



ATHENS COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

ATHENS COUNTY

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ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2000**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Pass through the Ohio Department of Education:</i>			
Food Distribution Program	10.550	N/A	\$3,947
Nutrition Cluster:			
School Breakfast Program	10.553	05-PU-99 05-PU-00	332 <u>6,192</u>
Total School Breakfast Program			6,524
National School Lunch Program	10.555	03-PU-99 04-PU-99 03-PU-00 04-PU-00	36 310 1,617 <u>9,580</u>
Total National School Lunch Program			11,543
Total Nutrition Cluster			18,067
Child and Adult Care Food Program	10.558	21-ML-99 21-ML-00 22-AD-99 22-AD-00	11,013 139,716 7,135 <u>44,278</u>
Total Child and Adult Care Food Program			202,142
Total United States Department of Agriculture			<u>224,156</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass through the Ohio Department of Development:</i>			
Community Development Block Grant	14.228	BP 98-005-1 BF 98-005-1 BF 99-005-1 BC 98-005-1	67,100 107,013 215,242 <u>157,199</u>
Total Community Development Block Grant			546,554
Total United States Department of Housing and Urban Development			<u>546,554</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct from the Federal Government:</i>			
Emergency Federal Law Enforcement Assistance - Cops Fast	16.577	95CFWX0736	53,317
Troops to COPS	16.711	1999TCWX0164	1,661
COPS MORE	16.710	1999CMWX2647	31,952

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2000
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF JUSTICE (Continued)			
<i>Pass through the Governor's Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant	16.523	98-JB-013-A-009 99-JB-013-A-009	934 <u>12,612</u>
Total Juvenile Accountability Incentive Block Grant			<u>13,546</u>
Juvenile Justice and Delinquency Prevention	16.540	98-JJ-DP2-0628 99-JJ-DP2-0628	10,257 <u>15,147</u>
Total Juvenile Justice and Delinquency Prevention			<u>25,404</u>
Violence Against Women Formula Grant	16.588	98-WF-VA7-8417 99-WF-VA5A-8417	7,960 <u>23,393</u>
Total Violence Against Women Formula Grant			<u>31,353</u>
<i>Pass through the Ohio Attorney General's Office:</i>			
Crime Victims Assistance Program	16.575	99-VA-GENE-135T 2001-VA-GENE-135	58,440 <u>13,789</u>
Total Crime Victims Assistance Program			<u>72,229</u>
Total United States Department of Justice			<u>229,462</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Pass through the Ohio Emergency Management Agency:</i>			
Emergency Management - State and Local Government Assistance	83.534	FY99	2,934
Emergency Management Performance Grant Program	83.552	H418	18,296
Public Assistance Grant	83.544	DR-1164 DR-1227	46,286 <u>81,886</u>
Total Public Assistance Grant			<u>128,172</u>
Total Federal Emergency Management Agency			<u>149,402</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Pass through the Ohio Department of Education:</i>			
Adult Education - State Grant	84.002	AB-S1-00 AB-S1-01	68,830 <u>63,180</u>
Total Adult Education - State Grant			<u>132,010</u>

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2000
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF EDUCATION (Continued)			
<i>Special Education Cluster:</i>			
Special Education Grants to States (Title VIB)	84.027	6B-SF-99P 6B-SF-99P	15,986 0
		6B-SF-00P 6B-SF-01P	19,772 8,720
Total Special Education Grants to States (Title VIB)			<u>44,478</u>
Innovative Education Program Strategies	84.298	C2-S1-99C C2-S1-00	346 1,788
Total Innovative Education Program Strategies			<u>2,134</u>
Special Education Preschool Grant	84.173	PG-S1-01P	6,867
Total Special Education Cluster			53,479
Innovative Education Program Strategy	84.298	C2-S1-99	0
Total United States Department of Education			<u>185,489</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Direct from the Federal Government:</i>			
Temporary Child Care	93.656	90-CO-0761-03	0
<i>Pass through Ohio Department of Education:</i>			
Job Opportunities and Basic Skills Training	93.561	JB-S1-98	0
<i>Pass through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	FY00 FY01	34,972 12,459
Total Social Services Block Grant (Title XX)			<u>47,431</u>
Medical Assistance Program (Medicaid: Title XIX)	93.778	FY98 FY01	862 492,245
Total United States Department of Health and Human Services			<u>493,107</u> <u>540,538</u>
CORPORATION FOR NATIONAL SERVICE			
<i>Pass through Governor's Community Service Commission:</i>			
AmeriCorps	94.006	YCP-00-98 YCP-00-99 YCP-00-00	349 493 9,521
Total AmeriCorps			<u>10,363</u>
Total Corporation for National Service			<u>10,363</u>
Total Federal Awards Expenditures			<u>\$1,885,964</u>

The accompanying notes to this Schedule are an integral part of this Schedule.

ATHENS COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

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, 2000, 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, 2000, the gross amount of loans outstanding under this program was \$982,115. Delinquent amounts due are \$57,066.

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.



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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Athens County, Ohio (the County), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 18, 2001. 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 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 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 general purpose 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 management of the County in a separate letter dated June 18, 2001.

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 general purpose 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 general purpose 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 18, 2001.

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

Jim Petro
Auditor of State

June 18, 2001



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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Compliance

We have audited the compliance of Athens County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2000. 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 is 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 its major federal programs for the year ended December 31, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings as item 2000-60705-001.

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.

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 over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 18, 2001.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of Athens County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 18, 2001. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 18, 2001

ATHENS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

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

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

There were no findings related to the general purpose financial statements.

ATHENS COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 1999
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2000-60705-001
CFDA Title and Number	Community Development Block Grant Program, CFDA #14.228
Federal Award Number/Year	BF-97-005-1, BF-98-005-1, BP-97-005-1
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

Cash Management

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

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

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

ATHENS COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 §.315(b)
DECEMBER 31, 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; Finding no Longer Valid
1999-60705-001	A noncompliance issue was reported regarding the failure to abide by the fifteen day disbursement rule for the Community Development Block Grant Program.	No	Not Corrected: Reissued as a noncompliance matter in this audit as finding number 2000-60705-001.
1999-60705-002	A reportable condition was issued regarding the failure to file each Disaster Survey Report (DSR) in a separate folder and DSR records lacking supporting documents for a 1998 Federal Emergency Management Agency (FEMA) Program as required by The Public Assistance Handbook, developed by the Ohio Emergency Management Agency dated July 1998	No	Finding no longer valid: No new FEMA projects and the 1998 FEMA Project was completed in 2000. Based on the above information and the FEMA project being on a reimbursement basis, the filing of the DSR along with supporting documentation for the DSR was determined not to have a direct and material effect on the 1998 FEMA project. However, the recommendation was reported to management of the County in a separate letter dated June 18, 2001.

ATHENS COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 §.315(c)
DECEMBER 31, 2000**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2000-60705-001	The President of the County Commissioners has contacted the Ohio Department of Development about extending the amount of time permitted to disburse the funds due to the difficulty in disbursing the funds within the 15 days.	No response received from the Ohio Department of Development as of 6/14/01.	William Theisen, Board President, County Commissioners



Athens County Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2000

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2000



Jill A. Thompson
Athens County Auditor

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**ATHENS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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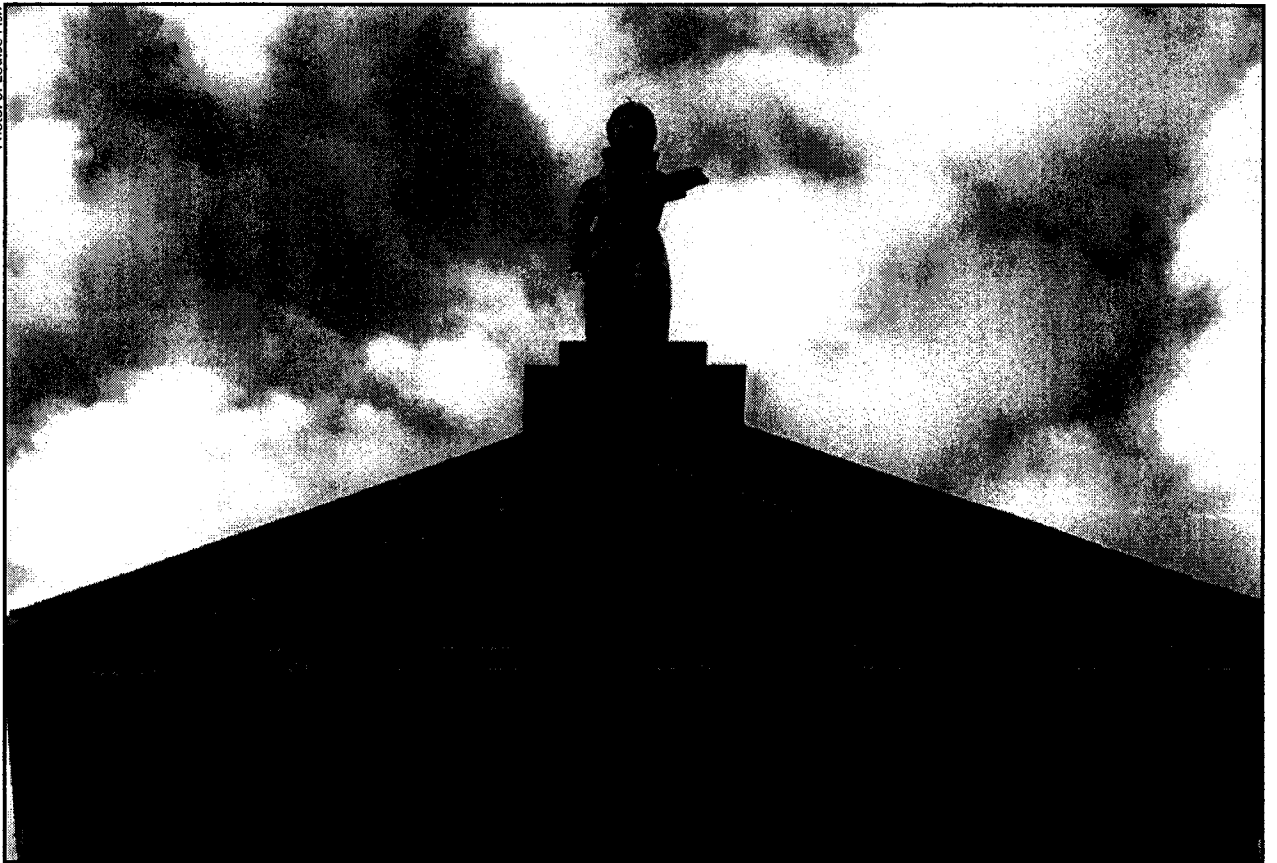
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INTRODUCTORY SECTION

Photo: S. Louise Fish





Jill A. Thompson

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



Honorable Mark Sullivan
Honorable Bill Theisen
Honorable Lenny Eliason

June 25, 2001

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our tenth Comprehensive Annual Financial Report (CAFR) for Athens County for the fiscal year ended December 31, 2000. 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 1999 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805. It includes fourteen townships, eight villages, and two cities. The City of Athens is the County seat with a estimated population of 21,094. The County encompasses 484 square miles and has a population of approximately 62,223.

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 570 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, the Athens County Regional Planning Commission, 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 that began in 1996 to widen the Athens to Coolville portion of the Appalachian Highway (Rt. 32/50) has been completed. Plans are being implemented for the construction of a Super II highway to improve Rt. 33 from Athens to Meigs County and also a connector to Ravenswood, WV and I-77.

The Ohio University capital improvements program has several major renovations in progress. Ground has been broken on two Ohio University projects expected to help economic development efforts in Athens County. The University plans to build a new terminal and runway extension at Ohio University's Gordon K. Bush Regional Airport in Albany and is completing the renovations of Grover Center and the apartment building project off of Hooper Street in Athens.

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

We are cautiously optimistic about the future economic outlook of Athens County. Several economic development projects continue within the County. Thirty seven acres are being developed near Chauncey for an industrial site and a new motel has been built on the east side of Athens City. In addition, Ohio University has leased ground for development on East State Street for a strip shopping complex to be anchored by a Wal-Mart super center. A strip mall has been proposed in Nelsonville and the Cardinal Glen golf course opened near Buchtel in the spring of 2001. All of these projects will expand the tax base, add employment and contribute to the economic growth of the County.

COUNTY GOVERNMENT INITIATIVES

The contract was completed for the Automated House Numbering System and E-911 Dispatch Mapping System. The dispatch mapping application is operating flawlessly. Planning is underway to bring a GPS based real-time emergency vehicle location capability to enhance our E-911 operation.

The architectural/engineering preliminary plan for an addition to the County Engineer's Office to include space for a Geographic Informational System (GIS) Management Facility has been completed. Parcel conversion is more than 80% complete. The GIS website is operational using a new server utilizing ArcIMS software. A GIS data maintenance funding partnership is being formed beginning in 2002 to purchase new orthophotos, topographic mapping, and other new data layers. GIS implementation is ahead of schedule and well within budget. Athens County's GIS is being built at one-third the cost that other counties of similar size have experienced. The mapping ability has greatly improved through the early implementation of GIS.

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

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

A feasibility study is being updated to provide sewer lines for subdivisions in the area between the City of Athens and the Village of Albany. This project is expected to cost \$13 million and will serve 958 homes. The project's construction phase is estimated to begin in 2003.

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 modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when goods or services are received. Accrual basis of accounting recognizes revenue when measurable and earned and expenses when incurred. The basis of accounting for the various funds and account groups is fully described in Note 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 Medical Mutual major-medical coverage is available for those employees who choose to participate.

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 \$48,966,650 in 2000, an increase of \$7,575,335 or 18.30% over 1999 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, 2000 and the increases in relation to prior year amount.

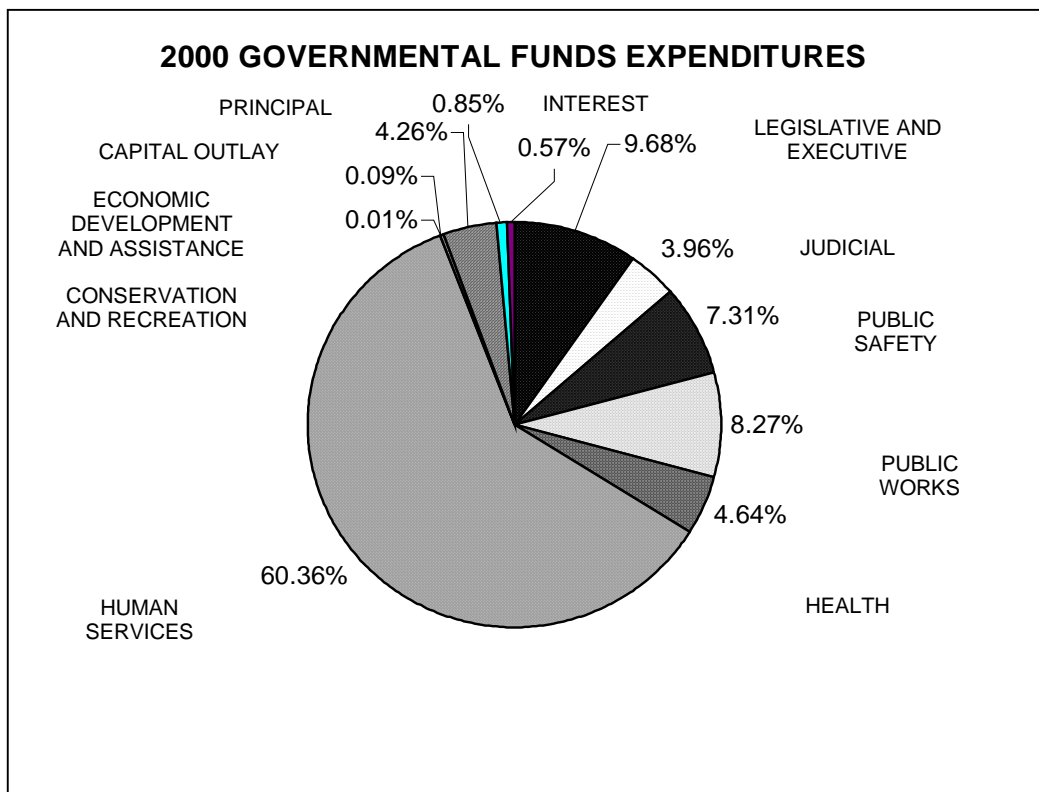
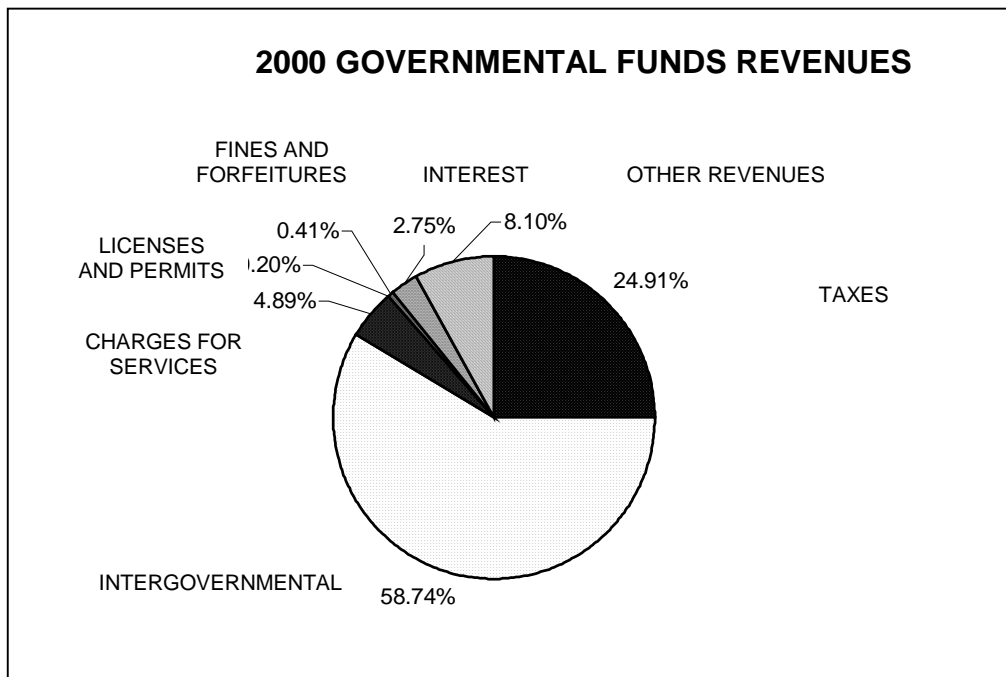
REVENUES	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 1999	% OF INCREASE (DECREASE)
Taxes	\$12,196,702	24.91%	\$422,136	3.59%
Intergovernmental	28,764,695	58.74%	5,659,798	24.50%
Charges for Services	2,396,329	4.89%	172,212	7.74%
Licenses and Permits	96,511	0.20%	4,210	4.56%
Fines and Forfeitures	200,020	0.41%	20,792	11.60%
Interest	1,348,770	2.75%	386,641	40.19%
Other Revenue	<u>3,963,623</u>	<u>8.10%</u>	<u>909,546</u>	<u>29.79%</u>
TOTAL	<u><u>\$48,966,650</u></u>	<u><u>100.00%</u></u>	<u><u>\$7,575,335</u></u>	<u><u>18.30%</u></u>

The above schedule shows there was a growth of 18.30% in revenue during 2000. The large increases in "Intergovernmental" , "Interest" and "Other Revenues" along with modest increases in "Taxes", "Charges for Services", "Licenses and Permits" and "Fines and Forfeitures" lead to the \$7,575,335 overall increase. The "Intergovernmental" increase of 24.50% was due primarily to more grants and reimbursements being received in the Job and Family Services fund, while the 40.19% increase in "Interest" was due to a rise in interest rates and "Other Revenue" increased 29.79% mainly due to more miscellaneous revenue being received in the Job and Family Services, CSEA, Road and Children Services funds. All the other revenues exhibited normal growth.

Expenditures for the governmental funds were \$47,553,753 in 2000, an increase of \$6,611,508 or 16.15% from 1999 expenditures on the GAAP basis. The following schedule presents a summary of expenditures by function for the fiscal year ended December 31, 2000 and the increases (decreases) in relation to prior year amounts.

EXPENDITURES BY FUNCTION	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 1999	% OF INCREASE (DECREASE)
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$4,603,478	9.68%	\$623,927	15.68%
Judicial	1,881,072	3.96%	(64,132)	(3.30%)
Public Safety	3,476,033	7.31%	382,107	12.35%
Public Works	3,935,444	8.27%	(857,013)	(17.88%)
Health	2,205,488	4.64%	132,481	6.39%
Human Services	28,701,831	60.36%	7,383,978	34.64%
Conservation and Recreation	7,027	0.01%	(2,459)	(25.92%)
Economic Development and Assistance	43,139	0.09%	(391,905)	(90.08%)
Capital Outlay	2,025,158	4.26%	(601,412)	(22.90%)
<i>Debt Services:</i>				
Principal	404,900	0.85%	23,405	6.14%
Interest and Fiscal Charges	270,183	0.57%	(17,469)	(6.07%)
TOTAL	\$47,553,753	100.00%	\$6,611,508	16.15%

The "General Government – Legislative and Executive" 15.68% increase of \$623,927 was due primarily to the growth of expenditures in the General Fund. The "General Government - Judicial" expenditures decrease of \$64,132 or 3.30% showed normal fluctuation as did the "Public Safety" increase of \$382,107 or 12.35%. "Public Works" expenditures went down 17.88% mainly due to reduced activity in the Road and CDBG funds. "Health" experienced a normal increase of 6.39%. "Human Services" increased \$7,383,978 or 34.64% primarily as a result of increased activity in the Job and Family Services fund. Due to decreased activity, "Conservation and Recreation" expenditures decreased \$2,459 or 25.92% while "Economic Development and Assistance" went down by \$391,905 or 90.08%. "Capital Outlay" expenditures were reduced by \$601,412 or 22.90% as a result of the completion of prior projects. The "Debt Service - Principal" expenditures increase of 6.14% and the "Debt Service - Interest and Fiscal Charges" expenditures decrease of 6.07% were the result of normal financing activity.



Financial Highlights - Proprietary Operations

"Special Assessments" revenues were \$6,869 due to a new assessment that began to be collected in 2000. "Charges for Services" revenues went up from \$692,967 in 1999 to \$758,719 in 2000. Revenues from "Tap-In Fees" decreased to \$15,427 from \$16,000 in 1999 due to fewer new customers being added to the water and sewer systems. These represent an increase of 9.49% and a decrease of 3.58% respectively. "Other Revenue" went up from \$23,788 in 1999 to \$187,024 in 2000, a 686.21% increase due

primarily to revenues received in the Employee Benefits Trust fund. These led to a 32.11% increase of \$235,284 in total operating revenues from \$732,755 in 1999 to \$968,039 in 2000.

Total operating expenses increased by 14.39% from \$733,775 in 1999 to \$839,338 in 2000 showing normal growth. This increase combined with the gain in revenues led to a \$129,721 increase in operating income from (\$1,020) in 1999 to \$128,701 in 2000.

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, U.S. Treasury Notes, 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 2000 was \$1,317,581 and was credited to various funds.

DEBT ADMINISTRATION

As of December 31, 2000, the County had \$3,685,000 in general obligation bonds outstanding. Of the general obligation bonds, \$3,260,000 represents the debt related to renovation of various County Buildings and \$425,000 represents the debt related to the animal shelter construction. In 2000, \$255,000 in general obligation bonds were retired.

On December 31, 2000, the County had outstanding an Ohio Water Development Authority (OWDA) loan in the amount of \$106,328 and a Farmers Home Administration (FmHA) loan in the amount of \$52,100. These loans were used to help finance the Plains Water and Sewer construction. The County also has OWDA loans of \$1,084,383 and \$162,272 which were used to finance closure costs of the 691 Landfill. Lastly, the County has \$425,984, \$226,561 and \$53,222 in OWDA loans outstanding with capitalized interest of \$12,541 and \$2,140 added to the second and third loans respectively and \$11,506 being drawn on the third loan in 2000. These three loans are being used to finance various sewer projects.

The County had \$1,614,190 in outstanding general obligation notes on December 31, 2000. These notes are for Job & Family Services building renovation projects and phone system, the County Engineer's equipment purchases, industrial development, Health Department building renovations, Plains and Buchtel Sewer construction projects and Buchtel Water & Sewer operations.

As of December 31, 2000, the direct legal debt margin was \$9,911,011.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2000. 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, 1999. 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.

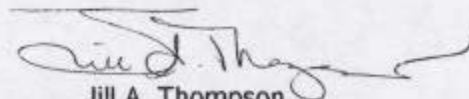
ACKNOWLEDGEMENTS

The Athens County Auditor's Office demonstrates its commitment to professionalism with the compilation of the 2000 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, 1999

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.



