciation Expense	5,044	16,520		21,564
Contributed Capital at December 31, 2002	<u>\$645,118</u>	<u>\$345,752</u>	<u>\$2,283,633</u>	<u>\$3,274,503</u>

NOTE 11 - CONTRACT COMMITMENTS

As of December 31, 2002, the County had contractual purchase commitments for ten projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/02	Amounts Remaining On Contracts
Technical Support	Real Estate Assessment & General	\$92,000	\$0	\$92,000
Ohio Public Defender	General	387,420	175,304	212,116
Election System	General	27,350	16,410	10,940
Landfill Post Closure	General	56,550	44,993	11,557
GIS Project	County Planner	217,000	140,000	77,000
Indexing	General	8,300	0	8,300
Newborn Home Visits	Children Services	50,000	22,386	27,614
Strengthening Families Program	Children Services	17,335	0	17,335
Kinship Navigator	Children Services	20,000	3,451	16,549
Office Space	Children Services	47,657	28,125	19,532
<i>Total</i>		<u>\$923,612</u>	<u>\$430,669</u>	<u>\$492,943</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

The County contributes to the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio Public Employees Retirement Board. OPERS provides retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information for OPERS. That report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

Plan members, other than those engaged in law enforcement were required to contribute 8.5% of their annual covered salary to fund pension obligations and for 2001 the County was required to contribute 13.55%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 16.70% for 2002. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$2,409,171, \$2,395,785 and \$2,021,531, respectively; 72.63% has been contributed for 2002 and 100% for 2001 and 2000. Of the 2002 amount, \$659,478 was unpaid at December 31, 2002 and is recorded as a liability in the respective funds.

The Ohio Revised Code also provides statutory authority requiring public employers to provide and fund postretirement health care through their contributions to the System. Postretirement health care coverage is provided to age and service retirants with ten or more years of qualifying service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postemployment health care. The Ohio Revised Code provides statutory authority for employer contributions. Of the 13.55% and 16.70% employer contribution rates, 5.00% was used to fund health care which amounted to \$878,620.

The assumptions and calculations below were based on the System'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 the unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2001 was 8.00%. An annual increase of 4.00% 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 4.00% base increase, were assumed to range from 0.50% to 6.30%. Health care costs were assumed to increase 4.00% annually.

As of December 31, 2001, the number of active contributing participants was 402,041. The actuarial value of the Retirement System's net assets available for OPEB was \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued 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.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

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 Account.

2. State Teachers Retirement System (STRS)

The County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, 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 14.0%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's pension contributions for the years ended December 31, 2002, 2001 and 2000 were \$100,971, \$92,079 and \$85,665, respectively; 96.79% has been contributed for 2002 and 100% for 2001 and 2000. Of the 2002 amount, \$3,238 was unpaid at December 31, 2002 and is recorded as a liability in the MR/DD Fund.

STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. No premiums are currently paid by retirees or primary benefit recipients; however, monthly payments are required for covered spouses and other dependents. Pursuant to the ORC, the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the Plan. Under Ohio law, medical costs paid from the funds of the Plan are included in the employer contribution rate, currently 14 percent of compensation. The Board allocates employer contributions equal to 8 percent of covered payroll to a Health Care Reserve Fund within the Employers' Trust Fund from which payments for health care benefits are paid. For fiscal years ended June 30, 2002 and after, the board allocated employer contributions will be 4.5% of covered payroll. The balance in the Health Care Reserve Fund was \$3.011 billion at June 30, 2002. The net health care costs paid by the Plan were \$354,697,000 for the year ended June 30, 2001. Eligible benefit recipients totaled 105,300 at July 1, 2002.

NOTE 13 - DEFERRED COMPENSATION

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 13 - DEFERRED COMPENSATION - Continued

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

NOTE 14 - ENCUMBRANCES

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

NOTE 15 - INTERGOVERNMENTAL REVENUE

The following is a summary of major intergovernmental revenues:

General Fund:	
State – Property Tax	\$212,037
Grants	108,629
Local Government	1,130,364
<i>Total General Fund</i>	<u>\$1,451,030</u>
Special Revenue Funds:	
Public Assistance Grants and Reimbursements	\$9,582,770
Child Support Enforcement Grants and Reimbursements	1,160,333
Children Services Grant and Reimbursements	3,209,034
MR/DD Grants and Reimbursements	2,280,953
Community Development Grants	1,003,644
Youth Services Grants	267,138
Victims Services Grant	110,985
TASC Grants	732,477
Other	439,807
State – Property Tax	897,105
State – Motor Vehicle Tax	1,988,685
State – Gasoline Excise Tax	1,385,755
<i>Total Special Revenue Funds</i>	<u>\$23,058,686</u>
Capital Projects Funds:	
Issue II Grants	\$905,342
<i>Total Capital Projects Funds</i>	<u>\$905,342</u>
Enterprise Funds:	
Plains Sewer Revenue	\$282,000
Buchtel Sewer Revenue	168,600
<i>Total Enterprise Funds</i>	<u>\$450,600</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For The Year Ended December 31, 2002

NOTE 16 – GENERAL OBLIGATION NOTES

At December 31, 2002, \$382,282 of general obligation notes are reported as liabilities of the respective Governmental Funds into which the proceeds of the notes were received. \$210,000 of these notes were issued in 2002. As of December 31, 2002, interest payable of \$7,055 in the Governmental Funds had been accrued. All of the notes are backed by the full faith and credit of the County. The notes mature within one to four years.

NOTE 17 – INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

Transfers From	Transfers To				Total
	Special Revenue	Debt Service	Capital Projects	Enterprise	
General	\$429,415	\$519,493	\$34,453		\$983,361
Special Revenue	48,627		294,069		342,696
Capital Projects	7,677			108,251	115,928
Enterprise				675	675
Total	\$485,719	\$519,493	\$328,522	\$108,926	\$1,442,660

NOTE 18 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2002 consisted of the following:

Fund	Amount	Interest Rate	Terms
ACENET Revolving Loan	\$8,886	11-12%	1.75 to 5 yrs.
CD Revolving Loan	946,785	3-11%	6 to 20 yrs.
Emergency Home Repair Loan	2,483	0%	18 mos. to 8 yrs.
Total	\$958,154		

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For The Year Ended December 31, 2002

NOTE 19 – FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2002 follows:

	<u>Balance January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2002</u>
Land	\$938,761	\$0	\$0	\$938,761
Buildings	13,692,460	562,792	160,488	14,094,764
Improvements Other than Buildings	506,943	53,657	0	560,600
Equipment	<u>10,558,489</u>	<u>612,069</u>	<u>666,608</u>	<u>10,503,950</u>
<i>Totals</i>	<u>\$25,696,653</u>	<u>\$1,228,518</u>	<u>\$827,096</u>	<u>\$26,098,075</u>

At December 31, 2002 fixed assets includes \$388,654 of equipment under capitalized leases.

A summary of the Proprietary Funds fixed assets as of December 31, 2002 follows:

Land	\$29,741
Buildings	172,680
Improvements Other than Buildings	6,339,519
Equipment	<u>654,732</u>
<i>Total</i>	<u>\$7,196,672</u>
<i>Less Accumulated Depreciation:</i>	
Buildings	\$49,120
Improvements Other than Buildings	935,589
Equipment	<u>390,335</u>
<i>Total Accumulated Depreciation</i>	<u>\$1,375,044</u>
<i>Total Net Assets</i>	<u>\$5,821,628</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 20 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2002 tax levy was based follows:

	Assessed Values
Real Property	\$513,845,090
Tangible Personal Property	39,615,549
Public Utility Property	64,065,610
Total	\$617,526,249

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

Purpose		Voter Levy Date	Authorized Rate (a)	Rate Levied for Current Year (b)		Final Levy Year
				R/A	Other	
EMS Replacement	(c)	2000	1.00	1.00	1.00	2004
EMS Replacement	(c)	1999	.50	.45	.47	2003
EMS Replacement	(c)	1997	1.00	.89	.94	2006
HEALTH 2000		2000	.40	.40	.40	2009
HEALTH 1997	(c)	1997	.30	.27	.28	2006
HEALTH 1999	(c)	1999	.30	.27	.28	2008
317 BRD 92	(c)	1992	1.00	.65	.80	2011
317 BRD 98	(c)	1998	1.00	.82	.92	2007
Children Services	(c)	2000	2.00	1.99	2.00	2009
Children Services	(c)	1997	1.50	1.34	1.41	2006
T B Hospital 1995	(c)	2000	.30	.23	.25	2004
Beacon	(c)	1977	1.00	.29	.40	Cont.
Beacon 1994	(c)	1994	1.80	1.36	1.48	2009
Beacon School 2001		2001	1.80	1.80	1.80	Cont.
Beacon School 1994	(c)	1994	1.85	1.39	1.53	Cont.
Senior Citizens	(c)	1997	.50	.44	.47	2006
			16.25	13.59	14.43	

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 20 - PROPERTY TAX REVENUE - Continued

In 2002, real property taxes were levied on January 1, 2002, on assessed values as of January 1, 2001, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2002. Real estate taxes were due and payable by March 25 and August 12, 2002; personal property taxes were due and payable by June 15 and October 18, 2002. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2002. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Total Due from Agency Funds-Taxes are offset by a credit to deferred revenue.

NOTE 21 - SALES TAX REVENUE

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

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

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

In 2002, these sales taxes generated a combined total of \$5,233,606 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains six enterprise funds which provide waste water, water and solid waste management. Segment information for the year ended December 31, 2002 follows:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue
Operating Revenues	\$368,493	\$526,839	\$140,915	\$116,724
Operating Expenses before Depreciation	271,373	455,006	147,436	43,557
Depreciation Expense	40,628	56,520	0	0
Operating Earnings (Loss)	56,492	15,313	(6,521)	73,167
Net Non-Operating Revenues (Expenses)	231,152	(1,805)	(3,302)	114,736
Operating Transfers-In	0	0	0	108,926
Operating Transfers-Out	0	0	(675)	0
Net Income (Loss)	287,644	13,508	(10,498)	296,829
Net Change in Current Capital Contribution Property, Plant and Equipment	(5,044)	(16,520)	0	0
Additions	497,885	0	0	220,612
Net Working Capital	443,340	498,278	28,915	154,975
Total Assets	2,858,284	1,203,726	55,233	3,195,966
Bonds and Other Long-Term Obligations Payable from Operating Revenues (Net of Current Portion)	617,436	47,000	0	732,000
Total Equity	2,059,225	1,110,272	(50,107)	2,438,445

	Rural Solid Waste	Athens County Solid Waste	Total
Operating Revenues	\$21,597	\$0	\$1,174,568
Operating Expenses before Depreciation	0	0	917,372
Depreciation Expense	0	0	97,148
Operating Earnings (Loss)	21,597	0	160,048
Net Non-Operating Revenues (Expenses)	0	0	340,781
Operating Transfers-In	0	0	108,926
Operating Transfers-Out	0	0	(675)
Net Income (Loss)	21,597	0	609,080
Net Change in Current Capital Contribution Property, Plant and Equipment	0	0	(21,564)
Additions	0	0	718,497
Net Working Capital	54,879	62	1,180,449
Total Assets	54,879	62	7,368,150
Bonds and Other Long-Term Obligations Payable from Operating Revenues (Net of Current Portion)	0	0	1,396,436
Total Equity	54,879	62	5,612,776

NOTE 23 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty five years is estimated to be \$2,911,706. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 23 - LANDFILL CLOSURE - Continued

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

NOTE 24 - RISK MANAGEMENT

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

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

Coverage	Amount
Comprehensive General Liability	\$6,000,000
Errors & Omissions – Public Officials Liability	6,000,000
Law Enforcement Liability	6,000,000
Automobile Liability	6,000,000
Uninsured/Underinsured Motorists	250,000
<i>Property:</i>	
Buildings – Contents	Replacement Cost
Valuable Papers	1,000,000
Extra Expense	1,000,000
Electronic Data Processing	Replacement Cost
Contractor's Equipment	Actual Cash Value
Misc. Inland Marine	Actual Cash Value
Motortruck Cargo	100,000
Flood & Earthquake	100,000,000 Pool Limit
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	3,000,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside and Outside)	1,000,000
Depositor's Forgery	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000

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

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County also provides limited major medical, health, dental and vision insurance for those employees who choose to participate through a fully funded plan with Medical Mutual. The premiums are paid by the employees and from each of the respective funds from which the employee is paid and are then used by Medical Mutual to pay any claims. There is also a Stop Loss commercial policy for claims in excess of \$100,000 per employee.

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 25 - CONTINGENCIES

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

NOTE 26 - COMPLIANCE AND ACCOUNTABILITY

1. Deficit Fund Balances

Fund	Fund Balance Deficit
<i>Special Revenue Funds:</i>	
Emergency Management Agency	\$1,376
TASC Athens County Municipal Drug Court	36,985
Recycle Ohio	1,740
Clean Kids Grant	611
<i>Capital Projects Funds:</i>	
Building Purchases	\$120,223
Health Department Renovation	205,279
<i>Enterprise Funds:</i>	
Buchtel Water Revenue	\$50,107

The deficits in the Emergency Management Agency, TASC Athens County Municipal Drug Court, Recycle Ohio and Clean Kids Grant Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

The \$120,223 deficit in the Building Purchases and the \$205,279 deficit in the Health Department Renovation Capital Projects Funds are the result of the issuance of general obligation notes to finance the projects. Once the notes are retired, the deficit will be eliminated.

The Buchtel Water Revenue Enterprise Fund deficit is due to the securing of a loan to pay for the revenue anticipation notes issued in the previous year. Once the loan is retired, the deficit will be eliminated.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc. and Athens County Port Authority notes to financial statements for the year ended December 31, 2002:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

CASH AND CASH EQUIVALENTS

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

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

INVENTORY

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

2. FIXED ASSETS

Land is carried at fair value. Property and equipment are carried at cost. ATCO and Athens County Port Authority have elected to calculate depreciation using the straight-line method.

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

Depreciation expense for the year ended December 31, 2002 was \$9,158 for ATCO and \$18,433 for Athens County Port Authority.

ATCO Inc.:	
Property and Equipment	
Vehicles	\$14,866
Equipment	195,116
	<hr/>
Total Property and Equipment	209,982
Less: Accumulated Depreciation	<u>(193,728)</u>
Net Property and Equipment	<u>\$16,254</u>
Athens County Port Authority:	
Land	\$646,424
Buildings	<u>1,609,093</u>
	<hr/>
Total Land and Buildings	2,255,517
Less: Accumulated Depreciation	<u>18,433</u>
Net Land and Buildings	<u>\$2,237,084</u>

3. NOTES PAYABLE

At December 31, 2002, \$1,812,172 of notes payable are reported as liabilities of the Port Authority into which the proceeds of the notes were received. During 2002, \$1,363,962 of these notes were issued while \$564,383 were retired.

The notes consisted of a 0% direct state rural industrial park loan through the Ohio Department of Development in the amount of \$465,720 and a \$1,346,452 taxable revenue anticipation note with Bank One at a 4.5% interest rate.

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2002

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

4. RELATED PARTY TRANSACTIONS

During 2002, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$143,938 for such in-kind contributions. Additional habilitative expenses reimbursed by Athens County to the Company amounted to \$249,350 during 2002.

The \$143,938 is reflected in the Statement of Revenues, Expenses and Changes in Fund Equity as "Support Revenue" and correspondingly as various operating expenses.

5. INCOME TAXES

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

6. NOTE RECEIVABLE

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

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

General Fund

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

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

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Local Taxes	\$5,537,426	\$5,825,015	\$287,589
Intergovernmental	1,299,279	1,425,749	126,470
Charges for Services	813,971	1,047,877	233,906
Licenses and Permits	3,700	4,090	390
Fines and Forfeitures	107,000	120,285	13,285
Interest	705,000	644,303	(60,697)
Other	1,022,902	1,134,044	111,142
Total Revenue	9,489,278	10,201,363	712,085
Expenditures:			
<i>Current:</i>			
General Government - Legislative and Executive			
Board of County Commissioners			
Personal Services	275,703	275,323	380
Fringe Benefits	57,929	52,608	5,321
Contractual Services	91,129	38,671	52,458
Supplies and Materials	20,000	13,519	6,481
Other	170,598	119,907	50,691
Total Board of County Commissioners	615,359	500,028	115,331
County Auditor			
General Office			
Personal Services	211,169	210,799	370
Fringe Benefits	29,253	29,253	0
Contractual Services	12,077	12,077	0
Supplies and Materials	8,012	7,970	42
Other	15,369	14,830	539
Total General Office	275,880	274,929	951
Assessing Real Property			
Personal Services	21,218	21,218	0
Fringe Benefits	2,921	2,909	12
Supplies and Materials	2,588	2,419	169
Total Assessing Real Property	26,727	26,546	181
Total County Auditor	302,607	301,475	1,132

continued

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

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Treasurer			
Personal Services	104,601	104,072	529
Fringe Benefits	14,641	14,413	228
Contractual Services	15,161	14,573	588
Supplies and Materials	1,622	1,322	300
Other	3,041	2,584	457
	<u>139,066</u>	<u>136,964</u>	<u>2,102</u>
Total Treasurer			
Prosecuting Attorney			
Personal Services	467,912	467,518	394
Fringe Benefits	66,578	63,985	2,593
Supplies and Materials	4,500	3,505	995
Other	60,825	58,058	2,767
	<u>599,815</u>	<u>593,066</u>	<u>6,749</u>
Total Prosecuting Attorney			
Board of Revision			
Supplies and Materials	471	0	471
	<u>471</u>	<u>0</u>	<u>471</u>
Total Board of Revision			
Bureau of Inspection			
Examination	62,766	61,541	1,225
	<u>62,766</u>	<u>61,541</u>	<u>1,225</u>
Total Bureau of Inspection			
Settlement Fees			
Other Expenses	18,736	18,092	644
	<u>18,736</u>	<u>18,092</u>	<u>644</u>
Total Settlement Fees			
County Planning Commission			
Other Expenses	5,528	4,288	1,240
	<u>5,528</u>	<u>4,288</u>	<u>1,240</u>
Total County Planning Commission			
Data Processing			
Personal Services	40,346	40,346	0
Fringe Benefits	5,555	5,555	0
Contractual Services	62,228	57,285	4,943
Supplies and Materials	17,960	10,271	7,689
Other	600	331	269
	<u>126,689</u>	<u>113,788</u>	<u>12,901</u>
Total Data Processing			

continued

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

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Board of Elections			
Personal Services	252,563	252,563	0
Fringe Benefits	29,284	26,703	2,581
Contractual Services	61,513	61,148	365
Supplies and Materials	14,140	13,924	216
Other	11,945	11,945	0
	<u>369,445</u>	<u>366,283</u>	<u>3,162</u>
Recorder			
General Office			
Personal Services	104,558	104,038	520
Fringe Benefits	14,416	14,312	104
Contractual Services	55,004	55,004	0
Supplies and Materials	4,409	4,354	55
Other	2,657	1,987	670
	<u>181,044</u>	<u>179,695</u>	<u>1,349</u>
Microfilm			
Personal Services	35,916	33,990	1,926
Fringe Benefits	4,973	4,947	26
Contractual Services	3,600	3,600	0
Supplies and Materials	4,559	4,544	15
	<u>49,048</u>	<u>47,081</u>	<u>1,967</u>
Total Recorder	230,092	226,776	3,316
County Commissioners - Other			
Contractual Services	40,266	39,591	675
Total County Commissioners - Other	40,266	39,591	675
Buildings and Grounds			
Personal Services	153,850	145,143	8,707
Fringe Benefits	24,553	19,960	4,593
Contractual Services	408,116	320,768	87,348
Supplies and Materials	60,000	44,139	15,861
Other	15,555	10,686	4,869
	<u>662,074</u>	<u>540,696</u>	<u>121,378</u>

continued

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Insurances			
Contractual Services	812,369	752,688	59,681
Other	10,500	6,608	3,892
Total Insurances	822,869	759,296	63,573
Unanticipated Emergencies			
Fringe Benefits	10,000	5,061	4,939
Contractual Services	225,000	205,080	19,920
Total Unanticipated Emergencies	235,000	210,141	24,859
 Total General Government - Legislative and Executive	 4,230,783	 3,872,025	 358,758
General Government - Judicial			
Court of Appeals			
Contractual Services	420	410	10
Supplies and Materials	1,838	1,793	45
Other	2,445	2,433	12
Total Court of Appeals	4,703	4,636	67
Common Pleas Court			
Personal Services	289,533	289,075	458
Fringe Benefits	40,225	40,225	0
Contractual Services	93,142	91,378	1,764
Supplies and Materials	15,165	14,349	816
Other	7,762	7,028	734
Total Common Pleas Court	445,827	442,055	3,772
Law Library			
Personal Services	21,708	21,239	469
Fringe Benefits	3,152	2,764	388
Other	2,400	2,400	0
Total Law Library	27,260	26,403	857

continued

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

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Expenditures: (continued)			
General Government - Judicial (continued)			
Juvenile Court			
Personal Services	351,600	351,111	489
Fringe Benefits	48,934	48,859	75
Contractual Services	20,397	14,291	6,106
Supplies and Materials	15,377	13,868	1,509
Other	82,316	79,490	2,826
Total Juvenile Court	518,624	507,619	11,005
Probate Court			
Personal Services	142,282	141,935	347
Fringe Benefits	20,089	19,330	759
Contractual Services	16,004	13,775	2,229
Supplies and Materials	10,000	9,894	106
Other	13,000	12,047	953
Total Probate Court	201,375	196,981	4,394
Clerk of Courts			
Personal Services	128,999	128,594	405
Fringe Benefits	17,460	17,460	0
Contractual Services	2,171	0	2,171
Other	500	364	136
Total Clerk of Courts	149,130	146,418	2,712
Municipal Court			
Personal Services	81,438	76,472	4,966
Fringe Benefits	12,664	10,517	2,147
Contractual Services	64,988	63,036	1,952
Total Municipal Court	159,090	150,025	9,065
County Commissioners - Other			
Contractual Services	665,907	665,802	105
Total County Commissioners - Other	665,907	665,802	105
Total General Government - Judicial	2,171,916	2,139,939	31,977

continued

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
Public Safety			
Coroner			
Personal Services	56,300	54,904	1,396
Fringe Benefits	7,585	7,585	0
Contractual Services	25,721	25,721	0
Supplies and Materials	268	268	0
Other	2,818	2,818	0
Total Coroner	92,692	91,296	1,396
Sheriff			
Personal Services	956,792	956,333	459
Fringe Benefits	158,317	158,281	36
Contractual Services	97,291	94,780	2,511
Supplies and Materials	57,988	56,479	1,509
Other	39,026	38,942	84
Total Sheriff	1,309,414	1,304,815	4,599
Emergency Management			
Personal Services	27,889	27,675	214
Fringe Benefits	3,396	3,396	0
Contractual Services	485	485	0
Supplies and Materials	1,801	1,778	23
Other	1,823	1,766	57
Total Emergency Management	35,394	35,100	294
County Commissioners - Other			
Contractual Services	1,080,000	1,080,000	0
Total County Commissioners - Other	1,080,000	1,080,000	0
Total Public Safety	2,517,500	2,511,211	6,289
Public Works			
County Commissioners - Other			
Contractual Services	57,108	14,194	42,914
Total County Commissioners - Other	57,108	14,194	42,914
Total Public Works	57,108	14,194	42,914

continued

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

<i>Expenditures: (continued)</i>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Health			
Vital Statistics			
Other	924	924	0
Total Vital Statistics	924	924	0
Agriculture			
Fringe Benefits	150	0	150
Other	321,600	321,300	300
Total Agriculture	321,750	321,300	450
Other Health			
Other	65,062	20,854	44,208
Total Other Health	65,062	20,854	44,208
County Commissioners - Other			
Contractual Services	70,000	68,127	1,873
Total County Commissioners - Other	70,000	68,127	1,873
Total Health	457,736	411,205	46,531
Human Services			
Soldier Relief			
Personal Services	69,238	69,047	191
Fringe Benefits	12,259	9,357	2,902
Supplies and Materials	2,000	1,996	4
Other	221,905	219,124	2,781
Total Soldier Relief	305,402	299,524	5,878
Memorial Day Expense			
Supplies and Materials	17,733	17,733	0
Total Memorial Day Expense	17,733	17,733	0
Total Human Services	323,135	317,257	5,878
Conservation & Recreation			
Board of County Commissioners			
Other	31,434	28,690	2,744
Total Board of County Commissioners	31,434	28,690	2,744
Total Conservation & Recreation	31,434	28,690	2,744

continued

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
Capital Outlay	241,533	193,737	47,796
Total Expenditures	<u>10,031,145</u>	<u>9,488,258</u>	<u>542,887</u>
Excess of Revenues Over (Under) Expenditures	<u>(541,867)</u>	<u>713,105</u>	<u>1,254,972</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	0	220	220
Operating Transfers - Out	<u>(983,503)</u>	<u>(983,361)</u>	<u>142</u>
Total Other Financing Sources (Uses)	<u>(983,503)</u>	<u>(983,141)</u>	<u>362</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,525,370)	(270,036)	1,255,334
Fund Balances (Deficit) at Beginning of Year	1,470,028	1,470,028	0
Prior Year Encumbrances Appropriated	<u>56,280</u>	<u>56,280</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$938</u></u>	<u><u>\$1,256,272</u></u>	<u><u>\$1,255,334</u></u>

ATHENS COUNTY, OHIO

Special Revenue Funds

Dog and Kennel

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

Job and Family Services

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

Child Support Enforcement

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

Indigent Guardianship

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

Real Estate Assessment

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

Road (MVGT)

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

GIS (Geographic Information System)

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

County Planner

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

Emergency Management Agency

To account for revenues from grants and County contributions for planning and coordinating efforts to prevent and manage disasters.