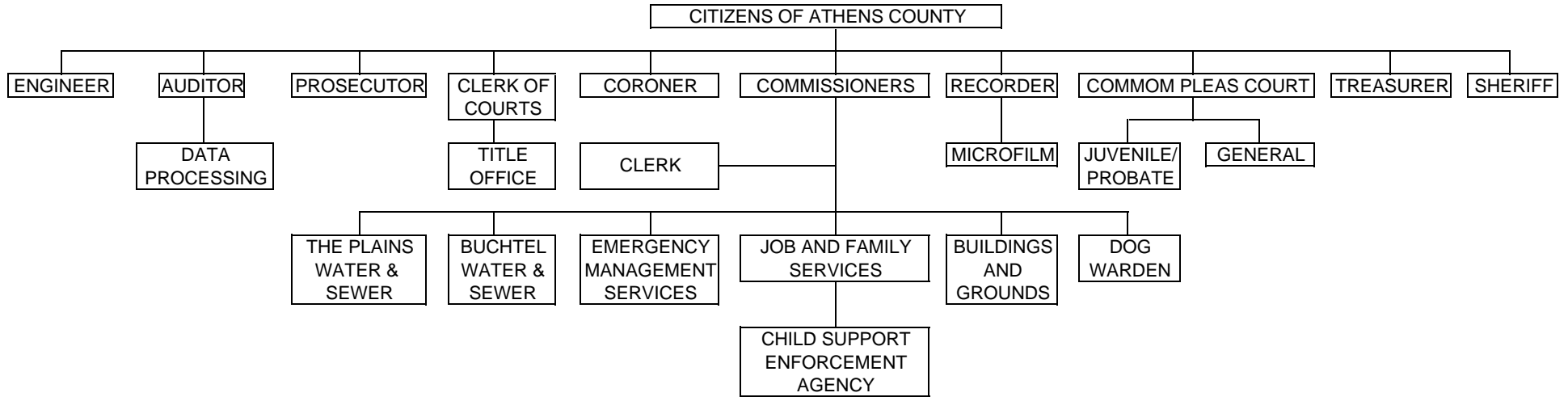
Anne Spray Kinsey
President

Jeffrey L. Ecker
Executive Director

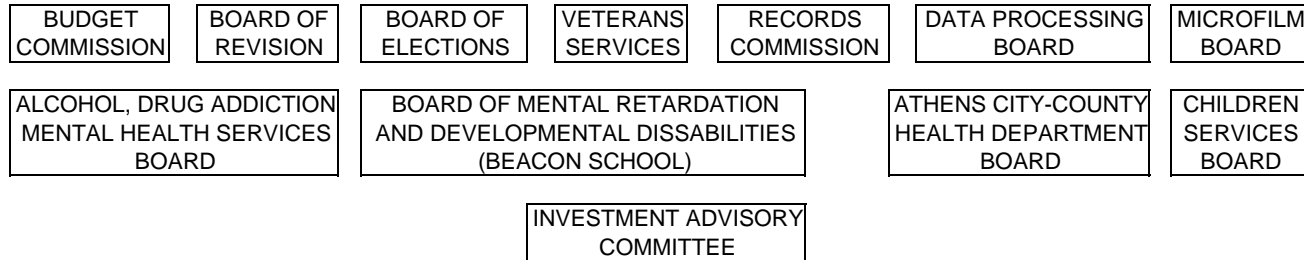
**ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2000**

<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	11/20/98 to 1/02/01
Bill Theisen	County Commissioner	1/02/97 to 1/01/01
Jill A. Thompson	County Auditor	10/18/00 to 3/10/03
JaVon Kittle Cooper	County Treasurer	9/01/97 to 9/02/01
William R. Biddlestone	Prosecuting Attorney	1/06/97 to 12/31/00
Archie Stanley	County Engineer	1/06/97 to 12/31/00
Julia Michael Scott	County Recorder	1/06/97 to 12/31/00
Scott Jenkinson, DO	County Coroner	8/26/98 to 12/31/00
Christie Mitchell	Clerk of Courts	1/06/97 to 12/31/00
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
David E. Redecker	Sheriff	1/06/97 to 12/31/00

ORGANIZATIONAL CHART OF ATHENS COUNTY



EX OFFICIO AND APPOINTED BOARDS



FINANCIAL SECTION

Photo: S. Louise Fish





STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Athens County, Ohio (the County), as of and for the year ended December 31, 2000, 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, 2000, and the results of its operations and the 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 18, 2001, 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.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. 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. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 18, 2001

**GENERAL
PURPOSE
FINANCIAL
STATEMENTS**

ATHENS COUNTY, OHIO
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 2000

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Assets and Other Debits:</u>						
Assets:						
Cash and Cash Equivalents	\$1,575,760	\$11,643,326	\$59,843	\$419,293	\$1,455,213	\$439,203
Cash and Cash Equivalents in Segregated Accounts	2	15,239			50,282	
Receivables:						
Taxes						
Accounts	3,650	12,382			58,163	
Special Assessments						
Accrued Interest	217,793					
Loans		993,494				
Notes						
Due from Agency Funds-Taxes	1,227,299	5,783,515				
Due from Other Funds	553,223	195,178			2,880	
Due from Other Governments	967,592	751,402				
Due from Component Unit		474				
Due from Primary Government						
Materials and Supplies Inventory	4,240	52,033				
Prepaid Items	96,583	364,877			6,074	
Fixed Assets, (Net where applicable of Accumulated Depreciation)					2,638,427	
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>\$4,646,142</u>	<u>\$19,811,920</u>	<u>\$59,843</u>	<u>\$419,293</u>	<u>\$4,211,039</u>	<u>\$439,203</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
\$2,884,587			\$18,477,225	\$231,758	\$46,730	\$18,755,713
141,474			206,997			206,997
33,510,564			33,510,564			33,510,564
			74,195	36,132		110,327
373,794			373,794			373,794
			217,793		397	218,190
			993,494			993,494
			0	30,000		30,000
			7,010,814			7,010,814
			751,281			751,281
883,006			2,602,000			2,602,000
			474			474
			0	10,022		10,022
			56,273	51,287		107,560
			467,534	4,568		472,102
	24,553,705		27,192,132	31,535	1,245,190	28,468,857
		32,282	32,282			32,282
		8,867,792	8,867,792			8,867,792
<u>\$37,793,425</u>	<u>\$24,553,705</u>	<u>\$8,900,074</u>	<u>\$100,834,644</u>	<u>\$395,302</u>	<u>\$1,292,317</u>	<u>\$102,522,263</u>

continued

ATHENS COUNTY, OHIO
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 2000

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Liabilities:</u>						
Accounts Payable	\$75,868	\$320,597			\$12,889	
Contracts Payable	94,976	379,674		32,747	1,257	
Accrued Wages and Benefits	135,658	480,690			6,684	
Compensated Absences Payable	597	14,662			18,260	
Due to Other Funds	379	597,401			54,060	
Due to Other Funds-Taxes						
Due to Other Governments	177,745	555,208			35,899	
Due to Component Unit		10,022				
Due to Primary Government						
Deposits Held and Due to Others		924				
Deferred Revenue	1,215,000	7,995,837				
Undistributed Monies		8,861				
Matured Bonds Payable			17,000			
Matured Interest Payable			10,561		165	
Accrued Interest Payable	2,636	2,118		19,660	10,674	
Notes Payable		182,844		671,846	759,500	
Capital Leases Payable						
Landfill Post-Closure Costs Payable						
OWDA Loans Payable					841,095	
FmHA Loans Payable					52,100	
General Obligation Bonds Payable						
Total Liabilities	<u>1,702,859</u>	<u>10,548,838</u>	<u>27,561</u>	<u>724,253</u>	<u>1,792,583</u>	<u>0</u>
<u>Fund Equity and Other Credits:</u>						
Investment in General Fixed Assets						
Contributed Capital					1,160,138	
Retained Earnings:						
Unreserved					1,258,318	439,203
Fund Balance:						
Reserved for Loans Receivable		891,772				
Reserved for Encumbrances	194,321	166,248		55,816		
Reserved for Inventory	4,240	52,033				
Unreserved:						
Undesignated	<u>2,744,722</u>	<u>8,153,029</u>	<u>32,282</u>	<u>(360,776)</u>		
Total Fund Equity and Other Credits	<u>2,943,283</u>	<u>9,263,082</u>	<u>32,282</u>	<u>(304,960)</u>	<u>2,418,456</u>	<u>439,203</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$4,646,142</u>	<u>\$19,811,920</u>	<u>\$59,843</u>	<u>\$419,293</u>	<u>\$4,211,039</u>	<u>\$439,203</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
			\$409,354	\$11,974		\$421,328
			508,654			508,654
			623,032	2,564		625,596
		980,473	1,013,992			1,013,992
99,441			751,281			751,281
7,010,814			7,010,814			7,010,814
30,438,619			31,207,471			31,207,471
			10,022			10,022
			0	474		474
130,390			131,314			131,314
			9,210,837			9,210,837
107,602			116,463			116,463
			17,000			17,000
			10,726			10,726
			35,088		1,688	36,776
			1,614,190		849,120	2,463,310
		181,027	181,027			181,027
		2,806,919	2,806,919			2,806,919
		1,246,655	2,087,750			2,087,750
			52,100			52,100
		3,685,000	3,685,000			3,685,000
37,786,866	0	8,900,074	61,483,034	15,012	850,808	62,348,854
	24,553,705		24,553,705			24,553,705
			1,160,138		537,520	1,697,658
			1,697,521	380,290	(96,011)	1,981,800
			891,772			891,772
			416,385			416,385
			56,273			56,273
6,559			10,575,816			10,575,816
6,559	24,553,705	0	39,351,610	380,290	441,509	40,173,409
<u>\$37,793,425</u>	<u>\$24,553,705</u>	<u>\$8,900,074</u>	<u>\$100,834,644</u>	<u>\$395,302</u>	<u>\$1,292,317</u>	<u>\$102,522,263</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, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$5,522,800	\$6,673,514	\$388	
Intergovernmental	1,408,770	26,805,228		550,697
Charges for Services	927,403	1,468,926		
Licenses and Permits	5,704	90,807		
Fines and Forfeitures	120,877	79,143		
Interest	1,275,112	73,603	55	
Other Revenues	1,325,532	2,474,795	73,397	89,899
Total Revenue	10,586,198	37,666,016	73,840	640,596
Expenditures:				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,158,601	444,877		
Judicial	1,689,664	191,408		
Public Safety	2,572,255	903,778		
Public Works		3,935,444		
Health	434,485	1,771,003		
Human Services	285,367	28,416,464		
Conservation and Recreation		7,027		
Economic Development and Assistance		43,139		
Capital Outlay	190,867	747,177		1,087,114
<i>Debt Service:</i>				
Principal Retirement	70,539	31,858	302,503	
Interest and Fiscal Charges	2,302	27,131	217,589	23,161
Total Expenditures	9,404,080	36,519,306	520,092	1,110,275
Excess of Revenues Over (Under) Expenditures	1,182,118	1,146,710	(446,252)	(469,679)
Other Financing Sources (Uses):				
Sale of Fixed Assets	415,806			
Proceeds from Capital Leases	202,636	68,099		
Operating Transfers - In	109,582	1,523,759	390,304	122,417
Operating Transfers - Out	(1,400,829)	(745,221)	(12)	
Total Other Sources (Uses)	(672,805)	846,637	390,292	122,417
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	509,313	1,993,347	(55,960)	(347,262)
Fund Balances (Deficit) at Beginning of Year, As Restated	2,434,984	7,258,749	88,242	42,302
Increase (Decrease) in Reserve for Inventory	(1,014)	10,986		
Fund Balances (Deficits) at End of Year	\$2,943,283	\$9,263,082	\$32,282	(\$304,960)

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Type	Totals (Memorandum Only)
Expendable Trust	Primary Government
	\$12,196,702
	28,764,695
	2,396,329
	96,511
	200,020
225	1,348,995
20,449	3,984,072
20,674	48,987,324
	4,603,478
	1,881,072
	3,476,033
	3,935,444
	2,205,488
22,246	28,724,077
7,995	15,022
	43,139
	2,025,158
	404,900
	270,183
30,241	47,583,994
(9,567)	1,403,330
	415,806
	270,735
	2,146,062
	(2,146,062)
0	686,541
(9,567)	2,089,871
16,126	9,840,403
	9,972
\$6,559	\$11,940,246

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, 2000

	<i>General Fund</i>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$5,328,443	\$5,507,936	\$179,493
Intergovernmental	1,340,313	1,376,909	36,596
Charges for Services	803,381	928,576	125,195
Licenses and Permits	5,900	5,704	(196)
Fines and Forfeitures	92,000	128,755	36,755
Interest	816,807	1,174,113	357,306
Other	1,051,515	1,123,286	71,771
Total Revenue	9,438,359	10,245,279	806,920
Expenditures:			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	4,275,069	4,149,701	125,368
Judicial	1,802,760	1,719,475	83,285
Public Safety	2,440,965	2,379,907	61,058
Public Works			0
Health	474,652	448,101	26,551
Human Services	288,120	287,023	1,097
Conservation and Recreation			0
Economic Development and Assistance			0
Capital Outlay	308,360	300,815	7,545
<i>Debt Service:</i>			
Principal Retirement	75,000	75,000	0
Interest and Fiscal Charges	1,455	1,455	0
Total Expenditures	9,666,361	9,361,477	304,904
Excess of Revenues Over (Under) Expenditures	(228,022)	883,802	1,111,824
Other Financing Sources (Uses):			
Sale of Fixed Assets	415,118	415,806	688
Proceeds of Notes			0
Repayment of Loans			0
Operating Transfers - In	107,172	106,656	(516)
Operating Transfers - Out	(1,403,867)	(1,396,491)	7,376
Total Other Financing Sources (Uses)	(881,577)	(674,029)	7,548
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,109,599)	9,773	1,119,372
Fund Balances (Deficit) at Beginning of Year	915,098	915,098	0
Prior Year Encumbrances Appropriated	279,884	279,884	0
Fund Balances (Deficit) at End of Year	\$85,383	\$1,204,755	\$1,119,372

See accompanying notes to the general purpose financial statements.

GOVERNMENTAL FUND TYPES

<i>Special Revenue Funds</i>			<i>Debt Service Funds</i>		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,521,541	\$5,779,568	(\$741,973)		\$388	\$388
24,809,810	26,895,303	1,885,493			0
1,527,840	1,536,855	9,015			0
74,418	90,977	16,559			0
76,886	86,377	9,491			0
60,111	71,912	11,801		55	55
1,649,790	2,410,420	760,630	73,397	73,397	0
<u>34,720,196</u>	<u>36,671,212</u>	<u>1,951,016</u>	<u>73,397</u>	<u>73,840</u>	<u>443</u>
549,025	480,844	68,381			0
238,838	195,251	43,587			0
1,088,043	984,419	121,624			0
4,420,334	3,810,014	610,320			0
2,090,099	1,783,990	306,109			0
31,065,768	28,440,568	2,625,200			0
10,000	6,907	3,093			0
220,516	124,514	96,002			0
1,503,015	962,608	540,407			0
447,792	421,281	26,511	319,098	302,503	16,595
26,382	22,231	4,151	218,993	217,589	1,404
<u>41,657,812</u>	<u>37,212,427</u>	<u>4,445,385</u>	<u>538,091</u>	<u>520,092</u>	<u>17,999</u>
<u>(6,937,616)</u>	<u>(541,215)</u>	<u>6,396,401</u>	<u>(484,694)</u>	<u>(446,252)</u>	<u>18,442</u>
		0			0
		0			0
21,776	39,649	17,873			0
1,495,587	1,517,115	21,528	390,304	390,304	0
(751,035)	(742,186)	8,849	(12)	(12)	0
<u>766,328</u>	<u>814,578</u>	<u>48,250</u>	<u>390,292</u>	<u>390,292</u>	<u>0</u>
(6,171,288)	273,363	6,444,651	(74,402)	(55,960)	18,442
10,578,648	10,578,648	0	88,238	88,238	0
389,543	389,543	0	0	0	0
<u>\$4,796,903</u>	<u>\$11,241,554</u>	<u>\$6,444,651</u>	<u>\$13,836</u>	<u>\$32,278</u>	<u>\$18,442</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, 2000

	<i>Capital Projects Funds</i>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes			\$0
Intergovernmental	550,897	550,897	0
Charges for Services			0
Licenses and Permits			0
Fines and Forfeitures			0
Interest			0
Other	47,500	89,899	42,399
Total Revenue	598,197	640,596	42,399
Expenditures:			
Current:			
General Government:			
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	1,327,700	1,214,099	113,601
Debt Service:			
Principal Retirement	148,409	148,409	0
Interest and Fiscal Charges	8,217	8,217	0
Total Expenditures	1,484,326	1,370,725	113,601
Excess of Revenues Over (Under) Expenditures	(886,129)	(730,129)	156,000
Other Financing Sources (Uses):			
Sale of Fixed Assets			0
Proceeds of Notes	542,313	542,313	0
Repayment of Loans			0
Operating Transfers - In	122,417	122,417	0
Operating Transfers - Out			0
Total Other Financing Sources (Uses)	664,730	664,730	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(221,399)	(65,399)	156,000
Fund Balances (Deficit) at Beginning of Year	353,680	353,680	0
Prior Year Encumbrances Appropriated	75,196	75,196	0
Fund Balances (Deficit) at End of Year	\$207,477	\$363,477	\$156,000

See accompanying notes to the general purpose financial statements.

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$11,849,984	\$11,287,892	(\$562,092)
28,700,820	28,622,909	1,922,089
2,331,021	2,465,231	134,210
80,318	96,681	16,363
168,886	215,132	46,246
876,918	1,246,080	369,162
2,822,202	3,697,002	874,800
<u>44,830,149</u>	<u>47,630,927</u>	<u>2,800,778</u>
4,824,094	4,830,345	193,749
2,041,598	1,914,726	126,872
3,527,008	3,344,328	182,682
4,420,334	3,810,014	610,320
2,564,751	2,232,091	332,660
31,353,888	28,727,591	2,626,297
10,000	6,907	3,093
220,516	124,514	96,002
3,139,075	2,477,522	661,553
990,299	947,193	43,106
255,047	249,492	5,555
<u>53,346,610</u>	<u>48,464,721</u>	<u>4,881,889</u>
<u>(8,516,461)</u>	<u>(833,794)</u>	<u>7,682,667</u>
415,118	415,806	688
542,313	542,313	0
21,776	39,649	17,873
2,115,480	2,136,492	21,012
(2,154,914)	(2,138,689)	16,225
<u>939,773</u>	<u>995,571</u>	<u>55,798</u>
(7,576,688)	161,777	7,738,465
11,935,664	11,935,664	0
744,623	744,623	0
<u>\$5,103,599</u>	<u>\$12,842,084</u>	<u>\$7,738,465</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, 2000

	<i>Proprietary Fund Types</i>		<i>Totals (Memorandum Only)</i>
	Enterprise	Internal Service	Primary Government
Operating Revenues:			
Special Assessments	\$6,869		\$6,869
Charges for Services	758,719		758,719
Tap-In Fees	15,427		15,427
Other	50,834	136,190	187,024
Support Revenue			0
Total Operating Revenues	831,849	136,190	968,039
Operating Expenses:			
Personal Services	173,666		173,666
Fringe Benefits	49,186		49,186
Contractual Services	428,049		428,049
Materials and Supplies	44,102		44,102
Other	52,354		52,354
Real Estate Taxes			0
Depreciation	91,981		91,981
Total Operating Expenses	839,338	0	839,338
 Operating Income (Loss)	 (7,489)	 136,190	 128,701
Non-Operating Revenues (Expenses):			
Grants			0
Miscellaneous Revenue			0
Interest Income	1,123	14,112	15,235
Gain on Sale of Fixed Asset	11,862		11,862
Interest and Fiscal Charges	(50,032)		(50,032)
Total Non-Operating Revenues (Expenses)	(37,047)	14,112	(22,935)
 Income (Loss) Before Operating Transfers	 (44,536)	 150,302	 105,766
Operating Transfers - In	3,316		3,316
Operating Transfers - Out	(3,316)		(3,316)
 Net Income (Loss)	 (44,536)	 150,302	 105,766
 Depreciation on Fixed Assets Acquired by Contributed Capital	 21,564		 21,564
 Retained Earnings at Beginning of Year as Restated	 1,281,290	 288,901	 1,570,191
 Retained Earnings at End of Year	 1,258,318	 439,203	 1,697,521
 Contributed Capital at End of Year	 1,160,138		 1,160,138
 Total Fund Equity at End of Year	 <u>\$2,418,456</u>	 <u>\$439,203</u>	 <u>\$2,857,659</u>

See accompanying notes to the general purpose financial statements.

Component Units		Totals (Memorandum Only)
Atco Inc.	Athens Co. Port Authority	Reporting Entity
		\$6,869
411,901	29,047	1,199,667
		15,427
		187,024
271,913		271,913
683,814	29,047	1,680,900
517,419		691,085
		49,186
10,196	10,488	448,733
138,591		182,693
13,708	12,589	78,651
	16,302	16,302
7,436		99,417
687,350	39,379	1,566,067
(3,536)	(10,332)	114,833
3,215		3,215
8	815	823
11,414	2,610	29,259
27		11,889
	(20,344)	(70,376)
14,664	(16,919)	(25,190)
11,128	(27,251)	89,643
		3,316
		(3,316)
11,128	(27,251)	89,643
		21,564
369,162	(68,760)	1,870,593
380,290	(96,011)	1,981,800
	537,520	1,697,658
\$380,290	\$441,509	\$3,679,458

ATHENS COUNTY, OHIO
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
For The Year Ended December 31, 2000

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Cash Flows from Operating Activities:			
Cash Received from Customers	\$786,887		\$786,887
Cash Received from Special Revenues	6,227		6,227
Cash Received from Other Revenues	50,134	136,190	186,324
Cash Payments to Employees	(215,701)		(215,701)
Cash Payments for Contractual Services	(412,251)		(412,251)
Cash Payments for Supplies & Materials	(72,980)		(72,980)
Cash Payments for Real Estate Tax			0
Cash Payments for Other Expenses	(29,862)		(29,862)
Other Non-Operating Receipts			0
Net Cash from Operating Activities	112,454	136,190	248,644
Cash Flows from Noncapital Financing Activities:			
Cash Received from Operating Grants	0		0
Transfers-In from Other Funds	3,697		3,697
Transfers-Out to Other Funds	(3,697)		(3,697)
Net Cash from Noncapital Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Loans & Notes	673,506		673,506
Interest Paid on Loans & Notes	(59,581)		(59,581)
Principal Retirement of Loans & Notes	(47,033)		(47,033)
Acquisition of Capital Assets	(81,170)		(81,170)
Cash Received from Capital Contributions	24,157		24,157
Proceeds from Sale of Fixed Assets	30,459		30,459
Net Cash from Capital and Related Financing Activities	540,338	0	540,338
Cash Flows from Investing Activities:			
Interest Received on Investments	1,122	14,112	15,234
Net Cash from Investing Activities	1,122	14,112	15,234
Net Increase in Cash and Cash Equivalents	653,914	150,302	804,216
Cash and Cash Equivalents at Beginning of Year	851,581	288,901	1,140,482
Cash and Cash Equivalents at End of Year	\$1,505,495	\$439,203	\$1,944,698
Reconciliation of Operating Income to Net Cash from Operating Activities:			
Operating Income	(\$7,489)	\$136,190	\$128,701
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:			
Depreciation	91,981		91,981
Other Cash Received			0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	12,240		12,240
(Increase) Decrease in Due from Other Funds	(840)		(840)
(Increase) Decrease in Prepaid Items	(4,169)		(4,169)
(Increase) Decrease in Inventory			0
Increase (Decrease) in Accounts Payable	718		718
Increase (Decrease) in Contracts Payable	(21,745)		(21,745)
Increase (Decrease) in Accrued Wages and Benefits	830		830
Increase (Decrease) in Compensated Absences Payable	5,293		5,293
Increase (Decrease) in Due to Other Funds	37,177		37,177
Increase (Decrease) in Due to Other Governments	(1,542)		(1,542)
Increase (Decrease) in Other Current Liabilities			0
Net Cash from Operating Activities	\$112,454	\$136,190	\$248,644

See accompanying notes to the general purpose financial statements.

Component Units		Totals (Memorandum Only)
Atco Inc.	County Port Authority	Reporting Entity
\$411,052	\$29,047	\$1,226,986
		6,227
50,430		236,754
(296,321)		(512,022)
(11,789)	(8,677)	(432,717)
(116,123)		(189,103)
(13,708)	(16,302)	(30,010)
	(12,589)	(42,451)
8	815	823
<u>23,549</u>	<u>(7,706)</u>	<u>264,487</u>
3,215		3,215
		3,697
		(3,697)
<u>3,215</u>	<u>0</u>	<u>3,215</u>
	24,700	696,206
	(20,246)	(79,827)
		(47,033)
(1,618)		(82,788)
		24,157
<u>27</u>		<u>30,486</u>
(1,591)	4,454	543,201
11,414	2,610	29,258
<u>11,414</u>	<u>2,610</u>	<u>29,258</u>
36,587	(642)	840,161
195,171	47,372	1,383,025
<u>\$231,758</u>	<u>\$46,730</u>	<u>\$2,223,186</u>
(\$3,536)	(\$10,332)	\$114,833
7,436		99,417
8	815	823
(849)		11,391
		(840)
(1,593)	1,811	(3,951)
12,662		12,662
9,806		10,524
		(21,745)
		830
		5,293
		37,177
		(1,542)
(385)		(385)
<u>\$23,549</u>	<u>(\$7,706)</u>	<u>\$264,487</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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, 2000

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, 2000. 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, 2000

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 of 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, 2000

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 Public Assistance Fund, Children Services Fund, Board of Mental Retardation Fund, Senior Citizens 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, 2000

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

All financial transactions for Governmental and Expendable Trust Funds are accounted for on the modified accrual basis of accounting and "financial flow" measurement focus. Under the modified accrual basis, revenues for these funds are recognized when they become both measurable and available to finance County operations (collected within sixty days after year-end). In applying this concept, County revenues accrued at the end of the year include sales taxes, intergovernmental revenues, investment earnings and reimbursements for grant expenditures.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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

Governmental and Expendable Trust Fund expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for interest on long-term debt, which is recorded when due. Agency Funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations; the modified accrual basis of accounting is followed, however, for recognizing the assets and liabilities in these funds. Proprietary Fund financial transactions are accounted for on the accrual basis of accounting and "capital maintenance" measurement focus. Under the accrual basis, revenues are recognized when earned and measurable and expenses are recognized as incurred, if measurable. 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 Integrations 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.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 2000 was \$1,317,581. The General Fund earned interest revenue of \$1,275,112, of which \$1,199,085 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.

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, 2000.

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, 2000 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.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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 2000, there was \$14,682 Proprietary Fund net interest costs to capitalize.

Contributed Capital

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

Long-Term Liabilities

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

Interfund Transactions

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

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Intergovernmental Revenues

Intergovernmental revenues, such as local government revenues are recognized when measurable and available. Other federal and state grants and assistance awards, made on the basis of entitlement, are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and state reimbursement-type grants for the acquisition or construction of fixed assets in certain Proprietary Funds are recorded as receivables and contributed capital when the related expenses are incurred. All other federal and state reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

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.

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.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 5 - PRIOR PERIOD ADJUSTMENTS

Governmental and Proprietary Funds

The reclassification of the Recycle Ohio Fund from an Agency Fund to a Special Revenue Fund resulted in a \$15,944 increase in the Special Revenue Funds.

The disposal of a fixed asset not previously reported led to a \$16,405 net decrease in the Plains Water Revenue Fund equity. The capitalization of prior period interest caused a \$15,101 increase in the fixed assets and loans payable of the Buchtel Water & Sewer Revenue Fund, while a correction of prior accrued loans payable resulted in a \$1,098 net decrease in the fund equity. The net effect of each of these adjustments on the Enterprise Funds was a \$17,503 decrease.

General Fixed Assets Account Group

Adjustments were made for fixed assets acquired in the prior period but not previously added in the Sheriff, Job & Family Services, Ambulance Service, Solid Waste & Health departments and the deletion of assets previously disposed of but not recorded in the Juvenile Court and Solid Waste departments. These adjustments resulted in a net increase of \$517,768 in the balance of the prior period fixed assets with a corresponding adjustment being made to the investment in general fixed assets balance.

General Long-Term Obligations Account Group

The correction of prior accrued loans payable in the amount of \$1,390 resulted in a decrease in the amount to be provided from general government resources with a corresponding decrease in the OWDA loans payable.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 6 – RECONCILIATION OF BUDGET TO GAAP BASIS

A reconciliation of the results of operations for the year ended December 31, 2000 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>	\$9,773	\$273,363	(\$55,960)	(\$65,399)
<i>Increases (Decreases) Due To:</i>				
<i>Revenues:</i>				
Taxes	14,864	893,946	0	0
Intergovernmental	31,861	109,925	0	0
Charges for Services	(1,173)	(67,729)	0	0
Licenses and Permits	0	(170)	0	0
Fines and Forfeitures	(7,878)	(7,234)	0	0
Investment Earnings	100,999	1,691	0	0
Other	202,246	64,375	0	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	(8,900)	35,767	0	0
Judicial	29,811	3,843	0	0
Public Safety	(192,348)	60,641	0	0
Public Works	0	(125,430)	0	0
Health	13,616	12,987	0	0
Human Services	1,656	24,104	0	0
Conservation and Recreation	0	(120)	0	0
Economic Development and Assistance	0	81,375	0	0
Capital Outlay	109,948	215,431	0	126,985
<i>Debt Service:</i>				
Principal Retirement	4,461	389,423	0	148,409
Interest and Fiscal Charges	(847)	(4,900)	0	(14,944)
<i>Other Sources/Uses:</i>				
Proceeds from Notes	0	0	0	(542,313)
Loan Repayment	0	(39,649)	0	0
Proceeds from Capital Leases	202,636	68,099	0	0
Operating Transfers-In	2,926	6,644	0	0
Operating Transfers-Out	(4,338)	(3,035)	0	0
GAAP Basis	\$509,313	\$1,993,347	(\$55,960)	(\$347,262)

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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, 2000

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$18,477,225
- Segregated	206,997
- Component Units	278,488
* Reconciling items (net) to arrive at bank balances of deposits	607,546
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	<u>\$19,570,256</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, 2000

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, 2000 are classified as follows:

	Category 1	Category 3	Bank Balance	Carrying Amount	Fair Value
<i>Deposits:</i>					
Demand Deposits	\$406,978	\$407,566	\$814,544	\$206,998	
Certificates of Deposit	400,000	3,857,817	4,257,817	4,257,817	
ATCO Inc.	100,000	131,758	231,758	231,758	
Port Authority	46,730		46,730	46,730	
Total Deposits	<u>\$953,708</u>	<u>\$4,397,141</u>	<u>\$5,350,849</u>	<u>\$4,743,303</u>	
	Category 2				
<i>Investments:</i>					
U.S. Treasury Notes	\$1,986,406			\$1,986,406	\$1,995,000
Discount Notes	8,885,565			8,885,565	9,000,117
State Treasury Pool *				3,347,436	3,347,436
Total Investments	<u>\$10,871,971</u>			<u>\$14,219,407</u>	<u>\$14,342,553</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, 2000

NOTE 8 – INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivables and payables balances as of December 31, 2000, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Due From Other Funds - Taxes</u>	<u>Due To Other Funds - Taxes</u>
General Fund	\$553,223	\$379	\$1,227,299	
Special Revenue Funds:				
Dog and Kennel		73		
Job and Family Services	61,706	224,641		
Child Support Enforcement		103,005		
Indigent Guardianship	440			
Real Estate Assessment	2,362	10,966		
Road (MVG T)	157			
County Planner		40		
DRETAC	108			
Marriage License	306			
Probate/Juvenile Computerization	860			
Probate/Juvenile				
Computer Legal Research	258			
Mediation	400			
Drug Law Enforcement	3,274			
Title Administration	12,866	9		
T.B. Hospital		1,388	130,376	
Senior Citizens Levy		194	244,802	
Children Services	112,263	117,853	1,797,113	
MR/DD		63,714	2,335,586	
Ambulance Service		3,385	1,275,638	
911 Emergency		21,392		
CDBG		2,429		
TASC Grants		29		
Local Emergency Planning		8,709		
Youth Services		39,567		
Juvenile Court Projects	178			
Victims Assistance		7		
	<u>195,178</u>	<u>597,401</u>	<u>5,783,515</u>	<u>0</u>
Enterprise Funds:				
Plains Sewer Revenue		23,822		
Plains Water Revenue	2,880	26,986		
Buchtel Water & Sewer Revenue		3,252		
	<u>2,880</u>	<u>54,060</u>	<u>0</u>	<u>0</u>
Trust and Agency Funds:				
Children Services Trust		103		
Health District		43,465		
Soil Conservation		2,802		
Undivided Tax Agency				7,010,814
Athens-Hocking Solid Waste		29,677		
County Court Agency		20,577		
County Sheriff Agency		2,817		
	<u>0</u>	<u>99,441</u>	<u>0</u>	<u>7,010,814</u>
Total	<u>\$751,281</u>	<u>\$751,281</u>	<u>\$7,010,814</u>	<u>\$7,010,814</u>
	<u>Due From Component Unit</u>	<u>Due To Primary Government</u>	<u>Due From Primary Government</u>	<u>Due to Component Unit</u>
Primary Government:				
Road (MVG T)				\$193
MR/DD	474			9,829
	<u>474</u>	<u>0</u>	<u>0</u>	<u>10,022</u>
Component Unit:				
ATCO Inc.		474	10,022	
Total	<u>\$474</u>	<u>\$474</u>	<u>\$10,022</u>	<u>\$10,022</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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, 2000:

Description	Interest Rate	Year Issued	Final Maturity	January 1, 2000	Additions	Deductions	December 31, 2000
General Obligation Bonds Payable from Governmental Tax Revenues:							
County Buildings	4-5.75%	1998	2012	\$3,465,000	\$0	\$205,000	\$3,260,000
Dog Shelter	4-4.05%	1998	2007	475,000	0	50,000	425,000
				<u>\$3,940,000</u>	<u>\$0</u>	<u>\$255,000</u>	<u>\$3,685,000</u>
OWDA Loans Payable from Governmental Tax Revenues:							
Landfill	4.350%	1996	2016	\$1,130,482	\$0	\$46,099	\$1,084,383
Landfill	4.120%	1997	2016	204,867	0	42,595	162,272
				<u>\$1,335,349</u>	<u>\$0</u>	<u>\$88,694</u>	<u>\$1,246,655</u>
OWDA Loan Payable from Enterprise Revenues:							
Plains Sewer Construction	5.250%	1977	2005	\$136,784	\$0	\$30,456	\$106,328
Sewer Plant and Poston Sewer	6.120%	1997	2022	470,061	0	15,077	454,984
Buchtel Sewer	5.860%	1997	2003	214,020	12,541	0	226,561
Buchtel Sewer	5.560%	1997	2003	39,576	13,646	0	53,222
				<u>\$860,441</u>	<u>\$26,187</u>	<u>\$45,533</u>	<u>\$841,095</u>
FmHA Loan Payable from Enterprise Revenues:							
Plains Water Construction	5.000%	1982	2020	\$53,600	\$0	\$1,500	\$52,100

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 remaining life of the bonds. The cash is being held in an irrevocable trust by Fifth Third Bank, Cincinnati, Ohio.

At December 31, 2000, \$2,510,000 of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

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

At December 31, 2000, the amount of defeased debt on the Beacon School General Obligation Bonds is \$70,000. Accordingly, the trust account and the corresponding debt is not included in the financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2000 are as follows:

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		General Obligation Bonds Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		FmHA Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2001	\$55,465	\$53,264	\$270,000	\$155,293	\$15,727	\$17,150	\$1,600	\$2,605
2002	57,886	50,843	280,000	144,492	33,199	32,555	1,700	2,525
2003	60,415	48,314	295,000	133,293	35,038	30,716	1,800	2,440
2004	63,052	45,677	300,000	121,492	36,979	28,775	1,800	2,350
2005	65,805	42,924	310,000	109,343	39,225	26,831	1,900	2,260
2006-2010	374,724	168,921	1,565,000	344,294	79,495	113,597	11,000	9,775
2011-2015	464,004	79,642	665,000	42,550	106,984	86,106	14,200	6,720
2016-2020	105,304	3,425			143,982	49,110	18,100	2,805
2021-2022					70,683	6,555		
<i>Total</i>	<u>\$1,246,655</u>	<u>\$493,010</u>	<u>\$3,685,000</u>	<u>\$1,050,757</u>	<u>\$561,312</u>	<u>\$391,395</u>	<u>\$52,100</u>	<u>\$31,480</u>

Long-Term Bonds and Loans: Four OWDA loans and a FmHA loan are retired through the Enterprise Funds, from charges for services revenues. The County drew \$12,541 on the second OWDA loan and \$13,646 on the third OWDA loan in 2000. Governmental Fund general obligation bonds, and two OWDA loans are retired through Debt Service Funds from governmental tax revenues. The County was approved for a OWDA loan of \$1,257,450 and in October 1996 the County was approved for an additional OWDA loan of \$230,000 to cover the costs of a landfill closure detailed below. The terms of the first loan require the County to pay principal and interest of 4.35% semi-annually over 20 years beginning in 1997. Each loan payment will be \$47,390. The terms of the second loan require the County to pay principal and interest of 4.12% semi-annually over 20 years beginning in 1997. Each loan payment was \$8,497. All draws on this loan were completed by 2000 so this year's deductions include \$41,192 which is the difference between the \$230,000 loan amount and the \$188,808 that was actually drawn. The new payment amount is \$6,975. The Buchtel Sewer Project loan 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:

Obligations	January 1, 2000	Additions	Deductions	December 31, 2000
Compensated Absences	\$884,852	\$95,621		\$980,473
Capital Leases	12,689	270,735	102,397	181,027
Landfill Post-Closure Costs	3,018,420		211,501	2,806,919
Due to Other Governments	11,905		11,905	0
<i>Total</i>	<u>\$3,927,866</u>	<u>\$366,356</u>	<u>\$325,803</u>	<u>\$3,968,419</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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

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

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

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2000 are as follows:

Year Ended December 31	Capital Lease Payments
2001	\$93,838
2002	92,319
2003	11,762
Total Minimum Lease Payments	\$197,919
Less: Amount Representing Interest	16,892
Present Value of Net Minimum Lease Payments	\$181,027

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 \$2,806,919 reported is the estimated cost of the post-closure maintenance and monitoring.

Due to Other Governments: The County's workers' compensation obligation incurred at year end was paid in the available period so no obligation is reported in the General Long-Term Obligations Account Group. Rather, this obligation is reported in each of the respective funds.

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.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 9 LONG-TERM DEBT AND OTHER OBLIGATIONS – Continued

As of December 31, 2000 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 \$400,000 respectively.

NOTE 10 - CONTRIBUTED CAPITAL

During the year ended December 31, 2000, the following changes occurred in the contributed capital accounts:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue	Total
Contributed Capital at January 1, 2000	\$611,936	\$395,311	\$150,298	\$1,157,545
Contributed Capital from Special Assessments	24,157			24,157
LESS :				
Depreciation Expense	5,045	16,519		21,564
Contributed Capital at December 31, 2000	<u>\$631,048</u>	<u>\$378,792</u>	<u>\$150,298</u>	<u>\$1,160,138</u>

NOTE 11 - CONTRACT COMMITMENTS

As of December 31, 2000, the County had contractual purchase commitments for seven projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/00	Amounts Remaining On Contracts
Technical Support	Real Estate Assessment & General	\$117,600	\$78,400	\$39,200
2001 New Construction	Real Estate Assessment	28,000	0	28,000
2002 Reappraisal	Real Estate Assessment	446,785	179,686	267,099
Ohio Public Defender	General	317,385	158,693	158,692
County Road 10 Paving	Road (MVGT)	140,943	111,918	29,025
Covered Bridge Rehabilitation	Road (MVGT)	53,500	26,750	26,750
County Road 27 Bridge	Road (MVGT)	65,000	12,000	53,000
<i>Total</i>		<u>\$1,169,213</u>	<u>\$567,447</u>	<u>\$601,766</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS

1. Public Employees Retirement System (PERS)

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

Plan members, other than those engaged in law enforcement were required to contribute 8.5% of their annual covered salary to fund pension obligations and for 2000 the County was required to contribute 10.84%. For law enforcement employees, the employee contribution was 9.0% and the employer contribution was 15.70% for 2000. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$2,021,531, \$1,989,145 and \$1,877,186, respectively; 80.99% has been contributed for 2000 and 100% for 1999 and 1998. Of the 2000 amount, \$384,334 was unpaid at December 31, 2000 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. The employer contribution rate was rolled back for the year 2000. Of the 10.84% and 15.70% employer contribution rates, 4.30% was used to fund health care which amounted to \$274,419.

The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 1999. 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 1999 was 7.75%. An annual increase of 4.75% compounded annually is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.10%. Health care costs were assumed to increase 4.75% annually.

As of December 31, 1999, the number of active contributing participants was 401,339. The actuarial value of the Retirement System's net assets available for OPEB was \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.20%

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

to 4.30% at the beginning of the year to improve health care financing, The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

2. State Teachers Retirement System (STRS)

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

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14.0%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's pension contributions for the years ended December 31, 2000, 1999 and 1998 were \$85,665, \$88,228 and \$102,241, respectively; 87.49% has been contributed for 2000 and 100% for 1999 and 1998. Of the 2000 amount, \$10,714 was unpaid at December 31, 2000 and is recorded as a liability in the MR/DD Fund.

STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. No premiums are currently paid by retirees or primary benefit recipients; however, monthly payments are required for covered spouses and other dependents. Pursuant to the ORC, the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the Plan. Under Ohio law, medical costs paid from the funds of the Plan are included in the employer contribution rate, currently 14 percent of compensation. The Board allocates employer contributions equal to 8 percent of covered payroll to a Health Care Reserve Fund within the Employers' Trust Fund from which payments for health care benefits are paid. For fiscal years ended June 30, 2001 and after, the board allocated employer contributions will be 4.5% of covered payroll. The balance in the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. The net health care costs paid by the Plan were \$283,137,000 for the year ended June 30, 2000. Eligible benefit recipients totaled 99,011 at July 1, 2000.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 13 - DEFERRED COMPENSATION

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

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

NOTE 14 - ENCUMBRANCES

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

NOTE 15 – INTERGOVERNMENTAL REVENUE

The following is a summary of major intergovernmental revenues:

General Fund:	
State – Property Tax	\$167,540
Grants	77,149
Local Government	1,164,081
Total General Fund	<u><u>\$1,408,770</u></u>
 Special Revenue Funds:	
Public Assistance Grants and Reimbursements	\$15,455,575
Child Support Enforcement Grants and Reimbursements	1,103,667
Children Services Grant and Reimbursements	2,600,141
MR/DD Grants and Reimbursements	1,594,002
Community Development Grants	480,513
FEMA Grants	120,592
Youth Services Grants	398,737
Victims Services Grant	102,370
TASC Grants	550,185
Other	474,303
State – Property Tax	615,393
State – Motor Vehicle Tax	1,934,470
State – Gasoline Excise Tax	1,375,280
Total Special Revenue Funds	<u><u>\$26,805,228</u></u>
 Capital Projects Funds:	
Issue II Grants	\$550,697
Total Capital Projects Funds	<u><u>\$550,697</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For The Year Ended December 31, 2000

NOTE 16 – GENERAL OBLIGATION NOTES

At December 31, 2000, \$854,690 of general obligation notes are reported as liabilities of the respective Governmental Funds into which the proceeds of the notes were received and \$759,500 of general obligation notes are reported as liabilities of the respective Proprietary Funds into which the proceeds of the notes were received. \$1,541,346 of these notes were issued in 2000. As of December 31, 2000, interest payable of \$24,414 in the Governmental Funds and \$9,811 in the Proprietary Funds had been accrued. All of the notes are backed by the full faith and credit of the County. The notes mature within one to four years.

NOTE 17 – INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

Transfers From	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total
General	\$0	\$908,108	\$390,304	\$102,417	0	\$1,400,829
Special Revenue	109,570	615,651	0	20,000	0	745,221
Debt Service	12	0	0	0	0	12
Enterprise	0	0	0	0	3,316	3,316
Total	\$109,582	\$1,523,759	\$390,304	\$122,417	\$3,316	\$2,149,378

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, 2000 consisted of the following:

Fund	Amount	Interest Rate	Terms
ACENET Revolving Loan	\$8,886	11-12%	1.75 to 5 yrs.
CD Revolving Loan	982,125	3-11%	6 to 20 yrs.
Emergency Home Repair Loan	2,483	0%	18 mos. to 8 yrs.
Total	\$993,494		

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, 2000

NOTE 19 – FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2000 follows:

	Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
Land	\$799,495	\$0	\$0	\$799,495
Buildings	13,164,631	226,402	279,630	13,111,403
Improvements Other than Buildings	489,816	8,913	0	498,729
Equipment	9,067,569	1,144,168	67,659	10,144,078
<i>Totals</i>	<u>\$23,521,511</u>	<u>\$1,379,483</u>	<u>\$347,289</u>	<u>\$24,553,705</u>

At December 31, 2000 fixed assets includes \$275,335 of equipment under capitalized leases.

A summary of the Proprietary Funds fixed assets as of December 31, 2000 follows:

Land	\$29,741
Buildings	171,330
Improvements Other than Buildings	3,028,205
Equipment	<u>598,076</u>
<i>Total</i>	<u>\$3,827,352</u>
<i>Less Accumulated Depreciation:</i>	
Buildings	\$29,684
Improvements Other than Buildings	839,457
Equipment	<u>319,784</u>
<i>Total Accumulated Depreciation</i>	<u>\$1,188,925</u>
<i>Total Net Assets</i>	<u>\$2,638,427</u>

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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 2000 tax levy was based follows:

	Assessed Values
Real Property	\$487,638,050
Tangible Personal Property	44,723,083
Public Utility Property	70,930,360
Total	\$603,291,493

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)	1994	1.00	.76	.82	1999
EMS Replacement	(c)	1999	.50	.45	.47	2003
EMS Replacement	(c)	1997	1.00	.89	.93	2001
HEALTH 1990		1990	.40	.23	.26	1999
HEALTH 1997	(c)	1997	.30	.27	.28	2006
HEALTH 1999	(c)	1999	.30	.27	.28	2008
317 BRD 92	(c)	1992	1.00	.70	.81	2001
317 BRD 98	(c)	1998	1.00	.89	.94	2007
Children Services	(c)	1991	2.00	1.39	1.58	2000
Children Services	(c)	1997	1.50	1.34	1.40	2006
T B Hospital 1995	(c)	1995	.30	.23	.25	1999
Beacon	(c)	1977	1.00	.29	.40	Cont.
Beacon 1984		1984	1.80	.92	.95	Cont.
Beacon 1994	(c)	1994	1.80	1.36	1.48	2001
Beacon School 1994	(c)	1994	1.85	1.40	1.52	Cont.
Senior Citizens	(c)	1997	.50	.45	.47	2001
			16.25	11.84	12.84	

- (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, 2000

NOTE 20 - PROPERTY TAX REVENUE - Continued

In 2000, real property taxes were levied on January 1, 2000, on assessed values as of January 1, 1999, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 1996. Real estate taxes were due and payable by March 13 and August 7, 2000; personal property taxes were due and payable by June 30 and October 30, 2000. 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, 2000. 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 2000, these sales taxes generated a combined total of \$4,924,923 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four enterprise funds which provide waste water, water and solid waste management. Segment information for the year ended December 31, 2000 follows:

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue	Rural Solid Waste	Athens County Solid Waste	Total
Operating Revenues	\$283,241	\$426,772	\$107,477	\$14,359	\$0	\$831,849
Operating Expenses						
before Depreciation	189,520	411,798	146,039	0	0	747,357
Depreciation Expense	39,523	52,458	0	0	0	91,981
Operating Earnings (Loss)	54,198	(37,484)	(38,562)	14,359	0	(7,489)
Net Non-Operating						
Revenues (Expenses)	(36,735)	10,330	(10,642)	0	0	(37,047)
Operating Transfers-In	0	3,316	0	0	0	3,316
Operating Transfers-Out	(3,316)	0	0	0	0	(3,316)
Net Income (Loss)	14,147	(23,838)	(49,204)	14,359	0	(44,536)
Net Change in Current						
Capital Contribution	19,112	(16,519)	0	0	0	2,593
Property, Plant and						
Equipment						
Additions	18,988	46,285	15,897	0	0	81,170
Deletions	0	(18,595)	0	0	0	(18,595)
Net Working Capital	335,422	383,237	(84,375)	21,551	62	655,897
Total Assets	2,003,028	1,224,316	962,082	21,551	62	4,211,039
Bonds and Other Long-Term						
Obligations Payable from						
Operating Revenues (Net						
Of Current Portion)	545,585	50,500	279,783	0	0	875,868
Total Equity	1,346,940	1,106,055	(56,152)	21,551	62	2,418,456

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 eight years is estimated to be \$2,806,919. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County was approved for OWDA loans of \$1,257,450 and \$230,000 to cover the closure and post-closure costs. The terms of these loans are detailed in Note 9, Long-Term Debt and Other Obligations.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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.

Finally, the County covers all its employees under the Ohio Bureau of Worker's Compensation and Medical Mutual major-medical coverage is available for those employees who choose to participate.

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, 2000

NOTE 25 - CONTINGENCIES

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

NOTE 26 - COMPLIANCE AND ACCOUNTABILITY

1. Deficit Fund Balances

Fund	Fund Balance Deficit
Special Revenue Funds:	
Job and Family Services	\$36,346
Child Support Enforcement	119,364
COPS Fast	1,170
Athens County Municipal Drug Court	5,147
Industrial Development	88,000
Capital Projects Funds:	
Welfare Building Renovation	\$58,834
County Home Improvement	194,053
Health Department Renovation	295,100
Enterprise Funds:	
Buchtel Water & Sewer Revenue	\$56,152

The deficits in the Job and Family Services, Child Support Enforcement, COPS Fast and Athens County Municipal Drug Court 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 \$88,000 deficit in the Industrial Development Fund is the result of the issuance of a general obligation note to finance a project. Once the note is retired, the deficit will be eliminated.

The \$58,834 deficit in the Welfare Building Renovation, the \$194,053 deficit in the County Home Improvement and the \$295,100 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 & Sewer Revenue Enterprise Fund deficit is due to the issuance of revenue anticipation notes to cover start up costs. Once the notes are retired, the deficit will be eliminated.

2. Legal Compliance

The following funds and accounts had expenditures plus encumbrances that exceeded appropriations for the year ended December 31, 2000:

	Excess
Expendable Trust Funds:	
Unclaimed Money	
Other	
Other	\$3,625

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

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, 2000:

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, 2000

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

2. FIXED ASSETS

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

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

ATCO's depreciation expense for the year ended December 31, 2000 was \$7,436.

ATCO Inc.:	
Property and Equipment	
Vehicles	\$55,373
Equipment	<u>190,791</u>
Total Property and Equipment	246,164
Less: Accumulated Depreciation	<u>(214,629)</u>
Net Property and Equipment	<u><u>\$31,535</u></u>
 Athens County Port Authority:	
Land	\$537,520
Buildings	<u>707,670</u>
	<u><u>\$1,245,190</u></u>

3. NOTES PAYABLE

At December 31, 2000, \$849,120 of notes payable are reported as liabilities of the Port Authority into which the proceeds of the notes were received. During 2000, \$24,700 of these notes was received.

The notes consisted of a 0% direct state rural industrial park loan through the Ohio Department of Development in the amount of \$465,720; a 0% promissory note with Columbus Southern Power Company in the amount of \$45,000; and a \$338,400 draw against a \$707,000 taxable industrial building revenue bond anticipation note with The Citizens Bank at a 6-7% interest rate.

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

4. RELATED PARTY TRANSACTIONS

During 2000, 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 \$221,483 for such in-kind contributions. Additional habilitative expenses reimbursed by Athens County to the Company amounted to \$50,430 during 2000.

The \$221,483 is reflected in the Statement of Revenues, Expenses and Changes in Fund Equity as "Support Revenue" and correspondingly as various operating expenses.

ATHENS COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 27 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. INCOME TAXES

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

6. NOTE RECEIVABLE

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

NOTE 28 – SUBSEQUENT EVENTS

On March 26, 2001 the Buchtel Water and Sewer Revenue Fund paid off the \$226,561 and the \$53,222 Buchtel Sewer loans. The total amount paid on the loans was \$282,366 which consisted of the original principal of \$250,000 and \$32,366 of capitalized interest.

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**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, 2000

	<u>Budget</u>	<u>Actual</u>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Local Taxes	\$5,328,443	\$5,507,936	\$179,493
Intergovernmental	1,340,313	1,376,909	36,596
Charges for Services	803,381	928,576	125,195
Licenses and Permits	5,900	5,704	(196)
Fines and Forfeitures	92,000	128,755	36,755
Interest	816,807	1,174,113	357,306
Other	1,051,515	1,123,286	71,771
Total Revenue	9,438,359	10,245,279	806,920
Expenditures:			
<i>Current:</i>			
General Government - Legislative and Executive			
Board of County Commissioners			
Personal Services	240,352	239,563	789
Fringe Benefits	54,550	46,627	7,923
Contractual Services	344,671	340,713	3,958
Supplies and Materials	12,000	11,360	640
Other	228,588	206,490	22,098
Total Board of County Commissioners	880,161	844,753	35,408
County Auditor			
General Office			
Personal Services	197,641	197,560	81
Fringe Benefits	37,413	30,917	6,496
Contractual Services	14,555	14,322	233
Supplies and Materials	14,617	14,593	24
Other	12,100	11,936	164
Total General Office	276,326	269,328	6,998
Assessing Real Property			
Personal Services	18,900	18,900	0
Fringe Benefits	3,496	2,947	549
Supplies and Materials	3,200	1,956	1,244
Total Assessing Real Property	25,596	23,803	1,793
Total County Auditor	301,922	293,131	8,791

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Treasurer			
Personal Services	94,329	93,057	1,272
Fringe Benefits	17,173	14,656	2,517
Contractual Services	18,485	16,603	1,882
Supplies and Materials	2,500	1,138	1,362
Other	6,501	5,604	897
	<u>138,988</u>	<u>131,058</u>	<u>7,930</u>
Total Treasurer			
Prosecuting Attorney			
Personal Services	442,427	433,779	8,648
Fringe Benefits	80,071	69,149	10,922
Supplies and Materials	5,500	5,500	0
Other	35,016	34,651	365
	<u>563,014</u>	<u>543,079</u>	<u>19,935</u>
Total Prosecuting Attorney			
Board of Revision			
Supplies and Materials	500	162	338
	<u>500</u>	<u>162</u>	<u>338</u>
Total Board of Revision			
Bureau of Inspection			
Examination	60,000	57,610	2,390
	<u>60,000</u>	<u>57,610</u>	<u>2,390</u>
Total Bureau of Inspection			
County Planning Commission			
Other Expenses	5,028	4,028	1,000
	<u>5,028</u>	<u>4,028</u>	<u>1,000</u>
Total County Planning Commission			
Data Processing			
Personal Services	36,893	35,732	1,161
Fringe Benefits	6,964	5,510	1,454
Contractual Services	65,525	54,721	10,804
Supplies and Materials	13,400	13,301	99
Other	2,100	1,575	525
	<u>124,882</u>	<u>110,839</u>	<u>14,043</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Board of Elections			
Personal Services	264,468	264,283	185
Fringe Benefits	31,697	31,697	0
Contractual Services	58,869	58,858	11
Supplies and Materials	11,920	11,903	17
Other	6,707	6,707	0
	<u>373,661</u>	<u>373,448</u>	<u>213</u>
Recorder			
General Office			
Personal Services	99,262	99,021	241
Fringe Benefits	18,691	14,602	4,089
Contractual Services	57,400	50,443	6,957
Supplies and Materials	7,725	7,183	542
Other	6,098	4,278	1,820
	<u>189,176</u>	<u>175,527</u>	<u>13,649</u>
Microfilm			
Personal Services	34,177	33,987	190
Fringe Benefits	6,323	5,353	970
Contractual Services	4,705	4,630	75
Supplies and Materials	5,935	5,935	0
	<u>51,140</u>	<u>49,905</u>	<u>1,235</u>
Total Recorder	240,316	225,432	14,884
Buildings and Grounds			
Personal Services	144,408	137,283	7,125
Fringe Benefits	23,560	20,962	2,598
Contractual Services	363,104	363,104	0
Supplies and Materials	37,162	36,267	895
Other	3,276	3,272	4
	<u>571,510</u>	<u>560,888</u>	<u>10,622</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
General Government - Legislative and Executive (continued)			
Insurances			
Contractual Services	611,109	610,745	364
Other	8,500	6,195	2,305
Total Insurances	619,609	616,940	2,669
Unanticipated Emergencies			
Fringe Benefits	10,313	10,313	0
Contractual Services	385,165	378,020	7,145
Total Unanticipated Emergencies	395,478	388,333	7,145
 Total General Government - Legislative and Executiv	 4,275,069	 4,149,701	 125,368
General Government - Judicial			
Board of County Commissioners			
Contractual Services	294,790	294,790	0
Total Board of County Commissioners	294,790	294,790	0
Court of Appeals			
Contractual Services	466	455	11
Supplies and Materials	1,799	1,532	267
Other	3,243	3,114	129
Total Court of Appeals	5,508	5,101	407
Common Pleas Court			
Personal Services	274,506	265,718	8,788
Fringe Benefits	50,684	42,780	7,904
Contractual Services	93,221	77,521	15,700
Supplies and Materials	18,923	18,792	131
Other	10,448	6,166	4,282
Total Common Pleas Court	447,782	410,977	36,805
Jury Commission			
Personal Services	1,000	38	962
Total Jury Commission	1,000	38	962