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

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

Treasurer's Prepayment Interest

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

Marriage License

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

ATHENS COUNTY, OHIO

Probate/Juvenile Computerization

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

Probate/Juvenile Computer Legal Research

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

Common Pleas Computerization

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Mediation

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

Juvenile Mediation

To account for fine monies collected under Section 2303.20.1 (E) (1) of the Ohio Revised Code. Expenditures are used for special projects of the juvenile court.

Juvenile Tobacco Intervention

To account for fine monies collected under Section 2151.87 of the Ohio Revised Code. Expenditures are used to prevent the use of tobacco products by children.

Sheriff's Grant Projects

To account for funds received by the Sheriff's office from other agencies to be used by the Sheriff as reimbursement for the overtime used by his personnel in providing services to these agencies.

Indigent Drivers Alcohol Treatment

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

D.U.I. Enforcement and Education

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

Drug Law Enforcement

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

Diversions-Prosecuting Attorney

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

ATHENS COUNTY, OHIO

Title Administration

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

Recorder Equipment

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

T.B. Hospital

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

Senior Citizens Levy

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

Children Services

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

MR/DD (Beacon School)

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

Ambulance Service

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

911 Emergency

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

Bikeway Maintenance

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

DUI Grant

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

ACENET Revolving Loan

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

CDBG (Community Development Block Grants)

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

ATHENS COUNTY, OHIO

CD Revolving Loan

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

Emergency Home Repair Loan

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

TASC Grants

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

TASC Athens County Municipal Drug Court

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

Litter Control

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

Local Emergency Planning

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

Recycle Ohio

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

Probate Court Mental Illness

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

Psychological Evaluation Grant

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

TCMPA (Terrorism Consequence Management Preparedness Assistance) Grant

To account for revenue from a federal grant from the Federal Emergency Management Agency through the Ohio Emergency Management Agency to be used by the County's Emergency Management Agency for terrorism preparedness.

Clean Kids Grant

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

DARE Grant

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

Sheriff Equipment Grant

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

Court Security Grant

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

ATHENS COUNTY, OHIO

Youth Services

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

Juvenile Court Projects

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

Americorp Grant

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

Victims Assistance

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

OCJS DVDA Sheriff

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

OCJS Prosecutor

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2002

	<u>Dog and Kennel</u>	<u>Job and Family Services</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Real Estate Assessment</u>
Assets:					
Cash and Cash Equivalents	\$36,430	\$3,178,273	\$126,057	\$5,909	\$286,235
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts		89			
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds		68,871		370	1,465
Due from Other Governments	75	113,721	145,201		6,259
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items	37	332,170	1,722		
<i>Total Assets</i>	<u>\$36,542</u>	<u>\$3,693,124</u>	<u>\$272,980</u>	<u>\$6,279</u>	<u>\$293,959</u>
Liabilities:					
Accounts Payable	\$2,488	\$115,918	\$512		
Contracts Payable		132,748		1,558	
Accrued Wages and Benefits	2,266	176,990	28,544		5,022
Compensated Absences Payable		227			
Due to Other Funds	1,982	16,412	92,288		8
Due to Other Governments	2,332	559,921	34,828		5,305
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue		131,143			
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
<i>Total Liabilities</i>	<u>9,068</u>	<u>1,133,359</u>	<u>156,172</u>	<u>1,558</u>	<u>10,335</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances		18,650			
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	27,474	2,541,115	116,808	4,721	283,624
<i>Total Fund Equity</i>	<u>27,474</u>	<u>2,559,765</u>	<u>116,808</u>	<u>4,721</u>	<u>283,624</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$36,542</u>	<u>\$3,693,124</u>	<u>\$272,980</u>	<u>\$6,279</u>	<u>\$293,959</u>

<u>Road (MVGT)</u>	<u>GIS</u>	<u>County Planner</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>
\$617,194	\$63,783	\$37,340		\$125,847	\$10,433	\$7,511
196						442
1,762,699						
38,889						
<u>328</u>	<u>5,027</u>	<u>488</u>			<u>348</u>	
<u>\$2,419,306</u>	<u>\$68,810</u>	<u>\$37,828</u>	<u>\$0</u>	<u>\$125,847</u>	<u>\$10,781</u>	<u>\$7,953</u>
\$43,669		\$271		\$2,167		\$7,953
413		257				
43,353		4,059	1,376	2,007		
872						
		261				
52,604		4,517		2,043		
193						
1,291,238						
661						
<u>24,282</u>						
<u>1,457,285</u>	<u>0</u>	<u>9,365</u>	<u>1,376</u>	<u>6,217</u>	<u>0</u>	<u>7,953</u>
38,889						
<u>923,132</u>	<u>68,810</u>	<u>28,463</u>	<u>(1,376)</u>	<u>119,630</u>	<u>10,781</u>	
<u>962,021</u>	<u>68,810</u>	<u>28,463</u>	<u>(1,376)</u>	<u>119,630</u>	<u>10,781</u>	<u>0</u>
<u>\$2,419,306</u>	<u>\$68,810</u>	<u>\$37,828</u>	<u>\$0</u>	<u>\$125,847</u>	<u>\$10,781</u>	<u>\$7,953</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2002

	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas
Assets:					
Cash and Cash Equivalents	\$12,345	\$5,385	\$25,489	\$2,335	\$14,718
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds	1,495	450			
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items	1,528		739		
Total Assets	\$15,368	\$5,835	\$26,228	\$2,335	\$14,718
Liabilities:					
Accounts Payable					
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	0	0	0	0	0
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	15,368	5,835	26,228	2,335	14,718
Total Fund Equity	15,368	5,835	26,228	2,335	14,718
Total Liabilities and Fund Equity	\$15,368	\$5,835	\$26,228	\$2,335	\$14,718

<u>Mediation</u>	<u>Juvenile Mediation</u>	<u>Juvenile Tobacco Intervention</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>
\$2,256	\$12,158	\$3,450	\$6,266	\$1,200	\$947	\$45,851
2,083	1,710	25	2,660		25	40 100
					1,625	116
<u>\$4,339</u>	<u>\$13,868</u>	<u>\$3,475</u>	<u>\$8,926</u>	<u>\$1,200</u>	<u>\$2,597</u>	<u>\$46,107</u>
			76			
			329			
<u>0</u>	<u>0</u>	<u>0</u>	<u>405</u>	<u>0</u>	<u>0</u>	<u>0</u>
						425
<u>4,339</u>	<u>13,868</u>	<u>3,475</u>	<u>8,521</u>	<u>1,200</u>	<u>2,597</u>	<u>45,682</u>
<u>4,339</u>	<u>13,868</u>	<u>3,475</u>	<u>8,521</u>	<u>1,200</u>	<u>2,597</u>	<u>46,107</u>
<u>\$4,339</u>	<u>\$13,868</u>	<u>\$3,475</u>	<u>\$8,926</u>	<u>\$1,200</u>	<u>\$2,597</u>	<u>\$46,107</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2002

	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment	T.B. Hospital	Senior Citizens Levy
Assets:					
Cash and Cash Equivalents	\$15,908	\$176,696	\$86,071	\$373,248	\$27,247
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes				123,330	259,860
Due from Other Funds		14,848			
Due from Other Governments				7,547	24,499
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items		761	422		
<i>Total Assets</i>	<u>\$15,908</u>	<u>\$192,305</u>	<u>\$86,493</u>	<u>\$504,125</u>	<u>\$311,606</u>
Liabilities:					
Accounts Payable		\$2,189	\$3,179	\$186	
Contracts Payable				4,913	
Accrued Wages and Benefits	4,987				
Compensated Absences Payable					
Due to Other Funds				116	115
Due to Other Governments	26	5,354			
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue				129,364	281,828
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
<i>Total Liabilities</i>	<u>5,013</u>	<u>7,543</u>	<u>3,179</u>	<u>134,579</u>	<u>281,943</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances			11,415	5,153	
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	10,895	184,762	71,899	364,393	29,663
<i>Total Fund Equity</i>	<u>10,895</u>	<u>184,762</u>	<u>83,314</u>	<u>369,546</u>	<u>29,663</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$15,908</u>	<u>\$192,305</u>	<u>\$86,493</u>	<u>\$504,125</u>	<u>\$311,606</u>

Children Services	MR/DD	Ambulance Service	911 Emergency	Bikeway Maintenance	DUI Grant	ACENET Revolving Loan
\$1,946,290	\$2,637,512	\$962,727	\$911,441	\$1,190	\$215	\$18,355
3,997	22,502					
	337					
1,900,541	2,998,168	1,339,927				8,886
26,416						
286,720	247,765	80,074	170,839			
	10,549					
3,738	16,314		5,372			
<u>\$4,167,702</u>	<u>\$5,933,147</u>	<u>\$2,382,728</u>	<u>\$1,087,652</u>	<u>\$1,190</u>	<u>\$215</u>	<u>\$27,241</u>
\$31,750	\$30,056		\$2,408			
102,413	26,636		1,500			
117,246	143,492		25,870			
27,137	1,483	575				
152,309	130,327		25,104			
	27,127					
	1,019					
1,992,284	3,139,750	1,407,337				
	21,482					
<u>2,423,139</u>	<u>3,521,372</u>	<u>1,407,912</u>	<u>54,882</u>	<u>0</u>	<u>0</u>	<u>0</u>
201,313	205,706		7,644			
<u>1,543,250</u>	<u>2,206,069</u>	<u>974,816</u>	<u>1,025,126</u>	<u>1,190</u>	<u>215</u>	<u>27,241</u>
<u>1,744,563</u>	<u>2,411,775</u>	<u>974,816</u>	<u>1,032,770</u>	<u>1,190</u>	<u>215</u>	<u>27,241</u>
<u>\$4,167,702</u>	<u>\$5,933,147</u>	<u>\$2,382,728</u>	<u>\$1,087,652</u>	<u>\$1,190</u>	<u>\$215</u>	<u>\$27,241</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2002

	CDBG	CD Revolving Loan	Emergency Home Repair Loan	TASC Grants	TASC Athens County Municipal Drug Court
Assets:					
Cash and Cash Equivalents	\$2,359	\$256,709		\$122,031	\$7,782
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans		946,785	2,483		
Due from Agency Funds-Taxes					
Due from Other Funds				33,537	
Due from Other Governments	240,520				
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items				26,982	
Total Assets	<u>\$242,879</u>	<u>\$1,203,494</u>	<u>\$2,483</u>	<u>\$182,550</u>	<u>\$7,782</u>
Liabilities:					
Accounts Payable				\$29,375	\$112
Contracts Payable	237,569				8,000
Accrued Wages and Benefits				17,816	1,885
Compensated Absences Payable					
Due to Other Funds				30	33,537
Due to Other Governments				19,747	1,233
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>237,569</u>	<u>0</u>	<u>0</u>	<u>66,968</u>	<u>44,767</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable		781,872	760		
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	5,310	421,622	1,723	115,582	(36,985)
Total Fund Equity	<u>5,310</u>	<u>1,203,494</u>	<u>2,483</u>	<u>115,582</u>	<u>(36,985)</u>
Total Liabilities and Fund Equity	<u>\$242,879</u>	<u>\$1,203,494</u>	<u>\$2,483</u>	<u>\$182,550</u>	<u>\$7,782</u>

<u>Litter Control</u>	<u>Local Emergency Planning</u>	<u>Recycle Ohio</u>	<u>Probate Court Mental Illness</u>	<u>Psychological Evaluation Grant</u>	<u>TCMPA Grant</u>	<u>Clean Kids Grant</u>
\$1,697	\$32,900	\$16,348	\$962	\$15,290	\$3,736	\$17
			16,785			
<u>\$1,697</u>	<u>\$32,900</u>	<u>\$16,348</u>	<u>\$17,747</u>	<u>\$15,290</u>	<u>\$3,736</u>	<u>\$17</u>
	\$181	\$11,322				\$628
		1,400	16,260			
		1,801				
	8					
		3,565				
<u>0</u>	<u>189</u>	<u>18,088</u>	<u>16,260</u>	<u>0</u>	<u>0</u>	<u>628</u>
	1	915				915
<u>1,697</u>	<u>32,710</u>	<u>(2,655)</u>	<u>1,487</u>	<u>15,290</u>	<u>3,736</u>	<u>(1,526)</u>
<u>1,697</u>	<u>32,711</u>	<u>(1,740)</u>	<u>1,487</u>	<u>15,290</u>	<u>3,736</u>	<u>(611)</u>
<u>\$1,697</u>	<u>\$32,900</u>	<u>\$16,348</u>	<u>\$17,747</u>	<u>\$15,290</u>	<u>\$3,736</u>	<u>\$17</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2002

	DARE Grant	Sheriff Equipment Grant	Court Security Grant	Youth Services	Juvenile Court Projects
Assets:					
Cash and Cash Equivalents	\$17,114	\$6,177		\$425,768	\$80,222
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds					6,770
Due from Other Governments				15,812	
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u>\$17,114</u>	<u>\$6,177</u>	<u>\$0</u>	<u>\$441,580</u>	<u>\$86,992</u>
Liabilities:					
Accounts Payable				\$808	\$250
Contracts Payable					
Accrued Wages and Benefits				5,516	
Compensated Absences Payable					
Due to Other Funds				24,080	
Due to Other Governments				8,152	229
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,556</u>	<u>479</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances		6,000			
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	<u>17,114</u>	<u>177</u>		<u>403,024</u>	<u>86,513</u>
Total Fund Equity	<u>17,114</u>	<u>6,177</u>	<u>0</u>	<u>403,024</u>	<u>86,513</u>
Total Liabilities and Fund Equity	<u>\$17,114</u>	<u>\$6,177</u>	<u>\$0</u>	<u>\$441,580</u>	<u>\$86,992</u>

Americorp Grants	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
\$1	\$14,383	\$14,935	\$15	\$12,802,758
				26,499
				426
				958,154
				6,621,826
				161,378
				3,118,641
				10,549
				38,889
	71			397,788
<u>\$1</u>	<u>\$14,454</u>	<u>\$14,935</u>	<u>\$15</u>	<u>\$24,136,908</u>
	\$1,041			\$286,463
	1,137			534,804
	4,760	3,264		590,254
	534			1,709
	21			198,053
	5,786	3,658		1,017,369
				27,320
				1,019
				8,372,944
				21,482
				661
				24,282
<u>0</u>	<u>13,279</u>	<u>6,922</u>	<u>0</u>	<u>11,076,360</u>
				782,632
				458,137
				38,889
<u>1</u>	<u>1,175</u>	<u>8,013</u>	<u>15</u>	<u>11,780,890</u>
<u>1</u>	<u>1,175</u>	<u>8,013</u>	<u>15</u>	<u>13,060,548</u>
<u>\$1</u>	<u>\$14,454</u>	<u>\$14,935</u>	<u>\$15</u>	<u>\$24,136,908</u>

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

	Dog and Kennel	Job and Family Services	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
Revenues:					
Taxes					
Intergovernmental		9,582,770	1,160,333		
Charges for Services	12,983		80,738	5,920	371,357
Licenses & Permits	72,627				
Fines and Forfeitures	4,602				
Interest					
Other Revenues	908	1,489,411	167,951		673
Total Revenue	91,120	11,072,181	1,409,022	5,920	372,030
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					256,252
Judicial					
Public Safety				8,573	
Public Works					
Health	88,797				
Human Services		11,277,233	1,317,109		
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay		1,731			
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
Total Expenditures	88,797	11,278,964	1,317,109	8,573	256,252
Excess of Revenues Over (Under) Expenditures	2,323	(206,783)	91,913	(2,653)	115,778
Other Financing Sources (Uses):					
Operating Transfers - In		312,000		10,667	
Operating Transfers - Out		(236,069)			
Total Other Sources (Uses)	0	75,931	0	10,667	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,323	(130,852)	91,913	8,014	115,778
Fund Balances (Deficits) at Beginning of Year	25,151	2,703,726	24,895	(3,293)	167,846
Increase (Decrease) in Reserve for Inventory		(13,109)			
Fund Balances (Deficits) at End of Year	\$27,474	\$2,559,765	\$116,808	\$4,721	\$283,624

<u>Road (MVGTT)</u>	<u>GIS</u>	<u>County Planner</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>
3,374,440		13,364		99,197		
3,469		6,455				16,019
51,858					1,327	
8,425		51,752		6,876		
82,557						
<u>3,520,749</u>	<u>0</u>	<u>71,571</u>	<u>0</u>	<u>106,073</u>	<u>1,327</u>	<u>16,019</u>
				52,435	2,636	
3,472,888	104,932	131,089	1,376			16,223
109,273		1,039		5,924		
8,494						
1,665						
<u>3,592,320</u>	<u>104,932</u>	<u>132,128</u>	<u>1,376</u>	<u>58,359</u>	<u>2,636</u>	<u>16,223</u>
<u>(71,571)</u>	<u>(104,932)</u>	<u>(60,557)</u>	<u>(1,376)</u>	<u>47,714</u>	<u>(1,309)</u>	<u>(204)</u>
		85,627				
<u>0</u>	<u>0</u>	<u>85,627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(71,571)	(104,932)	25,070	(1,376)	47,714	(1,309)	(204)
1,051,791	173,742	3,393	0	71,916	12,090	204
<u>(18,199)</u>						
<u>\$962,021</u>	<u>\$68,810</u>	<u>\$28,463</u>	<u>(\$1,376)</u>	<u>\$119,630</u>	<u>\$10,781</u>	<u>\$0</u>

continued

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

	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas
Revenues:					
Taxes					
Intergovernmental					
Charges for Services	16,030	4,821	22,336	2,766	6,515
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>16,030</u>	<u>4,821</u>	<u>22,336</u>	<u>2,766</u>	<u>6,515</u>
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial		2,373		3,884	6,437
Public Safety					
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay	11,811		19,566		
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>11,811</u>	<u>2,373</u>	<u>19,566</u>	<u>3,884</u>	<u>6,437</u>
Excess of Revenues Over (Under) Expenditures	<u>4,219</u>	<u>2,448</u>	<u>2,770</u>	<u>(1,118)</u>	<u>78</u>
Other Financing Sources (Uses):					
Operating Transfers - In					
Operating Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,219	2,448	2,770	(1,118)	78
Fund Balances (Deficits) at Beginning of Year	11,149	3,387	23,458	3,453	14,640
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$15,368</u>	<u>\$5,835</u>	<u>\$26,228</u>	<u>\$2,335</u>	<u>\$14,718</u>

<u>Mediation</u>	<u>Juvenile Mediation</u>	<u>Juvenile Tobacco Intervention</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>
12,106	13,868	3,475	28,790	112		
					654	14,804
						<u>21,296</u>
<u>12,106</u>	<u>13,868</u>	<u>3,475</u>	<u>28,790</u>	<u>112</u>	<u>654</u>	<u>36,100</u>
			22,693		1,274	36,358
<u>0</u>	<u>0</u>	<u>0</u>	<u>22,693</u>	<u>0</u>	<u>1,274</u>	<u>36,358</u>
<u>12,106</u>	<u>13,868</u>	<u>3,475</u>	<u>6,097</u>	<u>112</u>	<u>(620)</u>	<u>(258)</u>
<u>(10,667)</u>						
<u>(10,667)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,439	13,868	3,475	6,097	112	(620)	(258)
2,900	0	0	2,424	1,088	3,217	46,365
<u>\$4,339</u>	<u>\$13,868</u>	<u>\$3,475</u>	<u>\$8,521</u>	<u>\$1,200</u>	<u>\$2,597</u>	<u>\$46,107</u>

continued

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

	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment	T.B. Hospital	Senior Citizens Levy
Revenues:					
Taxes				\$136,544	\$257,228
Intergovernmental				18,702	35,542
Charges for Services	12,560	210,740	47,132		
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues		888		3,099	1,256
Total Revenue	<u>12,560</u>	<u>211,628</u>	<u>47,132</u>	<u>158,345</u>	<u>294,026</u>
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive			44,327		
Judicial		184,416			
Public Safety	5,133				
Public Works					
Health				126,950	
Human Services					286,673
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
Total Expenditures	<u>5,133</u>	<u>184,416</u>	<u>44,327</u>	<u>126,950</u>	<u>286,673</u>
Excess of Revenues Over (Under) Expenditures	<u>7,427</u>	<u>27,212</u>	<u>2,805</u>	<u>31,395</u>	<u>7,353</u>
Other Financing Sources (Uses):					
Operating Transfers - In					
Operating Transfers - Out					
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,427	27,212	2,805	31,395	7,353
Fund Balances (Deficits) at Beginning of Year	3,468	157,550	80,509	338,151	22,310
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$10,895</u>	<u>\$184,762</u>	<u>\$83,314</u>	<u>\$369,546</u>	<u>\$29,663</u>