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
General Government - Judicial (continued)			
Law Library			
Personal Services	19,099	18,915	184
Fringe Benefits	3,544	3,115	429
Other	1,200	0	1,200
	<u>23,843</u>	<u>22,030</u>	<u>1,813</u>
Total Law Library	23,843	22,030	1,813
Juvenile Court			
Personal Services	333,529	333,137	392
Fringe Benefits	62,318	51,473	10,845
Contractual Services	22,800	22,601	199
Supplies and Materials	18,881	18,879	2
Other	36,119	33,119	3,000
	<u>473,647</u>	<u>459,209</u>	<u>14,438</u>
Total Juvenile Court	473,647	459,209	14,438
Probate Court			
Personal Services	124,607	123,270	1,337
Fringe Benefits	23,107	18,932	4,175
Contractual Services	70,670	58,990	11,680
Supplies and Materials	15,062	15,062	0
Other	9,538	7,868	1,670
	<u>242,984</u>	<u>224,122</u>	<u>18,862</u>
Total Probate Court	242,984	224,122	18,862
Clerk of Courts			
Personal Services	111,791	107,798	3,993
Fringe Benefits	20,982	17,225	3,757
Contractual Services	3,000	2,270	730
Supplies and Materials	29,431	29,304	127
Other	1,100	819	281
	<u>166,304</u>	<u>157,416</u>	<u>8,888</u>
Total Clerk of Courts	166,304	157,416	8,888
Municipal Court			
Personal Services	74,824	74,809	15
Fringe Benefits	11,870	11,635	235
Contractual Services	60,208	59,348	860
	<u>146,902</u>	<u>145,792</u>	<u>1,110</u>
Total Municipal Court	146,902	145,792	1,110
Total General Government - Judicial	1,802,760	1,719,475	83,285

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
Public Safety			
Board of County Commissioners			
Contractual Services	1,046,928	1,036,184	10,744
Total Board of County Commissioners	1,046,928	1,036,184	10,744
Coroner			
Personal Services	46,555	42,259	4,296
Fringe Benefits	8,517	6,642	1,875
Contractual Services	23,648	22,932	716
Supplies and Materials	4,321	3,798	523
Other	3,200	2,449	751
Total Coroner	86,241	78,080	8,161
Sheriff			
Personal Services	900,454	884,292	16,162
Fringe Benefits	183,634	173,897	9,737
Contractual Services	76,282	70,450	5,832
Supplies and Materials	81,318	73,740	7,578
Other	27,167	26,756	411
Total Sheriff	1,268,855	1,229,135	39,720
Emergency Management			
Personal Services	26,790	26,790	0
Fringe Benefits	4,863	4,011	852
Contractual Services	1,110	446	664
Supplies and Materials	1,000	755	245
Other	5,178	4,506	672
Total Emergency Management	38,941	36,508	2,433
Total Public Safety	2,440,965	2,379,907	61,058
Health			
Board of County Commissioners			
Contractual Services	131,943	117,488	14,455
Total Board of County Commissioners	131,943	117,488	14,455

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (continued)			
Health (continued)			
Vital Statistics			
Other	1,000	847	153
Total Vital Statistics	1,000	847	153
Agriculture			
Fringe Benefits	150	0	150
Other	284,858	276,465	8,393
Total Agriculture	285,008	276,465	8,543
Other Health			
Other	56,701	53,301	3,400
Total Other Health	56,701	53,301	3,400
Total Health	474,652	448,101	26,551
Human Services			
Soldier Relief			
Personal Services	58,997	58,965	32
Fringe Benefits	10,170	9,368	802
Supplies and Materials	8,916	8,913	3
Other	193,727	193,467	260
Total Soldier Relief	271,810	270,713	1,097
Memorial Day Expense			
Supplies and Materials	16,310	16,310	0
Total Memorial Day Expense	16,310	16,310	0
Total Human Services	288,120	287,023	1,097
Capital Outlay	308,360	300,815	7,545
Debt Service			
Principal	75,000	75,000	0
Interest & Fiscal Charges	1,455	1,455	0
Total Debt Service	76,455	76,455	0
Total Expenditures	9,666,381	9,361,477	304,904

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues Over (Under) Expenditures	(228,022)	883,802	1,111,824
Other Financing Sources (Uses):			
Sale of Fixed Assets	415,118	415,806	688
Operating Transfers - In	107,172	106,656	(516)
Operating Transfers - Out	<u>(1,403,867)</u>	<u>(1,396,491)</u>	<u>7,376</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(881,577)</u>	<u>(874,029)</u>	<u>7,548</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,109,599)	9,773	1,119,372
Fund Balances (Deficit) at Beginning of Year	915,098	915,098	0
Prior Year Encumbrances Appropriated	<u>279,884</u>	<u>279,884</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$85,383</u></u>	<u><u>\$1,204,755</u></u>	<u><u>\$1,119,372</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 (MVGIT)

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

GIS (Geographic Information System)

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

County Planner

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

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

Treasurer's Prepayment Interest

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

Marriage License

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

ATHENS COUNTY, OHIO

Probate/Juvenile Computerization

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

Probate/Juvenile Computer Legal Research

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

Common Pleas Computerization

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Mediation

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

Drug Free Coalition Team Grant

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

Indigent Drivers Alcohol Treatment

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

D.U.I. Enforcement and Education

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

Drug Law Enforcement

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

Diversions-Prosecuting Attorney

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

Title Administration

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

Recorder Equipment

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

ATHENS COUNTY, OHIO

T.B. Hospital

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

Senior Citizens Levy

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

Children Services

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

MRIDD (Beacon School)

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

Ambulance Service

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

911 Emergency

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

Bikeway Maintenance

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

COPS Fast

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

DUI Grant

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

ACENET Revolving Loan

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

CDBG (Community Development Block Grants)

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

CD Revolving Loan

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

Emergency Home Repair Loan

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

ATHENS COUNTY, OHIO

FEMA Flood Repair

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

FEMA York Township

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

FEMA Flood Mitigation

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

TASC Grants

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

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.

EMA HB 239 State Grant

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

Clean Kids Grant

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

DARE Grant

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

Sheriff Equipment Grant

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

Poston Access Road

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

Court Security Grant

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

Logjam Removal

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

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.

CASA/GAL Juvenile Court

To account for donations from the state and other agencies for a Court Appointed Special Advocate/Guardian Ad Litem program.

Americorp Grant

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

Victims Assistance

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

OCJS DVDA Sheriff

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

OCJS Prosecutor

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

Community Corrections Municipal Court

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

Industrial Development

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Dog and Kennel	Job and Family Services	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
Assets:					
Cash and Cash Equivalents	\$48,005	\$2,600,368	\$200,972	\$240	\$162,816
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds		61,706		440	2,362
Due from Other Governments	25	44,800	24,043		9,656
Due from Component Unit					
Materials and Supplies Inventory		12,283			
Prepaid Items	384	276,324	1,637		
<i>Total Assets</i>	<u>\$48,414</u>	<u>\$2,995,481</u>	<u>\$226,652</u>	<u>\$680</u>	<u>\$174,834</u>
Liabilities:					
Accounts Payable	\$4,070	\$138,833	\$510		
Contracts Payable		174,600	18,289	209	
Accrued Wages and Benefits	2,012	169,708	14,713		4,575
Compensated Absences Payable		89			
Due to Other Funds	73	224,641	103,005		10,966
Due to Other Governments	2,457	195,120	34,510		4,595
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue		2,106,701	174,989		
Undistributed Monies					
Accrued Interest Payable		135			
Notes Payable		22,000			
<i>Total Liabilities</i>	<u>8,612</u>	<u>3,031,827</u>	<u>346,016</u>	<u>209</u>	<u>20,136</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory		12,283			
<i>Unreserved:</i>					
Undesignated	39,802	(48,629)	(119,364)	471	154,698
<i>Total Fund Equity</i>	<u>39,802</u>	<u>(36,346)</u>	<u>(119,364)</u>	<u>471</u>	<u>154,698</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$48,414</u>	<u>\$2,995,481</u>	<u>\$226,652</u>	<u>\$680</u>	<u>\$174,834</u>

<u>Road (MVGT)</u>	<u>GIS</u>	<u>County Planner</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
\$760,604	\$300,278	\$39,113	\$81,113	\$13,645	\$6,646	\$9,375
157			108		306	860
343,508			339			
39,750						
<u>727</u>	<u>3,893</u>	<u>777</u>	<u>1,520</u>	<u>68</u>		<u>1</u>
<u>\$1,144,746</u>	<u>\$304,171</u>	<u>\$39,890</u>	<u>\$83,080</u>	<u>\$13,713</u>	<u>\$6,952</u>	<u>\$10,236</u>
\$52,312	\$800					\$4,634
60,699						
34,864		3,236	2,688			
9,968						
		40				
37,848		2,234	3,233			
193						
1,983						
<u>72,844</u>						
<u>270,711</u>	<u>800</u>	<u>5,510</u>	<u>5,921</u>	<u>0</u>	<u>0</u>	<u>4,634</u>
		8,456	677			
39,750						
<u>834,285</u>	<u>303,371</u>	<u>25,924</u>	<u>76,482</u>	<u>13,713</u>	<u>6,952</u>	<u>5,602</u>
<u>874,035</u>	<u>303,371</u>	<u>34,380</u>	<u>77,159</u>	<u>13,713</u>	<u>6,952</u>	<u>5,602</u>
<u>\$1,144,746</u>	<u>\$304,171</u>	<u>\$39,890</u>	<u>\$83,080</u>	<u>\$13,713</u>	<u>\$6,952</u>	<u>\$10,236</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
Assets:					
Cash and Cash Equivalents	\$2,152	\$15,730	\$4,997	\$8,841	\$7,405
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds	258				400
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items					
Total Assets	<u><u>\$2,410</u></u>	<u><u>\$15,730</u></u>	<u><u>\$4,997</u></u>	<u><u>\$8,841</u></u>	<u><u>\$7,805</u></u>
Liabilities:					
Accounts Payable					
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	<u>2,410</u>	<u>15,730</u>	<u>4,997</u>	<u>8,841</u>	<u>7,805</u>
Total Fund Equity	<u>2,410</u>	<u>15,730</u>	<u>4,997</u>	<u>8,841</u>	<u>7,805</u>
Total Liabilities and Fund Equity	<u><u>\$2,410</u></u>	<u><u>\$15,730</u></u>	<u><u>\$4,997</u></u>	<u><u>\$8,841</u></u>	<u><u>\$7,805</u></u>

<u>Drug Free Coalition Team Grant</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>	<u>Title Administration</u>	<u>Recorder Equipment</u>
	\$888	\$3,043	\$26,399	\$62	\$208,798	\$95,501
			3,274		12,866	
		43	300			
					160	1,233
<u>\$0</u>	<u>\$888</u>	<u>\$3,086</u>	<u>\$29,973</u>	<u>\$62</u>	<u>\$221,824</u>	<u>\$96,734</u>
					\$628	
					4,052	
					9	
					4,159	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,848</u>	<u>0</u>
<u>0</u>	<u>888</u>	<u>3,086</u>	<u>29,973</u>	<u>62</u>	<u>212,976</u>	<u>96,734</u>
<u>0</u>	<u>888</u>	<u>3,086</u>	<u>29,973</u>	<u>62</u>	<u>212,976</u>	<u>96,734</u>
<u>\$0</u>	<u>\$888</u>	<u>\$3,086</u>	<u>\$29,973</u>	<u>\$62</u>	<u>\$221,824</u>	<u>\$96,734</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	T.B. Hospital	Senior Citizens Levy	Children Services	MR/DD	Ambulance Service
Assets:					
Cash and Cash Equivalents	\$300,991	\$15,498	\$2,310,390	\$2,249,689	\$769,865
Cash and Cash Equivalents in Segregated Accounts			5,453	9,786	
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes	130,376	244,802	1,797,113	2,335,586	1,275,638
Due from Other Funds			112,263		
Due from Other Governments			139,436	28,730	
Due from Component Unit				474	
Materials and Supplies Inventory					
Prepaid Items			6,143	35,992	
Total Assets	<u>\$431,367</u>	<u>\$260,300</u>	<u>\$4,370,798</u>	<u>\$4,660,257</u>	<u>\$2,045,503</u>
Liabilities:					
Accounts Payable	\$131		\$32,857	\$24,579	
Contracts Payable	480		98,935	12,519	2,000
Accrued Wages and Benefits			135,743	70,014	
Compensated Absences Payable			2,809	1,796	
Due to Other Funds	1,387	194	117,853	63,714	3,385
Due to Other Governments	1,694		107,722	115,518	
Due to Component Unit				9,829	
Deposits Held and Due to Others				924	
Deferred Revenue	128,800	242,149	1,778,702	2,302,066	1,262,430
Undistributed Monies				8,861	
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>132,492</u>	<u>242,343</u>	<u>2,274,621</u>	<u>2,609,820</u>	<u>1,267,815</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances	7,107		45,379	63,780	
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	291,768	17,957	2,050,798	1,986,657	777,688
Total Fund Equity	<u>298,875</u>	<u>17,957</u>	<u>2,096,177</u>	<u>2,050,437</u>	<u>777,688</u>
Total Liabilities and Fund Equity	<u>\$431,367</u>	<u>\$260,300</u>	<u>\$4,370,798</u>	<u>\$4,660,257</u>	<u>\$2,045,503</u>

<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>COPS Fast</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>
\$605,694	\$3,778	\$4,505	\$215	\$18,355	\$4,847	\$194,132
				8,886		982,125
160,522						
9,343						
<u>\$775,559</u>	<u>\$3,778</u>	<u>\$4,505</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$4,847</u>	<u>\$1,176,257</u>
\$14,190						
	120					
16,690		2,514				
21,392					2,429	
17,661		3,161				
<u>69,933</u>	<u>120</u>	<u>5,675</u>	<u>0</u>	<u>0</u>	<u>2,429</u>	<u>0</u>
						891,012
39,734						
<u>665,892</u>	<u>3,658</u>	<u>(1,170)</u>	<u>215</u>	<u>27,241</u>	<u>2,418</u>	<u>285,245</u>
<u>705,626</u>	<u>3,658</u>	<u>(1,170)</u>	<u>215</u>	<u>27,241</u>	<u>2,418</u>	<u>1,176,257</u>
<u>\$775,559</u>	<u>\$3,778</u>	<u>\$4,505</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$4,847</u>	<u>\$1,176,257</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Emergency Home Repair Loan	FEMA Flood Repair	FEMA York Township	FEMA Flood Mitigation	TASC Grants
Assets:					
Cash and Cash Equivalents		\$1,516		\$160	\$38,960
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					12,382
Loans	2,483				
Due from Agency Funds-Taxes					
Due from Other Funds					
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items					23,219
Total Assets	<u>\$2,483</u>	<u>\$1,516</u>	<u>\$0</u>	<u>\$160</u>	<u>\$74,561</u>
Liabilities:					
Accounts Payable					\$6,431
Contracts Payable					11,493
Accrued Wages and Benefits					11,653
Compensated Absences Payable					
Due to Other Funds					29
Due to Other Governments					12,569
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,175</u>
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable	760				
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	1,723	1,516		160	32,386
Total Fund Equity	<u>2,483</u>	<u>1,516</u>	<u>0</u>	<u>160</u>	<u>32,386</u>
Total Liabilities and Fund Equity	<u>\$2,483</u>	<u>\$1,516</u>	<u>\$0</u>	<u>\$160</u>	<u>\$74,561</u>

Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	EMA HB 239 State Grant	Clean Kids Grant	DARE Grant
\$6,975	\$1,697	\$51,906	\$7,753	\$25,000	\$3,369	\$888
1,335		724				
<u>\$8,310</u>	<u>\$1,697</u>	<u>\$52,630</u>	<u>\$7,753</u>	<u>\$25,000</u>	<u>\$3,369</u>	<u>\$888</u>
\$8,500			\$2,873	\$1,325		
2,019					1,019	
2,938		8,709	1,729		308	
13,457	0	8,709	4,602	1,325	1,327	0
		200			915	
(5,147)	1,697	43,721	3,151	23,675	1,127	888
(5,147)	1,697	43,921	3,151	23,675	2,042	888
<u>\$8,310</u>	<u>\$1,697</u>	<u>\$52,630</u>	<u>\$7,753</u>	<u>\$25,000</u>	<u>\$3,369</u>	<u>\$888</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Sheriff Equipment Grant	Poston Access Road	Court Security Grant	Logjam Removal	Youth Services
Assets:					
Cash and Cash Equivalents		\$26,121	\$2,818		\$341,927
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Accounts					
Loans					
Due from Agency Funds-Taxes					
Due from Other Funds					
Due from Other Governments					
Due from Component Unit					
Materials and Supplies Inventory					
Prepaid Items	1,397			0	0
<i>Total Assets</i>	\$1,397	\$26,121	\$2,818	\$0	\$341,927
Liabilities:					
Accounts Payable		\$26,121			\$1,555
Contracts Payable					
Accrued Wages and Benefits					4,590
Compensated Absences Payable					
Due to Other Funds					39,568
Due to Other Governments					4,304
Due to Component Unit					
Deposits Held and Due to Others					
Deferred Revenue					
Undistributed Monies					
Accrued Interest Payable					
Notes Payable					
<i>Total Liabilities</i>	0	26,121	0	0	50,017
Fund Equity:					
<i>Fund Balance:</i>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
Reserved for Inventory					
<i>Unreserved:</i>					
Undesignated	1,397		2,818		291,910
<i>Total Fund Equity</i>	1,397	0	2,818	0	291,910
<i>Total Liabilities and Fund Equity</i>	\$1,397	\$26,121	\$2,818	\$0	\$341,927

Juvenile Court Projects	Americorp Grants	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	Community Corrections Municipal Court	Industrial Development	Totals
\$30,272	\$1,101	\$14,485	\$13,413	\$15			\$11,643,326
							15,239
							12,382
							993,494
							5,783,515
178							195,178
							751,402
							474
							52,033
							364,877
<u>\$30,450</u>	<u>\$1,101</u>	<u>\$14,485</u>	<u>\$13,413</u>	<u>\$15</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,811,920</u>
		\$248					\$320,597
		330					379,674
		600					480,690
							14,662
		7					597,401
	116	2,401	931				555,208
							10,022
							924
							7,995,837
							8,861
							2,118
						88,000	182,844
<u>0</u>	<u>116</u>	<u>3,586</u>	<u>931</u>	<u>0</u>	<u>0</u>	<u>88,000</u>	<u>10,548,838</u>
							891,772
							166,248
							52,033
<u>30,450</u>	<u>985</u>	<u>10,899</u>	<u>12,482</u>	<u>15</u>		<u>(88,000)</u>	<u>8,153,029</u>
<u>30,450</u>	<u>985</u>	<u>10,899</u>	<u>12,482</u>	<u>15</u>	<u>0</u>	<u>(88,000)</u>	<u>9,263,082</u>
<u>\$30,450</u>	<u>\$1,101</u>	<u>\$14,485</u>	<u>\$13,413</u>	<u>\$15</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,811,920</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	Dog and Kennel	Job and Family Services	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
Revenues:					
Taxes		15,455,575	1,103,667		
Intergovernmental					271,767
Charges for Services	58,209		83,074	5,970	
Licenses & Permits	76,213				
Fines and Forfeitures	3,177				
Interest					1,163
Other Revenues	615	1,019,939	228,318		
Total Revenue	138,214	16,475,514	1,415,059	5,970	272,930
Expenditures:					
Current:					
General Government:					
Legislative and Executive					349,119
Judicial				5,530	
Public Safety					
Public Works					
Health	151,433				
Human Services		16,398,330	1,441,874		
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay		249,254			
Debt Service:					
Principal Retirement	11,363				
Interest & Fiscal Charges	399	1,822			
Total Expenditures	163,195	16,649,206	1,441,874	5,530	349,119
Excess of Revenues Over (Under) Expenditures	(24,981)	(173,692)	(26,815)	440	(76,189)
Other Financing Sources (Uses):					
Proceeds from Capital Leases	42,601				
Operating Transfers - In		340,000			75,683
Operating Transfers - Out					(30,000)
Total Other Sources (Uses)	42,601	340,000	0	0	45,683
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	17,620	166,308	(26,815)	440	(30,506)
Fund Balances (Deficits) at Beginning of Year	22,182	(208,806)	(92,549)	31	185,204
Increase (Decrease) in Reserve for Inventory		6,152			
Fund Balances (Deficits) at End of Year	\$39,802	(\$36,346)	(\$119,364)	\$471	\$154,698

<u>Road (MVG)</u>	<u>GIS</u>	<u>County Planner</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
3,309,750						
1,820		44,200	59,014		14,594	15,117
58,689				3,148		
19,092		916	3,743			
131,834	10,000					
<u>3,521,185</u>	<u>10,000</u>	<u>45,116</u>	<u>62,757</u>	<u>3,148</u>	<u>14,594</u>	<u>15,117</u>
			62,488	1,516		
3,141,768	57,821	127,823			16,990	
61,683		2,695	2,813			15,168
10,285						
5,739						
<u>3,219,475</u>	<u>57,821</u>	<u>130,518</u>	<u>65,301</u>	<u>1,516</u>	<u>16,990</u>	<u>15,168</u>
<u>301,710</u>	<u>(47,821)</u>	<u>(85,402)</u>	<u>(2,544)</u>	<u>1,632</u>	<u>(2,396)</u>	<u>(51)</u>
25,498						
164,238	362,000	80,073	17,536			
(332,000)	(17,000)					
<u>(142,264)</u>	<u>345,000</u>	<u>80,073</u>	<u>17,536</u>	<u>0</u>	<u>0</u>	<u>0</u>
159,446	297,179	(5,329)	14,992	1,632	(2,396)	(51)
707,976	6,192	39,709	62,167	12,081	9,348	5,653
6,613						
<u>\$874,035</u>	<u>\$303,371</u>	<u>\$34,380</u>	<u>\$77,159</u>	<u>\$13,713</u>	<u>\$6,952</u>	<u>\$5,602</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, 2000

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
Revenues:					
Taxes					
Intergovernmental					
Charges for Services	4,569	9,564	2,250	4,985	5,605
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
Total Revenue	4,569	9,564	2,250	4,985	5,605
Expenditures:					
Current:					
General Government:					
Legislative and Executive					
Judicial	5,041				
Public Safety					
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay					
Debt Service:					
Principal Retirement					
Interest & Fiscal Charges					
Total Expenditures	5,041	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(472)	9,564	2,250	4,985	5,605
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In					
Operating Transfers - Out					
Total Other Sources (Uses)	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(472)	9,564	2,250	4,985	5,605
Fund Balances (Deficits) at Beginning of Year	2,882	6,166	2,747	3,856	2,200
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	\$2,410	\$15,730	\$4,997	\$8,841	\$7,805

<u>Drug Free Coalition Team Grant</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>	<u>Title Administration</u>	<u>Recorder Equipment</u>
2,500	138			2,926	205,509	39,180
		2,044	15,233			
			19,387		1,909	
<u>2,500</u>	<u>138</u>	<u>2,044</u>	<u>34,620</u>	<u>2,926</u>	<u>207,418</u>	<u>39,180</u>
						31,754
		460	16,804	4,239	171,022	
<u>0</u>	<u>0</u>	<u>460</u>	<u>16,804</u>	<u>4,239</u>	<u>171,022</u>	<u>31,754</u>
<u>2,500</u>	<u>138</u>	<u>1,584</u>	<u>17,816</u>	<u>(1,313)</u>	<u>36,396</u>	<u>7,426</u>
<u>(2,500)</u>					12,801 (21,167)	
<u>(2,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,366)</u>	<u>0</u>
0	138	1,584	17,816	(1,313)	28,030	7,426
0	750	1,502	12,157	1,375	184,946	89,308
<u>\$0</u>	<u>\$888</u>	<u>\$3,086</u>	<u>\$29,973</u>	<u>\$62</u>	<u>\$212,976</u>	<u>\$96,734</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, 2000

	T.B. Hospital	Senior Citizens Levy	Children Services	MR/DD	Ambulance Service
Revenues:					
Taxes	\$134,372	\$251,708	\$1,604,059	\$2,495,094	\$1,203,294
Intergovernmental	14,764	28,799	2,777,654	1,852,693	135,625
Charges for Services			647,374	7,793	
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues	1,863		804,066	104,365	1,000
Total Revenue	150,999	280,507	5,833,153	4,459,945	1,339,919
Expenditures:					
Current:					
General Government:					
Legislative and Executive					
Judicial					
Public Safety					
Public Works					
Health	97,653				1,425,911
Human Services		256,430	5,188,385	4,030,220	
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay			53,754	125,737	
Debt Service:					
Principal Retirement			110	4,148	
Interest & Fiscal Charges			82	1,105	
Total Expenditures	97,653	256,430	5,242,331	4,161,210	1,425,911
Excess of Revenues Over (Under) Expenditures	53,346	24,077	590,822	298,735	(85,992)
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In			18		
Operating Transfers - Out	(3,814)	(6,120)	(39,365)	(82,396)	(30,395)
Total Other Sources (Uses)	(3,814)	(6,120)	(39,347)	(82,396)	(30,395)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	49,532	17,957	551,475	216,339	(116,387)
Fund Balances (Deficits) at Beginning of Year	249,343	0	1,544,702	1,835,877	894,075
Increase (Decrease) in Reserve for Inventory				(1,779)	
Fund Balances (Deficits) at End of Year	\$298,875	\$17,957	\$2,096,177	\$2,050,437	\$777,688

<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>COPS Fast</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>
\$984,987		53,316			480,513	
4,506	500	955		71	2,440	51,292 342
<u>989,493</u>	<u>500</u>	<u>54,271</u>	<u>0</u>	<u>71</u>	<u>482,953</u>	<u>51,634</u>
648,799		85,473			461,620	
128,323	7,027					16,998
5,952 826						
<u>783,900</u>	<u>7,027</u>	<u>85,473</u>	<u>0</u>	<u>0</u>	<u>461,620</u>	<u>16,998</u>
<u>205,593</u>	<u>(6,527)</u>	<u>(31,202)</u>	<u>0</u>	<u>71</u>	<u>21,333</u>	<u>34,636</u>
	10,000	32,884				
<u>0</u>	<u>10,000</u>	<u>32,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
205,593	3,473	1,682	0	71	21,333	34,636
500,033	185	(2,852)	215	27,170	(18,915)	1,141,621
<u>\$705,626</u>	<u>\$3,658</u>	<u>(\$1,170)</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$2,418</u>	<u>\$1,176,257</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, 2000

	Emergency Home Repair Loan	FEMA Flood Repair	FEMA York Township	FEMA Flood Mitigation	TASC Grants
Revenues:					
Taxes					
Intergovernmental		1,516	67,100	51,976	550,185
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues	7,496				58,204
Total Revenue	7,496	1,516	67,100	51,976	608,389
Expenditures:					
Current:					
General Government:					
Legislative and Executive					
Judicial					
Public Safety					
Public Works	7,496		67,100	51,816	
Health					
Human Services					604,944
Conservation and Recreation					
Economic Development and Assistance					
Capital Outlay					9,893
Debt Service:					
Principal Retirement					
Interest & Fiscal Charges					
Total Expenditures	7,496	0	67,100	51,816	614,837
Excess of Revenues Over (Under) Expenditures	0	1,516	0	160	(6,448)
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In					
Operating Transfers - Out		(164,238)			
Total Other Sources (Uses)	0	(164,238)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(162,722)	0	160	(6,448)
Fund Balances (Deficits) at Beginning of Year	2,483	164,238	0	0	38,834
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	\$2,483	\$1,516	\$0	\$160	\$32,386

Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	EMA HB 239 State Grant	Clean Kids Grant	DARE Grant
10,000		10,602	87,827	25,000	41,750	716
		4,887	8,532		153	
10,000	0	15,489	96,359	25,000	41,903	716
		9,554			48,006	
15,147			79,016			
			30,136	1,325	2,499	
15,147	0	9,554	109,152	1,325	50,505	0
(5,147)	0	5,935	(12,793)	23,675	(8,602)	716
		(1,190)				(4,222)
0	0	(1,190)	0	0	0	(4,222)
(5,147)	0	4,745	(12,793)	23,675	(8,602)	(3,506)
0	1,697	39,176	15,944	0	10,644	4,394
(5,147)	1,697	43,921	31,151	23,675	2,042	888

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	Sheriff Equipment Grant	Poston Access Road	Court Security Grant	Logjam Removal	Youth Services
Revenues:					
Taxes					
Intergovernmental	66,987			20,000	398,737
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues	22,240				14,565
Total Revenue	89,227	0	0	20,000	413,302
Expenditures:					
Current:					
General Government:					
Legislative and Executive					
Judicial			15,345		
Public Safety					
Public Works				20,000	
Health					
Human Services					280,699
Conservation and Recreation					
Economic Development and Assistance		26,121			
Capital Outlay	55,173				6,924
Debt Service:					
Principal Retirement					
Interest & Fiscal Charges					
Total Expenditures	55,173	26,121	15,345	20,000	287,623
Excess of Revenues Over (Under) Expenditures	34,054	(26,121)	(15,345)	0	125,679
Other Financing Sources (Uses):					
Proceeds from Capital Leases					
Operating Transfers - In					61
Operating Transfers - Out					(7,470)
Total Other Sources (Uses)	0	0	0	0	(7,409)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	34,054	(26,121)	(15,345)	0	118,270
Fund Balances (Deficits) at Beginning of Year	(32,657)	26,121	18,163	0	173,640
Increase (Decrease) in Reserve for Inventory					
Fund Balances (Deficits) at End of Year	\$1,397	\$0	\$2,818	\$0	\$291,910

Juvenile Court Projects	Americorp Grants	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	Community Corrections Municipal Court	Industrial Development	Totals
							\$6,673,514
4,423	10,621	102,370	53,946	1,565	84,913		26,805,228
							1,468,926
							90,807
							79,143
							73,603
16,635		4,052		170			2,474,795
21,058	10,621	106,422	53,946	1,735	84,913	0	37,666,016
							444,877
							191,408
					84,913		903,778
							3,935,444
							1,771,003
31,862	9,470	119,409	39,564	130			28,416,464
							7,027
						20	43,139
		1,800					747,177
							31,858
						17,358	27,131
31,862	9,470	121,209	39,564	130	84,913	17,378	36,519,306
(10,804)	1,151	(14,787)	14,382	1,605	0	(17,378)	1,146,710
8,312		24,358		4,175		391,620	68,099
(21)	(1,008)		(1,900)	(415)			1,523,759
8,291	(1,008)	24,358	(1,900)	3,760	0	391,620	(745,221)
							846,637
(2,513)	143	9,571	12,482	5,365	0	374,242	1,993,347
32,963	842	1,328	0	(5,350)	0	(462,242)	7,258,749
							10,986
\$30,450	\$985	\$10,899	\$12,482	\$15	\$0	(\$88,000)	\$9,263,082

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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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges For Services	\$39,000	\$58,209	\$19,209
Licenses and Permits	66,300	76,213	9,913
Fines and Forfeitures	3,850	3,377	(473)
Other	949	615	(334)
<i>Total Revenue</i>	110,099	138,414	28,315
Expenditures:			
<i>Current:</i>			
Health			
Dog Warden			
Personal Services	48,282	48,282	0
Fringe Benefits	9,665	7,680	1,985
Contractual Services	4,800	2,012	2,788
Supplies and Materials	17,760	12,022	5,738
Other	29,000	24,846	4,154
<i>Total Dog Warden</i>	109,507	94,842	14,665
Kennel Keeper			
Personal Services	10,079	10,079	0
Fringe Benefits	4,784	3,850	934
Supplies and Materials	8,947	8,677	270
Other	3,500	3,146	354
<i>Total Kennel Keeper</i>	27,310	25,752	1,558
<i>Total Health</i>	136,817	120,594	16,223
<i>Total Expenditures</i>	136,817	120,594	16,223
Excess of Revenues Over (Under) Expenditures	(26,718)	17,820	44,538
Fund Balances (Deficit) at Beginning of Year	26,204	26,204	0
Prior Year Encumbrances Appropriated	1,455	1,455	0
Fund Balances (Deficit) at End of Year	\$941	\$45,479	\$44,538

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$13,644,746	\$14,104,702	\$459,956
Other	936,073	1,291,334	355,261
Total Revenue	14,580,819	15,396,036	815,217
Expenditures:			
<i>Current:</i>			
Human Services			
Administration			
Personal Services	2,315,444	2,279,463	35,981
Fringe Benefits	288,350	283,495	4,855
Contractual Services	533,258	457,852	75,406
Supplies and Materials	171,400	166,462	4,938
Other	2,610,320	2,017,214	593,106
Total Administration	5,918,772	5,204,486	714,286
Social Services			
Personal Services	1,767,280	1,625,912	141,368
Fringe Benefits	217,550	193,964	23,586
Contractual Services	9,268,491	8,904,478	364,013
Supplies and Materials	35,000	29,325	5,675
Other	553,880	488,670	65,210
Total Social Services	11,842,201	11,242,349	599,852
Total Human Services	17,760,973	16,446,835	1,314,138
Capital Outlay	339,928	283,526	56,402
<i>Debt Service:</i>			
Principal Retirement	48,511	22,000	26,511
Interest & Fiscal Charges	5,968	1,817	4,151
Total Debt Service	54,479	23,817	30,662
Total Expenditures	18,155,380	16,754,178	1,401,202
Excess of Revenues Over (Under) Expenditures	(3,574,561)	(1,358,142)	2,216,419

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other Financing Sources (Uses):			
Operating Transfers - In	340,000	340,000	0
Operating Transfers - Out	<u>(530)</u>	<u>(530)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>339,470</u>	<u>339,470</u>	<u>0</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(3,235,091)	(1,018,672)	2,216,419
Fund Balances (Deficit) at Beginning of Year	3,619,040	3,619,040	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$363,949</u>	<u>\$2,600,368</u>	<u>\$2,216,419</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,208,000	\$1,292,221	\$84,221
Charges for Services	108,000	94,692	(13,308)
Other	179,049	226,578	47,529
<i>Total Revenue</i>	1,495,049	1,613,491	118,442
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	594,000	585,844	8,156
Fringe Benefits	83,115	81,378	1,737
Contractual Services	318,977	292,595	26,382
Other	492,908	479,682	13,226
<i>Total Human Services</i>	1,489,000	1,439,499	49,501
<i>Total Expenditures</i>	1,489,000	1,439,499	49,501
Excess of Revenues Over (Under) Expenditures	6,049	173,992	167,943
Fund Balances (Deficit) at Beginning of Year	26,980	26,980	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$33,029	\$200,972	\$167,943

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$6,010	\$6,010	\$0
<i>Total Revenues</i>	6,010	6,010	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	6,500	6,321	179
Total Public Safety	6,500	6,321	179
<i>Total Expenditures</i>	6,500	6,321	179
Excess of Revenues Over (Under) Expenditures	(490)	(311)	179
Fund Balances (Deficit) at Beginning of Year	551	551	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$61</u>	<u>\$240</u>	<u>\$179</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$246,679	\$262,110	\$15,431
Other	1,536	1,163	(373)
<i>Total Revenue</i>	248,215	263,273	15,058
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Personal Services	112,165	109,029	3,136
Fringe Benefits	45,305	41,497	3,808
Contractual Services	236,475	229,545	6,930
Supplies and Materials	5,250	4,401	849
Other	1,636	50	1,586
Total General Government-Legislative and Executive	400,831	384,522	16,309
<i>Total Expenditures</i>	400,831	384,522	16,309
Excess of Revenues Over (Under) Expenditures	(152,616)	(121,249)	31,367
Other Financing Sources (Uses):			
Operating Transfers - In	73,321	73,321	0
Operating Transfers - Out	(30,050)	(30,050)	0
<i>Total Other Financing Sources (Uses)</i>	43,271	43,271	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(109,345)	(77,978)	31,367
Fund Balances (Deficit) at Beginning of Year	235,207	235,207	0
Prior Year Encumbrances Appropriated	3,127	3,127	0
Fund Balances (Deficit) at End of Year	\$128,989	\$160,356	\$31,367

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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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,180,000	\$3,315,988	\$135,988
Charges for Services	2,000	1,820	(180)
Fines and Forfeitures	60,000	65,746	5,746
Interest	16,000	18,672	2,672
Other	29,929	90,322	60,393
Total Revenue	3,287,929	3,492,548	204,619
Expenditures:			
<i>Current:</i>			
Public Works			
County Engineer			
Personal Services	190,681	158,913	31,768
Fringe Benefits	96,000	42,758	53,242
Contractual Services	650,819	523,044	127,775
Supplies and Materials	10,000	9,578	422
Other	16,000	9,073	6,927
Total County Engineer	963,500	743,366	220,134
Road			
Personal Services	800,000	722,869	77,131
Fringe Benefits	362,000	280,204	81,796
Contractual Services	179,000	82,574	96,426
Supplies and Materials	763,125	762,359	766
Other	320,217	317,582	2,635
Total Road	2,424,342	2,165,588	258,754
Bridge			
Personal Services	50,000	45,029	4,971
Fringe Benefits	9,500	6,116	3,384
Supplies and Materials	25,000	10,509	14,491
Other	50,000	21,348	28,652
Total Bridge	134,500	83,002	51,498
Total Public Works	3,522,342	2,991,956	530,386

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures: (continued)			
Capital Outlay	120,538	109,374	11,164
<i>Debt Service:</i>			
Principal Retirement	24,281	24,281	0
Interest and Fiscal Charges	3,056	3,056	0
Total Debt Service	27,337	27,337	0
Total Expenditures	3,670,217	3,128,667	541,550
Excess of Revenues Over (Under) Expenditures	(382,288)	363,881	746,169
Other Financing Sources (Uses):			
Operating Transfers - In	164,238	164,238	0
Operating Transfers - Out	(332,000)	(332,000)	0
Total Other Financing Sources (Uses)	(167,762)	(167,762)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(550,050)	196,119	746,169
Fund Balances (Deficit) at Beginning of Year	542,913	542,913	0
Prior Year Encumbrances Appropriated	20,217	20,217	0
Fund Balances (Deficit) at End of Year	<u>\$13,080</u>	<u>\$759,249</u>	<u>\$746,169</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$10,000	\$10,000	\$0
<i>Total Revenue</i>	10,000	10,000	0
Expenditures:			
<i>Current:</i>			
Public Works			
Contractual Services	61,594	61,316	278
Total Public Works	61,594	61,316	278
Capital Outlay	300,000	0	300,000
<i>Total Expenditures</i>	361,594	61,316	300,278
Excess of Revenues Over (Under) Expenditures	(351,594)	(51,316)	300,278
Other Financing Sources (Uses):			
Operating Transfers - In	362,000	362,000	0
Operating Transfers - In	(17,000)	(17,000)	0
<i>Total Other Financing Sources (Uses)</i>	345,000	345,000	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(6,594)	293,684	300,278
Fund Balances (Deficit) at Beginning of Year	6,594	6,594	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$300,278	\$300,278

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$44,199	\$44,199	\$0
Other	916	916	0
<i>Total Revenue</i>	45,115	45,115	0
Expenditures:			
<i>Current:</i>			
Public Works			
Personal Services	81,689	81,682	7
Fringe Benefits	26,413	22,220	4,193
Contractual Services	27,952	27,054	898
Supplies and Materials	5,797	4,155	1,642
Other	4,000	3,261	739
<i>Total Public Works</i>	145,851	138,372	7,479
Capital Outlay	3,250	2,695	555
<i>Total Expenditures</i>	149,101	141,067	8,034
Excess of Revenues Over (Under) Expenditures	(103,986)	(95,952)	8,034
Other Financing Sources (Uses):			
Operating Transfers - In	80,074	80,074	0
<i>Total Other Financing Sources (Uses)</i>	80,074	80,074	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(23,912)	(15,878)	8,034
Fund Balances (Deficit) at Beginning of Year	45,489	45,489	0
Prior Year Encumbrances Appropriated	1,047	1,047	0
Fund Balances (Deficit) at End of Year	\$22,624	\$30,658	\$8,034

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$48,572	\$58,674	\$10,102
Other	464	3,088	2,624
<i>Total Revenues</i>	49,036	61,762	12,726
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Treasurer			
Personal Services	20,246	20,051	195
Fringe Benefits	3,444	3,009	435
Contractual Services	10,719	5,878	4,841
Other	2,500	593	1,907
<i>Total Treasurer</i>	36,909	29,531	7,378
Prosecuting Attorney			
Personal Services	29,021	29,021	0
Fringe Benefits	5,509	4,798	711
Other	8,000	1,250	6,750
<i>Total Prosecuting Attorney</i>	42,530	35,069	7,461
<i>Total General Government- Legislative and Executive</i>	79,439	64,600	14,839
Capital Outlay	5,503	4,395	1,108
<i>Total Expenditures</i>	84,942	68,995	15,947
Excess of Revenues Over (Under) Expenditures	(35,906)	(7,233)	28,673
Other Financing Sources (Uses):			
Operating Transfers - In	17,428	17,428	0
<i>Total Other Financing Sources (Uses)</i>	17,428	17,428	0

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(18,478)	10,195	28,673
Fund Balances (Deficit) at Beginning of Year	66,021	66,021	0
Prior Year Encumbrances Appropriated	4,219	4,219	0
Fund Balances (Deficit) at End of Year	<u>\$51,762</u>	<u>\$80,435</u>	<u>\$28,673</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$2,916	\$2,916	\$0
<i>Total Revenue</i>	2,916	2,916	0
Expenditures:			
<i>Current:</i>			
General Government-Legislative and Executive			
Contractual Services	2,500	653	1,847
Other	5,000	931	4,069
 Total General Government- Legislative and Executive	 7,500	 1,584	 5,916
<i>Total Expenditures</i>	7,500	1,584	5,916
Excess of Revenues Over (Under) Expenditures	(4,584)	1,332	5,916
Fund Balances (Deficit) at Beginning of Year	11,687	11,687	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$7,103	\$13,019	\$5,916

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Licenses and Permits	\$8,118	\$14,764	\$6,646
<i>Total Revenue</i>	8,118	14,764	6,646
Expenditures:			
<i>Current:</i>			
Health			
Other	16,990	16,990	0
Total Health	16,990	16,990	0
<i>Total Expenditures</i>	16,990	16,990	0
Excess of Revenues Over (Under) Expenditures	(8,872)	(2,226)	6,646
Fund Balances (Deficit) at Beginning of Year	8,872	8,872	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$6,646	\$6,646

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$15,627	\$15,627	\$0
<i>Total Revenue</i>	15,627	15,627	0
Expenditures:			
Capital Outlay	20,000	16,300	3,700
<i>Total Expenditures</i>	20,000	16,300	3,700
Excess of Revenues Over (Under) Expenditures	(4,373)	(673)	3,700
Fund Balances (Deficit) at Beginning of Year	10,048	10,048	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,675</u>	<u>\$9,375</u>	<u>\$3,700</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$4,722	\$4,722	\$0
<i>Total Revenue</i>	4,722	4,722	0
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	7,193	5,041	2,152
 Total General Government- Judicial	 7,193	 5,041	 2,152
<i>Total Expenditures</i>	7,193	5,041	2,152
Excess of Revenues Over (Under) Expenditures	(2,471)	(319)	2,152
Fund Balances (Deficit) at Beginning of Year	2,471	2,471	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$2,152</u>	<u>\$2,152</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,000	\$9,564	\$4,564
<i>Total Revenue</i>	5,000	9,564	4,564
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	5,000	9,564	4,564
Fund Balances (Deficit) at Beginning of Year	6,165	6,165	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$11,165	\$15,729	\$4,564

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,000	\$2,250	\$1,250
<i>Total Revenue</i>	1,000	2,250	1,250
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	1,000	2,250	1,250
Fund Balances (Deficit) at Beginning of Year	2,747	2,747	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$3,747	\$4,997	\$1,250

**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, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,500	\$4,985	\$2,485
<i>Total Revenue</i>	2,500	4,985	2,485
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	2,500	4,985	2,485
Fund Balances (Deficit) at Beginning of Year	3,856	3,856	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$6,356	\$8,841	\$2,485

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$940</u>	<u>\$5,745</u>	<u>\$4,805</u>
<i>Total Revenue</i>	940	5,745	4,805
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	940	5,745	4,805
Fund Balances (Deficit) at Beginning of Year	1,660	1,660	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,600</u></u>	<u><u>\$7,405</u></u>	<u><u>\$4,805</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Drug Free Coalition Team Grant Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,500	\$2,500	\$0
<i>Total Revenue</i>	2,500	2,500	0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	2,500	2,500	0
Other Financing Sources (Uses):			
Operating Transfers - Out	(2,500)	(2,500)	0
<i>Total Other Financing Sources (Uses)</i>	(2,500)	(2,500)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$100	\$138	\$38
Total Revenue	100	138	38
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	700	0	700
Total Public Safety	700	0	700
Total Expenditures	700	0	700
Excess of Revenues Over (Under) Expenditures	(600)	138	738
Fund Balances (Deficit) at Beginning of Year	750	750	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$150	\$888	\$738

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$2,064	\$2,064
<i>Total Revenue</i>	0	2,064	2,064
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	1,439	460	979
Total Public Safety	1,439	460	979
<i>Total Expenditures</i>	1,439	460	979
Excess of Revenues Over (Under) Expenditures	(1,439)	1,604	3,043
Fund Balances (Deficit) at Beginning of Year	1,439	1,439	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$3,043	\$3,043

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,000	\$0	(\$3,000)
Fines and Forfeitures	13,036	15,190	2,154
Other	12,758	16,113	3,355
Total Revenue	28,794	31,303	2,509
Expenditures:			
<i>Current:</i>			
Public Safety			
Sheriff			
Other	29,693	14,769	14,924
Total Sheriff	29,693	14,769	14,924
Prosecuting Attorney			
Other	5,000	2,000	3,000
Total Prosecuting Attorney	5,000	2,000	3,000
Total Public Safety	34,693	16,769	17,924
Total Expenditures	34,693	16,769	17,924
Excess of Revenues Over (Under) Expenditures	(5,899)	14,534	20,433
Other Financing Sources (Uses):			
Operating Transfers - Out	(3,845)	0	3,845
Total Other Financing Sources (Uses)	(3,845)	0	3,845
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(9,744)	14,534	24,278
Fund Balances (Deficit) at Beginning of Year	11,865	11,865	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$2,121	\$26,399	\$24,278

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,926	\$2,926	\$0
<i>Total Revenue</i>	2,926	2,926	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	4,301	4,239	62
Total Public Safety	4,301	4,239	62
<i>Total Expenditures</i>	4,301	4,239	62
Excess of Revenues Over (Under) Expenditures	(1,375)	(1,313)	62
Fund Balances (Deficit) at Beginning of Year	1,375	1,375	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$62</u>	<u>\$62</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$185,000	\$208,635	\$23,635
Other	1,712	1,909	197
<i>Total Revenue</i>	186,712	210,544	23,832
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Personal Services	106,376	100,713	5,663
Fringe Benefits	46,848	40,002	6,846
Contractual Services	26,256	20,958	5,298
Supplies and Materials	20,502	7,556	12,946
Other	3,500	2,612	888
<i>Total General Government- Judicial</i>	203,482	171,841	31,641
<i>Total Expenditures</i>	203,482	171,841	31,641
Excess of Revenues Over (Under) Expenditures	(16,770)	38,703	55,473
Other Financing Sources (Uses):			
Operating Transfers - In	0	12,801	12,801
Operating Transfers - Out	(21,167)	(21,167)	0
<i>Total Other Financing Sources (Uses)</i>	(21,167)	(8,366)	12,801
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(37,937)	30,337	68,274
Fund Balances (Deficit) at Beginning of Year	171,488	171,488	0
Prior Year Encumbrances Appropriated	4,428	4,428	0
Fund Balances (Deficit) at End of Year	\$137,979	\$206,253	\$68,274

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$39,180	\$39,180	\$0
<i>Total Revenue</i>	39,180	39,180	0
Expenditures:			
<i>Current:</i>			
General Government- Legislative and Executive Other	61,255	29,938	31,317
Total General Government- Legislative and Executive	61,255	29,938	31,317
<i>Total Expenditures</i>	61,255	29,938	31,317
Excess of Revenues Over (Under) Expenditures	(22,075)	9,242	31,317
Fund Balances (Deficit) at Beginning of Year	85,004	85,004	0
Prior Year Encumbrances Appropriated	1,255	1,255	0
Fund Balances (Deficit) at End of Year	<u>\$64,184</u>	<u>\$95,501</u>	<u>\$31,317</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$130,500	\$132,797	\$2,297
Intergovernmental	14,500	14,763	263
Other	250	2,180	1,930
<i>Total Revenue</i>	145,250	149,740	4,490
Expenditures:			
<i>Current:</i>			
Health			
Contractual Services	84,600	84,200	400
Other	313,379	26,079	287,300
<i>Total Health</i>	397,979	110,279	287,700
<i>Total Expenditures</i>	397,979	110,279	287,700
Excess of Revenues Over (Under) Expenditures	(252,729)	39,461	292,190
Other Financing Sources (Uses):			
Operating Transfers - Out	(3,700)	(3,700)	0
<i>Total Other Financing Sources (Uses)</i>	(3,700)	(3,700)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(256,429)	35,761	292,190
Fund Balances (Deficit) at Beginning of Year	256,430	256,430	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$1	\$292,191	\$292,190

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$244,000	\$249,055	\$5,055
Intergovernmental	28,500	28,799	299
<i>Total Revenue</i>	272,500	277,854	5,354
Expenditures:			
<i>Current:</i>			
Human Services			
Other	256,430	256,430	0
Total Human Services	256,430	256,430	0
<i>Total Expenditures</i>	256,430	256,430	0
Excess of Revenues Over (Under) Expenditures	16,070	21,424	5,354
Other Financing Sources (Uses):			
Operating Transfers - Out	(5,926)	(5,926)	0
<i>Total Other Financing Sources (Uses)</i>	(5,926)	(5,926)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	10,144	15,498	5,354
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$10,144	\$15,498	\$5,354

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$1,555,000	\$1,687,848	\$132,848
Intergovernmental	2,638,548	2,762,617	124,069
Charges for Services	768,492	767,723	(769)
Other	295,456	579,960	284,504
Total Revenue	5,257,496	5,798,148	540,652
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	2,412,867	2,320,285	92,582
Fringe Benefits	368,276	348,804	19,472
Contractual Services	1,073,027	1,011,464	61,563
Supplies and Materials	118,734	108,561	10,173
Other	1,788,053	1,377,641	410,412
Total Human Services	5,760,957	5,166,755	594,202
Capital Outlay	231,218	106,438	124,780
Total Expenditures	5,992,175	5,273,193	718,982
Excess of Revenues Over (Under) Expenditures	(734,679)	524,955	1,259,634
Other Financing Sources (Uses):			
Operating Transfers - In	18	18	0
Operating Transfers - Out	(41,366)	(38,395)	2,971
Total Other Financing Sources (Uses)	(41,348)	(38,377)	2,971
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(776,027)	486,578	1,262,605
Fund Balances (Deficit) at Beginning of Year	1,560,602	1,560,602	0
Prior Year Encumbrances Appropriated	104,691	104,691	0
Fund Balances (Deficit) at End of Year	\$889,266	\$2,151,871	\$1,262,605

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$2,461,573	\$2,461,573	\$0
Intergovernmental	1,839,652	1,849,652	10,000
Charges for Services	7,793	7,793	0
Other	72,125	62,505	(9,620)
Total Revenue	4,381,143	4,381,523	380
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	2,493,185	2,345,969	147,216
Fringe Benefits	880,806	779,851	100,955
Contractual Services	778,896	709,840	69,056
Supplies and Materials	148,370	135,666	12,704
Other	182,727	168,437	14,290
Total Human Services	4,483,984	4,139,763	344,221
Capital Outlay	145,630	141,883	3,747
Total Expenditures	4,629,614	4,281,646	347,968
Excess of Revenues Over (Under) Expenditures	(248,471)	99,877	348,348
Other Financing Sources (Uses):			
Operating Transfers - Out	(82,018)	(79,985)	2,033
Total Other Financing Sources (Uses)	(82,018)	(79,985)	2,033
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(330,489)	19,892	350,381
Fund Balances (Deficit) at Beginning of Year	1,943,136	1,943,136	0
Prior Year Encumbrances Appropriated	155,685	155,685	0
Fund Balances (Deficit) at End of Year	\$1,768,332	\$2,118,713	\$350,381

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$1,172,661	\$1,190,086	\$17,425
Intergovernmental	120,000	135,625	15,625
Other	0	1,000	1,000
Total Revenue	1,292,661	1,326,711	34,050
Expenditures:			
<i>Current:</i>			
Health			
Contractual Services	1,456,418	1,455,520	898
Total Health	1,456,418	1,455,520	898
Total Expenditures	1,456,418	1,455,520	898
Excess of Revenues Over (Under) Expenditures	(163,757)	(128,809)	34,948
Other Financing Sources (Uses):			
Operating Transfers - Out	(30,469)	(30,469)	0
Total Other Financing Sources (Uses)	(30,469)	(30,469)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(194,226)	(159,278)	34,948
Fund Balances (Deficit) at Beginning of Year	929,142	929,142	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$734,916</u>	<u>\$769,864</u>	<u>\$34,948</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$957,807	\$983,520	\$25,713
Other	7,802	4,506	(3,296)
Total Revenue	965,609	988,026	22,417
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	416,055	399,871	16,184
Fringe Benefits	131,931	109,947	21,984
Contractual Services	81,407	78,363	3,044
Supplies and Materials	17,500	8,847	8,653
Other	89,983	72,226	17,757
Total Public Safety	736,876	669,254	67,622
Capital Outlay	174,107	155,017	19,090
Total Expenditures	910,983	824,271	86,712
Excess of Revenues Over (Under) Expenditures	54,626	163,755	109,129
Fund Balances (Deficit) at Beginning of Year	372,937	372,937	0
Prior Year Encumbrances Appropriated	18,494	18,494	0
Fund Balances (Deficit) at End of Year	<u>\$446,057</u>	<u>\$555,186</u>	<u>\$109,129</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$500	\$500
<i>Total Revenue</i>	0	500	500
Expenditures:			
<i>Current:</i>			
Conservation and Recreation			
Other	10,000	6,907	3,093
Total Conservation and Recreation	10,000	6,907	3,093
<i>Total Expenditures</i>	10,000	6,907	3,093
Excess of Revenues Over (Under) Expenditures	(10,000)	(6,407)	3,593
Other Financing Sources (Uses):			
Operating Transfers - In	10,000	10,000	0
<i>Total Other Financing Sources (Uses)</i>	10,000	10,000	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	3,593	3,593
Fund Balances (Deficit) at Beginning of Year	185	185	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$185	\$3,778	\$3,593