<u>Children Services</u>	<u>MR/DD</u>	<u>Ambulance Service</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>
\$1,888,150	\$2,909,602	\$1,328,984	\$1,043,812			
3,469,269	2,679,457	184,122				
936,244	6,833					
<u>407,196</u>	<u>60,582</u>	<u></u>	<u>3,192</u>	<u>60</u>	<u></u>	<u></u>
<u>6,700,859</u>	<u>5,656,474</u>	<u>1,513,106</u>	<u>1,047,004</u>	<u>60</u>	<u>0</u>	<u>0</u>
			781,545			
6,470,515	4,891,757	1,413,247				
				2,905		
139,941	144,355		132,467			
19,436						
1,114						
<u>6,631,006</u>	<u>5,036,112</u>	<u>1,413,247</u>	<u>914,012</u>	<u>2,905</u>	<u>0</u>	<u>0</u>
<u>69,853</u>	<u>620,362</u>	<u>99,859</u>	<u>132,992</u>	<u>(2,845)</u>	<u>0</u>	<u>0</u>
	(58,000)					
<u>0</u>	<u>(58,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
69,853	562,362	99,859	132,992	(2,845)	0	0
1,674,710	1,857,151	874,957	899,778	4,035	215	27,241
	(7,738)					
<u>\$1,744,563</u>	<u>\$2,411,775</u>	<u>\$974,816</u>	<u>\$1,032,770</u>	<u>\$1,190</u>	<u>\$215</u>	<u>\$27,241</u>

continued

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

	<u>CDBG</u>	<u>CD Revolving Loan</u>	<u>Emergency Home Repair Loan</u>	<u>TASC Grants</u>	<u>TASC Athens County Municipal Drug Court</u>
Revenues:					
Taxes					
Intergovernmental	1,003,644			682,477	50,000
Charges for Services				174,128	
Licenses & Permits					
Fines and Forfeitures					
Interest		50,549			
Other Revenues		456		15,475	315
<i>Total Revenue</i>	<u>1,003,644</u>	<u>51,005</u>	<u>0</u>	<u>872,080</u>	<u>50,315</u>
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					141,469
Public Safety					
Public Works	1,068,981				
Health					
Human Services				763,575	
Conservation and Recreation					
Economic Development and Assistance		20,295			
Capital Outlay				7,266	
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>1,068,981</u>	<u>20,295</u>	<u>0</u>	<u>770,841</u>	<u>141,469</u>
Excess of Revenues Over (Under) Expenditures	<u>(65,337)</u>	<u>30,710</u>	<u>0</u>	<u>101,239</u>	<u>(91,154)</u>
Other Financing Sources (Uses):					
Operating Transfers - In				10,813	10,500
Operating Transfers - Out				(10,500)	(10,813)
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>313</u>	<u>(313)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(65,337)</u>	<u>30,710</u>	<u>0</u>	<u>101,552</u>	<u>(91,467)</u>
Fund Balances (Deficits) at Beginning of Year	70,647	1,172,784	2,483	14,030	54,482
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$5,310</u>	<u>\$1,203,494</u>	<u>\$2,483</u>	<u>\$115,582</u>	<u>(\$36,985)</u>

<u>Litter Control</u>	<u>Local Emergency Planning</u>	<u>Recycle Ohio</u>	<u>Probate Court Mental Illness</u>	<u>Psychological Evaluation Grant</u>	<u>TCMPA Grant</u>	<u>Clean Kids Grant</u>
	15,524	81,280	77,748		7,330	
	16	25,342				
<u>0</u>	<u>15,540</u>	<u>106,622</u>	<u>77,748</u>	<u>0</u>	<u>7,330</u>	<u>0</u>
	19,662		86,266	8,090	3,609	628
		102,232				
		5,715				
<u>0</u>	<u>19,662</u>	<u>107,947</u>	<u>86,266</u>	<u>8,090</u>	<u>3,609</u>	<u>628</u>
<u>0</u>	<u>(4,122)</u>	<u>(1,325)</u>	<u>(8,518)</u>	<u>(8,090)</u>	<u>3,721</u>	<u>(628)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(4,122)	(1,325)	(8,518)	(8,090)	3,721	(628)
1,697	36,833	(415)	10,005	23,380	15	17
<u>\$1,697</u>	<u>\$32,711</u>	<u>(\$1,740)</u>	<u>\$1,487</u>	<u>\$15,290</u>	<u>\$3,736</u>	<u>(\$611)</u>

continued

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

	DARE Grant	Sheriff Equipment Grant	Court Security Grant	Youth Services	Juvenile Court Projects
Revenues:					
Taxes					
Intergovernmental	8,113			267,138	33,096
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues		6,000		114,847	6,000
<i>Total Revenue</i>	<u>8,113</u>	<u>6,000</u>	<u>0</u>	<u>381,985</u>	<u>39,096</u>
Expenditures:					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial			532		
Public Safety					
Public Works					
Health					
Human Services				356,839	4,385
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>532</u>	<u>356,839</u>	<u>4,385</u>
Excess of Revenues Over (Under) Expenditures	<u>8,113</u>	<u>6,000</u>	<u>(532)</u>	<u>25,146</u>	<u>34,711</u>
Other Financing Sources (Uses):					
Operating Transfers - In					16,647
Operating Transfers - Out				(16,642)	
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(16,642)</u>	<u>16,647</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,113	6,000	(532)	8,504	51,358
Fund Balances (Deficits) at Beginning of Year	9,001	177	532	394,520	35,155
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	<u>\$17,114</u>	<u>\$6,177</u>	<u>\$0</u>	<u>\$403,024</u>	<u>\$86,513</u>

<u>Americorp Grants</u>	<u>Victims Assistance</u>	<u>OCJS DVDA Sheriff</u>	<u>OCJS Prosecutor</u>	<u>Totals</u>
				\$7,564,320
	110,985	75,365		23,058,686
				1,950,588
				88,646
				71,918
				60,301
<u>4</u>	<u>1,452</u>	<u>13,659</u>		<u>2,481,263</u>
<u>4</u>	<u>112,437</u>	<u>89,024</u>	<u>0</u>	<u>35,275,722</u>
				355,650
				437,076
		97,646		974,888
				4,777,890
				1,747,449
	160,769			25,528,855
				2,905
				20,295
				579,088
				27,930
				<u>2,779</u>
<u>0</u>	<u>160,769</u>	<u>97,646</u>	<u>0</u>	<u>34,454,805</u>
<u>4</u>	<u>(48,332)</u>	<u>(8,622)</u>	<u>0</u>	<u>820,917</u>
<u>(5)</u>	<u>34,676</u>	<u>4,789</u>		<u>485,719</u>
<u>(5)</u>	<u>34,676</u>	<u>4,789</u>	<u>0</u>	<u>(342,696)</u>
<u>(5)</u>	<u>34,676</u>	<u>4,789</u>	<u>0</u>	<u>143,023</u>
<u>(1)</u>	<u>(13,656)</u>	<u>(3,833)</u>	<u>0</u>	<u>963,940</u>
<u>2</u>	<u>14,831</u>	<u>11,846</u>	<u>15</u>	<u>12,135,654</u>
				<u>(39,046)</u>
<u>\$1</u>	<u>\$1,175</u>	<u>\$8,013</u>	<u>\$15</u>	<u>\$13,060,548</u>

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ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges For Services	\$10,500	\$13,038	\$2,538
Licenses and Permits	70,000	72,627	2,627
Fines and Forfeitures	3,200	4,572	1,372
Other	500	853	353
Total Revenue	84,200	91,090	6,890
Expenditures:			
<i>Current:</i>			
Health			
Dog Warden			
Personal Services	70,807	56,363	14,444
Fringe Benefits	11,950	9,593	2,357
Contractual Services	4,000	1,663	2,337
Supplies and Materials	14,500	11,514	2,986
Other	10,799	10,794	5
Total Dog Warden	112,056	89,927	22,129
Kennel Keeper			
Fringe Benefits	6,684	172	6,512
Total Dog Kennel Keeper	6,684	172	6,512
Total Health	118,740	90,099	28,641
Total Expenditures	118,740	90,099	28,641
Excess of Revenues Over (Under) Expenditures	(34,540)	991	35,531
Fund Balances (Deficit) at Beginning of Year	34,540	34,540	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$35,531</u>	<u>\$35,531</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,252,844	\$9,605,238	\$352,394
Other	900,950	1,384,467	483,517
Total Revenue	10,153,794	10,989,705	835,911
Expenditures:			
<i>Current:</i>			
Human Services			
Administration			
Personal Services	2,373,849	2,095,733	278,116
Fringe Benefits	318,931	287,257	31,674
Contractual Services	554,649	505,253	49,396
Supplies and Materials	114,608	111,394	3,214
Other	2,212,541	1,701,434	511,107
Total Administration	5,574,578	4,701,071	873,507
Social Services			
Personal Services	2,101,118	1,796,641	304,477
Fringe Benefits	319,387	254,626	64,761
Contractual Services	4,359,481	4,065,002	294,479
Supplies and Materials	20,000	15,937	4,063
Other	422,406	328,043	94,363
Total Social Services	7,222,392	6,460,249	762,143
Total Human Services	12,796,970	11,161,320	1,635,650
Capital Outlay	3,120	1,731	1,389
Total Expenditures	12,800,090	11,163,051	1,637,039
Excess of Revenues Over (Under) Expenditures	(2,646,296)	(173,346)	2,472,950

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses):			
Operating Transfers - In	0	312,000	312,000
Operating Transfers - Out	(236,069)	(236,069)	0
Total Other Financing Sources (Uses)	(236,069)	75,931	312,000
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(2,882,365)	(97,415)	2,784,950
Fund Balances (Deficit) at Beginning of Year	3,275,688	3,275,688	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$393,323	\$3,178,273	\$2,784,950

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,245,543	\$1,077,921	(\$167,622)
Charges for Services	90,090	81,363	(8,727)
Other	33,578	168,230	134,652
Total Revenue	1,369,211	1,327,514	(41,697)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	651,216	648,583	2,633
Fringe Benefits	85,984	85,980	4
Contractual Services	474,800	438,868	35,932
Other	157,211	96,099	61,112
Total Human Services	1,369,211	1,269,530	99,681
Total Expenditures	1,369,211	1,269,530	99,681
Excess of Revenues Over (Under) Expenditures	0	57,984	57,984
Fund Balances (Deficit) at Beginning of Year	68,073	68,073	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$68,073</u>	<u>\$126,057</u>	<u>\$57,984</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,345	\$5,900	\$555
Total Revenues	5,345	5,900	555
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	17,234	11,855	5,379
Total Public Safety	17,234	11,855	5,379
Total Expenditures	17,234	11,855	5,379
Excess of Revenues Over (Under) Expenditures	(11,889)	(5,955)	5,934
Other Financing Sources (Uses):			
Operating Transfers - In	10,692	10,667	(25)
Total Other Financing Sources (Uses)	10,692	10,667	(25)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(1,197)	4,712	5,909
Fund Balances (Deficit) at Beginning of Year	1,197	1,197	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$5,909</u>	<u>\$5,909</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$320,000	\$364,644	\$44,644
Other	0	673	673
Total Revenue	320,000	365,317	45,317
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Personal Services	127,853	99,398	28,455
Fringe Benefits	48,801	32,235	16,566
Contractual Services	123,900	118,989	4,911
Supplies and Materials	5,500	856	4,644
Other	3,000	2,613	387
Total General Government-Legislative and Executive	309,054	254,091	54,963
Capital Outlay	3,500	0	3,500
Total Expenditures	312,554	254,091	58,463
Excess of Revenues Over (Under) Expenditures	7,446	111,226	103,780
Fund Balances (Deficit) at Beginning of Year	175,009	175,009	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$182,455	\$286,235	\$103,780

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ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,335,000	\$3,379,068	\$44,068
Charges for Services	2,000	3,469	1,469
Fines and Forfeitures	20,000	50,614	30,614
Interest	16,000	8,710	(7,290)
Other	2,000	82,556	80,556
Total Revenue	3,375,000	3,524,417	149,417
Expenditures:			
<i>Current:</i>			
Public Works			
County Engineer			
Personal Services	209,219	176,696	32,523
Fringe Benefits	115,500	47,485	68,015
Contractual Services	150,351	124,947	25,404
Supplies and Materials	10,000	6,259	3,741
Other	9,547	9,547	0
Total County Engineer	494,617	364,934	129,683
Road			
Personal Services	900,000	859,856	40,144
Fringe Benefits	456,000	339,994	116,006
Contractual Services	135,000	0	135,000
Supplies and Materials	703,885	703,009	876
Other	319,831	316,700	3,131
Total Road	2,514,716	2,219,559	295,157
Bridge			
Contractual Services	835,000	793,027	41,973
Supplies and Materials	19,115	19,115	0
Other	49,177	49,177	0
Total Bridge	903,292	861,319	41,973
Total Public Works	3,912,625	3,445,812	466,813

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVG) Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures: (continued)			
Capital Outlay	118,378	118,378	0
<i>Debt Service:</i>			
Principal Retirement	24,281	24,281	0
Interest and Fiscal Charges	1,715	1,715	0
Total Debt Service	25,996	25,996	0
Total Expenditures	4,056,999	3,590,186	466,813
Excess of Revenues Over (Under) Expenditures	(681,999)	(65,769)	616,230
Fund Balances (Deficit) at Beginning of Year	682,551	682,551	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$552</u>	<u>\$616,782</u>	<u>\$616,230</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
GIS Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
Public Works			
Contractual Services	140,000	104,158	35,842
Total Public Works	140,000	104,158	35,842
Total Expenditures	140,000	104,158	35,842
Excess of Revenues Over (Under) Expenditures	(140,000)	(104,158)	35,842
Fund Balances (Deficit) at Beginning of Year	167,941	167,941	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$27,941</u>	<u>\$63,783</u>	<u>\$35,842</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
County Planner Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,295	\$13,364	\$10,069
Charges for Services	43,500	6,455	(37,045)
Other	5,401	51,752	46,351
Total Revenue	52,196	71,571	19,375
Expenditures:			
<i>Current:</i>			
Public Works			
Personal Services	86,665	86,653	12
Fringe Benefits	26,947	26,860	87
Contractual Services	16,023	6,845	9,178
Supplies and Materials	5,200	4,613	587
Other	4,050	1,879	2,171
Total Public Works	138,885	126,850	12,035
Capital Outlay	8,551	3,977	4,574
Total Expenditures	147,436	130,827	16,609
Excess of Revenues Over (Under) Expenditures	(95,240)	(59,256)	35,984
Other Financing Sources (Uses):			
Operating Transfers - In	85,628	85,627	(1)
Total Other Financing Sources (Uses)	85,628	85,627	(1)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(9,612)	26,371	35,983
Fund Balances (Deficit) at Beginning of Year	6,914	6,914	0
Prior Year Encumbrances Appropriated	3,785	3,785	0
Fund Balances (Deficit) at End of Year	<u>\$1,087</u>	<u>\$37,070</u>	<u>\$35,983</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$64,000	\$99,284	\$35,284
Other	0	6,876	6,876
Total Revenues	64,000	106,160	42,160
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Treasurer			
Personal Services	21,688	21,556	132
Fringe Benefits	3,916	3,301	615
Contractual Services	3,500	2,360	1,140
Other	3,000	1,240	1,760
Total Treasurer	32,104	28,457	3,647
Prosecuting Attorney			
Personal Services	40,098	15,432	24,666
Fringe Benefits	10,713	2,267	8,446
Supplies and Materials	1,000	231	769
Other	8,000	4,900	3,100
Total Prosecuting Attorney	59,811	22,830	36,981
Total General Government-Legislative and Executive	91,915	51,287	40,628
Capital Outlay	9,500	5,924	3,576
Total Expenditures	101,415	57,211	44,204
Excess of Revenues Over (Under) Expenditures	(37,415)	48,949	86,364
Fund Balances (Deficit) at Beginning of Year	74,731	74,731	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$37,316</u>	<u>\$123,680</u>	<u>\$86,364</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Treasurer's Prepayment Interest Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$2,000	\$1,399	(\$601)
Total Revenue	2,000	1,399	(601)
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Contractual Services	2,500	471	2,029
Other	4,000	1,783	2,217
Total General Government-Legislative and Executive	6,500	2,254	4,246
Total Expenditures	6,500	2,254	4,246
Excess of Revenues Over (Under) Expenditures	(4,500)	(855)	3,645
Fund Balances (Deficit) at Beginning of Year	11,139	11,139	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,639</u>	<u>\$10,284</u>	<u>\$3,645</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Licenses and Permits	\$8,576	\$16,087	\$7,511
Total Revenue	8,576	16,087	7,511
Expenditures:			
<i>Current:</i>			
Health			
Other	17,475	17,475	0
Total Health	17,475	17,475	0
Total Expenditures	17,475	17,475	0
Excess of Revenues Over (Under) Expenditures	(8,899)	(1,388)	7,511
Fund Balances (Deficit) at Beginning of Year	8,899	8,899	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$7,511	\$7,511

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$14,000</u>	<u>\$15,615</u>	<u>\$1,615</u>
<i>Total Revenue</i>	14,000	15,615	1,615
Expenditures:			
Capital Outlay	<u>14,000</u>	<u>13,339</u>	<u>661</u>
<i>Total Expenditures</i>	<u>14,000</u>	<u>13,339</u>	<u>661</u>
Excess of Revenues Over (Under) Expenditures	0	2,276	2,276
Fund Balances (Deficit) at Beginning of Year	10,069	10,069	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$10,069</u></u>	<u><u>\$12,345</u></u>	<u><u>\$2,276</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computer Legal Research Fund
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$5,000</u>	<u>\$4,695</u>	<u>(\$305)</u>
<i>Total Revenue</i>	5,000	4,695	(305)
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	<u>5,000</u>	<u>2,373</u>	<u>2,627</u>
Total General Government-Judicial	<u>5,000</u>	<u>2,373</u>	<u>2,627</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>2,373</u>	<u>2,627</u>
Excess of Revenues Over (Under) Expenditures	0	2,322	2,322
Fund Balances (Deficit) at Beginning of Year	3,063	3,063	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,063</u></u>	<u><u>\$5,385</u></u>	<u><u>\$2,322</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computerization Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,000	\$22,336	\$14,336
<i>Total Revenue</i>	8,000	22,336	14,336
Expenditures:			
Capital Outlay	31,458	20,305	11,153
<i>Total Expenditures</i>	31,458	20,305	11,153
Excess of Revenues Over (Under) Expenditures	(23,458)	2,031	25,489
Fund Balances (Deficit) at Beginning of Year	23,458	23,458	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$25,489</u>	<u>\$25,489</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computer Legal Research Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,000	\$2,766	\$766
<i>Total Revenue</i>	2,000	2,766	766
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	3,884	3,884	0
Total General Government-Judicial	3,884	3,884	0
<i>Total Expenditures</i>	3,884	3,884	0
Excess of Revenues Over (Under) Expenditures	(1,884)	(1,118)	766
Fund Balances (Deficit) at Beginning of Year	3,453	3,453	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,569</u>	<u>\$2,335</u>	<u>\$766</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Special Projects Common Pleas Fund
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$4,000	\$6,516	\$2,516
<i>Total Revenue</i>	4,000	6,516	2,516
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	18,639	6,437	12,202
Total General Government- Judicial	18,639	6,437	12,202
<i>Total Expenditures</i>	18,639	6,437	12,202
Excess of Revenues Over (Under) Expenditures	(14,639)	79	14,718
Fund Balances (Deficit) at Beginning of Year	14,639	14,639	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$14,718</u>	<u>\$14,718</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Mediation Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$9,502	\$10,423	\$921
Total Revenue	9,502	10,423	921
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	1,335	0	1,335
Total General Government- Judicial	1,335	0	1,335
Total Expenditures	1,335	0	1,335
Excess of Revenues Over (Under) Expenditures	8,167	10,423	2,256
Other Financing Sources (Uses):			
Operating Transfers - Out	(10,667)	(10,667)	0
Total Other Financing Sources (Uses)	(10,667)	(10,667)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(2,500)	(244)	2,256
Fund Balances (Deficit) at Beginning of Year	2,500	2,500	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$2,256	\$2,256