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
COPS Fast Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$53,317	\$53,317	\$0
Other	955	955	0
Total Revenue	54,272	54,272	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	59,646	59,646	0
Fringe Benefits	26,523	25,405	1,118
Total Public Safety	86,169	85,051	1,118
Total Expenditures	86,169	85,051	1,118
Excess of Revenues Over (Under) Expenditures	(31,897)	(30,779)	1,118
Other Financing Sources (Uses):			
Operating Transfers - In	32,884	32,884	0
Total Other Financing Sources (Uses)	32,884	32,884	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	987	2,105	1,118
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>\$987</u>	<u>\$2,105</u>	<u>\$1,118</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, 2000

	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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$71	\$71	\$0
<i>Total Revenue</i>	71	71	0
Expenditures			
	0	0	0
Excess of Revenues Over (Under) Expenditures	71	71	0
Other Financing Sources (Uses):			
Loan Repayment	1,251	1,251	0
<i>Total Other Financing Sources (Uses)</i>	1,251	1,251	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	1,322	1,322	0
Fund Balances (Deficit) at Beginning of Year	17,033	17,033	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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$480,513	\$480,513	\$0
Total Revenue	480,513	480,513	0
Expenditures:			
<i>Current:</i>			
Public Works			
Other	526,706	479,454	47,252
Total Public Works	526,706	479,454	47,252
Total Expenditures	526,706	479,454	47,252
Excess of Revenues Over (Under) Expenditures	(46,193)	1,059	47,252
Fund Balances (Deficit) at Beginning of Year	(40,206)	(40,206)	0
Prior Year Encumbrances Appropriated	43,994	43,994	0
Fund Balances (Deficit) at End of Year	(\$42,405)	\$4,847	\$47,252

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$41,124	\$50,253	\$9,129
Other	184	253	69
<i>Total Revenue</i>	41,308	50,506	9,198
Expenditures:			
<i>Current:</i>			
Economic Development & Assistance			
Loan Expenditure	196,002	100,000	96,002
Other	16,998	16,998	0
<i>Total Economic Development & Assistance</i>	213,000	116,998	96,002
<i>Total Expenditures</i>	213,000	116,998	96,002
Excess of Revenues Over (Under) Expenditures	(171,692)	(66,492)	105,200
Other Financing Sources (Uses):			
Loan Repayment	20,525	38,398	17,873
<i>Total Other Financing Sources (Uses)</i>	20,525	38,398	17,873
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(151,167)	(28,094)	123,073
Fund Balances (Deficit) at Beginning of Year	196,547	196,547	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$45,380	\$168,453	\$123,073

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Home Repair Loan Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$7,496	\$7,496	\$0
<i>Total Revenue</i>	7,496	7,496	0
Expenditures:			
<i>Current:</i>			
Economic Development & Assistance			
Other	7,496	7,496	0
Total Economic Development & Assistance	7,496	7,496	0
<i>Total Expenditures</i>	7,496	7,496	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Flood Repair Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$80,370	\$81,886	\$1,516
<i>Total Revenue</i>	80,370	81,886	1,516
Expenditures			
	0	0	0
Excess of Revenues Over (Under) Expenditures	80,370	81,886	1,516
Other Financing Sources (Uses):			
Operating Transfers - Out	(164,238)	(164,238)	0
<i>Total Other Financing Sources (Uses)</i>	(164,238)	(164,238)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(83,868)	(82,352)	1,516
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	83,868	83,868	0
Fund Balances (Deficit) at End of Year	\$0	\$1,516	\$1,516

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA York Township Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$67,100	\$67,100	\$0
<i>Total Revenue</i>	67,100	67,100	0
Expenditures:			
<i>Current:</i>			
Public Works			
Other	67,100	67,100	0
Total Public Works	67,100	67,100	0
<i>Total Expenditures</i>	67,100	67,100	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Flood Mitigation Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$51,976	\$51,976	\$0
<i>Total Revenue</i>	51,976	51,976	0
Expenditures:			
<i>Current:</i>			
Public Works			
Other	66,741	51,816	14,925
Total Public Works	66,741	51,816	14,925
<i>Total Expenditures</i>	66,741	51,816	14,925
Excess of Revenues Over (Under) Expenditures	(14,765)	160	14,925
Fund Balances (Deficit) at Beginning of Year	(10,590)	(10,590)	0
Prior Year Encumbrances Appropriated	10,590	10,590	0
Fund Balances (Deficit) at End of Year	(\$14,765)	\$160	\$14,925

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$550,185	\$550,185	\$0
Other	45,822	45,822	0
Total Revenue	596,007	596,007	0
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	300,393	300,393	0
Fringe Benefits	95,876	80,489	15,387
Contractual Services	64,021	51,407	12,614
Supplies and Materials	20,635	19,287	1,348
Other	135,612	126,001	9,611
Total Human Services	616,537	577,577	38,960
Capital Outlay	9,378	9,378	0
Total Expenditures	625,915	586,955	38,960
Excess of Revenues Over (Under) Expenditures	(29,908)	9,052	38,960
Fund Balances (Deficit) at Beginning of Year	29,908	29,908	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$38,960	\$38,960

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$10,000	\$10,000	\$0
<i>Total Revenue</i>	10,000	10,000	0
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Fringe Benefits	2,175	0	2,175
Contractual Services	4,800	0	4,800
Other	3,025	3,025	0
<i>Total General Government- Judicial</i>	10,000	3,025	6,975
<i>Total Expenditures</i>	10,000	3,025	6,975
Excess of Revenues Over (Under) Expenditures	0	6,975	6,975
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>\$6,975</u>	<u>\$6,975</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, 2000

	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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$10,602	\$10,602
Other	9	10	1
<i>Total Revenue</i>	9	10,612	10,603
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	8,010	0	8,010
Fringe Benefits	1,600	13	1,587
Contractual Services	13,324	11,478	1,846
<i>Total Public Safety</i>	22,934	11,491	11,443
<i>Total Expenditures</i>	22,934	11,491	11,443
Excess of Revenues Over (Under) Expenditures	(22,925)	(879)	22,046
Other Financing Sources (Uses):			
Operating Transfers - Out	(1,190)	(1,190)	0
<i>Total Other Financing Sources (Uses)</i>	(1,190)	(1,190)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(24,115)	(2,069)	22,046
Fund Balances (Deficit) at Beginning of Year	51,951	51,951	0
Prior Year Encumbrances Appropriated	1,824	1,824	0
Fund Balances (Deficit) at End of Year	\$29,660	\$51,706	\$22,046

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$87,827	\$87,827	\$0
Other	8,530	8,532	2
<i>Total Revenue</i>	96,357	96,359	2
Expenditures:			
<i>Current:</i>			
Health			
Personal Services	43,000	42,943	57
Fringe Benefits	9,241	9,120	121
Supplies and Materials	298	296	2
Other	29,356	28,248	1,108
Total Health	81,895	80,607	1,288
Capital Outlay	30,756	30,756	0
<i>Total Expenditures</i>	112,651	111,363	1,288
Excess of Revenues Over (Under) Expenditures	(16,294)	(15,004)	1,290
Fund Balances (Deficit) at Beginning of Year	1,697	1,697	0
Prior Year Encumbrances Appropriated	16,416	16,416	0
Fund Balances (Deficit) at End of Year	\$1,819	\$3,109	\$1,290

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA HB 239 State Grant Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$25,000	\$25,000	\$0
<i>Total Revenue</i>	25,000	25,000	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Supplies and Materials	1,815	0	1,815
Other	3,000	0	3,000
Total Public Safety	4,815	0	4,815
Capital Outlay	20,185	1,400	18,785
<i>Total Expenditures</i>	25,000	1,400	23,600
Excess of Revenues Over (Under) Expenditures	0	23,600	23,600
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	\$23,600	\$23,600

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$41,750	\$41,750	\$0
Other	153	153	0
Total Revenue	41,903	41,903	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	28,348	26,515	1,833
Fringe Benefits	4,777	4,461	316
Supplies and Materials	14,026	13,026	1,000
Other	3,506	3,286	220
Total Public Safety	50,657	47,288	3,369
Capital Outlay	2,499	2,499	0
Total Expenditures	53,156	49,787	3,369
Excess of Revenues Over (Under) Expenditures	(11,253)	(7,884)	3,369
Fund Balances (Deficit) at Beginning of Year	10,009	10,009	0
Prior Year Encumbrances Appropriated	1,244	1,244	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$3,369</u>	<u>\$3,369</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DARE Grant Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$716	\$716	\$0
<i>Total Revenue</i>	716	716	0
Expenditures			
	0	0	0
Excess of Revenues Over (Under) Expenditures	716	716	0
Other Financing Sources (Uses):			
Operating Transfers - Out	(4,222)	(4,222)	0
<i>Total Other Financing Sources (Uses)</i>	(4,222)	(4,222)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(3,506)	(3,506)	0
Fund Balances (Deficit) at Beginning of Year	4,394	4,394	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$888	\$888	\$0

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$66,987	\$66,987	\$0
Other	22,240	22,240	0
<i>Total Revenue</i>	89,227	89,227	0
Expenditures			
Capital Outlay	89,227	89,227	0
<i>Total Expenditures</i>	89,227	89,227	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Poston Access Road Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
Public Works			
Other	10,000	0	10,000
Total Public Works	10,000	0	10,000
Total Expenditures	10,000	0	10,000
Excess of Revenues Over (Under) Expenditures	(10,000)	0	10,000
Fund Balances (Deficit) at Beginning of Year	26,121	26,121	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,121</u>	<u>\$26,121</u>	<u>\$10,000</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
General Government-Judicial			
Other	18,163	15,344	2,819
Total General Government- Judicial	18,163	15,344	2,819
Total Expenditures	18,163	15,344	2,819
Excess of Revenues Over (Under) Expenditures	(18,163)	(15,344)	2,819
Fund Balances (Deficit) at Beginning of Year	18,163	18,163	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$2,819	\$2,819

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Logjam Removal Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$20,000	\$20,000	\$0
<i>Total Revenue</i>	20,000	20,000	0
Expenditures:			
<i>Current:</i>			
Public Works			
Other	20,000	20,000	0
Total Public Works	20,000	20,000	0
<i>Total Expenditures</i>	20,000	20,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$336,118	\$398,737	\$62,619
Other	11,316	11,412	96
Total Revenue	347,434	410,149	62,715
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	161,883	84,880	77,003
Fringe Benefits	82,061	21,830	60,231
Contractual Services	146,303	83,206	63,097
Supplies and Materials	9,577	3,280	6,297
Other	118,015	55,107	62,908
Total Human Services	517,839	248,303	269,536
Capital Outlay	8,996	7,920	1,076
Total Expenditures	526,835	256,223	270,612
Excess of Revenues Over (Under) Expenditures	(179,401)	153,926	333,327
Other Financing Sources (Uses):			
Operating Transfers - In	61	61	0
Operating Transfers - Out	(7,470)	(7,470)	0
Total Other Financing Sources (Uses)	(7,409)	(7,409)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(186,810)	146,517	333,327
Fund Balances (Deficit) at Beginning of Year	194,553	194,553	0
Prior Year Encumbrances Appropriated	857	857	0
Fund Balances (Deficit) at End of Year	\$8,600	\$341,927	\$333,327

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$5,000	\$4,766	(\$234)
Other	0	16,635	16,635
Total Revenue	5,000	21,401	16,401
Expenditures:			
<i>Current:</i>			
Human Services			
Other	34,979	31,862	3,117
Total Human Services	34,979	31,862	3,117
Total Expenditures	34,979	31,862	3,117
Excess of Revenues Over (Under) Expenditures	(29,979)	(10,461)	19,518
Other Financing Sources (Uses):			
Operating Transfers - In	0	8,312	8,312
Operating Transfers - Out	(21)	(21)	0
Total Other Financing Sources (Uses)	(21)	8,291	8,312
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(30,000)	(2,170)	27,830
Fund Balances (Deficit) at Beginning of Year	32,442	32,442	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$2,442	\$30,272	\$27,830

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$10,622	\$10,622	\$0
Total Revenue	10,622	10,622	0
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	10,157	9,215	942
Supplies and Materials	25	0	25
Other	274	140	134
Total Human Services	10,456	9,355	1,101
Total Expenditures	10,456	9,355	1,101
Excess of Revenues Over (Under) Expenditures	166	1,267	1,101
Other Financing Sources (Uses):			
Operating Transfers - Out	(1,008)	(1,008)	0
Total Other Financing Sources (Uses)	(1,008)	(1,008)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(842)	259	1,101
Fund Balances (Deficit) at Beginning of Year	842	842	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$1,101	\$1,101

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$102,359	\$102,370	\$11
Other	3,896	4,053	157
Total Revenue	106,255	106,423	168
Expenditures:			
Current:			
Human Services			
Personal Services	85,096	83,661	1,435
Fringe Benefits	29,678	23,022	6,656
Contractual Services	9,184	7,881	1,303
Supplies and Materials	1,062	869	193
Other	8,273	7,451	822
Total Human Services	133,293	122,884	10,409
Capital Outlay	1,800	1,800	0
Total Expenditures	135,093	124,684	10,409
Excess of Revenues Over (Under) Expenditures	(28,838)	(18,261)	10,577
Other Financing Sources (Uses):			
Operating Transfers - In	23,943	24,358	415
Total Other Financing Sources (Uses)	23,943	24,358	415
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(4,895)	6,097	10,992
Fund Balances (Deficit) at Beginning of Year	8,388	8,388	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$3,493	\$14,485	\$10,992

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$53,946	\$53,946	\$0
<i>Total Revenue</i>	53,946	53,946	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Personal Services	38,494	28,918	9,576
Fringe Benefits	13,175	9,501	3,674
Contractual Services	377	214	163
<i>Total Public Safety</i>	52,046	38,633	13,413
<i>Total Expenditures</i>	52,046	38,633	13,413
Excess of Revenues Over (Under) Expenditures	1,900	15,313	13,413
Other Financing Sources (Uses):			
Operating Transfers - Out	(1,900)	(1,900)	0
<i>Total Other Financing Sources (Uses)</i>	(1,900)	(1,900)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	13,413	13,413
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	\$13,413	\$13,413

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,565	\$1,565	\$0
Other	170	170	0
Total Revenue	1,735	1,735	0
Expenditures:			
<i>Current:</i>			
Human Services			
Personal Services	560	560	0
Fringe Benefits	760	745	15
Total Human Services	1,320	1,305	15
Total Expenditures	1,320	1,305	15
Excess of Revenues Over (Under) Expenditures	415	430	15
Other Financing Sources (Uses):			
Operating Transfers - Out	(415)	(415)	0
Total Other Financing Sources (Uses)	(415)	(415)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	15	15
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	\$15	\$15

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Community Corrections - Municipal Court Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$84,913	\$84,913	\$0
<i>Total Revenue</i>	84,913	84,913	0
Expenditures:			
<i>Current:</i>			
Public Safety			
Other	84,913	84,913	0
Total Public Safety	84,913	84,913	0
<i>Total Expenditures</i>	84,913	84,913	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Industrial Development Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
<i>Current:</i>			
Economic Development & Assistance			
Other	20	20	0
Total Economic Development & Assistance	20	20	0
<i>Debt Service:</i>			
Principal	375,000	375,000	0
Interest & Fiscal Charges	17,358	17,358	0
Total Debt Service	392,358	392,358	0
Total Expenditures	392,378	392,378	0
Excess of Revenues Over (Under) Expenditures	(392,378)	(392,378)	0
Other Financing Sources (Uses):			
Operating Transfers - In	391,620	391,620	0
Total Other Financing Sources (Uses)	391,620	391,620	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(758)	(758)	0
Fund Balances (Deficit) at Beginning of Year	758	758	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

ATHENS COUNTY, OHIO

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, 2000

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
Assets:				
Cash and Cash Equivalents	\$6,404	\$17,999	\$5,902	\$695
<i>Total Assets</i>	<u>\$6,404</u>	<u>\$17,999</u>	<u>\$5,902</u>	<u>\$695</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	4,032	17,999	2,327	189
<i>Total Fund Equity</i>	<u>4,032</u>	<u>17,999</u>	<u>2,327</u>	<u>189</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$6,404</u>	<u>\$17,999</u>	<u>\$5,902</u>	<u>\$695</u>

Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
<u>\$21,478</u>	<u>\$7,365</u>	<u>\$59,843</u>
<u>\$21,478</u>	<u>\$7,365</u>	<u>\$59,843</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>370</u>	<u>7,365</u>	<u>32,282</u>
<u>370</u>	<u>7,365</u>	<u>32,282</u>
<u>\$21,478</u>	<u>\$7,365</u>	<u>\$59,843</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2000

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement
Revenues:				
Taxes	\$34		\$101	\$129
Interest			47	2
Other Revenues				
<i>Total Revenue</i>	<u>34</u>	<u>0</u>	<u>148</u>	<u>131</u>
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement		47,503		
Interest and Fiscal Charges		52,096		
<i>Total Expenditures</i>	<u>0</u>	<u>99,599</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>34</u>	<u>(99,599)</u>	<u>148</u>	<u>131</u>
Other Financing Sources (Uses):				
Operating Transfers - In		115,000		
Operating Transfers - Out	(3)		(9)	
<i>Total Other Sources (Uses)</i>	<u>(3)</u>	<u>115,000</u>	<u>(9)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	31	15,401	139	131
Fund Balances (Deficits) at Beginning of Year	<u>4,001</u>	<u>2,598</u>	<u>2,188</u>	<u>58</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,032</u></u>	<u><u>\$17,999</u></u>	<u><u>\$2,327</u></u>	<u><u>\$189</u></u>

Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
\$124 6		\$388 55
	73,397	73,397
130	73,397	73,840
	255,000	302,503
	165,493	217,589
0	420,493	520,092
130	(347,096)	(446,252)
	275,304	390,304
		(12)
0	275,304	390,292
130	(71,792)	(55,960)
240	79,157	88,242
<u>\$370</u>	<u>\$7,365</u>	<u>\$32,282</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$34	\$34
<i>Total Revenue</i>	0	34	34
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	34	34
Other Financing Sources (Uses):			
Operating Transfers - Out	(3)	(3)	0
<i>Total Other Financing Sources (Uses)</i>	(3)	(3)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(3)	31	34
Fund Balances (Deficit) at Beginning of Year	4,001	4,001	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,998</u>	<u>\$4,032</u>	<u>\$34</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	64,098	47,503	16,595
Interest & Fiscal Charges	53,500	52,096	1,404
Total Debt Service	117,598	99,599	17,999
Total Expenditures	117,598	99,599	17,999
Excess of Revenues Over (Under) Expenditures	(117,598)	(99,599)	17,999
Other Financing Sources (Uses):			
Operating Transfers - In	115,000	115,000	0
Total Other Financing Sources (Uses)	115,000	115,000	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(2,598)	15,401	17,999
Fund Balances (Deficit) at Beginning of Year	2,598	2,598	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$17,999	\$17,999

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$101	\$101
Interest	0	47	47
<i>Total Revenue</i>	0	148	148
Expenditures			
	0	0	0
Excess of Revenues Over (Under) Expenditures	0	148	148
Other Financing Sources (Uses):			
Operating Transfers - Out	(9)	(9)	0
<i>Total Other Financing Sources (Uses)</i>	(9)	(9)	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(9)	139	148
Fund Balances (Deficit) at Beginning of Year	2,184	2,184	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,175</u>	<u>\$2,323</u>	<u>\$148</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$129	\$129
Interest	0	2	2
<i>Total Revenue</i>	0	131	131
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	131	131
Fund Balances (Deficit) at Beginning of Year	58	58	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$58</u>	<u>\$189</u>	<u>\$131</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$0	\$124	\$124
Interest	0	6	6
<i>Total Revenue</i>	0	130	130
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	130	130
Fund Balances (Deficit) at Beginning of Year	240	240	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$240</u>	<u>\$370</u>	<u>\$130</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$73,397	\$73,397	\$0
<i>Total Revenue</i>	73,397	73,397	0
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	255,000	255,000	0
Interest & Fiscal Charges	165,493	165,493	0
Total Debt Service	420,493	420,493	0
<i>Total Expenditures</i>	420,493	420,493	0
Excess of Revenues Over (Under) Expenditures	(347,096)	(347,096)	0
Other Financing Sources (Uses):			
Operating Transfers - In	275,304	275,304	0
<i>Total Other Financing Sources (Uses)</i>	275,304	275,304	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(71,792)	(71,792)	0
Fund Balances (Deficit) at Beginning of Year	79,157	79,157	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$7,365	\$7,365	\$0

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ATHENS COUNTY, OHIO

Capital Projects Funds

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, 2000

	<u>Welfare Building Renovation</u>	<u>County Home Improvement</u>	<u>Athens County Bikeway</u>	<u>Dog Shelter Construction</u>
Assets:				
Cash and Cash Equivalents	\$74,579	\$3,856	\$17,842	\$17,272
<i>Total Assets</i>	<u>\$74,579</u>	<u>\$3,856</u>	<u>\$17,842</u>	<u>\$17,272</u>
Liabilities:				
Contracts Payable				
Accrued Interest Payable	3,880	5,596		
Notes Payable	129,533	192,313		
<i>Total Liabilities</i>	<u>133,413</u>	<u>197,909</u>	<u>0</u>	<u>0</u>
Fund Equity:				
<i>Fund Balance:</i>				
Reserved for Encumbrances				
<i>Unreserved:</i>				
Undesignated	(58,834)	(194,053)	17,842	17,272
<i>Total Fund Equity</i>	<u>(58,834)</u>	<u>(194,053)</u>	<u>17,842</u>	<u>17,272</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$74,579</u>	<u>\$3,856</u>	<u>\$17,842</u>	<u>\$17,272</u>

<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Health Department Renovation</u>	<u>Totals</u>
<u>\$0</u>	<u>\$207,913</u>	<u>\$97,831</u>	<u>\$419,293</u>
<u>\$0</u>	<u>\$207,913</u>	<u>\$97,831</u>	<u>\$419,293</u>
		\$32,747	\$32,747
		10,184	19,660
		350,000	671,846
<u>0</u>	<u>0</u>	<u>392,931</u>	<u>724,253</u>
	55,816		55,816
	152,097	(295,100)	(360,776)
<u>0</u>	<u>207,913</u>	<u>(295,100)</u>	<u>(304,960)</u>
<u>\$0</u>	<u>\$207,913</u>	<u>\$97,831</u>	<u>\$419,293</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000

	<u>Welfare Building Renovation</u>	<u>County Home Improvement</u>	<u>Athens County Bikeway</u>	<u>Dog Shelter Construction</u>
Revenues:				
Intergovernmental				
Other Revenues	89,159	740		
<i>Total Revenue</i>	<u>89,159</u>	<u>740</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	101	207,029		1,845
<i>Debt Service:</i>				
Interest and Fiscal Charges	5,578	5,596		1,803
<i>Total Expenditures</i>	<u>5,679</u>	<u>212,625</u>	<u>0</u>	<u>3,648</u>
Excess of Revenues Over (Under) Expenditures	<u>83,480</u>	<u>(211,885)</u>	<u>0</u>	<u>(3,648)</u>
Other Financing Sources (Uses):				
Operating Transfers - In				102,417
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,417</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	83,480	(211,885)	0	98,769
Fund Balance (Deficits) at Beginning of Year	<u>(142,314)</u>	<u>17,832</u>	<u>17,842</u>	<u>(81,497)</u>
Fund Balances (Deficits) at End of Year	<u><u>(\$58,834)</u></u>	<u><u>(\$194,053)</u></u>	<u><u>\$17,842</u></u>	<u><u>\$17,272</u></u>

<u>Issue II Projects</u>	<u>Beacon Capital Improvement</u>	<u>Health Department Renovation</u>	<u>Totals</u>
\$550,697			\$550,697 89,899
<u>550,697</u>	<u>0</u>	<u>0</u>	<u>640,596</u>
550,697	42,526	284,916	1,087,114
		10,184	23,161
<u>550,697</u>	<u>42,526</u>	<u>295,100</u>	<u>1,110,275</u>
<u>0</u>	<u>(42,526)</u>	<u>(295,100)</u>	<u>(469,679)</u>
	20,000		122,417
<u>0</u>	<u>20,000</u>	<u>0</u>	<u>122,417</u>
0	(22,526)	(295,100)	(347,262)
<u>0</u>	<u>230,439</u>	<u>0</u>	<u>42,302</u>
<u>\$0</u>	<u>\$207,913</u>	<u>(\$295,100)</u>	<u>(\$304,960)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Welfare Building Renovation Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$47,500	\$89,159	\$41,659
<i>Total Revenue</i>	47,500	89,159	41,659
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	48,409	48,409	0
Interest & Fiscal Charges	5,800	5,800	0
Total Debt Service	54,209	54,209	0
<i>Total Expenditures</i>	54,209	54,209	0
Excess of Revenues Over (Under) Expenditures	(6,709)	34,950	41,659
Fund Balances (Deficit) at Beginning of Year	39,629	39,629	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$32,920</u>	<u>\$74,579</u>	<u>\$41,659</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Cline - Courthouse Renovation Fund
For the Year Ended December 31, 2000

	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	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Bikeway Fund
For the Year Ended December 31, 2000

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
<i>Debt Service:</i>			
Principal Retirement	100,000	100,000	0
Interest & Fiscal Charges	2,417	2,417	0
Total Debt Service	102,417	102,417	0
Capital Outlay	41,662	41,662	0
Total Expenditures	144,079	144,079	0
Excess of Revenues Over (Under) Expenditures	(144,079)	(144,079)	0
Other Financing Sources (Uses):			
Operating Transfers - In	102,417	102,417	0
Total Other Financing Sources (Uses)	102,417	102,417	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(41,662)	(41,662)	0
Fund Balances (Deficit) at Beginning of Year	58,934	58,934	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$17,272	\$17,272	\$0

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$550,697	\$550,697	\$0
<i>Total Revenue</i>	550,697	550,697	0
Expenditures:			
Capital Outlay	550,697	550,697	0
<i>Total Expenditures</i>	550,697	550,697	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Capital Improvement Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	175,196	162,542	12,654
Total Expenditures	175,196	162,542	12,654
Excess of Revenues Over (Under) Expenditures	(175,196)	(162,542)	12,654
Other Financing Sources (Uses):			
Operating Transfers - In	20,000	20,000	0
Total Other Financing Sources (Uses)	20,000	20,000	0
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	(155,196)	(142,542)	12,654
Fund Balances (Deficit) at Beginning of Year	219,443	219,443	0
Prior Year Encumbrances Appropriated	75,196	75,196	0
Fund Balances (Deficit) at End of Year	<u>\$139,443</u>	<u>\$152,097</u>	<u>\$12,654</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay	350,000	252,169	97,831
<i>Total Expenditures</i>	<u>350,000</u>	<u>252,169</u>	<u>97,831</u>
Excess of Revenues Over (Under) Expenditures	(350,000)	(252,169)	97,831
Other Financing Sources (Uses):			
Proceeds of Notes	350,000	350,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	0	97,831	97,831
Fund Balances (Deficit) at Beginning of Year	0	0	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>\$97,831</u></u>	<u><u>\$97,831</u></u>