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Mediation Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$12,158	\$12,158
<i>Total Revenue</i>	0	12,158	12,158
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	12,158	12,158
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$12,158</u>	<u>\$12,158</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$3,450	\$3,450
<i>Total Revenue</i>	0	3,450	3,450
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	3,450	3,450
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$3,450</u>	<u>\$3,450</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff's Grant Projects Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$26,917	\$28,554	\$1,637
Total Revenue	26,917	28,554	1,637
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	22,418	21,271	1,147
Fringe Benefits	4,499	1,017	3,482
Total Public Safety	26,917	22,288	4,629
Total Expenditures	26,917	22,288	4,629
Excess of Revenues Over (Under) Expenditures	0	6,266	6,266
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$6,266</u>	<u>\$6,266</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$200	\$112	(\$88)
Total Revenue	200	112	(88)
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	1,000	0	1,000
Total Public Safety	1,000	0	1,000
Total Expenditures	1,000	0	1,000
Excess of Revenues Over (Under) Expenditures	(800)	112	912
Fund Balances (Deficit) at Beginning of Year	1,088	1,088	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$288</u>	<u>\$1,200</u>	<u>\$912</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
D.U.I. Enforcement and Education Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$1,000	\$788	(\$212)
Total Revenue	1,000	788	(212)
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	3,000	2,900	100
Total Public Safety	3,000	2,900	100
Total Expenditures	3,000	2,900	100
Excess of Revenues Over (Under) Expenditures	(2,000)	(2,112)	(112)
Fund Balances (Deficit) at Beginning of Year	3,058	3,058	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,058</u>	<u>\$946</u>	<u>(\$112)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$17,500	\$14,790	(\$2,710)
Other	7,600	21,296	13,696
Total Revenue	25,100	36,086	10,986
Expenditures:			
<i>Current:</i>			
Public Safety			
Sheriff			
Contractual Services	27,096	18,096	9,000
Other	24,481	17,864	6,617
Total Sheriff	51,577	35,960	15,617
Prosecuting Attorney			
Other	5,000	2,085	2,915
Total Prosecuting Attorney	5,000	2,085	2,915
Total Public Safety	56,577	38,045	18,532
Total Expenditures	56,577	38,045	18,532
Excess of Revenues Over (Under) Expenditures	(31,477)	(1,959)	29,518
Fund Balances (Deficit) at Beginning of Year	46,725	46,725	0
Prior Year Encumbrances Appropriated	660	660	0
Fund Balances (Deficit) at End of Year	<u>\$15,908</u>	<u>\$45,426</u>	<u>\$29,518</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Diversions - Prosecuting Attorney Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,000	\$12,560	\$7,560
<i>Total Revenue</i>	5,000	12,560	7,560
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	5,000	120	4,880
Total Public Safety	5,000	120	4,880
<i>Total Expenditures</i>	5,000	120	4,880
Excess of Revenues Over (Under) Expenditures	0	12,440	12,440
Fund Balances (Deficit) at Beginning of Year	3,468	3,468	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,468</u>	<u>\$15,908</u>	<u>\$12,440</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Title Administration Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$180,000	\$210,533	\$30,533
Other	0	889	889
Total Revenue	180,000	211,422	31,422
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Personal Services	105,922	101,130	4,792
Fringe Benefits	44,546	40,902	3,644
Contractual Services	26,375	21,576	4,799
Supplies and Materials	24,979	21,468	3,511
Other	24,086	2,665	21,421
Total General Government- Judicial	225,908	187,741	38,167
Total Expenditures	225,908	187,741	38,167
Excess of Revenues Over (Under) Expenditures	(45,908)	23,681	69,589
Fund Balances (Deficit) at Beginning of Year	152,076	152,076	0
Prior Year Encumbrances Appropriated	588	588	0
Fund Balances (Deficit) at End of Year	<u>\$106,756</u>	<u>\$176,345</u>	<u>\$69,589</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$37,500</u>	<u>\$47,132</u>	<u>\$9,632</u>
<i>Total Revenue</i>	37,500	47,132	9,632
Expenditures:			
<i>Current:</i>			
General Government- Legislative and Executive Other	<u>60,000</u>	<u>55,829</u>	<u>4,171</u>
Total General Government- Legislative and Executive	<u>60,000</u>	<u>55,829</u>	<u>4,171</u>
<i>Total Expenditures</i>	<u>60,000</u>	<u>55,829</u>	<u>4,171</u>
Excess of Revenues Over (Under) Expenditures	(22,500)	(8,697)	13,803
Fund Balances (Deficit) at Beginning of Year	80,174	80,174	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$57,674</u></u>	<u><u>\$71,477</u></u>	<u><u>\$13,803</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
T.B. Hospital Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$127,722	\$135,193	\$7,471
Intergovernmental	14,900	18,678	3,778
Other	0	3,099	3,099
Total Revenue	142,622	156,970	14,348
Expenditures:			
<i>Current:</i>			
Health			
Contractual Services	110,200	103,351	6,849
Other	375,395	28,219	347,176
Total Health	485,595	131,570	354,025
Total Expenditures	485,595	131,570	354,025
Excess of Revenues Over (Under) Expenditures	(342,973)	25,400	368,373
Fund Balances (Deficit) at Beginning of Year	337,325	337,325	0
Prior Year Encumbrances Appropriated	5,370	5,370	0
Fund Balances (Deficit) at End of Year	<u>(\$278)</u>	<u>\$368,095</u>	<u>\$368,373</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$250,220	\$255,017	\$4,797
Intergovernmental	29,200	35,496	6,296
Other	0	1,255	1,255
Total Revenue	279,420	291,768	12,348
Expenditures:			
<i>Current:</i>			
Human Services			
Other	301,952	286,594	15,358
Total Human Services	301,952	286,594	15,358
Total Expenditures	301,952	286,594	15,358
Excess of Revenues Over (Under) Expenditures	(22,532)	5,174	27,706
Fund Balances (Deficit) at Beginning of Year	22,073	22,073	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$459)</u>	<u>\$27,247</u>	<u>\$27,706</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$1,763,307	\$1,872,797	\$109,490
Intergovernmental	3,380,409	3,608,396	227,987
Charges for Services	859,000	935,095	76,095
Other	287,258	399,351	112,093
Total Revenue	6,289,974	6,815,639	525,665
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	2,728,726	2,513,226	215,500
Fringe Benefits	519,524	443,875	75,649
Contractual Services	1,261,341	1,134,997	126,344
Supplies and Materials	88,680	53,125	35,555
Other	2,841,593	2,405,109	436,484
Total Human Services	7,439,864	6,550,332	889,532
Capital Outlay	454,544	369,627	84,917
Total Expenditures	7,894,408	6,919,959	974,449
Excess of Revenues Over (Under) Expenditures	(1,604,434)	(104,320)	1,500,114
Fund Balances (Deficit) at Beginning of Year	1,467,128	1,467,128	0
Prior Year Encumbrances Appropriated	255,801	255,801	0
Fund Balances (Deficit) at End of Year	<u>\$118,495</u>	<u>\$1,618,609</u>	<u>\$1,500,114</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
MR/DD Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$2,775,810	\$2,879,975	\$104,165
Intergovernmental	1,790,786	2,619,532	828,746
Charges for Services	7,800	6,832	(968)
Other	95,700	51,701	(43,999)
Total Revenue	4,670,096	5,558,040	887,944
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	2,782,145	2,774,611	7,534
Fringe Benefits	1,146,172	1,049,417	96,755
Contractual Services	726,706	675,298	51,408
Supplies and Materials	174,578	166,038	8,540
Other	329,614	309,897	19,717
Total Human Services	5,159,215	4,975,261	183,954
Capital Outlay	232,376	222,169	10,207
Total Expenditures	5,391,591	5,197,430	194,161
Excess of Revenues Over (Under) Expenditures	(721,495)	360,610	1,082,105
Other Financing Sources (Uses):			
Operating Transfers - Out	(58,000)	(58,000)	0
Total Other Financing Sources (Uses)	(58,000)	(58,000)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(779,495)	302,610	1,082,105
Fund Balances (Deficit) at Beginning of Year	1,905,036	1,905,036	0
Prior Year Encumbrances Appropriated	142,799	142,799	0
Fund Balances (Deficit) at End of Year	\$1,268,340	\$2,350,445	\$1,082,105

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$1,242,424	\$1,317,991	\$75,567
Intergovernmental	152,372	183,879	31,507
Total Revenue	1,394,796	1,501,870	107,074
Expenditures:			
<i>Current:</i>			
Health			
Contractual Services	1,400,000	1,380,060	19,940
Other	32,798	32,798	0
Total Health	1,432,798	1,412,858	19,940
Total Expenditures	1,432,798	1,412,858	19,940
Excess of Revenues Over (Under) Expenditures	(38,002)	89,012	127,014
Fund Balances (Deficit) at Beginning of Year	873,715	873,715	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$835,713</u>	<u>\$962,727</u>	<u>\$127,014</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$985,000	\$1,043,070	\$58,070
Other	0	3,192	3,192
Total Revenue	985,000	1,046,262	61,262
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	475,074	474,958	116
Fringe Benefits	145,669	145,633	36
Contractual Services	55,757	55,714	43
Supplies and Materials	12,480	11,861	619
Other	93,033	88,096	4,937
Total Public Safety	782,013	776,262	5,751
Capital Outlay	158,560	144,483	14,077
Total Expenditures	940,573	920,745	19,828
Excess of Revenues Over (Under) Expenditures	44,427	125,517	81,090
Fund Balances (Deficit) at Beginning of Year	755,218	755,218	0
Prior Year Encumbrances Appropriated	22,922	22,922	0
Fund Balances (Deficit) at End of Year	<u><u>\$822,567</u></u>	<u><u>\$903,657</u></u>	<u><u>\$81,090</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Bikeway Maintenance Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$60	\$60
Total Revenue	0	60	60
Expenditures:			
<i>Current:</i>			
Conservation and Recreation			
Other	4,162	3,032	1,130
Total Conservation and Recreation	4,162	3,032	1,130
Total Expenditures	4,162	3,032	1,130
Excess of Revenues Over (Under) Expenditures	(4,162)	(2,972)	1,190
Fund Balances (Deficit) at Beginning of Year	4,162	4,162	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$1,190</u>	<u>\$1,190</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DUI Grant Fund
For the Year Ended December 31, 2002

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ACENET Revolving Loan Fund
For the Year Ended December 31, 2002

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CDBG Fund
For The Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,731,584	\$772,649	(\$958,935)
Total Revenue	1,731,584	772,649	(958,935)
Expenditures:			
<i>Current:</i>			
Public Works			
Other	1,617,900	831,412	786,488
Total Public Works	1,617,900	831,412	786,488
Total Expenditures	1,617,900	831,412	786,488
Excess of Revenues Over (Under) Expenditures	113,684	(58,763)	(172,447)
Fund Balances (Deficit) at Beginning of Year	33,222	33,222	0
Prior Year Encumbrances Appropriated	27,900	27,900	0
Fund Balances (Deficit) at End of Year	<u>\$174,806</u>	<u>\$2,359</u>	<u>(\$172,447)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CD Revolving Loan Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$52,239	\$52,239
Other	0	375	375
Total Revenue	0	52,614	52,614
Expenditures:			
<i>Current:</i>			
Economic Development & Assistance			
Loan Expenditure	35,000	7,321	27,679
Other	60,295	20,295	40,000
Total Economic Development & Assistance	95,295	27,616	67,679
Total Expenditures	95,295	27,616	67,679
Excess of Revenues Over (Under) Expenditures	(95,295)	24,998	120,293
Other Financing Sources (Uses):			
Loan Repayment	0	51,071	51,071
Total Other Financing Sources (Uses)	0	51,071	51,071
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(95,295)	76,069	171,364
Fund Balances (Deficit) at Beginning of Year	158,077	158,077	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$62,782</u>	<u>\$234,146</u>	<u>\$171,364</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Grant Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$646,120	\$633,544	(\$12,576)
Charges for Services	225,520	110,702	(114,818)
Fines and Forfeitures	89,937	78,822	(11,115)
Other	0	15,475	15,475
Total Revenue	961,577	838,543	(123,034)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	459,163	408,769	50,394
Fringe Benefits	152,771	117,194	35,577
Contractual Services	63,013	46,021	16,992
Supplies and Materials	118,038	115,705	2,333
Other	76,449	72,221	4,228
Total Human Services	869,434	759,910	109,524
Capital Outlay	7,342	5,338	2,004
Total Expenditures	876,776	765,248	111,528
Excess of Revenues Over (Under) Expenditures	84,801	73,295	(11,506)
Other Financing Sources (Uses):			
Operating Transfers - In	0	10,813	10,813
Operating Transfers - Out	(10,500)	(10,500)	0
Total Other Financing Sources (Uses)	(10,500)	313	10,813
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	74,301	73,608	(693)
Fund Balances (Deficit) at Beginning of Year	48,423	48,423	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$122,724	\$122,031	(\$693)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$384,891	\$50,000	(\$334,891)
Other	0	315	315
Total Revenue	384,891	50,315	(334,576)
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Personal Services	109,472	22,078	87,394
Fringe Benefits	37,523	8,546	28,977
Contractual Services	157,096	50,550	106,546
Supplies and Materials	7,300	1,971	5,329
Other	81,300	17,528	63,772
Total General Government- Judicial	392,691	100,673	292,018
Total Expenditures	392,691	100,673	292,018
Excess of Revenues Over (Under) Expenditures	(7,800)	(50,358)	(42,558)
Other Financing Sources (Uses):			
Operating Transfers - In	7,800	10,500	2,700
Operating Transfers - Out	(10,813)	(10,813)	0
Total Other Financing Sources (Uses)	(3,013)	(313)	2,700
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(10,813)	(50,671)	(39,858)
Fund Balances (Deficit) at Beginning of Year	58,453	58,453	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$47,640</u>	<u>\$7,782</u>	<u>(\$39,858)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2002

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Local Emergency Planning Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$15,524	\$15,524	\$0
Other	0	16	16
Total Revenue	15,524	15,540	16
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	16,237	16,237	0
Fringe Benefits	188	67	121
Supplies and Materials	1,018	0	1,018
Other	22,051	4,013	18,038
Total Public Safety	39,494	20,317	19,177
Total Expenditures	39,494	20,317	19,177
Excess of Revenues Over (Under) Expenditures	(23,970)	(4,777)	19,193
Fund Balances (Deficit) at Beginning of Year	37,494	37,494	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,524</u>	<u>\$32,717</u>	<u>\$19,193</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recycle Ohio Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$101,600	\$81,280	(\$20,320)
Other	13,000	25,342	12,342
Total Revenue	114,600	106,622	(7,978)
Expenditures:			
<i>Current:</i>			
Health			
Personal Services	57,233	55,176	2,057
Fringe Benefits	17,284	15,254	2,030
Contractual Services	1,700	1,400	300
Supplies and Materials	11,539	11,509	30
Other	24,702	23,534	1,168
Total Health	112,458	106,873	5,585
Capital Outlay	5,920	5,715	205
Total Expenditures	118,378	112,588	5,790
Excess of Revenues Over (Under) Expenditures	(3,778)	(5,966)	(2,188)
Fund Balances (Deficit) at Beginning of Year	3,971	3,971	0
Prior Year Encumbrances Appropriated	3,778	3,778	0
Fund Balances (Deficit) at End of Year	<u><u>\$3,971</u></u>	<u><u>\$1,783</u></u>	<u><u>(\$2,188)</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Mental Illness Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$63,241	\$60,962	(\$2,279)
Total Revenue	63,241	60,962	(2,279)
Expenditures:			
<i>Current:</i>			
General Government-Judicial Contractual Services	78,806	75,565	3,241
Total General Government- Judicial	78,806	75,565	3,241
Total Expenditures	78,806	75,565	3,241
Excess of Revenues Over (Under) Expenditures	(15,565)	(14,603)	962
Fund Balances (Deficit) at Beginning of Year	15,565	15,565	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$962</u>	<u>\$962</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
General Government-Judicial Contractual Services	15,150	8,090	7,060
Total General Government- Judicial	15,150	8,090	7,060
Total Expenditures	15,150	8,090	7,060
Excess of Revenues Over (Under) Expenditures	(15,150)	(8,090)	7,060
Fund Balances (Deficit) at Beginning of Year	23,380	23,380	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,230</u>	<u>\$15,290</u>	<u>\$7,060</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TCMPA Grant Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$7,330	\$7,330	\$0
Total Revenue	7,330	7,330	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Supplies and Materials	14	14	0
Other	7,331	3,595	3,736
Total Public Safety	7,345	3,609	3,736
Total Expenditures	7,345	3,609	3,736
Excess of Revenues Over (Under) Expenditures	(15)	3,721	3,736
Fund Balances (Deficit) at Beginning of Year	15	15	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$3,736</u>	<u>\$3,736</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Clean Kids Grant Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenue	0	0	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Fringe Benefits	103	86	17
Total Public Safety	103	86	17
Total Expenditures	103	86	17
Excess of Revenues Over (Under) Expenditures	(103)	(86)	17
Fund Balances (Deficit) at Beginning of Year	103	103	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$17	\$17

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DARE Grant Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$8,000	\$8,113	\$113
Total Revenue	8,000	8,113	113
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	8,000	8,113	113
Other Financing Sources (Uses):			
Operating Transfers - Out	(8,000)	0	8,000
Total Other Financing Sources (Uses)	(8,000)	0	8,000
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	8,113	8,113
Fund Balances (Deficit) at Beginning of Year	9,001	9,001	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,001</u>	<u>\$17,114</u>	<u>\$8,113</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff Equipment Grant Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$6,000	\$6,000	\$0
Total Revenue	6,000	6,000	0
Expenditures			
Capital Outlay	6,000	6,000	0
Total Expenditures	6,000	6,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	177	177	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$177</u>	<u>\$177</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Court Security Grant Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	386	386	0
Total General Government- Judicial	386	386	0
Total Expenditures	386	386	0
Excess of Revenues Over (Under) Expenditures	(386)	(386)	0
Fund Balances (Deficit) at Beginning of Year	386	386	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$353,105	\$358,525	\$5,420
Other	12,564	7,648	(4,916)
Total Revenue	365,669	366,173	504
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	208,547	134,003	74,544
Fringe Benefits	89,638	40,684	48,954
Contractual Services	192,431	105,141	87,290
Supplies and Materials	10,241	2,170	8,071
Other	154,398	81,877	72,521
Total Human Services	655,255	363,875	291,380
Capital Outlay	3,000	0	3,000
Total Expenditures	658,255	363,875	294,380
Excess of Revenues Over (Under) Expenditures	(292,586)	2,298	294,884
Other Financing Sources (Uses):			
Operating Transfers - Out	(16,642)	(16,642)	0
Total Other Financing Sources (Uses)	(16,642)	(16,642)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(309,228)	(14,344)	294,884
Fund Balances (Deficit) at Beginning of Year	435,612	435,612	0
Prior Year Encumbrances Appropriated	4,500	4,500	0
Fund Balances (Deficit) at End of Year	\$130,884	\$425,768	\$294,884

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Court Projects Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$5,000	\$26,632	\$21,632
Other	15,000	6,050	(8,950)
Total Revenue	20,000	32,682	12,682
Expenditures:			
<i>Current:</i>			
Human Services			
Other	34,000	3,906	30,094
Total Human Services	34,000	3,906	30,094
Total Expenditures	34,000	3,906	30,094
Excess of Revenues Over (Under) Expenditures	(14,000)	28,776	42,776
Other Financing Sources (Uses):			
Operating Transfers - In	0	16,647	16,647
Total Other Financing Sources (Uses)	0	16,647	16,647
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(14,000)	45,423	59,423
Fund Balances (Deficit) at Beginning of Year	34,799	34,799	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,799</u>	<u>\$80,222</u>	<u>\$59,423</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Americorp Grants Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$3	\$4	\$1
<i>Total Revenue</i>	3	4	1
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	3	4	1
Other Financing Sources (Uses):			
Operating Transfers - Out	(5)	(5)	0
<i>Total Other Financing Sources (Uses)</i>	(5)	(5)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(2)	(1)	1
Fund Balances (Deficit) at Beginning of Year	2	2	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$1</u>	<u>\$1</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Victims Assistance Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$186,539	\$111,235	(\$75,304)
Other	30,286	30,447	161
Total Revenue	216,825	141,682	(75,143)
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	112,856	107,333	5,523
Fringe Benefits	27,307	23,598	3,709
Contractual Services	13,388	10,107	3,281
Supplies and Materials	9,210	6,911	2,299
Other	39,007	36,497	2,510
Total Human Services	201,768	184,446	17,322
Capital Outlay	2,097	2,000	97
Total Expenditures	203,865	186,446	17,419
Excess of Revenues Over (Under) Expenditures	12,960	(44,764)	(57,724)
Other Financing Sources (Uses):			
Operating Transfers - In	54,964	34,676	(20,288)
Total Other Financing Sources (Uses)	54,964	34,676	(20,288)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	67,924	(10,088)	(78,012)
Fund Balances (Deficit) at Beginning of Year	24,273	24,273	0
Prior Year Encumbrances Appropriated	198	198	0
Fund Balances (Deficit) at End of Year	<u>\$92,395</u>	<u>\$14,383</u>	<u>(\$78,012)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS-DVDA Sheriff Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$75,366	\$75,366	\$0
Other	13,479	13,659	180
Total Revenue	88,845	89,025	180
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	73,409	62,085	11,324
Fringe Benefits	19,359	15,928	3,431
Other	18,096	18,096	0
Total Public Safety	110,864	96,109	14,755
Total Expenditures	110,864	96,109	14,755
Excess of Revenues Over (Under) Expenditures	(22,019)	(7,084)	14,935
Other Financing Sources (Uses):			
Operating Transfers - In	4,789	4,789	0
Total Other Financing Sources (Uses)	4,789	4,789	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(17,230)	(2,295)	14,935
Fund Balances (Deficit) at Beginning of Year	17,230	17,230	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$14,935</u>	<u>\$14,935</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS Prosecutor Fund
For the Year Ended December 31, 2002

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

Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

County Buildings Bond Retirement

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Debt Service Funds
December 31, 2002

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
Assets:				
Cash and Cash Equivalents	\$6,408	\$10,541	\$5,992	\$700
<i>Total Assets</i>	<u>\$6,408</u>	<u>\$10,541</u>	<u>\$5,992</u>	<u>\$700</u>
Liabilities:				
Matured Bonds Payable				
Matured Interest Payable	2,372		3,575	506
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>506</u>
Fund Equity:				
<i>Fund Balance:</i>				
<i>Unreserved:</i>				
Undesignated	4,036	10,541	2,417	194
<i>Total Fund Equity</i>	<u>4,036</u>	<u>10,541</u>	<u>2,417</u>	<u>194</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$6,408</u>	<u>\$10,541</u>	<u>\$5,992</u>	<u>\$700</u>

<u>Plains Sewer Assessment Bond Retirement</u>	<u>County Buildings Bond Retirement</u>	<u>Totals</u>
<u>\$21,489</u>		<u>\$45,130</u>
<u>\$21,489</u>	<u>\$0</u>	<u>\$45,130</u>
<u>\$17,000</u>		<u>\$17,000</u>
<u>4,108</u>		<u>10,561</u>
<u>21,108</u>	<u>0</u>	<u>27,561</u>
<u>381</u>		<u>17,569</u>
<u>381</u>	<u>0</u>	<u>17,569</u>
<u>\$21,489</u>	<u>\$0</u>	<u>\$45,130</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2002

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
Revenues:				
Taxes	\$3		\$8	
Interest			23	1
<i>Total Revenue</i>	<u>3</u>	<u>0</u>	<u>31</u>	<u>1</u>
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement		57,886		
Interest and Fiscal Charges		50,843		
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>3</u>	<u>(108,729)</u>	<u>31</u>	<u>1</u>
Other Financing Sources (Uses):				
Operating Transfers - In		95,000		
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>95,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3	(13,729)	31	1
Fund Balances (Deficits) at Beginning of Year	<u>4,033</u>	<u>24,270</u>	<u>2,386</u>	<u>193</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,036</u></u>	<u><u>\$10,541</u></u>	<u><u>\$2,417</u></u>	<u><u>\$194</u></u>

<u>Plains Sewer Assessment Bond Retirement</u>	<u>County Buildings Bond Retirement</u>	<u>Totals</u>
		\$11 28
<u>4</u>		
<u>4</u>	<u>0</u>	<u>39</u>
	280,000	337,886
	<u>144,493</u>	<u>195,336</u>
<u>0</u>	<u>424,493</u>	<u>533,222</u>
<u>4</u>	<u>(424,493)</u>	<u>(533,183)</u>
	424,493	519,493
<u>0</u>	<u>424,493</u>	<u>519,493</u>
4	0	(13,690)
<u>377</u>	<u>0</u>	<u>31,259</u>
<u>\$381</u>	<u>\$0</u>	<u>\$17,569</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Jail Bond Retirement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$3	\$3
Total Revenue	0	3	3
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	3	3
Fund Balances (Deficit) at Beginning of Year	4,033	4,033	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,033</u>	<u>\$4,036</u>	<u>\$3</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	57,886	57,886	0
Interest & Fiscal Charges	50,843	50,843	0
Total Debt Service	108,729	108,729	0
Total Expenditures	108,729	108,729	0
Excess of Revenues Over (Under) Expenditures	(108,729)	(108,729)	0
Other Financing Sources (Uses):			
Operating Transfers - In	94,779	95,000	221
Total Other Financing Sources (Uses)	94,779	95,000	221
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(13,950)	(13,729)	221
Fund Balances (Deficit) at Beginning of Year	24,270	24,270	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$10,320	\$10,541	\$221

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Bond Retirement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$8	\$8
Interest	0	25	25
Total Revenue	0	33	33
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	33	33
Fund Balances (Deficit) at Beginning of Year	2,383	2,383	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,383</u>	<u>\$2,416</u>	<u>\$33</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$2	\$2
<i>Total Revenue</i>	0	2	2
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	2	2
Fund Balances (Deficit) at Beginning of Year	192	192	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$192</u>	<u>\$194</u>	<u>\$2</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$4	\$4
<i>Total Revenue</i>	0	4	4
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	4	4
Fund Balances (Deficit) at Beginning of Year	377	377	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$377</u>	<u>\$381</u>	<u>\$4</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Buildings Bond Retirement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	280,000	280,000	0
Interest & Fiscal Charges	144,493	144,493	0
Total Debt Service	424,493	424,493	0
Total Expenditures	424,493	424,493	0
Excess of Revenues Over (Under) Expenditures	(424,493)	(424,493)	0
Other Financing Sources (Uses):			
Operating Transfers - In	424,493	424,493	0
Total Other Financing Sources (Uses)	424,493	424,493	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

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Capital Projects Funds

Building Purchases

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

Welfare Building Renovation

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

County Home Improvement

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

Athens County Bikeway

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

Dog Shelter Construction

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

Issue II Projects

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

Beacon Capital Improvement

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

Health Department Renovation

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Capital Project Funds
December 31, 2002

	<u>Building Purchases</u>	<u>Welfare Building Renovation</u>	<u>County Home Improvement</u>	<u>Athens County Bikeway</u>
Assets:				
Cash and Cash Equivalents	\$31,968		\$1,396	
<i>Total Assets</i>	<u>\$31,968</u>	<u>\$0</u>	<u>\$1,396</u>	<u>\$0</u>
Liabilities:				
Contracts Payable				
Accrued Interest Payable	4,191			
Notes Payable	148,000			
<i>Total Liabilities</i>	<u>152,191</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity:				
<i>Fund Balance:</i>				
Reserved for Encumbrances				
<i>Unreserved:</i>				
Undesignated	(120,223)		1,396	
<i>Total Fund Equity</i>	<u>(120,223)</u>	<u>0</u>	<u>1,396</u>	<u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$31,968</u>	<u>\$0</u>	<u>\$1,396</u>	<u>\$0</u>

<u>Dog Shelter Construction</u>	<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Health Department Renovation</u>	<u>Totals</u>
\$492		\$240,509	\$6,924	\$281,289
<u>\$492</u>	<u>\$0</u>	<u>\$240,509</u>	<u>\$6,924</u>	<u>\$281,289</u>
		\$186,901		\$186,901
			2,203	6,394
			210,000	358,000
<u>0</u>	<u>0</u>	<u>186,901</u>	<u>212,203</u>	<u>551,295</u>
		40,668		40,668
<u>492</u>		<u>12,940</u>	<u>(205,279)</u>	<u>(310,674)</u>
<u>492</u>	<u>0</u>	<u>53,608</u>	<u>(205,279)</u>	<u>(270,006)</u>
<u>\$492</u>	<u>\$0</u>	<u>\$240,509</u>	<u>\$6,924</u>	<u>\$281,289</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2002

	<u>Building Purchases</u>	<u>Welfare Building Renovation</u>	<u>County Home Improvement</u>	<u>Athens County Bikeway</u>
Revenues:				
Intergovernmental				
Other Revenues	31,968		1,265	
Total Revenue	<u>31,968</u>	<u>0</u>	<u>1,265</u>	<u>0</u>
Expenditures:				
Capital Outlay				17,842
Debt Service:				
Interest and Fiscal Charges	5,982	4,058		
Total Expenditures	<u>5,982</u>	<u>4,058</u>	<u>0</u>	<u>17,842</u>
Excess of Revenues Over (Under) Expenditures	<u>25,986</u>	<u>(4,058)</u>	<u>1,265</u>	<u>(17,842)</u>
Other Financing Sources (Uses):				
Operating Transfers - In	44,030	192,039		
Operating Transfers - Out				
Total Other Sources (Uses)	<u>44,030</u>	<u>192,039</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	70,016	187,981	1,265	(17,842)
Fund Balance (Deficits) at Beginning of Year	<u>(190,239)</u>	<u>(187,981)</u>	<u>131</u>	<u>17,842</u>
Fund Balances (Deficits) at End of Year	<u><u>(\$120,223)</u></u>	<u><u>\$0</u></u>	<u><u>\$1,396</u></u>	<u><u>\$0</u></u>

<u>Dog Shelter Construction</u>	<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Health Department Renovation</u>	<u>Totals</u>
	\$741,399	\$163,943		\$905,342
			45,903	79,136
<u>0</u>	<u>741,399</u>	<u>163,943</u>	<u>45,903</u>	<u>984,478</u>
6,905	625,471	522,070		1,172,288
			6,748	16,788
<u>6,905</u>	<u>625,471</u>	<u>522,070</u>	<u>6,748</u>	<u>1,189,076</u>
<u>(6,905)</u>	<u>115,928</u>	<u>(358,127)</u>	<u>39,155</u>	<u>(204,598)</u>
		58,000	34,453	328,522
	(115,928)			(115,928)
<u>0</u>	<u>(115,928)</u>	<u>58,000</u>	<u>34,453</u>	<u>212,594</u>
(6,905)	0	(300,127)	73,608	7,996
<u>7,397</u>	<u>0</u>	<u>353,735</u>	<u>(278,887)</u>	<u>(278,002)</u>
<u>\$492</u>	<u>\$0</u>	<u>\$53,608</u>	<u>(\$205,279)</u>	<u>(\$270,006)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Building Purchases Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$31,968	\$31,968
Total Revenue	0	31,968	31,968
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	37,000	37,000	0
Interest & Fiscal Charges	7,030	7,030	0
Total Debt Service	44,030	44,030	0
Total Expenditures	44,030	44,030	0
Excess of Revenues Over (Under) Expenditures	(44,030)	(12,062)	31,968
Other Financing Sources (Uses):			
Operating Transfers - In	44,030	44,030	0
Total Other Financing Sources (Uses)	44,030	44,030	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	31,968	31,968
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$31,968	\$31,968

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Welfare Building Renovation Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	235,061	235,061	0
Interest & Fiscal Charges	8,742	8,742	0
Total Debt Service	243,803	243,803	0
Total Expenditures	243,803	243,803	0
Excess of Revenues Over (Under) Expenditures	(243,803)	(243,803)	0
Other Financing Sources (Uses):			
Operating Transfers - In	192,039	192,039	0
Total Other Financing Sources (Uses)	192,039	192,039	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(51,764)	(51,764)	0
Fund Balances (Deficit) at Beginning of Year	51,764	51,764	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Home Improvement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$1,265	\$1,265
Total Revenue	0	1,265	1,265
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	1,265	1,265
Fund Balances (Deficit) at Beginning of Year	131	131	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$131</u>	<u>\$1,396</u>	<u>\$1,265</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Bikeway Fund
For the Year Ended December 31, 2002

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	<u>6,905</u>	<u>6,905</u>	<u>0</u>
Total Expenditures	<u>6,905</u>	<u>6,905</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(6,905)	(6,905)	0
Fund Balances (Deficit) at Beginning of Year	7,397	7,397	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$492</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Issue II Projects Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$849,087	\$741,399	(\$107,688)
<i>Total Revenue</i>	849,087	741,399	(107,688)
Expenditures:			
Capital Outlay	703,653	625,471	78,182
<i>Total Expenditures</i>	703,653	625,471	78,182
Excess of Revenues Over (Under) Expenditures	145,434	115,928	(29,506)
Other Financing Sources (Uses):			
Operating Transfers - Out	(145,434)	(115,928)	29,506
<i>Total Other Financing Sources (Uses)</i>	(145,434)	(115,928)	29,506
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Capital Improvement Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$163,943	\$163,943	\$0
Total Revenue	163,943	163,943	0
Expenditures:			
Capital Outlay	561,027	555,386	5,641
Total Expenditures	561,027	555,386	5,641
Excess of Revenues Over (Under) Expenditures	(397,084)	(391,443)	5,641
Other Financing Sources (Uses):			
Operating Transfers - In	40,000	58,000	18,000
Total Other Financing Sources (Uses)	40,000	58,000	18,000
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(357,084)	(333,443)	23,641
Fund Balances (Deficit) at Beginning of Year	336,534	336,534	0
Prior Year Encumbrances Appropriated	23,084	23,084	0
Fund Balances (Deficit) at End of Year	<u>\$2,534</u>	<u>\$26,175</u>	<u>\$23,641</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Health Department Renovations Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$55,774	\$45,903	(\$9,871)
Total Revenue	55,774	45,903	(9,871)
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	70,000	70,000	0
Interest & Fiscal Charges	10,356	10,356	0
Total Expenditures	80,356	80,356	0
Excess of Revenues Over (Under) Expenditures	(24,582)	(34,453)	(9,871)
Other Financing Sources (Uses):			
Operating Transfers - In	34,453	34,453	0
Total Other Financing Sources (Uses)	34,453	34,453	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	9,871	0	(9,871)
Fund Balances (Deficit) at Beginning of Year	6,924	6,924	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$16,795	\$6,924	(\$9,871)

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Enterprise Funds

Plains Sewer Revenue

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

Plains Water Revenue

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

Buchtel Water Revenue

To account for water services provided to individuals of the Buchtel Water District and the retirement of an OWDA loan. The costs of providing the water services are financed primarily through user charges. Water revenues will be used to retire the OWDA loan.

Buchtel Sewer Revenue

To account for sewer services provided to individuals of the Buchtel Sewer District, the construction of the sanitary sewer system and the retirement of General Obligation and Revenue Anticipation bonds. The costs of providing the sewer services are financed primarily through user charges while the sewer construction is financed primarily through grants and loans. Sewer revenues will be used to retire the bonds.

Rural Solid Waste

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

Athens County Solid Waste

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Enterprise Funds
December 31, 2002

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue
Assets:			
Cash and Cash Equivalents	\$506,017	\$456,674	\$36,629
Cash and Cash Equivalents in Segregated Accounts	34,812	50,169	12,773
<i>Receivables:</i>			
Accounts	57,938	30,645	5,575
Special Assessments	184,857		
Due From Agency Funds-Taxes	24,158		
Due From Other Funds	99	68	
Prepaid Items	1,939	7,176	256
Fixed Assets, (Net where applicable of Accumulated Depreciation)	2,048,464	658,994	
<i>Total Assets</i>	<u>\$2,858,284</u>	<u>\$1,203,726</u>	<u>\$55,233</u>
Liabilities:			
Accounts Payable	\$7,262	\$2,668	\$735
Contracts Payable	119,721		
Accrued Wages and Benefits	3,352	3,201	1,831
Compensated Absences Payable	12,036	11,672	4,713
Due to Other Funds	102	268	
Due to Other Governments	3,753	26,036	18,247
Matured Interest Payable	165		
Accrued Interest Payable	16,724	809	792
OWDA Loans Payable	635,944		79,022
FmHA Loans Payable		48,800	
Revenue Bonds Payable			
General Obligation Bonds Payable			
<i>Total Liabilities</i>	<u>799,059</u>	<u>93,454</u>	<u>105,340</u>
Fund Equity:			
Contributed Capital	645,118	345,752	
<i>Retained Earnings:</i>			
Unreserved	1,414,107	764,520	(50,107)
<i>Total Fund Equity</i>	<u>2,059,225</u>	<u>1,110,272</u>	<u>(50,107)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,858,284</u>	<u>\$1,203,726</u>	<u>\$55,233</u>

Buchtel Sewer Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
\$64,134	\$54,879	\$62	\$1,118,395
12,173			109,927
5,489			99,647
			184,857
			24,158
			167
			9,371
3,114,170			5,821,628
<u>\$3,195,966</u>	<u>\$54,879</u>	<u>\$62</u>	<u>\$7,368,150</u>
			\$10,665
			119,721
			8,384
			28,421
			370
3,501			51,537
			165
22,020			40,345
			714,966
			48,800
612,000			612,000
120,000			120,000
757,521	0	0	1,755,374
2,283,633			3,274,503
154,812	54,879	62	2,338,273
2,438,445	54,879	62	5,612,776
<u>\$3,195,966</u>	<u>\$54,879</u>	<u>\$62</u>	<u>\$7,368,150</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2002

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue
Operating Revenues:			
Charges for Services	\$353,114	\$486,514	\$126,257
Tap-In Fees	5,100	30,473	6,921
Other Revenues	10,279	9,852	7,737
<i>Total Operating Revenues</i>	<u>368,493</u>	<u>526,839</u>	<u>140,915</u>
Operating Expenses:			
Personal Services	76,114	71,146	43,389
Fringe Benefits	27,243	15,137	14,226
Contractual Services	98,851	335,166	76,091
Materials and Supplies	16,509	23,406	13,330
Other Expenses	52,656	10,151	400
Depreciation	40,628	56,520	
<i>Total Operating Expenses</i>	<u>312,001</u>	<u>511,526</u>	<u>147,436</u>
Operating Income (Loss)	<u>56,492</u>	<u>15,313</u>	<u>(6,521)</u>
Non-Operating Revenues (Expenses):			
Intergovernmental Grant	282,000		
Interest Income		692	
Interest and Fiscal Charges	(50,848)	(2,497)	(3,302)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>231,152</u>	<u>(1,805)</u>	<u>(3,302)</u>
Income (Loss) Before Operating Transfers	287,644	13,508	(9,823)
Operating Transfers - In			
Operating Transfers - Out			(675)
Net Income (Loss)	287,644	13,508	(10,498)
Depreciation on Fixed Assets Acquired by Contributed Capital	5,044	16,520	
Retained Earnings at Beginning of Year	<u>1,121,419</u>	<u>734,492</u>	<u>(39,609)</u>
Retained Earnings at End of Year	1,414,107	764,520	(50,107)
Contributed Capital at End of Year	<u>645,118</u>	<u>345,752</u>	<u>0</u>
Total Fund Equity at End of Year	<u><u>\$2,059,225</u></u>	<u><u>\$1,110,272</u></u>	<u><u>(\$50,107)</u></u>

Buchtel Sewer Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
\$111,561			\$1,077,446
4,900			47,394
263	21,597		49,728
<u>116,724</u>	<u>21,597</u>	<u>0</u>	<u>1,174,568</u>
			190,649
			56,606
43,557			553,665
			53,245
			63,207
			97,148
<u>43,557</u>	<u>0</u>	<u>0</u>	<u>1,014,520</u>
<u>73,167</u>	<u>21,597</u>	<u>0</u>	<u>160,048</u>
168,600			450,600
(53,864)			692
<u>114,736</u>	<u>0</u>	<u>0</u>	<u>(110,511)</u>
<u>187,903</u>	<u>21,597</u>	<u>0</u>	<u>340,781</u>
108,926			500,829
			108,926
			(675)
<u>296,829</u>	<u>21,597</u>	<u>0</u>	<u>609,080</u>
			21,564
<u>(142,017)</u>	<u>33,282</u>	<u>62</u>	<u>1,707,629</u>
154,812	54,879	62	2,338,273
<u>2,283,633</u>			<u>3,274,503</u>
<u>\$2,438,445</u>	<u>\$54,879</u>	<u>\$62</u>	<u>\$5,612,776</u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
All Enterprise Funds
For The Year Ended December 31, 2002

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water Revenue
Cash Flows from Operating Activities:			
Cash Received from Customers	\$322,270	\$514,455	\$139,887
Cash Received from Other Revenues	10,306	9,880	9,325
Cash Payments to Employees	(98,454)	(88,464)	(49,150)
Cash Payments for Contractual Services	(75,264)	(348,070)	(75,943)
Cash Payments for Supplies & Materials	(26,399)	(23,509)	(15,800)
Cash Payments for Other Expenses	(51,931)	(7,551)	(400)
<i>Net Cash from Operating Activities</i>	80,528	56,741	7,919
Cash Flows from Noncapital Financing Activities:			
Transfers-In from Other Funds			
Transfers-Out to Other Funds			(675)
<i>Net Cash from Noncapital Financing Activities</i>	0	0	(675)
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Bonds, Loans & Notes	141,078		80,001
Interest Paid on Bonds, Loans & Notes	(34,442)	(2,525)	(3,108)
Principal Retirement of Bonds, Loans & Notes	(34,119)	(1,700)	(80,979)
Acquisition of Capital Assets	(386,793)		
Cash Received from Capital Grants	282,000		
Cash Received from Capital Contributions	24,158		
<i>Net Cash from Capital and Related Financing Activities</i>	(8,118)	(4,225)	(4,086)
Cash Flows from Investing Activities:			
Interest Received on Investments		692	
<i>Net Cash from Investing Activities</i>	0	692	0
Net Increase (Decrease) in Cash and Cash Equivalents	72,410	53,208	3,158
Cash and Cash Equivalents at Beginning of Year	468,419	453,635	46,244
Cash and Cash Equivalents at End of Year	\$540,829	\$506,843	\$49,402
Reconciliation of Operating Income to Net Cash from Operating Activities:			
Operating Income (Loss)	\$56,492	\$15,313	(\$6,521)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:			
Depreciation	40,628	56,520	
<i>Changes in Assets and Liabilities:</i>			
(Increase) Decrease in Accounts Receivable	(35,949)	(2,620)	8,296
(Increase) Decrease in Due from Other Funds	33	117	
(Increase) Decrease in Prepaid Items	(153)	(2,037)	(256)
Increase (Decrease) in Accounts Payable	6,293	(2,368)	(4,042)
Increase (Decrease) in Contracts Payable	8,629		(42)
Increase (Decrease) in Accrued Wages and Benefits	242	(1,438)	1,689
Increase (Decrease) in Compensated Absences Payable	4,107	101	4,713
Increase (Decrease) in Due to Other Funds	102	268	
Increase (Decrease) in Due to Other Governments	104	(7,115)	4,082
<i>Net Cash from Operating Activities</i>	\$80,528	\$56,741	\$7,919

<u>Buchtel Sewer Revenue</u>	<u>Rural Solid Waste</u>	<u>Athens County Solid Waste</u>	<u>Totals</u>
\$110,998			\$1,087,610
237	21,597		51,345
(40,056)			(236,068)
			(539,333)
			(65,708)
			(59,882)
<u>71,179</u>	<u>21,597</u>	<u>0</u>	<u>237,964</u>
108,926			108,926
			(675)
<u>108,926</u>	<u>0</u>	<u>0</u>	<u>108,251</u>
732,000			953,079
(55,436)			(95,511)
(732,000)			(848,798)
(319,312)			(706,105)
267,300			549,300
			24,158
<u>(107,448)</u>	<u>0</u>	<u>0</u>	<u>(123,877)</u>
			692
<u>0</u>	<u>0</u>	<u>0</u>	<u>692</u>
72,657	21,597	0	223,030
<u>3,650</u>	<u>33,282</u>	<u>62</u>	<u>1,005,292</u>
<u>\$76,307</u>	<u>\$54,879</u>	<u>\$62</u>	<u>\$1,228,322</u>
\$73,167	\$21,597	\$0	\$160,048
			97,148
(5,489)			(35,762)
			150
			(2,446)
			(117)
			8,587
			493
			8,921
			370
<u>3,501</u>	<u></u>	<u></u>	<u>572</u>
<u>\$71,179</u>	<u>\$21,597</u>	<u>\$0</u>	<u>\$237,964</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Revenue Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$24,158	\$24,534	\$376
Intergovernmental	263,152	282,000	18,848
Charges for Services	326,900	311,214	(15,686)
Other	0	8,595	8,595
Total Revenue	614,210	626,343	12,133
Expenses:			
Personal Services	80,240	71,764	8,476
Fringe Benefits	32,268	26,690	5,578
Contractual Services	594,974	472,550	122,424
Supplies & Materials	42,690	27,920	14,770
Other	58,736	51,931	6,805
Debt Service:			
Principal Retirement	34,119	34,119	0
Interest & Fiscal Charges	34,442	34,122	320
Total Expenses	877,469	719,096	158,373
Excess of Revenues Over (Under) Expenses	(263,259)	(92,753)	170,506
Other Financing Sources (Uses):			
Proceeds of Loans	279,091	141,078	(138,013)
Total Other Financing Sources (Uses)	279,091	141,078	(138,013)
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	15,832	48,325	32,493
Fund Equity (Deficit) at Beginning of Year	444,499	444,499	0
Prior Year Encumbrances Appropriated	1,015	1,015	0
Fund Equity (Deficit) at End of Year	\$461,346	\$493,839	\$32,493

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Revenue Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$444,867	\$500,298	\$55,431
Interest	924	715	(209)
Other	20,000	9,880	(10,120)
Total Revenue	465,791	510,893	45,102
Expenses:			
Personal Services	100,832	72,483	28,349
Fringe Benefits	29,158	15,981	13,177
Contractual Services	388,952	348,113	40,839
Supplies & Materials	252,589	25,795	226,794
Other	16,500	7,551	8,949
Debt Service:			
Principal Retirement	1,700	1,700	0
Interest & Fiscal Charges	2,525	2,525	0
Total Expenses	792,256	474,148	318,108
Excess of Revenues Over (Under) Expenses	(326,465)	36,745	363,210
Fund Equity (Deficit) at Beginning of Year	415,512	415,512	0
Prior Year Encumbrances Appropriated	2,041	2,041	0
Fund Equity (Deficit) at End of Year	\$91,088	\$454,298	\$363,210

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Water Revenue Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$149,000	\$139,581	(\$9,419)
Other	449	9,325	8,876
Total Revenue	149,449	148,906	(543)
Expenses:			
Personal Services	45,000	36,988	8,012
Fringe Benefits	12,553	12,162	391
Contractual Services	77,590	75,943	1,647
Supplies & Materials	19,367	17,076	2,291
Other	400	400	0
Debt Service:			
Principal	80,979	80,979	0
Interest & Fiscal Charges	3,108	3,108	0
Total Expenses	238,997	226,656	12,341
Excess of Revenues Over (Under) Expenses	(89,548)	(77,750)	11,798
Other Financing Sources (Uses):			
Proceeds of Loans	80,001	80,001	0
Operating Transfers - Out	(675)	(675)	0
Total Other Financing Sources (Uses)	79,326	79,326	0
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(10,222)	1,576	11,798
Fund Equity (Deficit) at Beginning of Year	26,040	26,040	0
Prior Year Encumbrances Appropriated	7,737	7,737	0
Fund Equity (Deficit) at End of Year	<u>\$23,555</u>	<u>\$35,353</u>	<u>\$11,798</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$375,300	\$267,300	(\$108,000)
Charges for Services	100,916	98,825	(2,091)
Other	0	237	237
Total Revenue	476,216	366,362	(109,854)
Expenses:			
Personal Services	9,095	0	9,095
Fringe Benefits	1,728	0	1,728
Contractual Services	361,367	359,368	1,999
Supplies & Materials	450	0	450
Other	150	0	150
Debt Service:			
Principal	748,470	732,000	16,470
Interest & Fiscal Charges	55,436	55,436	0
Total Expenses	1,176,696	1,146,804	29,892
Excess of Revenues Over (Under) Expenses	(700,480)	(780,442)	(79,962)
Other Financing Sources (Uses):			
Proceeds of Bonds	732,000	732,000	0
Operating Transfers - In	251	108,926	108,675
Total Other Financing Sources (Uses)	732,251	840,926	108,675
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	31,771	60,484	28,713
Fund Equity (Deficit) at Beginning of Year	3,650	3,650	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$35,421</u>	<u>\$64,134</u>	<u>\$28,713</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Rural Solid Waste Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$21,597	\$21,597
<i>Total Revenue</i>	0	21,597	21,597
Expenses	0	0	0
Excess of Revenues Over (Under) Expenses	0	21,597	21,597
Fund Equity (Deficit) at Beginning of Year	33,282	33,282	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$33,282</u>	<u>\$54,879</u>	<u>\$21,597</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Solid Waste Fund
For the Year Ended December 31, 2002