ATHENS COUNTY, OHIO

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 & Sewer Revenue

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

Rural Solid Waste

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

Athens County Solid Waste

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Enterprise Funds
December 31, 2000

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue
Assets:			
Cash and Cash Equivalents	\$407,527	\$386,135	\$639,938
Cash and Cash Equivalents in Segregated Accounts	17,248	26,282	6,752
<i>Receivables:</i>			
Accounts	20,111	30,666	7,386
Due From Other Funds		2,880	
Prepaid Items	1,039	5,035	
Fixed Assets, (Net where applicable of Accumulated Depreciation)	1,557,103	773,318	308,006
<i>Total Assets</i>	<u>\$2,003,028</u>	<u>\$1,224,316</u>	<u>\$962,082</u>
Liabilities:			
Accounts Payable	\$9,025	\$3,864	
Contracts Payable	100	1,157	
Accrued Wages and Benefits	2,673	4,011	
Compensated Absences Payable	8,088	10,172	
Due to Other Funds	23,822	26,986	3,252
Due to Other Governments	2,989	19,108	13,802
Matured Interest Payable	165		
Accrued Interest Payable	414	863	9,397
Notes Payable	47,500		712,000
OWDA Loans Payable	561,312		279,783
FmHA Loans Payable		52,100	
<i>Total Liabilities</i>	<u>656,088</u>	<u>118,261</u>	<u>1,018,234</u>
Fund Equity:			
Contributed Capital	631,048	378,792	150,298
<i>Retained Earnings:</i>			
Unreserved	715,892	727,263	(206,450)
<i>Total Fund Equity</i>	<u>1,346,940</u>	<u>1,106,055</u>	<u>(56,152)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,003,028</u>	<u>\$1,224,316</u>	<u>\$962,082</u>

Rural Solid Waste	Athens County Solid Waste	Totals
\$21,551	\$62	\$1,455,213
		50,282
		58,163
		2,880
		6,074
		2,638,427
<u>\$21,551</u>	<u>\$62</u>	<u>\$4,211,039</u>
		\$12,889
		1,257
		6,684
		18,260
		54,060
		35,899
		165
		10,674
		759,500
		841,095
		52,100
<u>0</u>	<u>0</u>	<u>1,792,583</u>
		1,160,138
<u>21,551</u>	<u>62</u>	<u>1,258,318</u>
<u>21,551</u>	<u>62</u>	<u>2,418,456</u>
<u>\$21,551</u>	<u>\$62</u>	<u>\$4,211,039</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2000

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water & Sewer Revenue
Operating Revenues:			
Special Assessments			\$6,869
Charges for Services	273,749	391,830	93,140
Tap-In Fees	3,000	5,549	6,878
Other Revenues	6,492	29,393	590
<i>Total Operating Revenues</i>	<u>283,241</u>	<u>426,772</u>	<u>107,477</u>
Operating Expenses:			
Personal Services	70,646	100,140	2,880
Fringe Benefits	25,866	23,320	
Contractual Services	55,442	244,815	127,792
Materials and Supplies	16,262	12,473	15,367
Other Expenses	21,304	31,050	
Depreciation	39,523	52,458	
<i>Total Operating Expenses</i>	<u>229,043</u>	<u>464,256</u>	<u>146,039</u>
Operating Income (Loss)	<u>54,198</u>	<u>(37,484)</u>	<u>(38,562)</u>
Non-Operating Revenues (Expenses):			
Interest Income		1,123	
Gain on Sale of Fixed Asset		11,862	
Interest and Fiscal Charges	(36,735)	(2,655)	(10,642)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(36,735)</u>	<u>10,330</u>	<u>(10,642)</u>
Income (Loss) Before Operating Transfers	17,463	(27,154)	(49,204)
Operating Transfers - In		3,316	
Operating Transfers - Out	(3,316)		
Net Income (Loss)	14,147	(23,838)	(49,204)
Depreciation on Fixed Assets Acquired by Contributed Capital	5,045	16,519	
Retained Earnings at Beginning of Year	696,700	734,582	(157,246)
Retained Earnings at End of Year	715,892	727,263	(206,450)
Contributed Capital at End of Year	631,048	378,792	150,298
Total Fund Equity at End of Year	<u>\$1,346,940</u>	<u>\$1,106,055</u>	<u>(\$56,152)</u>

Rural Solid Waste	Athens County Solid Waste	Totals
		\$6,869
		758,719
		15,427
14,359		50,834
14,359	0	831,849
		173,666
		49,186
		428,049
		44,102
		52,354
		91,981
0	0	839,338
14,359	0	(7,489)
		1,123
		11,862
		(50,032)
0	0	(37,047)
14,359	0	(44,536)
		3,316
		(3,316)
14,359	0	(44,536)
		21,564
7,192	62	1,281,290
21,551	62	1,258,318
		1,160,138
<u>\$21,551</u>	<u>\$62</u>	<u>\$2,418,456</u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
All Enterprise Funds
For The Year Ended December 31, 2000

	Plains Sewer Revenue	Plains Water Revenue	Buchtel Water and Sewer Revenue
Cash Flows from Operating Activities:			
Cash Received from Customers	\$280,205	\$402,984	\$103,698
Cash Received From Special Assessments			6,227
Cash Received from Other Revenues	6,566	28,625	584
Cash Payments to Employees	(94,728)	(120,973)	
Cash Payments for Contractual Services	(33,982)	(245,991)	(132,278)
Cash Payments for Supplies & Materials	(34,782)	(22,471)	(15,727)
Cash Payments for Other Expenses	(4,049)	(8,255)	
<i>Net Cash from Operating Activities</i>	119,230	33,919	(37,496)
Cash Flows from Noncapital Financing Activities:			
Transfers-In from Other Funds	381	3,316	
Transfers-Out to Other Funds	(3,697)		
<i>Net Cash from Noncapital Financing Activities</i>	(3,316)	3,316	0
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Loans & Notes			673,506
Interest Paid on Loans & Notes	(54,986)	(2,680)	(1,915)
Principal Retirement of Loans & Notes	(45,533)	(1,500)	
Acquisition of Capital Assets	(18,988)	(46,285)	(15,897)
Cash Received from Capital Contributions	24,157		
Proceeds from Sale of Assets		30,459	
<i>Net Cash from Capital and Related Financing Activities</i>	(95,350)	(20,006)	655,694
Cash Flows from Investing Activities:			
Interest Received on Investments		1,122	
<i>Net Cash from Investing Activities</i>	0	1,122	0
Net Increase (Decrease) in Cash and Cash Equivalents	20,564	18,351	618,198
Cash and Cash Equivalents at Beginning of Year	404,211	394,066	28,492
Cash and Cash Equivalents at End of Year	<u>\$424,775</u>	<u>\$412,417</u>	<u>\$646,690</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:			
Operating Income	\$54,198	(\$37,484)	(\$38,562)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:			
Depreciation	39,523	52,458	
<i>Changes in Assets and Liabilities:</i>			
(Increase) Decrease in Accounts Receivable	3,530	5,679	3,031
(Increase) Decrease in Due from Other Funds		(840)	
(Increase) Decrease in Prepaid Items	(587)	(3,582)	
Increase (Decrease) in Accounts Payable	4,053	(2,975)	(360)
Increase (Decrease) in Contracts Payable	(540)	1,157	(4,804)
Increase (Decrease) in Accrued Wages and Benefits	79	751	
Increase (Decrease) in Compensated Absences Payable	2,593	2,700	
Increase (Decrease) in Due to Other Funds	17,044	18,921	1,212
Increase (Decrease) in Due to Other Governments	(663)	(2,866)	1,987
<i>Net Cash from Operating Activities</i>	<u>\$119,230</u>	<u>\$33,919</u>	<u>(\$37,496)</u>

<u>Rural Solid Waste</u>	<u>Athens County Solid Waste</u>	<u>Totals</u>
		\$786,887
		6,227
14,359		50,134
		(215,701)
		(412,251)
(17,558)		(72,980)
		(29,862)
		<hr/>
(3,199)	0	112,454
		3,697
		(3,697)
		<hr/>
0	0	0
		673,506
		(59,581)
		(47,033)
		(81,170)
		24,157
		30,459
		<hr/>
0	0	540,338
		1,122
		<hr/>
0	0	1,122
(3,199)	0	653,914
24,750	62	851,581
		<hr/>
<u>\$21,551</u>	<u>\$62</u>	<u>\$1,505,495</u>
\$14,359	\$0	(\$7,489)
		91,981
		12,240
		(840)
		(4,169)
		718
(17,558)		(21,745)
		830
		5,293
		37,177
		(1,542)
		<hr/>
<u>(\$3,199)</u>	<u>\$0</u>	<u>\$112,454</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$19,309	\$24,157	\$4,848
Charges for Services	163,478	262,957	99,479
Other	638	6,566	5,928
Total Revenue	183,425	293,680	110,255
Expenses:			
Personal Services	71,730	67,974	3,756
Fringe Benefits	30,904	26,754	4,150
Contractual Services	124,345	63,800	60,545
Supplies & Materials	48,614	35,173	13,441
Other	9,315	4,049	5,266
Debt Service:			
Principal Retirement	45,534	45,534	0
Interest & Fiscal Charges	73,601	54,986	18,615
Total Expenses	404,043	298,270	105,773
Excess of Revenues Over (Under) Expenses	(220,618)	(4,590)	216,028
Other Financing Sources (Uses):			
Operating Transfers - In	4,848	0	(4,848)
Operating Transfers - Out	(3,316)	(3,316)	0
Total Other Financing Sources (Uses)	1,532	(3,316)	(4,848)
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(219,086)	(7,906)	211,180
Fund Equity (Deficit) at Beginning of Year	388,541	388,541	0
Prior Year Encumbrances Appropriated	15,505	15,505	0
Fund Equity (Deficit) at End of Year	\$184,960	\$396,140	\$211,180

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$410,734	\$376,702	(\$34,032)
Interest	0	1,199	1,199
Other	2,416	59,084	56,668
Total Revenue	413,150	436,985	23,835
Expenses:			
Personal Services	96,689	96,689	0
Fringe Benefits	27,789	24,284	3,505
Contractual Services	339,074	246,917	92,157
Supplies & Materials	276,873	69,269	207,604
Other	17,000	8,255	8,745
Debt Service:			
Principal Retirement	3,000	1,500	1,500
Interest & Fiscal Charges	5,360	2,680	2,680
Total Expenses	765,785	449,594	316,191
Excess of Revenues Over (Under) Expenses	(352,635)	(12,609)	340,026
Other Financing Sources (Uses):			
Operating Transfers - In	3,316	3,316	0
Total Other Financing Sources (Uses)	3,316	3,316	0
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(349,319)	(9,293)	340,026
Fund Equity (Deficit) at Beginning of Year	387,880	387,880	0
Prior Year Encumbrances Appropriated	6,092	6,092	0
Fund Equity (Deficit) at End of Year	\$44,653	\$384,679	\$340,026

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Water & Sewer Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$0	\$6,227	\$6,227
Charges for Services	92,563	101,411	8,848
Other	1,000	584	(416)
Total Revenue	93,563	108,222	14,659
Expenses:			
Contractual Services	160,490	154,387	6,103
Supplies & Materials	16,691	15,737	954
<i>Debt Service:</i>			
Interest & Fiscal Charges	1,915	1,915	0
Total Expenses	179,096	172,039	7,057
Excess of Revenues Over (Under) Expenses	(85,533)	(63,817)	21,716
Other Financing Sources (Uses):			
Proceeds of Loans	11,506	11,506	0
Proceeds of Notes	50,000	662,000	612,000
Total Other Financing Sources (Uses)	61,506	673,506	612,000
Excess of Revenues and Other Sources over (Under) Expenses & Other Uses	(24,027)	609,689	633,716
Fund Equity (Deficit) at Beginning of Year	24,027	24,027	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$0</u>	<u>\$633,716</u>	<u>\$633,716</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$14,358	\$14,358	\$0
Total Revenue	14,358	14,358	0
Expenses:			
Other	24,750	17,558	7,192
Total Expenses	24,750	17,558	7,192
Excess of Revenues Over (Under) Expenses	(10,392)	(3,200)	7,192
Fund Equity (Deficit) at Beginning of Year	24,750	24,750	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	\$14,358	\$21,550	\$7,192

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, 2000

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

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$12,992	\$12,992
Other	0	136,482	136,482
Total Revenue	0	149,474	149,474
Expenses			
	0	0	0
Excess of Revenues Over (Under) Expenses	0	149,474	149,474
Fund Equity (Deficit) at Beginning of Year	288,609	288,609	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	\$288,609	\$438,083	\$149,474

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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.

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 Inmate Agency

To account for monies held by the Sheriff's department that belongs to the prisoners.

County Sheriff Agency

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

York Township FEMA Grant

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
All Expendable Trust and Agency Funds
December 31, 2000

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
Assets:			
Cash and Cash Equivalents	\$5,400	\$1,227	\$35
Cash and Cash Equivalents in Segregated Accounts			
<i>Receivables:</i>			
Taxes			
Special Assessments			
Due from Other Governments			
Total Assets	\$5,400	\$1,227	\$35
Liabilities:			
Due to Other Funds	\$103		
Due to Other Funds-Taxes			
Due to Other Governments			
Deposits Held and Due to Others			
Undistributed Monies			
Total Liabilities	103	0	0
Fund Equity:			
<i>Fund Balances:</i>			
<i>Unreserved:</i>			
Undesignated	5,297	1,227	35
Total Fund Equity	5,297	1,227	35
Total Liabilities and Fund Equity	\$5,400	\$1,227	\$35

<u>Unclaimed Money</u>	<u>Agency Funds</u>	<u>Totals</u>
\$121,303	\$2,756,622	\$2,884,587
	141,474	141,474
	33,510,564	33,510,564
	373,794	373,794
	883,006	883,006
<u>\$121,303</u>	<u>\$37,665,460</u>	<u>\$37,793,425</u>
	\$99,338	\$99,441
	7,010,814	7,010,814
	30,438,619	30,438,619
121,303	9,087	130,390
	107,602	107,602
<u>121,303</u>	<u>37,665,460</u>	<u>37,786,866</u>
		6,559
<u>0</u>	<u>0</u>	<u>6,559</u>
<u>\$121,303</u>	<u>\$37,665,460</u>	<u>\$37,793,425</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2000

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust
Revenues:			
Interest	\$194	\$24	\$7
Other Revenues	18,687	1,500	262
<i>Total Revenue</i>	<u>18,881</u>	<u>1,524</u>	<u>269</u>
Expenditures:			
<i>Current:</i>			
Human Services	21,752	494	
Conservation and Recreation			7,995
<i>Total Expenditures</i>	<u>21,752</u>	<u>494</u>	<u>7,995</u>
Excess of Revenues Over (Under) Expenditures	(2,871)	1,030	(7,726)
Fund Balances (Deficits) at Beginning of Year	<u>8,168</u>	<u>197</u>	<u>7,761</u>
Fund Balances (Deficits) at End of Year	<u>\$5,297</u>	<u>\$1,227</u>	<u>\$35</u>

<u>Unclaimed Money</u>	<u>Totals</u>
	\$225
	<u>20,449</u>
<u>0</u>	<u>20,674</u>
	22,246
	<u>7,995</u>
<u>0</u>	<u>30,241</u>
0	(9,567)
<u>0</u>	<u>16,126</u>
<u>\$0</u>	<u>\$6,559</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$202	\$202	\$0
Other	<u>18,688</u>	<u>18,688</u>	<u>0</u>
Total Revenue	18,890	18,890	0
Expenditures:			
<i>Current:</i>			
Human Services			
Other	<u>25,000</u>	<u>21,752</u>	<u>3,248</u>
Total Human Services	<u>25,000</u>	<u>21,752</u>	<u>3,248</u>
Total Expenditures	<u>25,000</u>	<u>21,752</u>	<u>3,248</u>
Excess of Revenues Over (Under) Expenditures	(6,110)	(2,862)	3,248
Fund Balances (Deficit) at Beginning of Year	8,253	8,253	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$2,143</u>	<u>\$5,391</u>	<u>\$3,248</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$22	\$22	\$0
Other	1,500	1,500	0
Total Revenue	1,522	1,522	0
Expenditures:			
<i>Current:</i>			
Human Services			
Other	1,525	494	1,031
Total Human Services	1,525	494	1,031
Total Expenditures	1,525	494	1,031
Excess of Revenues Over (Under) Expenditures	(3)	1,028	1,031
Fund Balances (Deficit) at Beginning of Year	197	197	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$194	\$1,225	\$1,031

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$21	\$21	\$0
Other	262	262	0
Total Revenue	283	283	0
Expenditures:			
<i>Current:</i>			
Conservation and Recreation			
Other	7,995	7,995	0
Total Conservation and Recreation	7,995	7,995	0
Total Expenditures	7,995	7,995	0
Excess of Revenues Over (Under) Expenditures	(7,712)	(7,712)	0
Fund Balances (Deficit) at Beginning of Year	7,747	7,747	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$35	\$35	\$0

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Other	<u>\$0</u>	<u>\$15,603</u>	<u>\$15,603</u>
Total Revenue	<u>0</u>	<u>15,603</u>	<u>15,603</u>
Expenditures:			
Current:			
Other			
Other	<u>0</u>	<u>3,625</u>	<u>(3,625)</u>
Total Other	<u>0</u>	<u>3,625</u>	<u>(3,625)</u>
Total Expenditures	<u>0</u>	<u>3,625</u>	<u>(3,625)</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>11,978</u>	<u>11,978</u>
Other Financing Sources (Uses):			
Operating Transfers - In	<u>0</u>	<u>2,197</u>	<u>2,197</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,197</u>	<u>2,197</u>
Excess of Revenues and Other Sources over (Under) Expenditures & Other Uses	<u>0</u>	<u>14,175</u>	<u>14,175</u>
Fund Balances (Deficit) at Beginning of Year	<u>107,128</u>	<u>107,128</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$107,128</u>	<u>\$121,303</u>	<u>\$14,175</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$346,091	\$999,633	\$980,790	\$364,934
Total Assets	\$346,091	\$999,633	\$980,790	\$364,934
Liabilities:				
Due to Other Funds	\$32,711	\$24,940	\$14,186	\$43,465
Due to Other Governments	313,380	974,693	966,604	321,469
Total Liabilities	\$346,091	\$999,633	\$980,790	\$364,934
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$1,516,122	\$9,664,376	\$10,852,552	\$327,946
Total Assets	\$1,516,122	\$9,664,376	\$10,852,552	\$327,946
Liabilities:				
Due to Other Funds	\$13,522	\$0	\$13,522	\$0
Due to Other Governments	1,502,600	9,664,376	10,839,030	327,946
Total Liabilities	\$1,516,122	\$9,664,376	\$10,852,552	\$327,946
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$23,565	\$205,597	\$162,873	\$66,289
Total Assets	\$23,565	\$205,597	\$162,873	\$66,289
Liabilities:				
Due to Other Funds	\$2,477	\$2,327	\$2,002	\$2,802
Due to Other Governments	21,088	203,270	160,871	63,487
Total Liabilities	\$23,565	\$205,597	\$162,873	\$66,289

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$1,871,932	\$41,940,955	\$41,900,178	\$1,912,709
Taxes Receivable	31,823,022	33,510,564	31,823,022	33,510,564
Special Assessments Receivable	325,899	373,794	325,899	373,794
Due from Other Governments	820,830	883,006	820,830	883,006
Total Assets	\$34,841,683	\$76,708,319	\$74,869,929	\$36,680,073
Liabilities:				
Due to Other Funds-Taxes	\$6,672,415	\$7,010,814	\$6,672,415	\$7,010,814
Due to Other Governments	28,169,268	69,697,505	68,197,514	29,669,259
Total Liabilities	\$34,841,683	\$76,708,319	\$74,869,929	\$36,680,073
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,975,218	\$1,975,218	\$0
Total Assets	\$0	\$1,975,218	\$1,975,218	\$0
Liabilities:				
Due to Other Governments	\$0	\$1,975,218	\$1,975,218	\$0
Total Liabilities	\$0	\$1,975,218	\$1,975,218	\$0
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$967	\$4,431	\$2,524	\$2,874
Total Assets	\$967	\$4,431	\$2,524	\$2,874
Liabilities:				
Due to Other Governments	\$967	\$4,431	\$2,524	\$2,874
Total Liabilities	\$967	\$4,431	\$2,524	\$2,874

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$45,139	\$904,142	\$867,411	\$81,870
Total Assets	\$45,139	\$904,142	\$867,411	\$81,870
Liabilities:				
Due to Other Funds	\$26,448	\$13,885	\$10,656	\$29,677
Due to Other Governments	18,691	890,257	856,755	52,193
Total Liabilities	\$45,139	\$904,142	\$867,411	\$81,870
<u>Pavroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$16,813,287	\$16,813,287	\$0
Total Assets	\$0	\$16,813,287	\$16,813,287	\$0
Liabilities:				
Due to Other Governments	\$0	\$16,813,287	\$16,813,287	\$0
Total Liabilities	\$0	\$16,813,287	\$16,813,287	\$0
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$120,147	\$5,860,703	\$5,851,530	\$129,320
Total Assets	\$120,147	\$5,860,703	\$5,851,530	\$129,320
Liabilities:				
Due to Other Funds	\$28,511	\$497,928	\$505,862	\$20,577
Due to Other Governments	1,572	4,728,513	4,729,285	800
Deposits Held and Due to Others	725	25,587	25,971	341
Undistributed Monies	89,339	608,675	590,412	107,602
Total Liabilities	\$120,147	\$5,860,703	\$5,851,530	\$129,320

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$33,112	\$0	\$33,112	\$0
Total Assets	\$33,112	\$0	\$33,112	\$0
Liabilities:				
Due to Other Funds	\$8,980	\$0	\$8,980	\$0
Due to Other Governments	3,143	0	3,143	0
Deposits Held and Due to Others	16,575	0	16,575	0
Undistributed Monies	4,414	0	4,414	0
Total Liabilities	\$33,112	\$0	\$33,112	\$0
<u>County Inmate Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$5	\$0	\$5	\$0
Total Assets	\$5	\$0	\$5	\$0
Liabilities:				
Deposits Held and Due to Others	\$5	\$0	\$5	\$0
Total Liabilities	\$5	\$0	\$5	\$0
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$10,445	\$739,108	\$737,399	\$12,154
Total Assets	\$10,445	\$739,108	\$737,399	\$12,154
Liabilities:				
Due to Other Funds	\$1,187	\$16,292	\$14,662	\$2,817
Due to Other Governments	0	46,083	45,492	591
Deposits Held and Due to Others	8,858	676,733	676,845	8,746
Undistributed Monies	400	0	400	0
Total Liabilities	\$10,445	\$739,108	\$737,399	\$12,154

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<u>York Township FEMA Grant</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$250,000	\$250,000	\$0
Total Assets	\$0	\$250,000	\$250,000	\$0
Liabilities:				
Due to Other Governments	\$0	\$250,000	\$250,000	\$0
Total Liabilities	\$0	\$250,000	\$250,000	\$0
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$3,803,816	\$72,757,639	\$73,804,833	\$2,756,622
Cash and Cash Equivalents in Segregated Accounts	163,709	6,599,811	6,622,046	141,474
Taxes Receivable	31,823,022	33,510,564	31,823,022	33,510,564
Special Assessments Receivable	325,899	373,794	325,899	373,794
Due from Other Governments	820,830	883,006	820,830	883,006
Total Assets	\$36,937,276	\$114,124,814	\$113,396,630	\$37,665,460
Liabilities:				
Due to Other Funds	\$113,836	\$555,372	\$569,870	\$99,338
Due to Other Funds-Taxes	6,672,415	7,010,814	6,672,415	7,010,814
Due to Other Governments	30,030,709	105,247,633	104,839,723	30,438,619
Deposits Held and Due to Others	26,163	702,320	719,396	9,087
Undistributed Monies	94,153	608,675	595,226	107,602
Total Liabilities	\$36,937,276	\$114,124,814	\$113,396,630	\$37,665,460

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, 2000

<i>Function and Activity</i>	Land	Building	Improvements Other Than Buildings	Furniture and Equipment	Capital Leases	Total
General Government - Legislative and Executive						
County Commissioners	\$512,558	\$4,446,446	\$14,983	\$71,916		\$5,045,903
Auditor				112,693		112,693
Treasurer				27,393		27,393
Prosecuting Attorney				71,638		71,638
Data Processing				163,597		163,597
Board of Election				152,770		152,770
Recorder		7,599		67,256		74,855
Microfilm				54,094		54,094
Building and Grounds		114,298	1,809	55,770		171,877
Total Legislative & Executive	512,558	4,568,343	16,792	777,127	0	5,874,820
General Government - Judicial						
Court of Appeals				15,981		15,981
Common Pleas Court				88,858		88,858
Law Library				13,652		13,652
Juvenile Court		2,780		132,299		135,079
Probate Court				45,251		45,251
Clerk of Courts				92,948		92,948
Total Judicial	0	2,780	0	388,989	0	391,769
Public Safety						
Coroner				2,621		2,621
Sheriff		744,104		1,027,188	202,636	1,973,928
Emergency Management				24,383		24,383
911 Emergency Communication		197,617	4,340	730,719		932,676
Total Public Safety	0	941,721	4,340	1,784,911	202,636	2,933,608
Public Works						
County Engineer	45,874	161,689	11,859	2,702,836	25,498	2,947,756
County Planner				2,783		2,783
Total Public Works	45,874	161,689	11,859	2,705,619	25,498	2,950,539
Health						
Dog and Kennel		647,558	1,600	35,296	42,601	727,055
Ambulance Service	66,046	961,607		796,090		1,823,743
Solid Waste		67,341	9,394	398,796		475,531
Health Department				104,917		104,917
Total Health	66,046	1,676,506	10,994	1,335,099	42,601	3,131,246
Human Services						
County Home		1,238,060	16,488	88,376		1,340,924
County Home Farm	13,200	15,511		7,760		36,471
Veteran's Services				11,650		11,650
Job and Family Services	13,663	408,978	730	1,137,959		1,561,330
Child Support Enforcement				74,722		74,722
Children Services	66,000	582,941	15,314	381,772	600	1,046,627
MR/DD (Beacon School)	43,354	3,516,874	65,476	1,108,248	4,000	4,737,952
TASC				47,290		47,290
Total Human Services	136,217	5,760,364	98,008	2,857,777	4,600	8,856,966
Conservation and Recreation						
Athens County Bikeway	10,000		348,418			358,418
Ferndale Park	28,800		8,318	19,221		56,339
Total Conservation & Recreation	38,800	0	356,736	19,221	0	414,757
Total General Fixed Assets	\$799,495	\$13,111,403	\$498,729	\$9,868,743	\$275,335	\$24,553,705

ATHENS COUNTY, OHIO
Schedule of Changes in General Fixed Assets - By Function and Activity
For the Year Ended December 31, 2000