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

Internal Service Fund

Employee Benefits Trust

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

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Employee Benefits Trust Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$9,319	\$9,319
<i>Total Revenue</i>	0	9,319	9,319
Expenses	0	0	0
Excess of Revenues Over (Under) Expenses	0	9,319	9,319
Fund Equity (Deficit) at Beginning of Year	473,096	473,096	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$473,096</u>	<u>\$482,415</u>	<u>\$9,319</u>

ATHENS COUNTY, OHIO

Fiduciary Funds

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

Expendable Trust Funds

Children Services Trust

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

Ida Brooks Trust

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

Ruth Dye Trust

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

Unclaimed Money

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

Agency Funds

Health District

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

ADA Mental Health (317 Board)

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

Soil Conservation

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

Family and Children First Council

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

Undivided Tax Agency

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

ATHENS COUNTY, OHIO

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

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

Law Enforcement Agency

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

Athens-Hocking Solid Waste District Agency

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

Payroll Agency

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

County Court Agency

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

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

Alimony and Child Support Agency

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

County Sheriff Agency

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Expendable Trust and Agency Funds
December 31, 2002

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
Assets:			
Cash and Cash Equivalents	\$11,545	\$3,879	\$9
Cash and Cash Equivalents in Segregated Accounts			
<i>Receivables:</i>			
Taxes			
Special Assessments			
Due from Other Governments			
<i>Total Assets</i>	<u>\$11,545</u>	<u>\$3,879</u>	<u>\$9</u>
Liabilities:			
Due to Other Funds			
Due to Other Funds-Taxes			
Due to Other Governments			
Deposits Held and Due to Others			
Undistributed Monies			
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity:			
<i>Fund Balances:</i>			
<i>Unreserved:</i>			
Undesignated	<u>11,545</u>	<u>3,879</u>	<u>9</u>
<i>Total Fund Equity</i>	<u>11,545</u>	<u>3,879</u>	<u>9</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$11,545</u>	<u>\$3,879</u>	<u>\$9</u>

<u>Unclaimed Money</u>	<u>Agency Funds</u>	<u>Totals</u>
\$112,398	\$3,318,145	\$3,445,976
	319,358	319,358
	38,133,780	38,133,780
	405,919	405,919
	3,466,232	3,466,232
<u>\$112,398</u>	<u>\$45,643,434</u>	<u>\$45,771,265</u>
	\$29,575	\$29,575
	8,046,911	8,046,911
	37,279,536	37,279,536
112,398	62,317	174,715
	225,095	225,095
<u>112,398</u>	<u>45,643,434</u>	<u>45,755,832</u>
		15,433
<u>0</u>	<u>0</u>	<u>15,433</u>
<u>\$112,398</u>	<u>\$45,643,434</u>	<u>\$45,771,265</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2002

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
Revenues:			
Interest	\$112	\$39	
Other Revenues	13,620	1,852	
<i>Total Revenue</i>	<u>13,732</u>	<u>1,891</u>	<u>0</u>
Expenditures:			
<i>Current:</i>			
Human Services	12,800	600	
<i>Total Expenditures</i>	<u>12,800</u>	<u>600</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	932	1,291	0
Fund Balances (Deficits) at Beginning of Year	<u>10,613</u>	<u>2,588</u>	<u>9</u>
Fund Balances (Deficits) at End of Year	<u><u>\$11,545</u></u>	<u><u>\$3,879</u></u>	<u><u>\$9</u></u>

<u>Unclaimed Money</u>	<u>Totals</u>
	\$151
	15,472
<u>0</u>	<u>15,623</u>
	13,400
<u>0</u>	<u>13,400</u>
0	2,223
<u>0</u>	<u>13,210</u>
<u><u>\$0</u></u>	<u><u>\$15,433</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Trust Fund
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$300	\$118	(\$182)
Other	12,000	13,621	1,621
<i>Total Revenue</i>	12,300	13,739	1,439
Expenditures:			
<i>Current:</i>			
Human Services			
Other	15,000	14,415	585
Total Human Services	15,000	14,415	585
<i>Total Expenditures</i>	15,000	14,415	585
Excess of Revenues Over (Under) Expenditures	(2,700)	(676)	2,024
Fund Balances (Deficit) at Beginning of Year	12,214	12,214	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,514</u>	<u>\$11,538</u>	<u>\$2,024</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ida Brooks Trust Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$50	\$39	(\$11)
Other	1,500	1,851	351
<i>Total Revenue</i>	1,550	1,890	340
Expenditures:			
<i>Current:</i>			
Human Services			
Other	4,000	600	3,400
Total Human Services	4,000	600	3,400
<i>Total Expenditures</i>	4,000	600	3,400
Excess of Revenues Over (Under) Expenditures	(2,450)	1,290	3,740
Fund Balances (Deficit) at Beginning of Year	2,586	2,586	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$136</u>	<u>\$3,876</u>	<u>\$3,740</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ruth Dye Trust Fund
For the Year Ended December 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	9	9	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9</u>	<u>\$9</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Other	\$0	\$18,029	\$18,029
Total Revenue	0	18,029	18,029
Expenditures:			
Current:			
Other			
Other	46,846	46,721	125
Total Other	46,846	46,721	125
Total Expenditures	46,846	46,721	125
Excess of Revenues Over (Under) Expenditures	(46,846)	(28,692)	18,154
Fund Balances (Deficit) at Beginning of Year	141,090	141,090	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$94,244</u>	<u>\$112,398</u>	<u>\$18,154</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$313,772	\$1,384,054	\$1,362,290	\$335,536
Due From Other Governments	30,646	30,648	30,646	30,648
Total Assets	\$344,418	\$1,414,702	\$1,392,936	\$366,184
Liabilities:				
Due to Other Governments	\$344,418	\$1,414,702	\$1,392,936	\$366,184
Total Liabilities	\$344,418	\$1,414,702	\$1,392,936	\$366,184
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$1,146,845	\$12,620,457	\$12,968,828	\$798,474
Due From Other Governments	49,444	64,894	49,444	64,894
Total Assets	\$1,196,289	\$12,685,351	\$13,018,272	\$863,368
Liabilities:				
Due to Other Governments	\$1,196,289	\$12,685,351	\$13,018,272	\$863,368
Total Liabilities	\$1,196,289	\$12,685,351	\$13,018,272	\$863,368
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$85,212	\$215,362	\$204,668	\$95,906
Total Assets	\$85,212	\$215,362	\$204,668	\$95,906
Liabilities:				
Due to Other Governments	\$85,212	\$215,362	\$204,668	\$95,906
Total Liabilities	\$85,212	\$215,362	\$204,668	\$95,906

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$125,506	\$610,814	\$669,051	\$67,269
<i>Total Assets</i>	<u>\$125,506</u>	<u>\$610,814</u>	<u>\$669,051</u>	<u>\$67,269</u>
Liabilities:				
Due to Other Governments	\$125,506	\$610,814	\$669,051	\$67,269
<i>Total Liabilities</i>	<u>\$125,506</u>	<u>\$610,814</u>	<u>\$669,051</u>	<u>\$67,269</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$1,700,234	\$42,979,932	\$42,784,537	\$1,895,629
Taxes Receivable	34,153,057	38,133,780	34,153,057	38,133,780
Special Assessments Receivable	397,817	405,919	397,817	405,919
Due from Other Governments	3,339,659	3,370,690	3,339,659	3,370,690
<i>Total Assets</i>	<u>\$39,590,767</u>	<u>\$84,890,321</u>	<u>\$80,675,070</u>	<u>\$43,806,018</u>
Liabilities:				
Due to Other Funds-Taxes	\$7,237,907	\$8,046,911	\$7,237,907	\$8,046,911
Due to Other Governments	32,352,860	76,843,410	73,437,163	35,759,107
<i>Total Liabilities</i>	<u>\$39,590,767</u>	<u>\$84,890,321</u>	<u>\$80,675,070</u>	<u>\$43,806,018</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,864,648	\$1,864,648	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,864,648</u>	<u>\$1,864,648</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$1,864,648	\$1,864,648	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,864,648</u>	<u>\$1,864,648</u>	<u>\$0</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$2,458	\$8,440	\$3,400	\$7,498
<i>Total Assets</i>	<u>\$2,458</u>	<u>\$8,440</u>	<u>\$3,400</u>	<u>\$7,498</u>
Liabilities:				
Due to Other Governments	\$2,458	\$8,440	\$3,400	\$7,498
<i>Total Liabilities</i>	<u>\$2,458</u>	<u>\$8,440</u>	<u>\$3,400</u>	<u>\$7,498</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$71,914	\$1,125,357	\$1,079,438	\$117,833
<i>Total Assets</i>	<u>\$71,914</u>	<u>\$1,125,357</u>	<u>\$1,079,438</u>	<u>\$117,833</u>
Liabilities:				
Due to Other Governments	\$71,914	\$1,125,357	\$1,079,438	\$117,833
<i>Total Liabilities</i>	<u>\$71,914</u>	<u>\$1,125,357</u>	<u>\$1,079,438</u>	<u>\$117,833</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$18,353,364	\$18,353,364	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$18,353,364</u>	<u>\$18,353,364</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$18,353,364	\$18,353,364	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$18,353,364</u>	<u>\$18,353,364</u>	<u>\$0</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$404,689	\$13,316,593	\$13,466,569	\$254,713
<i>Total Assets</i>	<u>\$404,689</u>	<u>\$13,316,593</u>	<u>\$13,466,569</u>	<u>\$254,713</u>
Liabilities:				
Due to Other Funds	\$23,742	\$643,957	\$639,938	\$27,761
Due to Other Governments	1,356	4,667,687	4,667,357	1,686
Deposits Held and Due to Others	471	9,691	9,991	171
Undistributed Monies	379,120	7,995,258	8,149,283	225,095
<i>Total Liabilities</i>	<u>\$404,689</u>	<u>\$13,316,593</u>	<u>\$13,466,569</u>	<u>\$254,713</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$88,326	\$88,038	\$288
<i>Total Assets</i>	<u>\$0</u>	<u>\$88,326</u>	<u>\$88,038</u>	<u>\$288</u>
Liabilities:				
Due to Other Governments	\$0	\$88,326	\$88,038	\$288
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$88,326</u>	<u>\$88,038</u>	<u>\$288</u>
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$9,671	\$731,649	\$676,963	\$64,357
<i>Total Assets</i>	<u>\$9,671</u>	<u>\$731,649</u>	<u>\$676,963</u>	<u>\$64,357</u>
Liabilities:				
Due to Other Funds	\$2,312	\$51,091	\$51,589	\$1,814
Due to Other Governments	662	81,068	81,333	397
Deposits Held and Due to Others	6,697	599,490	544,041	62,146
<i>Total Liabilities</i>	<u>\$9,671</u>	<u>\$731,649</u>	<u>\$676,963</u>	<u>\$64,357</u>
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$3,445,941	\$79,162,428	\$79,290,224	\$3,318,145
Cash and Cash Equivalents in Segregated Accounts	414,360	14,136,568	14,231,570	319,358
Taxes Receivable	34,153,057	38,133,780	34,153,057	38,133,780
Special Assessments Receivable	397,817	405,919	397,817	405,919
Due from Other Governments	3,419,749	3,466,232	3,419,749	3,466,232
<i>Total Assets</i>	<u>\$41,830,924</u>	<u>\$135,304,927</u>	<u>\$131,492,417</u>	<u>\$45,643,434</u>
Liabilities:				
Due to Other Funds	\$26,054	\$695,048	\$691,527	\$29,575
Due to Other Funds-Taxes	7,237,907	8,046,911	7,237,907	8,046,911
Due to Other Governments	34,180,675	117,958,529	114,859,668	37,279,536
Deposits Held and Due to Others	7,168	609,181	554,032	62,317
Undistributed Monies	379,120	7,995,258	8,149,283	225,095
<i>Total Liabilities</i>	<u>\$41,830,924</u>	<u>\$135,304,927</u>	<u>\$131,492,417</u>	<u>\$45,643,434</u>

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General Fixed Assets Account Group

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

ATHENS COUNTY, OHIO
Schedule of General Fixed Assets - By Function and Activity
As of December 31, 2002

Function and Activity	Land	Building	Improvements Other Than Buildings	Furniture and Equipment	Capital Leases	Total
General Government - Legislative and Executive						
County Commissioners	\$622,943	\$4,426,292	\$14,983	\$63,962	\$24,033	\$5,152,213
Auditor		6,759		132,155		138,914
Treasurer				34,067		34,067
Prosecuting Attorney				80,928		80,928
Data Processing				209,303		209,303
Board of Election				117,334	29,647	146,981
Recorder		7,599		75,551		83,150
Microfilm				46,893		46,893
Building and Grounds		114,298	1,809	61,474		177,581
Total Legislative & Executive	622,943	4,554,948	16,792	821,667	53,680	6,070,030
General Government - Judicial						
Court of Appeals				16,725		16,725
Common Pleas Court		3,000		83,533		86,533
Law Library				13,652		13,652
Juvenile Court		2,780		130,635		133,415
Probate Court		594		51,994		52,588
Clerk of Courts				97,898		97,898
Total Judicial	0	6,374	0	394,437	0	400,811
Public Safety						
Coroner				2,621		2,621
Sheriff		747,071		1,078,273	202,636	2,027,980
Emergency Management				36,982	23,033	60,015
911 Emergency Communication		211,402	4,340	622,998		838,740
Total Public Safety	0	958,473	4,340	1,740,874	225,669	2,929,356
Public Works						
County Engineer	45,874	235,561	20,073	2,941,065	25,498	3,268,071
County Planner				6,249		6,249
Total Public Works	45,874	235,561	20,073	2,947,314	25,498	3,274,320
Health						
Dog and Kennel		647,558	1,600	50,891	42,601	742,650
Ambulance Service	66,046	961,607		655,385		1,683,038
Solid Waste		54,566	9,394	389,996		453,956
Health Department				104,917		104,917
Total Health	66,046	1,663,731	10,994	1,201,189	42,601	2,984,561
Human Services						
County Home		1,236,060	16,488	37,081		1,289,629
County Home Farm	13,200	15,511		4,026		32,737
Veteran's Services				18,667		18,667
Job and Family Services	42,544	720,768	730	1,080,452		1,844,494
Child Support Enforcement				67,892		67,892
Children Services	66,000	662,501	19,019	484,278	41,206	1,273,004
MR/DD (Beacon School)	43,354	4,026,337	77,766	1,221,478		5,368,935
TASC				76,720		76,720
Total Human Services	165,098	6,661,177	114,003	2,990,594	41,206	9,972,078
Conservation and Recreation						
Athens County Bikeway	10,000		383,142			393,142
Ferndale Park	28,800	14,500	11,256	19,221		73,777
Total Conservation & Recreation	38,800	14,500	394,398	19,221	0	466,919
Total General Fixed Assets	\$938,761	\$14,094,764	\$560,600	\$10,115,296	\$388,654	\$26,098,075

ATHENS COUNTY, OHIO
Schedule of Changes in General Fixed Assets - By Function and Activity
For the Year Ended December 31, 2002

Function and Activity	Balance 1-1-02	Additions	Deletions	Balance 12-31-02
General Government - Legislative and Executive				
County Commissioners	\$5,305,019	\$1,767	\$154,573	\$5,152,213
Auditor	135,512	3,402		138,914
Treasurer	32,960	3,002	1,895	34,067
Prosecuting Attorney	85,464	3,266	7,802	80,928
Data Processing	192,167	17,136		209,303
Board of Election	142,654	4,327		146,981
Recorder	79,717	3,433		83,150
Microfilm	46,893			46,893
Building and Grounds	186,531	2,200	11,150	177,581
Total Legislative & Executive	6,206,917	38,533	175,420	6,070,030
General Government - Judicial				
Court of Appeals	15,981	744		16,725
Common Pleas Court	62,801	23,732		86,533
Law Library	13,652			13,652
Juvenile Court	132,992	2,373	1,950	133,415
Probate Court	52,390	1,692	1,494	52,588
Clerk of Courts	85,484	12,414		97,898
Total Judicial	363,300	40,955	3,444	400,811
Public Safety				
Coroner	2,621			2,621
Sheriff	1,994,738	33,242		2,027,980
Emergency Management	57,874	2,141		60,015
911 Emergency Communications	1,023,249	64,411	248,920	838,740
Total Public Safety	3,078,482	99,794	248,920	2,929,356
Public Works				
County Engineer	3,169,175	98,896		3,268,071
County Planner	6,249			6,249
Total Public Works	3,175,424	98,896	0	3,274,320
Health				
Dog and Kennel	736,930	5,720		742,650
Ambulance Service	1,823,743	137,946	278,651	1,683,038
Solid Waste	478,356		24,400	453,956
Health Department	104,917			104,917
Total Health	3,143,946	143,666	303,051	2,984,561
Human Services				
County Home	1,340,924		51,295	1,289,629
County Home Farm	36,471		3,734	32,737
Veteran's Services	12,435	6,232		18,667
Job & Family Services	1,853,593		9,099	1,844,494
Child Support Enforcement	67,892			67,892
Children Services	1,173,823	131,314	32,133	1,273,004
MR/DD (Beacon School)	4,743,761	625,174		5,368,935
TASC	70,428	6,292		76,720
Total Human Services	9,299,327	769,012	96,261	9,972,078
Conservation and Recreation				
Athens County Bikeway	358,418	34,724		393,142
Ferndale Park	70,839	2,938		73,777
Total Conservation & Recreation	429,257	37,662	0	466,919
Total General Fixed Assets	\$25,696,653	\$1,228,518	\$827,096	\$26,098,075

ATHENS COUNTY, OHIO
Schedule of General Fixed Assets - By Source
As of December 31, 2002

General Fixed Assets:

Land	\$938,761
Buildings	14,094,764
Improvements Other Than Buildings	560,600
Furniture and Equipment	10,115,296
Capital Leases	<u>388,654</u>
 <i>Total General Fixed Assets</i>	 <u><u>\$26,098,075</u></u>

Investment in General Fixed Assets:

General Fixed Assets Accumulated Prior to January 1, 1990	\$6,355,912
General Fund Revenue	1,868,594
Special Revenue Funds	7,724,471
General Obligation Bonds and Notes	5,266,701
Capital Project Funds	3,419,916
Federal Grants	116,159
State Grants	346,785
Gifts	<u>999,537</u>
 <i>Total Investment in General Fixed Assets</i>	 <u><u>\$26,098,075</u></u>

STATISTICAL SECTION

Photo: S. Louise Fish

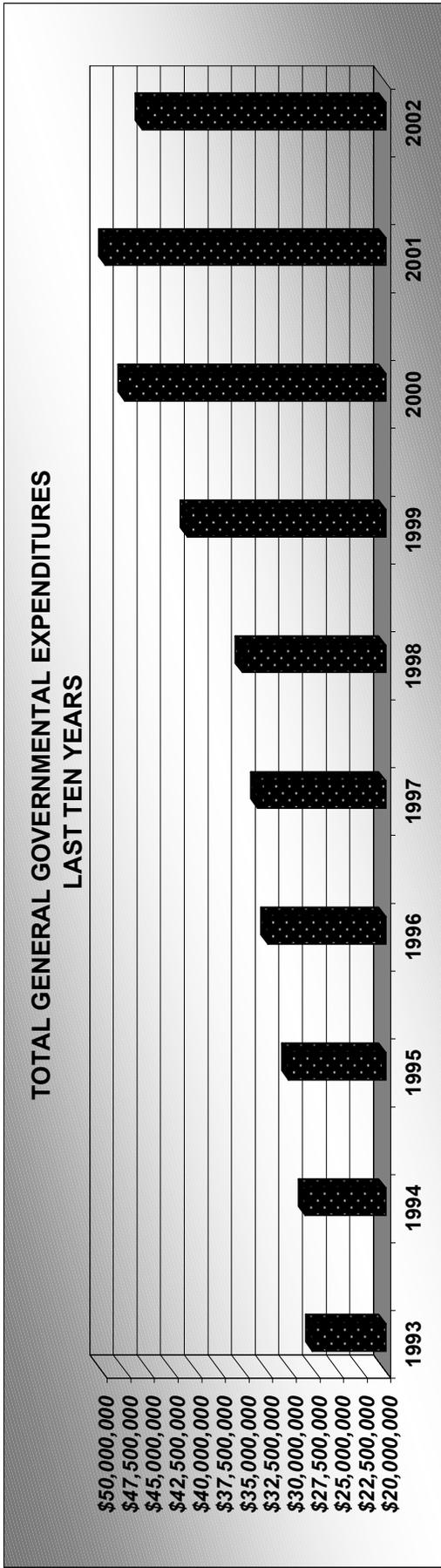


**TABLE 1
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN YEARS**

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Gen. Gov.-Leg. & Ex.	\$2,843,211	\$3,691,786	\$3,809,269	\$4,905,756	\$4,624,966	\$3,803,959	\$3,979,551	\$4,603,478	\$4,601,822	\$4,192,071
Gen. Gov.-Judicial	987,327	1,035,076	1,202,652	1,253,178	1,447,301	1,655,182	1,945,204	1,881,072	2,321,893	2,553,518
Public Safety	2,291,322	1,363,980	1,815,259	2,061,985	2,361,651	2,903,743	3,093,926	3,476,033	3,209,456	3,482,027
Public Works	3,015,189	3,294,545	2,983,066	3,993,411	3,893,269	3,675,242	4,792,457	3,935,444	4,315,243	4,777,890
Health	1,344,197	1,291,982	1,367,950	1,489,685	1,555,646	1,862,685	2,073,007	2,205,488	2,103,451	2,204,635
Human Services	14,215,416	15,313,029	16,073,333	15,895,544	16,765,863	18,771,471	21,317,853	28,701,831	29,986,100	25,843,250
Conservation & Recreation				301	12,906	11,472	9,486	7,027	11,437	28,745
Economic Dev. & Asst.				644,024	311,319	249,150	435,044	43,139	147,831	20,295
Capital Outlay	2,303,201	1,792,316	2,342,899	1,525,382	1,467,134	1,759,836	2,626,570	2,025,158	2,207,760	1,912,847
Debt Service	726,579	712,900	662,458	693,157	1,085,565	445,787	669,147	675,083	698,117	685,498
Total	\$27,726,442	\$28,495,614	\$30,256,886	\$32,462,423	\$33,525,620	\$35,138,527	\$40,942,245	\$47,553,753	\$49,603,110	\$45,700,476

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

SOURCE: ATHENS COUNTY AUDITOR

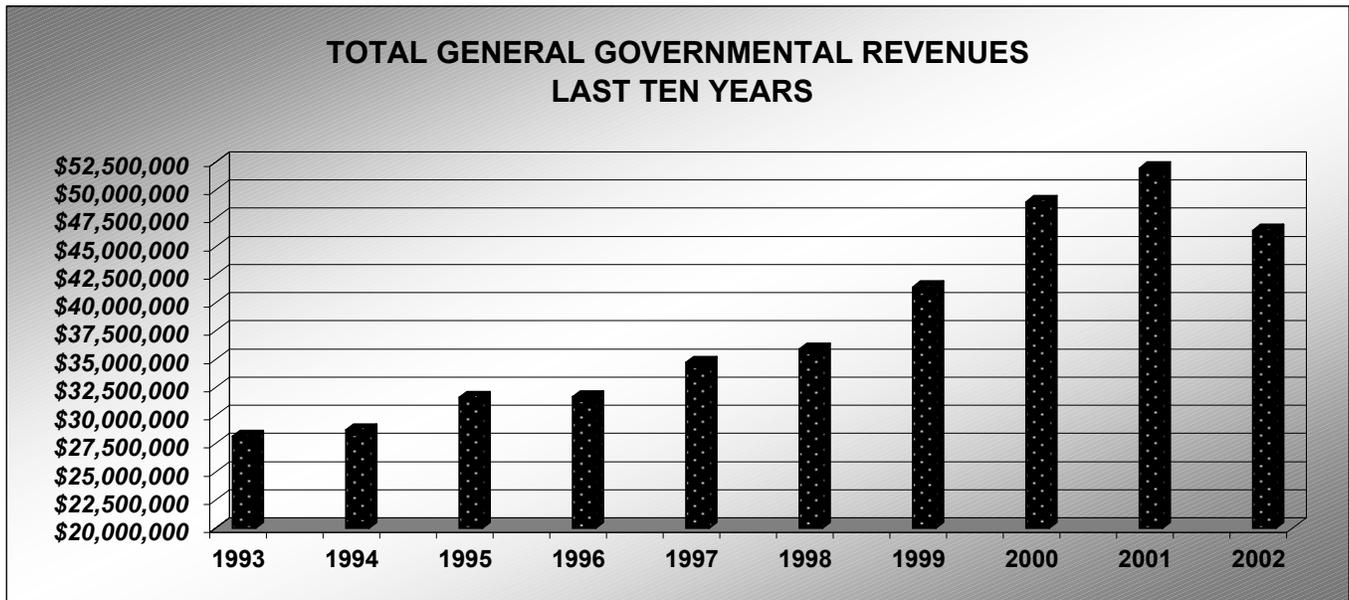


**TABLE 2
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS**

	<u>TAXES</u>	<u>SPECIAL ASSESSMENTS</u>	<u>INTER-GOVERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>LICENSES & PERMITS</u>	<u>INTEREST</u>	<u>FINES & FORFEITS</u>	<u>OTHER REVENUE</u>	<u>TOTAL</u>
1993	\$7,818,892	\$20,785	\$15,995,597	\$1,704,886	\$69,668	\$342,184	\$130,814	\$2,038,743	\$28,121,569
1994	8,995,283	20,024	14,841,298	1,800,628	71,703	449,701	140,825	2,365,187	28,684,649
1995	10,256,351	1,216	16,134,781	1,908,294	77,214	611,146	163,613	2,413,893	31,566,508
1996	10,343,898	36	16,482,322	1,830,675	75,044	654,054	140,833	2,124,821	31,651,683
1997	10,808,224	0	17,671,900	2,672,070	90,000	702,549	169,136	2,591,136	34,705,015
1998	11,315,681	0	18,407,730	2,285,812	86,887	965,991	184,668	2,623,622	35,870,391
1999	11,774,566	0	23,104,897	2,224,117	92,301	962,129	179,228	3,054,077	41,391,315
2000	12,196,702	0	28,764,695	2,396,329	96,511	1,348,770	200,020	3,963,623	48,966,650
2001	12,294,864	0	31,983,428	2,820,674	92,632	1,293,799	200,175	3,277,222	51,962,794
2002	13,036,379	0	25,415,058	3,369,514	92,736	682,843	194,127	3,636,736	46,427,393

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

SOURCE: ATHENS COUNTY AUDITOR



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

<u>COLLECTION YEAR</u>	<u>CURRENT TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>PERCENT COLLECTED</u>	<u>DELINQUENT TAX COLLECTED</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>PERCENT OF TOTAL COLLECTION TO CURRENT TAX LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>PERCENT OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY</u>
1993	\$21,859,526	\$21,177,796	96.88%	\$740,464	\$21,918,260	100.27%	\$602,724	2.76%
1994	22,033,781	21,444,355	97.32%	848,389	22,292,744	101.18%	548,560	2.49%
1995	24,951,743	24,063,168	96.44%	756,114	24,819,282	99.47%	425,703	1.71%
1996	25,675,432	24,660,273	96.05%	763,889	25,424,162	99.02%	383,695	1.49%
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.77%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.17%
2001	32,474,754	30,855,960	95.02%	1,115,775	31,971,735	98.45%	2,006,971	5.82%
2002	33,225,814	31,487,984	94.77%	1,537,932	33,025,916	99.40%	2,481,923	5.69%

Source: Athens County Auditor

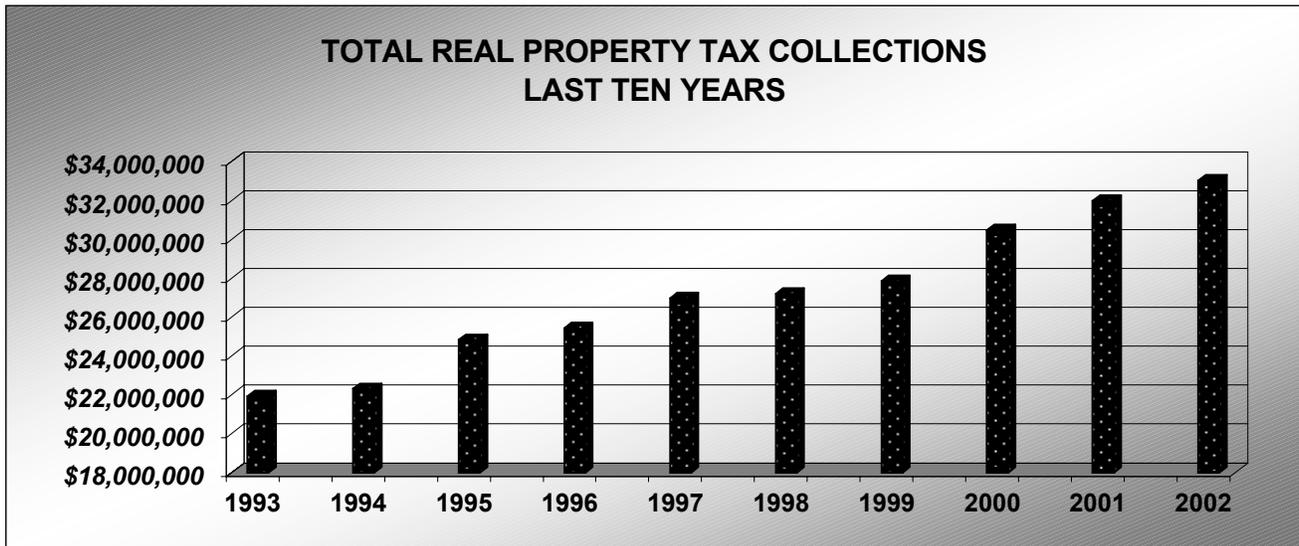


TABLE 4
ATHENS COUNTY, OHIO
ASSESSED VALUATION AND ESTIMATED
ACTUAL VALUES OF TAXABLE PROPERTY
LAST TEN YEARS

COLLECTION YEAR	REAL ESTATE		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1993	\$304,725,630	\$870,601,125	\$26,537,508	\$102,067,338	\$82,042,130	\$234,394,365	\$413,305,268	\$1,207,062,828	34.24%
1994	334,705,440	956,253,442	25,742,618	102,970,472	83,294,210	237,971,558	443,742,268	1,297,195,472	34.21%
1995	342,913,440	979,703,698	27,561,137	110,244,548	87,475,040	249,916,189	457,949,617	1,339,864,435	34.18%
1996	350,987,870	1,002,772,345	31,611,997	126,447,988	81,493,950	232,828,215	464,093,817	1,362,048,548	34.07%
1997	416,171,070	1,189,000,747	32,197,953	128,791,812	81,668,140	233,325,876	530,037,163	1,551,118,435	34.17%
1998	421,802,920	1,205,090,942	35,677,360	142,709,440	74,293,160	212,255,558	531,773,440	1,560,055,940	34.09%
1999	430,924,820	1,231,152,211	41,635,353	166,541,412	75,898,010	216,840,615	548,458,183	1,614,534,238	33.97%
2000	487,638,050	1,393,181,909	44,723,083	178,892,332	70,930,360	202,648,039	603,291,493	1,774,722,280	33.99%
2001	501,956,430	1,434,089,521	43,062,728	172,250,912	72,454,060	207,001,249	617,473,218	1,813,341,682	34.05%
2002	513,845,090	1,468,055,422	39,615,549	158,462,196	64,065,610	183,035,448	617,526,249	1,809,553,066	34.13%

SOURCE: ATHENS COUNTY AUDITOR

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

<u>YEAR</u>	<u>BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
1993	\$589,267	\$548,087	93.01%
1994	291,147	261,035	89.66%
1995	233,706	206,161	88.21%
1996	239,808	210,388	87.73%
1997	257,829	216,275	83.88%
1998	273,577	224,400	82.02%
1999	315,629	256,973	81.42%
2000	341,346	272,227	79.75%
2001	384,131	303,527	79.02%
2002	403,874	294,099	72.82%

SOURCE: ATHENS COUNTY AUDITOR

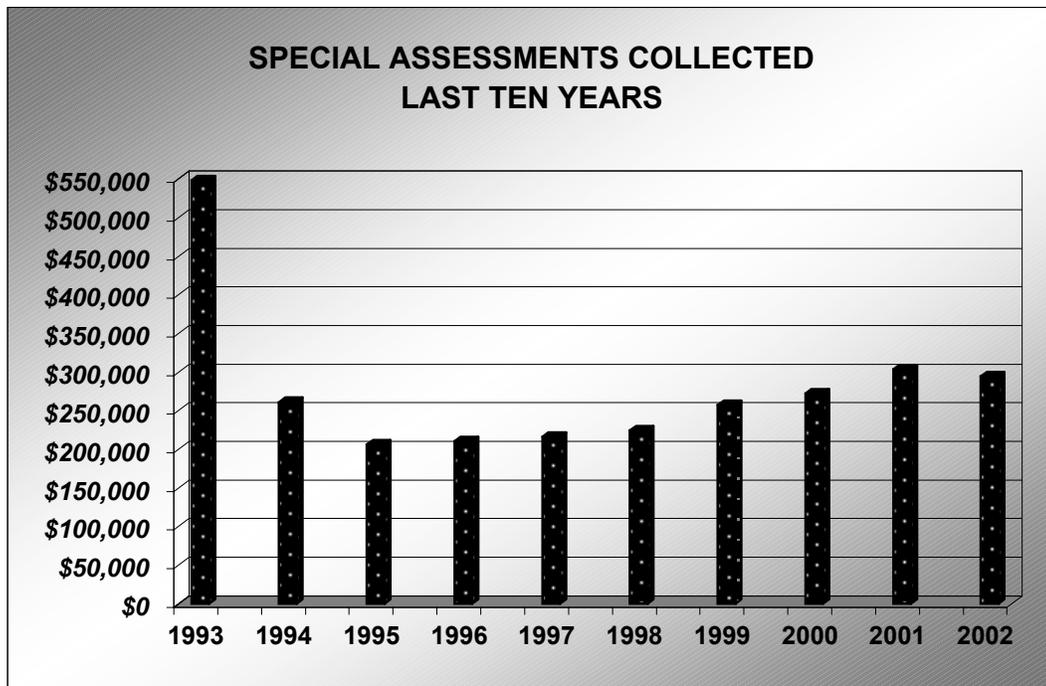


TABLE 6
ATHENS COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN YEARS

<u>COUNTY UNITS</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
GENERAL FUND	2.20	2.20	2.20	2.20	2.20	2.29	2.30	2.30	2.30	2.30
BOND	0.10	0.10	0.10	0.10	0.10	0.01	0.00	0.00	0.00	0.00
SR. CITIZENS	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
HEALTH	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHILD. SERV.	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
EMS	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
T.B.	0.20	0.20	0.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30
BEACON	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
ADAMHS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
BEACON BOND	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	18.95	18.95	18.95	19.05	19.05	18.55	18.55	18.55	18.55	18.55
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
ALEXANDER	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
AMES	9.90	9.90	9.90	9.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	5.60	6.60	6.60	6.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	4.60	4.60	4.60	4.60	6.60	6.60	6.60	6.60	6.60	6.60
CARTHAGE	9.80	8.60	8.60	8.60	5.20	5.20	5.20	4.80	5.70	5.70
DOVER	8.70	10.70	10.70	10.70	8.70	8.70	8.70	8.70	8.70	8.70
LEE	3.80	4.30	4.30	4.30	4.30	4.30	4.30	4.80	4.80	4.80
LODI	6.30	6.30	6.30	6.30	8.30	8.30	8.80	8.80	8.80	8.80
ROME	14.90	14.90	14.90	14.90	11.70	11.70	11.70	11.70	11.70	11.70
TROY	8.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	9.80	9.80	9.80	9.80	10.80	10.80	9.90	9.90	9.90	9.90
YORK	6.10	6.10	6.10	6.10	8.10	8.10	8.10	8.10	8.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	38.76	38.76
TRIMBLE LOCAL	37.40	33.90	33.90	33.90	31.90	30.90	30.90	32.92	32.92	32.92
WARREN LOCAL	28.95	28.70	28.70	28.70	37.70	37.10	36.10	36.10	35.70	35.30
ATHENS CITY	55.60	55.60	52.60	52.60	60.40	60.40	59.70	64.60	64.60	64.60
FED. HOCKING	36.00	36.00	36.00	36.00	34.00	34.00	34.00	34.00	34.00	34.00
NEL.-YORK CITY	27.70	27.70	27.70	27.70	32.20	32.20	32.20	32.20	32.20	32.20

continued

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

<u>JOINT VOCATION SCHOOLS</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	9.80	9.30	9.80	9.80	10.80	10.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	6.50	6.50	6.50	6.50	7.50	6.50	7.50	7.50	7.50	7.50
AMESVILLE	14.50	14.50	14.50	14.50	14.50	14.50	16.50	16.50	16.50	16.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	10.50	10.50	10.50	10.50	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	12.80	12.80	9.90	9.90	10.20	10.20	10.20	10.20	10.20	13.20
JACKSONVILLE	16.90	16.90	16.90	16.90	8.50	8.50	14.50	14.50	14.50	14.50
TRIMBLE	19.30	19.30	19.30	19.30	19.30	20.70	20.70	20.70	20.70	20.70
BUCHTEL	13.50	10.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	10.40	11.20	12.70	12.70	12.70	12.70	12.70	12.20	12.20	12.20

SOURCE: ATHENS COUNTY AUDITOR

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

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) GROSS BONDED DEBT</u>	<u>LESS DEBT SERVICE FUND</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
1993	60,061	\$413,305,268	\$4,780,000	\$161,808	\$4,618,192	1.117%	76.89
1994	60,100	443,742,268	4,480,000	129,082	4,350,918	0.981%	72.39
1995	60,687	457,949,617	4,185,000	404,651	3,780,349	0.825%	62.29
1996	62,800	464,093,817	3,875,000	407,913	3,467,087	0.747%	55.21
1997	61,276	530,037,163	3,360,000	374,863	2,985,137	0.563%	48.72
1998	61,490	531,773,440	4,175,000	82,774	4,092,226	0.770%	66.55
1999	61,599	548,458,183	3,940,000	85,346	3,854,654	0.703%	62.58
2000	62,223	603,291,493	3,685,000	13,724	3,671,276	0.609%	59.00
2001	62,235	617,473,218	3,415,000	6,419	3,408,581	0.552%	54.77
2002	63,256	617,526,249	3,135,000	6,453	3,128,547	0.507%	49.46

(1) 1993, 2000 - Bureau of Census,
1995, 1997, 1998, 1999, 2001, 2002 - Bureau of Economic Analysis,
all other years esitimated.

(2) From Table 4

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

Source: Athens County Auditor

**TABLE 8
ATHENS COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2002**

Total of all County Debt Outstanding	\$6,146,361
Debt Exempt from Computation	
Job and Family Services Notes	148,000
County Engineer Note	24,282
Health Department Note	210,000
Sewer Construction Projects Bonds	732,000
OWDA Loans	1,848,279
FmHA Loan	<u>48,800</u>
Total Exempt Debt	<u>3,011,361</u>
Net Indebtedness (Voted and Unvoted)	3,135,000
Less: Available funds in Debt Service Funds as of December 31, 2002	<u>6,453</u>
Total Net Indebtedness Subject to Direct Debt Limitation	<u><u>\$3,128,547</u></u>
Assessed Valuation of County (2002 collection year)	\$617,526,249
Direct Debt Limitation - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	13,938,156
Total Net Indebtedness Subject to Direct Debt Limitation	<u>3,128,547</u>
DIRECT DEBT MARGIN	<u><u>\$10,809,609</u></u>
Unvoted Debt Limitation (1% of County Assessed Valuation)	\$6,175,262
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation	<u>3,128,547</u>
UNVOTED DEBT MARGIN	<u><u>\$3,046,715</u></u>

Source: Athens County Auditor

**TABLE 9
ATHENS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
NET GENERAL OBLIGATION DEBT
DECEMBER 31, 2002**

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ATHENS COUNTY</u>	<u>AMOUNT APPLICABLE TO ATHENS COUNTY</u>
Athens County	\$3,128,547	100.00%	\$3,128,547
School Districts wholly within the County	16,187,225	100.00%	16,187,225
Entities not wholly within the County -----			
Federal Hocking Local School District	1,772,873	99.30%	1,760,463
Trimble Local School District	1,044,890	98.75%	<u>1,031,829</u>
Sub-Total Overlapping Districts			<u>2,792,292</u>
Grand Total			<u><u>\$22,108,064</u></u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

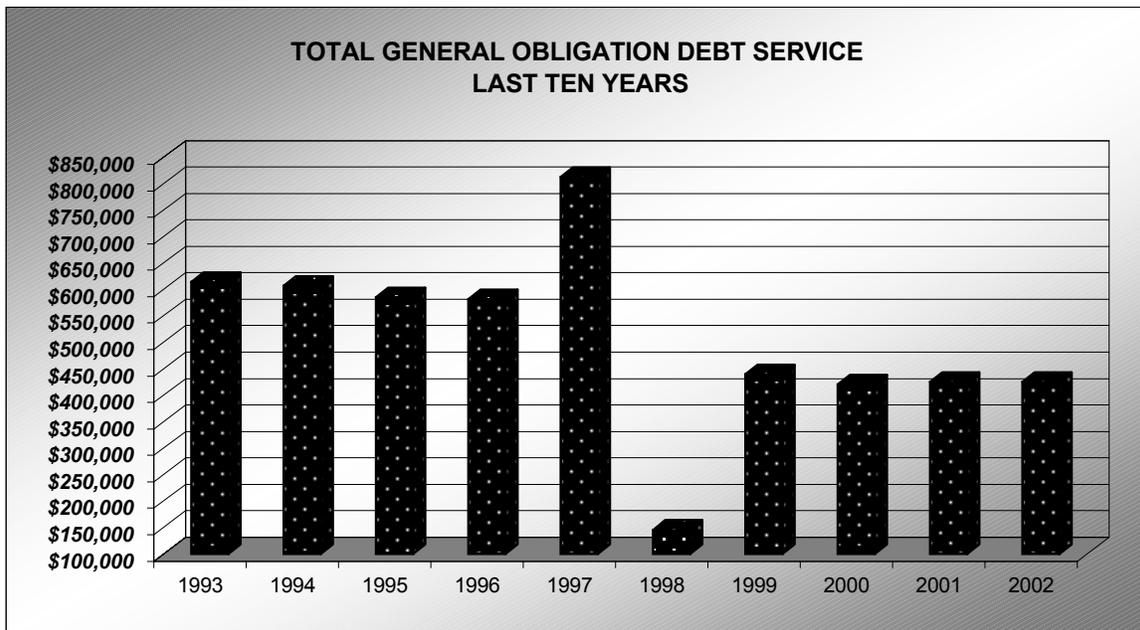
TABLE 10
ATHENS COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS

<u>YEAR</u>	<u>(1)</u> <u>PRINCIPAL</u>	<u>(1)</u> <u>INTEREST</u> <u>AND FISCAL</u> <u>CHARGES</u>	<u>TOTAL</u> <u>DEBT</u> <u>SERVICE</u>	<u>(2)</u> <u>TOTAL</u> <u>GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>	<u>RATIO OF DEBT</u> <u>SERVICE TO</u> <u>TOTAL GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>
1993	\$285,000	\$328,363	\$613,363	\$27,726,442	2.212%
1994	300,000	306,473	606,473	28,495,614	2.128%
1995	295,000	289,988	584,988	30,256,886	1.933%
1996	310,000	271,217	581,217	32,462,423	1.790%
1997	515,000	297,432	812,432	33,525,620	2.423%
1998	40,000	105,404	145,404	35,138,527	0.414%
1999	235,000	204,041	439,041	40,942,245	1.072%
2000	255,000	165,493	420,493	47,553,753	0.884%
2001	270,000	155,292	425,292	49,603,110	0.857%
2002	280,000	144,493	424,493	45,700,476	0.929%

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

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

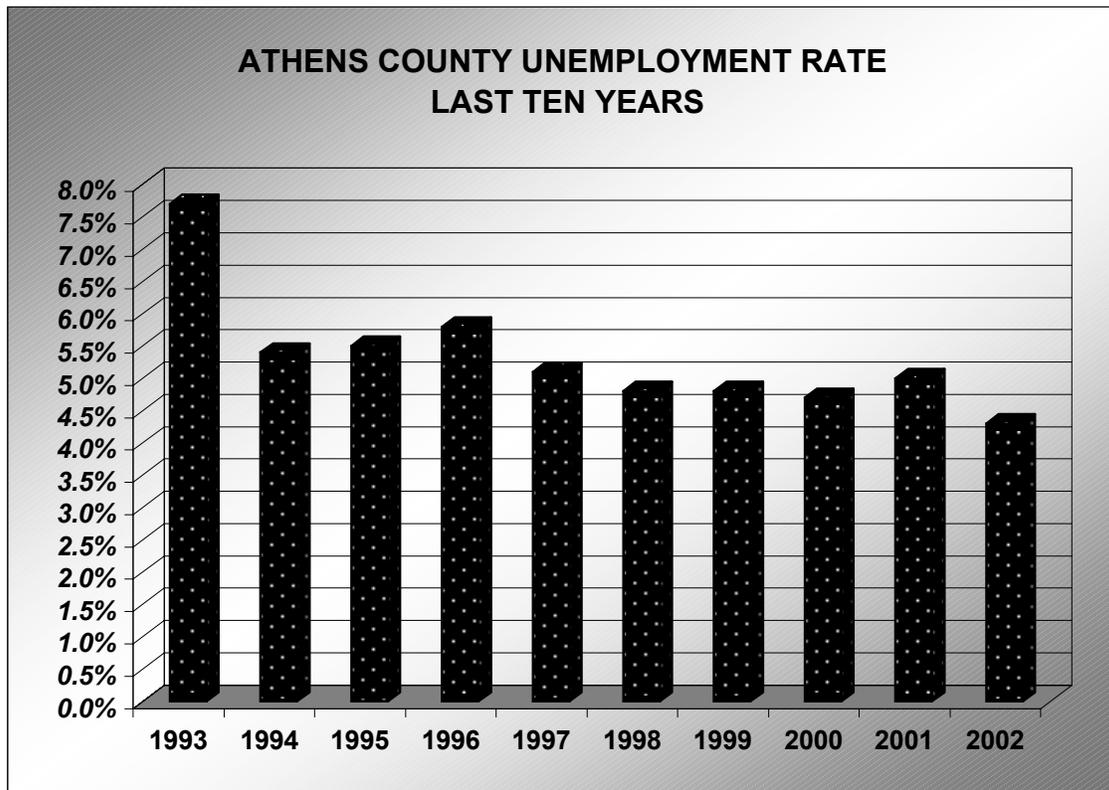
Source: Athens County Auditor



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

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) SCHOOL ENROLLMENT</u>	<u>(3) UNEMPLOYMENT RATE ATHENS COUNTY</u>	<u>(4) PER CAPITA INCOME</u>
1993	60,061	9,574	7.7%	\$12,784
1994	60,100	9,696	5.4%	13,506
1995	60,687	9,462	5.5%	13,784
1996	62,800	9,373	5.8%	14,544
1997	61,276	9,274	5.1%	15,133
1998	61,490	8,855	4.8%	18,005
1999	61,599	8,772	4.8%	18,202
2000	62,223	8,782	4.7%	18,767
2001	62,235	8,818	5.0%	19,805
2002	63,256	8,293	4.3%	N/A

- (1) Source: 1993, 2000 - Bureau of the Census,
1995, 1997, 1998, 1999, 2001, 2002 - Bureau of Economic Analysis, all other years estimated.
- (2) Source: State of Ohio Department of Education
- (3) Source: Ohio Bureau of Employment Services, Division of Labor Force Research and Statistics.
- (4) Source: Bureau of Economic Analysis (Washington, D.C.)

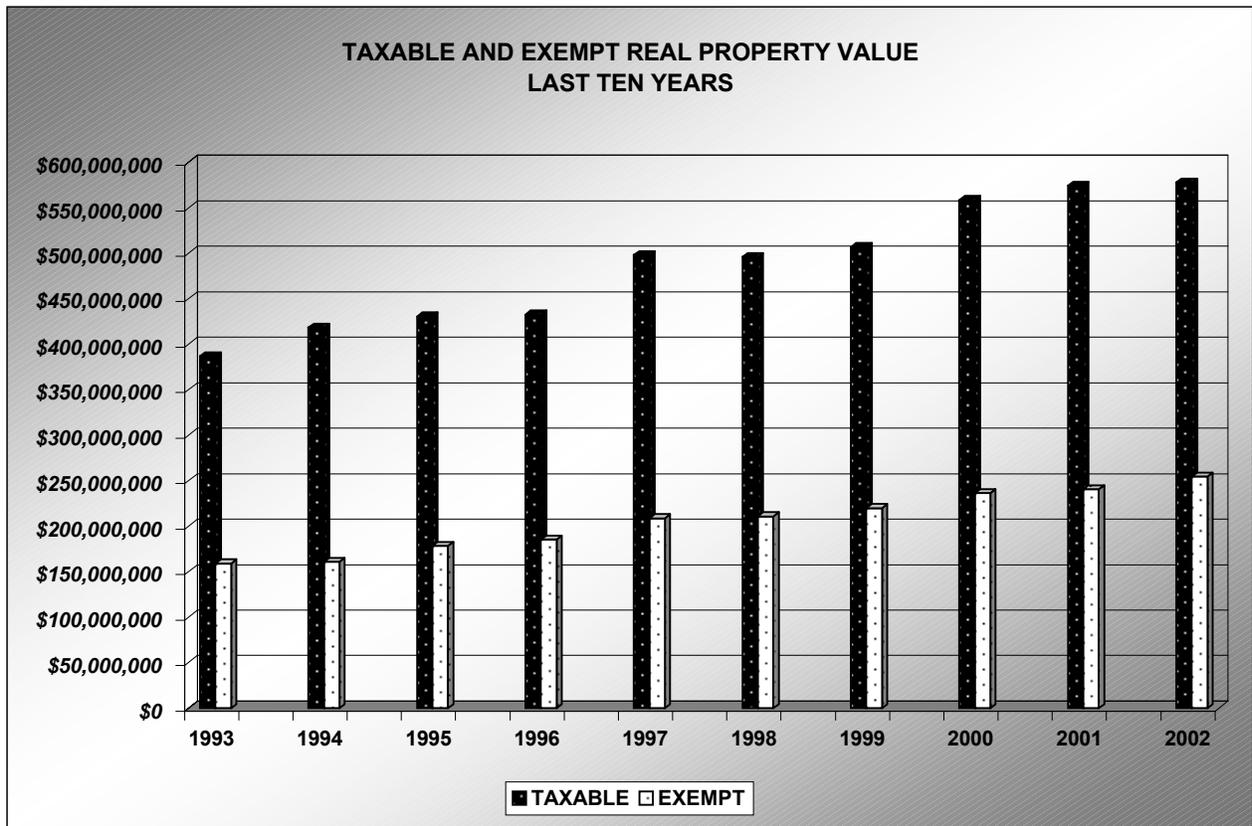


**TABLE 12
ATHENS COUNTY, OHIO
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

COLLECTION YEAR	NEW CONSTRUCTION (1)			(2) BANK DEPOSITS	REAL PROPERTY VALUE (1)			TAX EXEMPT
	AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL NEW CONSTRUCTION		AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL	
1993	\$4,079,220	\$707,860	\$4,787,080	\$364,806,000	\$227,089,730	\$159,678,030	\$386,767,760	\$159,021,490
1994	4,305,550	1,894,070	6,199,620	369,155,000	250,250,240	167,749,410	417,999,650	160,799,020
1995	5,487,430	1,700,660	7,188,090	376,663,000	255,717,420	174,671,060	430,388,480	178,490,410
1996	9,157,660	2,778,730	11,936,390	315,951,000	264,072,880	168,408,940	432,481,820	185,058,770
1997	6,979,020	2,180,790	9,159,810	183,547,000	316,824,090	181,015,120	497,839,210	208,677,670
1998	5,976,130	1,528,050	7,504,180	205,286,000	322,075,950	174,020,130	496,096,080	210,696,270
1999	5,713,590	6,521,320	12,234,910	166,593,000	327,316,710	179,506,120	506,822,830	219,862,780
2000	6,897,670	3,296,420	10,194,090	163,980,000	373,008,420	185,559,990	558,568,410	236,535,930
2001	11,413,630	3,707,380	15,121,010	180,810,000	384,695,650	189,714,840	574,410,490	240,761,000
2002	10,541,880	2,287,780	12,829,660	195,104,000	396,077,970	181,832,730	577,910,700	254,507,860

(1) Source: Athens County Auditor

(2) Source: Federal Reserve Bank of Cleveland



**TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2002**

REAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$6,117,340	1.19%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,444,910	0.87%
AAC ATHENS LLC	APARTMENTS	3,779,450	0.74%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	1,975,920	0.38%
INN-OHIO OF ATHENS INC.	MOTEL	1,825,360	0.36%
THE PRESIDENT AND TRUSTEES OF THE OHIO UNIVERSITY (BROMLEY HALL)	APARTMENTS	1,408,220	0.27%
ATHENS CITY	PARKING GARAGE, ETC.	1,348,510	0.26%
DIVERSIFIED PROPERTIES	GROCERY STORE	1,338,520	0.26%
R. LESLIE CORNWELL	APARTMENTS/COMMERCIAL	1,325,800	0.26%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	<u>1,286,810</u>	<u>0.25%</u>
TOTAL TOP TEN		18,733,500	3.65%
TOTAL ALL OTHERS		<u>495,111,590</u>	<u>96.35%</u>
TOTAL ASSESSED VALUE		<u><u>\$513,845,090</u></u>	<u><u>100.00%</u></u>

TANGIBLE PERSONAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$1,810,670	4.57%
TS TRIM INDUSTRIES, INC.	CAR SEAT COVERS	1,519,850	3.84%
DON WOODS AUTOMOTIVE	AUTO. DEALERSHIP	1,461,060	3.69%
SCOTT RML CO. (McBEE SYSTEMS INC.)	PRINTING & BINDING	1,083,460	2.73%
BUCKINGHAM COAL COMPANY	COAL MINING	1,020,040	2.57%
NEBRASKA BOOK COMPANY INC.	BOOK WAREHOUSE	1,017,870	2.57%
KROGER COMPANY	GROCERY STORES	882,440	2.23%
TAYLOR MOTORS/TAYLOR HONDA	AUTO. DEALERSHIP	795,230	2.01%
K-MART CORP	RETAIL SHOPPING	598,780	1.51%
PENN TRAFFIC COMPANY (BIG BEAR)	GROCERY STORES	<u>555,960</u>	<u>1.40%</u>
TOTAL TOP TEN		10,745,360	27.12%
TOTAL ALL OTHERS		<u>28,870,189</u>	<u>72.88%</u>
TOTAL ASSESSED VALUE		<u><u>\$39,615,549</u></u>	<u><u>100.00%</u></u>

continued

**TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2002**

PUBLIC UTILITY (REAL AND TANGIBLE PERSONAL)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$23,429,850	36.57%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	17,705,550	27.64%
TENNESSEE GAS PIPELINE	NATURAL GAS	4,626,790	7.22%
VERIZON NORTH INC.	COMMUNICATIONS	4,292,770	6.70%
GTE NORTH INC.	COMMUNICATIONS	2,664,720	4.16%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,884,420	2.94%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	1,796,630	2.80%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,500,850	2.34%
NORFOLK SOUTHERN	TRANSPORTATION	876,800	1.37%
ORANGE COUNTY CELLULAR	COMMUNICATIONS	735,440	1.15%
TOTAL TOP TEN		59,513,820	92.89%
TOTAL ALL OTHERS		4,551,790	7.11%
TOTAL ASSESSED VALUE		\$64,065,610	100.00%

SOURCE: ATHENS COUNTY AUDITOR

TABLE 14
ATHENS COUNTY, OHIO
ASSESSED VALUE OF EXEMPT REAL PROPERTY
DECEMBER 31, 2002

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<u>MUNICIPALITIES</u>						
Athens City	\$190,820	\$13,891,210	\$3,570,510	\$80,880	\$7,232,510	\$4,732,980
Nelsonville City	151,940	10	3,748,940	2,690	1,026,950	7,913,220
Albany Corporation	-	25,990	6,410	13,930	62,580	414,470
Amesville Corporation	-	-	8,740	20,830	7,600	711,550
Buchtel Corporation	2,200	-	40	-	104,640	810
Chauncey Corporation	29,850	-	-	-	251,920	562,380
Coolville Corporation	-	2,860	30,680	30,590	30,970	628,090
Glouster Corporation	-	60	38,240	49,620	120,180	1,388,840
Jacksonville Corporation	4,780	-	-	2,190	44,260	-
Trimble Corporation	-	10	-	3,230	57,100	-
	<u>\$379,590</u>	<u>\$13,920,140</u>	<u>\$7,403,560</u>	<u>\$203,960</u>	<u>\$8,938,710</u>	<u>\$16,352,340</u>
<u>TOWNSHIPS</u>						
Athens Township	\$50	\$106,770	\$858,390	\$45,680	\$966,730	\$4,076,530
Alexander Township	-	206,360	5,950	11,890	-	964,570
Ames Township	-	4,850	250	4,180	35,130	-
Bern Township	-	46,320	-	26,820	-	1,580
Canaan Township	30,420	670,430	13,500	49,440	-	-
Carthage Township	-	364,990	4,020	22,710	158,850	-
Dover Township	749,130	9,740	604,690	18,830	14,620	8,410
Lee Township	-	14,250	42,350	14,940	34,920	23,250
Lodi Township	-	7,220	720	17,340	-	208,660
Rome Township	44,800	91,330	320	48,810	-	2,320,010
Troy Township	11,820	235,080	14,070	7,550	490	-
Trimble Township	366,510	404,960	6,020	930,670	70,380	1,442,210
Waterloo Township	-	492,380	6,850	101,550	-	224,780
York Township	665,350	66,910	161,320	41,610	-	1,395,940
	<u>\$1,868,080</u>	<u>\$2,721,590</u>	<u>\$1,718,450</u>	<u>\$1,342,020</u>	<u>\$1,281,120</u>	<u>\$10,665,940</u>
Total Athens County	<u>\$2,247,670</u>	<u>\$16,641,730</u>	<u>\$9,122,010</u>	<u>\$1,545,980</u>	<u>\$10,219,830</u>	<u>\$27,018,280</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$969,850	\$14,206,530	\$5,047,090	\$171,070	\$8,465,110	\$9,380,300
Alexander LSD	-	746,200	62,280	157,610	97,500	1,835,730
Federal Hocking LSD	87,040	1,217,050	58,080	186,690	233,710	3,661,230
Trimble LSD	355,280	405,030	44,260	985,710	291,630	2,811,720
Nelsonville-York CSD	835,500	66,920	3,910,300	44,300	1,131,880	9,329,300
Warren LSD	-	-	-	600	-	-
	<u>\$2,247,670</u>	<u>\$16,641,730</u>	<u>\$9,122,010</u>	<u>\$1,545,980</u>	<u>\$10,219,830</u>	<u>\$27,018,280</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$2,247,670	\$16,641,730	\$9,122,010	\$1,545,380	\$10,219,830	\$27,018,280
Washington County J.V.S.	-	-	-	600	-	-
	<u>\$2,247,670</u>	<u>\$16,641,730</u>	<u>\$9,122,010</u>	<u>\$1,545,980</u>	<u>\$10,219,830</u>	<u>\$27,018,280</u>

SOURCE: ATHENS COUNTY AUDITOR

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$241,030	\$144,965,740	\$8,001,980	\$3,939,630	\$459,550	\$3,424,760	\$723,100	\$191,454,700
-	7,922,000	2,266,520	924,770	10,150	715,220	-	24,682,410
-	-	133,160	800,820	-	-	6,470	1,463,830
-	-	2,970	42,250	-	-	-	793,940
-	-	-	94,730	-	-	-	202,420
-	-	9,310	239,490	5,560	-	87,700	1,186,210
-	-	130,090	280,390	1,310	-	-	1,134,980
-	-	90,630	199,630	-	-	-	1,887,200
-	-	-	16,860	-	-	20,650	88,740
10	-	10,770	16,970	12,540	-	-	100,630
<u>\$241,040</u>	<u>\$152,887,740</u>	<u>\$10,645,430</u>	<u>\$6,555,540</u>	<u>\$489,110</u>	<u>\$4,139,980</u>	<u>\$837,920</u>	<u>\$222,995,060</u>
\$111,210	\$2,478,160	\$231,980	\$1,322,560	\$12,950	\$0	\$418,030	\$10,629,040
137,930	20,080	240,060	606,470	62,850	-	-	2,256,160
70	-	-	63,170	4,920	-	-	112,570
-	-	-	52,880	1,020	-	-	128,620
19,190	-	-	63,290	35,310	-	-	881,580
210	-	9,640	167,610	15,760	-	-	743,790
257,680	-	101,290	95,210	14,160	-	-	1,873,760
18,410	1,776,510	-	87,910	-	-	-	2,012,540
35,900	-	-	69,880	10,030	-	-	349,750
19,790	-	26,720	62,170	23,450	-	-	2,637,400
104,730	-	-	343,260	29,120	-	-	746,120
-	-	-	78,900	23,080	-	-	3,322,730
20,150	-	18,460	114,310	15,740	-	-	994,220
115,580	2,012,780	-	285,880	79,150	-	-	4,824,520
<u>\$840,850</u>	<u>\$6,287,530</u>	<u>\$628,150</u>	<u>\$3,413,500</u>	<u>\$327,540</u>	<u>\$0</u>	<u>\$418,030</u>	<u>\$31,512,800</u>
<u>\$1,081,890</u>	<u>\$159,175,270</u>	<u>\$11,273,580</u>	<u>\$9,969,040</u>	<u>\$816,650</u>	<u>\$4,139,980</u>	<u>\$1,255,950</u>	<u>\$254,507,860</u>
\$517,960	\$147,443,900	\$8,344,560	\$5,580,560	\$512,910	\$3,424,760	\$588,310	\$204,652,910
308,930	1,796,590	391,680	1,695,720	95,250	-	6,470	7,193,960
139,410	-	169,420	1,016,320	83,570	-	640,520	7,493,040
10	-	101,400	312,350	35,620	-	20,650	5,363,660
115,580	9,934,780	2,266,520	1,329,180	89,300	715,220	-	29,768,780
-	-	-	34,910	-	-	-	35,510
<u>\$1,081,890</u>	<u>\$159,175,270</u>	<u>\$11,273,580</u>	<u>\$9,969,040</u>	<u>\$816,650</u>	<u>\$4,139,980</u>	<u>\$1,255,950</u>	<u>\$254,507,860</u>
\$1,081,890	\$159,175,270	\$11,273,580	\$9,934,130	\$816,650	\$4,139,980	\$1,255,950	\$254,472,350
-	-	-	34,910	-	-	-	35,510
<u>\$1,081,890</u>	<u>\$159,175,270</u>	<u>\$11,273,580</u>	<u>\$9,969,040</u>	<u>\$816,650</u>	<u>\$4,139,980</u>	<u>\$1,255,950</u>	<u>\$254,507,860</u>

**TABLE 15
ATHENS COUNTY, OHIO
REVENUE BOND COVERAGE
ENTERPRISE FUNDS
LAST TEN YEARS**

YEAR	(1) GROSS REVENUE	OPERATING EXPENSES, NET OF DEPRECIATION	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
<i>Plains Sewer</i>							
1993	\$227,426	\$98,279	\$129,147	\$7,000	\$1,861	\$8,861	14.57
1994	216,537	107,580	108,957	7,000	1,476	8,476	12.85
1995	241,354	136,001	105,353	7,000	1,091	8,091	13.02
1996	243,841	127,288	116,553	7,000	704	7,704	15.13
1997	224,555	149,635	74,920	7,000	184	7,184	10.43
1998	266,131	120,830	145,301	0	0	0	0.00
1999	272,648	157,920	114,728	0	0	0	0.00
2000	283,241	189,520	93,721	0	0	0	0.00
2001	336,211	179,623	156,588	0	0	0	0.00
2002	650,493	271,373	379,120	0	0	0	0.00
<i>Plains Water</i>							
1993	361,532	232,120	129,412	10,000	2,658	12,658	10.22
1994	349,072	258,592	90,480	10,000	2,108	12,108	7.47
1995	385,253	241,677	143,576	10,000	1,421	11,421	12.57
1996	361,945	299,641	62,304	10,000	1,144	11,144	5.59
1997	362,461	323,618	38,843	10,000	460	10,460	3.71
1998	423,222	328,027	95,195	0	0	0	0.00
1999	430,456	409,659	20,797	0	0	0	0.00
2000	439,757	411,798	27,959	0	0	0	0.00
2001	491,467	467,150	24,317	0	0	0	0.00
2002	527,531	455,006	72,525	0	0	0	0.00

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

Source: Athens County Auditor

TABLE 16
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002

DATE INCORPORATED	1805	
FORM OF GOVERNMENT	Elected Board of County Commissioners	
COUNTY SEAT	Athens	
AREA	483.57 square miles	
POLITICAL SUBDIVISIONS		
Townships	14	
Cities	2	
Incorporated Villages	8	
POPULATION	63,256	
	(2000=62,223 1990=59,549 1980=56,399)	
NUMBER OF LICENSED DRIVERS	36,788 (Issued in Athens County)	
NUMBER OF SHERIFF DEPUTIES	24	
NUMBER OF COUNTY EMPLOYEES	627 (561 Full-time, 66 Part-time)	
HIGHWAY SYSTEM		
US Highways	2	
State Highways	17	
US & State Highway Mileage	189.17 miles	
County Roads	372.47 miles	
Township Roads	515.55 miles	
HOSPITALS		
O'Bleness Memorial Hospital	75 beds	
Doctors Hospital of Nelsonville	50 beds	
AIRPORT FACILITIES		
Runway	4200' X 90'	F.A.A Category 2
RECREATION & TRAVEL		
State Parks & Forests	2	
Municipal Parks	5	
County Fairgrounds	35.62 acres	
Golf Courses		
Public	2	
Private	1	
Swimming Facilities	2 Outdoor-1 Indoor	
Motels	12	
CULTURAL		
Libraries		
Public Libraries	1 with 7 branches	
In Circulation Volumes	266,458 volumes, 21,451 microforms	
Ohio University Library	2,405,884 volumes, 3,152,947 microforms	
Hocking College Library	17,430 volumes, 41,371 microforms	
Museums	2	
COMMUNICATIONS		
T.V. Station	1-WOUB Channel 20	
Cable T.V. Station	1	
Radio Stations		
F.M.	3-WOUB, WSEO, WXTQ	
A.M.	4-WAIS, WATH, WDMX, WOUB,	
Newspapers (Daily)	2	
Newspapers (Twice Weekly)	1	

Continued

TABLE 16
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002
(CONTINUED)

VOTER STATISTICS - GENERAL ELECTIONS	1996	1998	2000	2002
Number of Registered Voters	40,317	42,317	48,356	39,813
Number of Voters	24,517	17,064	25,888	17,012
Percentage of Registered Voters Voting	60.81%	40.32%	53.54%	42.73%

SCHOOL SYSTEM

ATHENS CITY SCHOOL DISTRICT

High Schools	1
Intermediate	1
Elementary	4
Student Population	2,818
Teacher Population	219
Student/Teacher Ratio	12.87:1

NELSONVILLE-YORK CITY SCHOOL DISTRICT

High Schools	1
Intermediate	1
Elementary	3
Student Population	1,262
Teacher Population	83
Student/Teacher Ratio	15.20:1

COUNTY LOCAL SCHOOL DISTRICTS:

	<i>ALEXANDER</i>	<i>FEDERAL-HOCKING</i>	<i>TRIMBLE</i>
High Schools	1	1	1
Intermediate	2	1	1
Elementary	1	1	1
Student Population	1,584	1,377	1,003
Teacher Population	115	107	78
Student/Teacher Ratio	13.77:1	12.87:1	12.86:1

JOINT VOCATIONAL SCHOOL SYSTEMS

TRI-COUNTY JOINT VOCATIONAL SCHOOL
WASHINGTON CO. JOINT VOCATIONAL SCHOOL

PAROCHIAL SCHOOLS

<u>SCHOOL</u>	<u>GRADES</u>	<u>STUDENTS</u>	<u>TEACHERS</u>	<u>RATIO</u>
Grace Academy	K-8	71	7	10.14:1
Heritage Christian School	K-12	42	6	7.00:1
Nelsonville Christian Academy	K-12	40	6	6.67:1
River Valley Community School	K-6	52	6	8.67:1

*BEACON SCHOOL FOR MENTALLY RETARDED
AND DEVELOPMENTALLY DISABLED*

Student Population	44
Teacher Population	14
Student/Teacher Ratio	3.14:1

HIGHER EDUCATION

Ohio University
Hocking College

	<u>PLAINS</u> <u>WATER</u>	<u>PLAINS</u> <u>SEWER</u>	<u>BUCHTEL</u> <u>WATER</u>	<u>BUCHTEL</u> <u>SEWER</u>
Miles of Water Lines	13	0	4.5	0
Miles of Sewer Lines	0	16	0	16
Customers Served	1,054	1,077	289	298

DATA SOURCES: Ohio Bureau of Motor Vehicles, Census Bureau, Ohio State Department of Education
Ohio University, Hocking College, Athens County Public Library, Athens Chamber of Commerce
and various offices of the Athens County government.



**Auditor of State
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 29, 2003**