<i>Function and Activity</i>	Balance 1-1-00	Additions	Deletions	Balance 12-31-00
General Government - Legislative and Executive				
County Commissioners	\$5,325,533	\$0	\$279,630	\$5,045,903
Auditor	112,693			112,693
Treasurer	23,972	3,421		27,393
Prosecuting Attorney	70,375	1,263		71,638
Data Processing	160,300	3,297		163,597
Board of Election	142,999	9,771		152,770
Recorder	65,505	9,350		74,855
Microfilm	47,899	6,195		54,094
Building and Grounds	108,164	63,713		171,877
Total Legislative & Executive	6,057,440	97,010	279,630	5,874,820
General Government - Judicial				
Court of Appeals	15,046	935		15,981
Common Pleas Court	77,918	10,940		88,858
Law Library	13,652			13,652
Juvenile Court	139,014	31,269	35,204	135,079
Probate Court	34,571	11,455	775	45,251
Clerk of Courts	77,586	15,362		92,948
Total Judicial	357,787	69,961	35,979	391,769
Public Safety				
Coroner	1,123	1,498		2,621
Sheriff	1,720,024	253,904		1,973,928
Emergency Management	28,364	2,520	6,501	24,383
911 Emergency Communications	901,696	30,980		932,676
Total Public Safety	2,651,207	288,902	6,501	2,933,608
Public Works				
County Engineer	2,837,080	113,676	3,000	2,947,756
County Planner	595	2,188		2,783
Total Public Works	2,837,675	115,864	3,000	2,950,539
Health				
Dog and Kennel	674,732	52,323		727,055
Ambulance Service	1,457,501	366,242		1,823,743
Solid Waste	475,531			475,531
Health Department	72,731	32,186		104,917
Total Health	2,680,495	450,751	0	3,131,246
Human Services				
County Home	1,329,724	11,200		1,340,924
County Home Farm	36,471			36,471
Veteran's Services	7,891	3,759		11,650
Job & Family Services	1,342,877	218,453		1,561,330
Child Support Enforcement	74,722			74,722
Children Services	977,962	90,844	22,179	1,046,627
MR/DD (Beacon School)	4,729,873	8,079		4,737,952
TASC	40,456	6,834		47,290
Total Human Services	8,539,976	339,169	22,179	8,856,966
Conservation and Recreation				
Athens County Bikeway	358,418			358,418
Ferndale Park	38,513	17,826		56,339
Total Conservation & Recreation	396,931	17,826	0	414,757
Total General Fixed Assets	\$23,521,511	\$1,379,483	\$347,289	\$24,553,705

ATHENS COUNTY, OHIO
Schedule of General Fixed Assets - By Source
As of December 31, 2000

General Fixed Assets:

Land	\$799,495
Buildings	13,111,403
Improvements Other Than Buildings	498,729
Furniture and Equipment	9,868,743
Capital Leases	<u>275,335</u>

<i>Total General Fixed Assets</i>	<u><u>\$24,553,705</u></u>
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Investment in General Fixed Assets:

General Fixed Assets Accumulated Prior to January 1, 1990	\$6,475,809
General Fund Revenue	1,664,404
Special Revenue Funds	7,174,091
General Obligation Bonds and Notes	5,266,701
Capital Project Funds	2,615,429
Federal Grants	125,969
State Grants	315,656
Gifts	<u>915,646</u>

<i>Total Investment in General Fixed Assets</i>	<u><u>\$24,553,705</u></u>
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STATISTICAL SECTION

Photo: S. Louise Fish

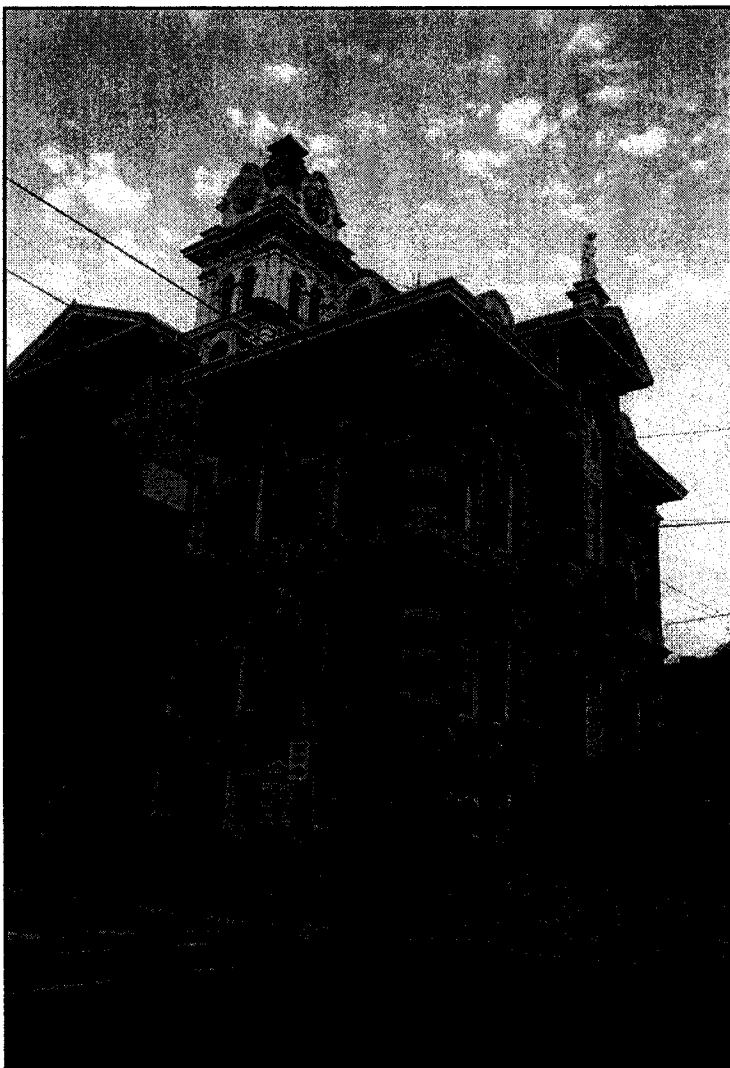
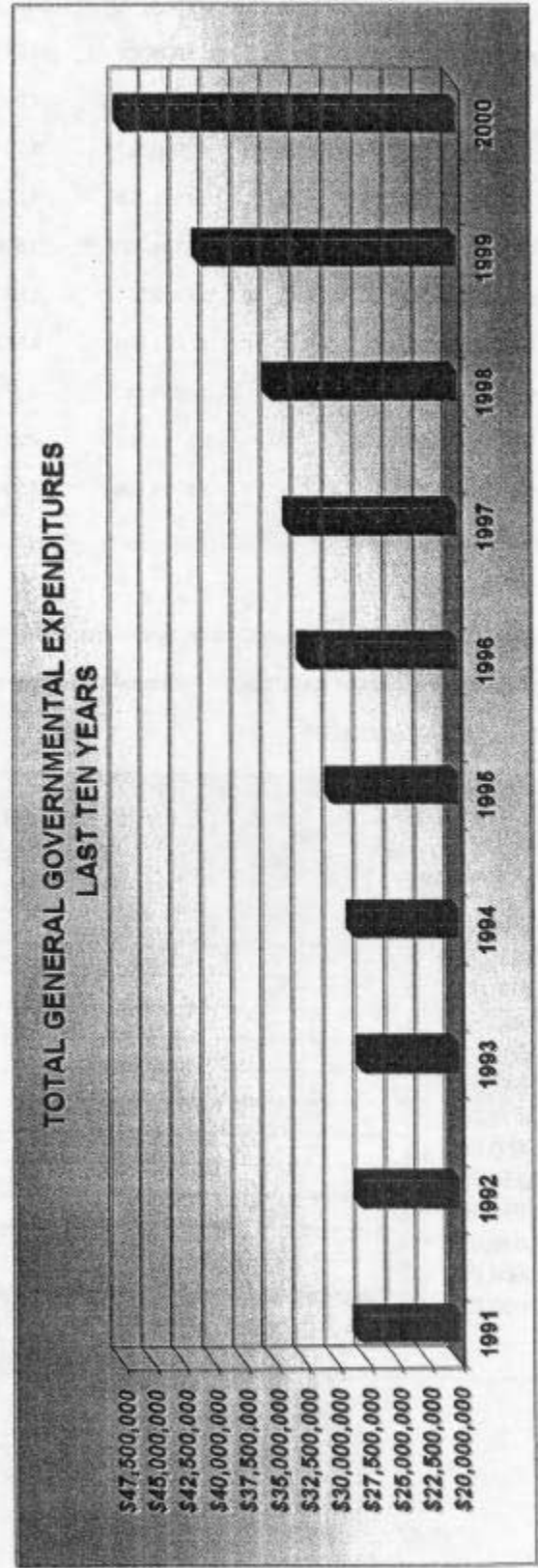


TABLE 1
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN YEARS

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Gen. Gov.-Leg. & Ex.	\$2,869,841	\$2,896,842	\$2,843,211	\$3,691,786	\$3,809,269	\$4,905,756	\$4,624,966	\$3,803,959	\$3,979,551	\$4,603,478
Gen. Gov.-Judicial	985,059	1,006,952	987,327	1,035,076	1,202,852	1,253,178	1,447,301	1,655,182	1,945,204	1,881,072
Public Safety	2,202,830	2,300,436	2,291,322	1,363,980	1,815,259	2,061,985	2,361,651	2,903,743	3,093,926	3,476,033
Public Works	2,991,290	3,227,184	3,015,189	3,294,545	2,983,066	3,993,411	3,893,269	3,675,242	4,792,457	3,935,444
Health	966,529	1,238,162	1,344,197	1,291,982	1,367,950	1,489,695	1,555,646	1,862,685	2,073,007	2,205,488
Human Services	14,461,136	14,331,831	14,215,416	15,313,029	16,073,333	15,895,544	16,765,863	18,771,471	21,317,853	28,701,831
Conservation & Recreation					16,073,333	15,895,544	16,765,863	18,771,471	21,317,853	28,701,831
Economic Dev. & Assl.					301	301	12,906	11,472	9,486	7,027
Capital Outlay	3,058,438	2,280,317	2,303,201	1,792,316	2,342,699	1,525,382	311,319	249,150	435,044	43,139
Debt Service	479,677	662,449	726,579	712,900	662,458	893,157	1,467,134	1,759,836	2,626,570	2,025,158
Total	\$28,044,801	\$27,944,173	\$27,726,442	\$28,495,614	\$30,256,896	\$32,462,423	\$33,525,620	\$35,138,527	\$40,942,245	\$47,553,753

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

SOURCE: ATHENS COUNTY AUDITOR



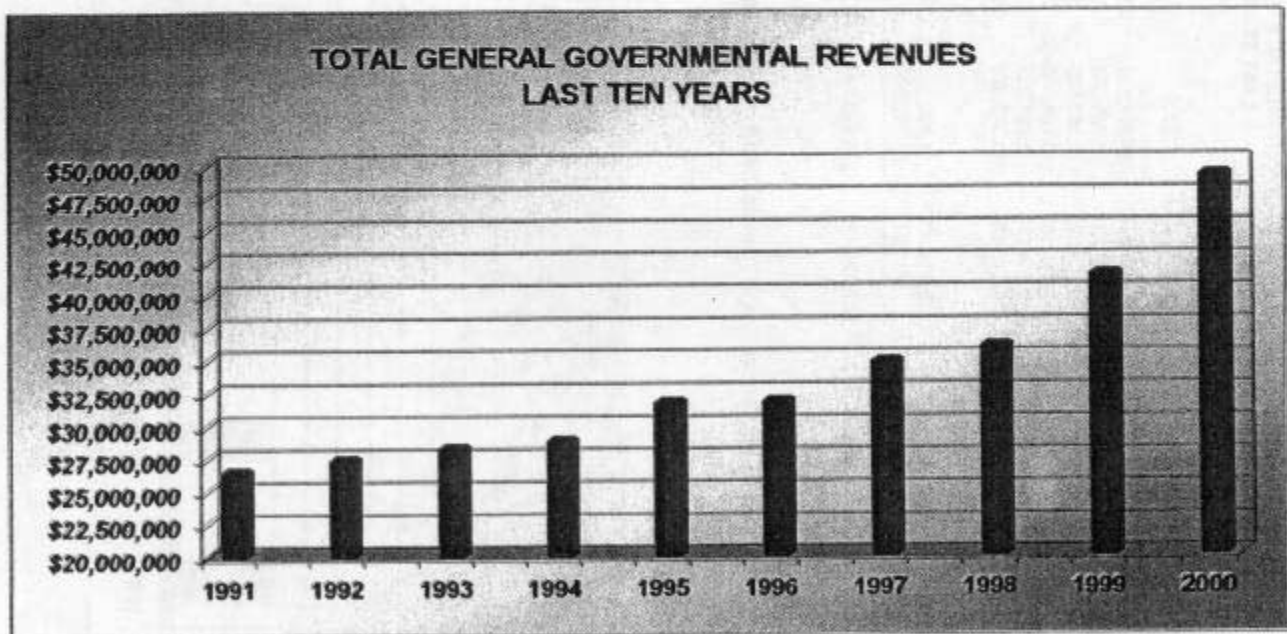
**TABLE 2
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS**

	<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>
1991	\$7,073,078	N/A	\$15,326,958	\$1,212,116	\$54,498	\$509,650	\$124,252	\$2,036,650	\$26,337,202
1992	7,685,474	22,673	15,028,051	1,389,872	58,038	318,266	113,655	2,651,818	27,257,847
1993	7,818,892	20,785	15,995,597	1,704,886	69,668	342,184	130,814	2,038,743	28,121,569
1994	8,995,283	20,024	14,841,298	1,800,628	71,703	449,701	140,825	2,365,187	28,684,649
1995	10,256,351	1,216	16,134,781	1,908,294	77,214	611,146	163,613	2,413,893	31,566,508
1996	10,343,898	36	16,482,322	1,830,675	75,044	654,054	140,833	2,124,821	31,651,683
1997	10,808,224	0	17,671,900	2,672,070	90,000	702,549	169,136	2,591,136	34,705,015
1998	11,315,681	0	18,407,730	2,285,812	86,887	965,991	184,668	2,623,622	35,870,391
1999	11,774,566	0	23,104,897	2,224,117	92,301	962,129	179,228	3,054,077	41,391,315
2000	12,196,702	0	28,764,695	2,396,329	96,511	1,348,770	200,020	3,963,623	48,966,650

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

N/A - Not Available. For years prior to 1992, "Special Assessment" revenue was included in "Taxes".

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>
1991	\$20,245,892	\$19,265,172	95.16%	\$618,082	\$19,883,254	98.21%	\$354,749	1.75%
1992	21,235,306	20,482,787	96.46%	893,545	21,376,332	100.66%	512,917	2.42%
1993	21,859,526	21,177,796	96.88%	740,464	21,918,260	100.27%	602,724	2.76%
1994	22,033,781	21,444,355	97.32%	848,389	22,292,744	101.18%	548,560	2.49%
1995	24,951,743	24,063,168	96.44%	756,114	24,819,282	99.47%	425,703	1.71%
1996	25,675,432	24,660,273	96.05%	763,889	25,424,162	99.02%	383,695	1.49%
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.77%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.17%

Source: Athens County Auditor

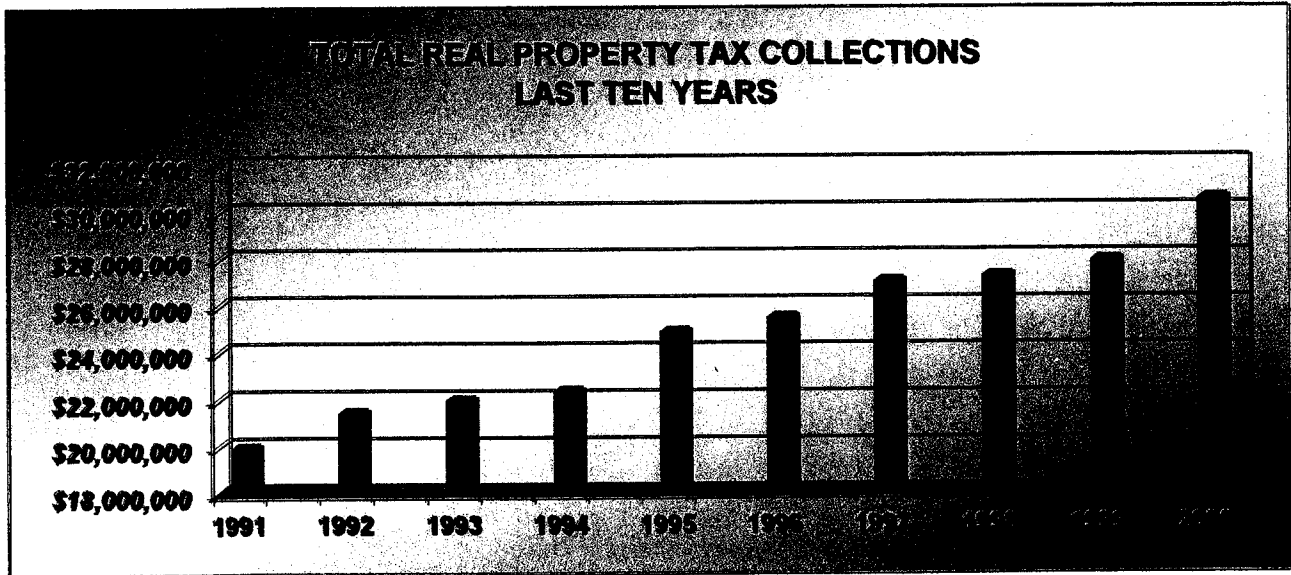


TABLE 4
 ATHENS COUNTY, OHIO
 ASSESSED VALUATION AND ESTIMATED
 ACTUAL VALUES OF TAXABLE PROPERTY
 LAST TEN YEARS

COLLECTION YEAR	REAL ESTATE		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED VALUE	ASSESSED VALUE	ESTIMATED VALUE	ASSESSED VALUE	ESTIMATED VALUE	ASSESSED VALUE	ESTIMATED VALUE	
1991	\$297,749,040	\$850,669,007	\$27,836,922	\$99,417,579	\$68,144,380	\$194,688,494	\$393,730,342	\$1,144,775,080	34.39%
1992	299,877,870	856,751,075	26,753,747	99,087,952	79,152,940	226,139,950	405,784,557	1,181,978,977	34.33%
1993	304,725,630	870,601,125	26,537,508	102,067,338	82,042,130	234,394,365	413,305,268	1,207,062,828	34.24%
1994	334,705,440	956,253,442	25,742,618	102,970,472	83,294,210	237,971,558	443,742,268	1,297,195,472	34.21%
1995	342,913,440	979,703,698	27,561,137	110,244,548	87,475,040	249,916,189	457,949,617	1,339,864,435	34.18%
1996	350,987,870	1,002,772,345	31,611,997	126,447,988	81,493,950	232,828,215	464,093,817	1,362,048,548	34.07%
1997	416,171,070	1,189,000,747	32,197,953	128,791,812	81,668,140	233,325,876	530,037,163	1,551,118,435	34.17%
1998	421,802,920	1,205,090,942	35,677,360	142,709,440	74,293,160	212,255,558	531,773,440	1,560,055,940	34.09%
1999	430,924,820	1,231,152,211	41,635,353	166,541,412	75,898,010	216,840,615	548,458,183	1,614,534,238	33.97%
2000	487,638,050	1,393,181,909	44,723,083	178,892,332	70,930,360	202,648,039	603,291,493	1,774,722,280	33.99%

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>
1991	\$634,849	\$580,447	91.43%
1992	635,337	585,737	92.19%
1993	589,267	548,087	93.01%
1994	291,147	261,035	89.66%
1995	233,706	206,161	88.21%
1996	239,808	210,388	87.73%
1997	257,829	216,275	83.88%
1998	273,577	224,400	82.02%
1999	315,629	256,973	81.42%
2000	341,346	272,227	79.75%

SOURCE: ATHENS COUNTY AUDITOR

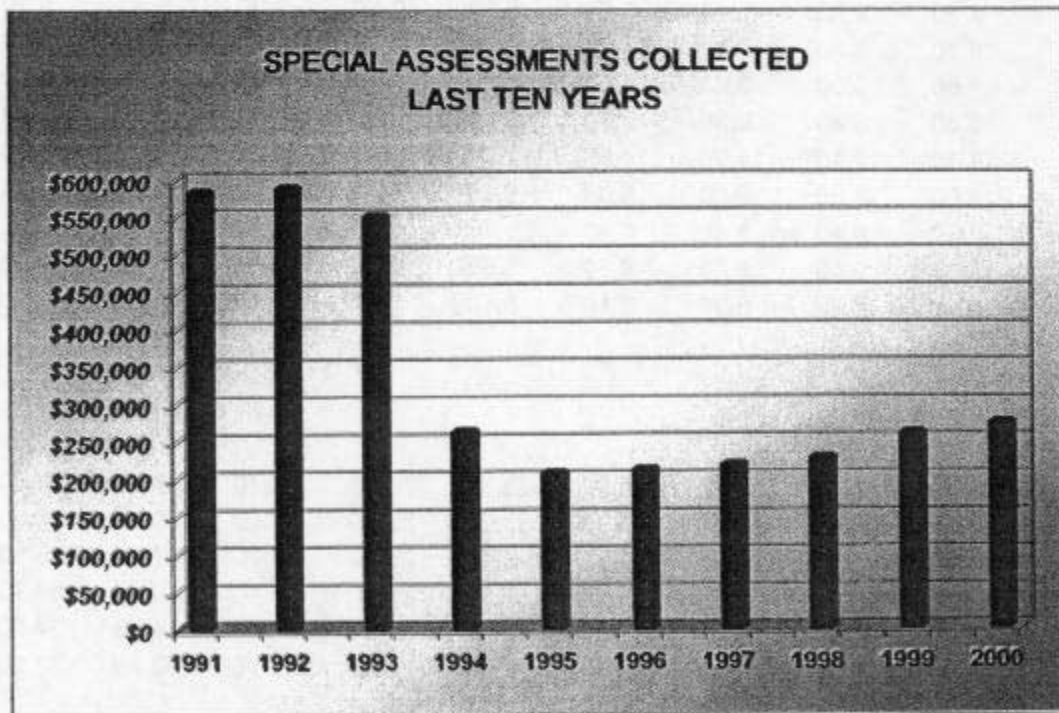


TABLE 6
ATHENS COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN YEARS

<u>COUNTY UNITS</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
GENERAL FUND	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.29	2.30	2.30
BOND	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.01	0.00	0.00
SR. CITIZENS	0.30	0.30	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
HEALTH	0.60	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.	0.00	0.20	0.20	0.20	0.20	0.30	0.30	0.30	0.30	0.30
BEACON	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
ADAMHS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
BEACON BOND	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	18.15	18.75	18.95	18.95	18.95	19.05	19.05	18.55	18.55	18.55
<u>TOWNSHIPS</u>										
ATHENS	7.40	7.40	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
ALEXANDER	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
AMES	7.90	7.90	9.90	9.90	9.90	9.90	11.90	11.90	11.90	11.90
BERN	5.20	5.60	5.60	6.60	6.60	6.60	7.60	7.60	7.60	7.60
CANAAN	4.60	4.60	4.60	4.60	4.60	4.60	6.60	6.60	6.60	6.60
CARTHAGE	7.30	9.80	9.80	8.60	8.60	8.60	5.20	5.20	5.20	4.80
DOVER	8.70	8.70	8.70	10.70	10.70	10.70	8.70	8.70	8.70	8.70
LEE	3.80	3.80	3.80	4.30	4.30	4.30	4.30	4.30	4.30	4.80
LODI	6.30	6.30	6.30	6.30	6.30	6.30	8.30	8.30	8.80	8.80
ROME	11.10	11.10	14.90	14.90	14.90	14.90	11.70	11.70	11.70	11.70
TROY	8.00	8.00	8.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	9.80	9.80	9.80	9.80	9.80	9.80	10.80	10.80	9.90	9.90
YORK	6.10	6.10	6.10	6.10	6.10	6.10	8.10	8.10	8.10	8.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
TRIMBLE LOCAL	37.40	37.40	37.40	33.90	33.90	33.90	31.90	30.90	30.90	32.92
WARREN LOCAL	29.45	29.45	28.95	28.70	28.70	28.70	37.70	37.10	36.10	36.10
ATHENS CITY	49.90	56.40	55.60	55.60	52.60	52.60	60.40	60.40	59.70	64.60
FED. HOCKING	36.00	36.00	36.00	36.00	36.00	36.00	34.00	34.00	34.00	34.00
NEL.-YORK CITY	27.70	27.70	27.70	27.70	27.70	27.70	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 SCHOOL</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	9.80	9.80	9.80	9.30	9.80	9.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	5.50	6.50	6.50	6.50	6.50	6.50	7.50	6.50	7.50	7.50
AMESVILLE	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	16.50	16.50
CHAUNCEY	6.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	10.50	10.50	10.50	10.50	10.50	10.50	7.90	7.90	7.90	7.90
GLOUSTER	12.80	12.80	12.80	12.80	9.90	9.90	10.20	10.20	10.20	10.20
JACKSONVILLE	11.90	16.90	16.90	16.90	16.90	16.90	8.50	8.50	14.50	14.50
TRIMBLE	19.30	19.30	19.30	19.30	19.30	19.30	19.30	20.70	20.70	20.70
BUCHTEL	13.50	13.50	13.50	10.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	8.40	10.40	10.40	11.20	12.70	12.70	12.70	12.70	12.70	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)</u> <u>POPULATION</u>	<u>(2)</u> <u>ASSESSED</u> <u>VALUE</u>	<u>(3)</u> <u>GROSS</u> <u>BONDED</u> <u>DEBT</u>	<u>LESS</u> <u>DEBT</u> <u>SERVICE</u> <u>FUND</u>	<u>NET</u> <u>BONDED</u> <u>DEBT</u>	<u>RATIO OF</u> <u>NET</u> <u>BONDED</u> <u>DEBT TO</u> <u>ASSESSED</u> <u>VALUE</u>	<u>NET</u> <u>BONDED</u> <u>DEBT</u> <u>PER</u> <u>CAPITA</u>
1991	60,000	\$393,730,342	\$710,000	\$285,295	\$424,705	0.108%	7.08
1992	60,500	405,784,557	5,065,000	120,351	4,944,649	1.219%	81.73
1993	60,061	413,305,268	4,780,000	161,808	4,618,192	1.117%	76.89
1994	60,100	443,742,268	4,480,000	129,082	4,350,918	0.981%	72.39
1995	60,687	457,949,617	4,185,000	404,651	3,780,349	0.825%	62.29
1996	62,800	464,093,817	3,875,000	407,913	3,467,087	0.747%	55.21
1997	61,276	530,037,163	3,360,000	374,863	2,985,137	0.563%	48.72
1998	61,490	531,773,440	4,175,000	82,774	4,092,226	0.770%	66.55
1999	61,599	548,458,183	3,940,000	85,346	3,854,654	0.703%	62.58
2000	62,223	603,291,493	3,685,000	13,724	3,671,276	0.609%	59.00

(1) 1993, 2000 - Bureau of Census,
1995, 1997, 1998, 1999 - 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, 2000**

Total of all County Debt Outstanding		\$7,439,040
Debt Exempt from Computation		
Job and Family Services Notes	343,846	
County Engineer Note	72,844	
Health Department Note	350,000	
Industrial Development Note	88,000	
Sewer Construction Projects Notes	659,500	
Buchtel Sewer Notes	100,000	
OWDA Loans	2,087,750	
FmHA Loan	52,100	
Total Exempt Debt		3,754,040
Net Indebtedness (Voted and Unvoted)		3,685,000
Less: Available funds in Debt Service Funds as of December 31, 2000		13,724
Total Net Indebtedness Subject to Direct Debt Limitation		\$3,671,276
Assessed Valuation of County (2000 collection year)		\$603,291,493
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)		13,582,287
Total Net Indebtedness Subject to Direct Debt Limitation		3,671,276
DIRECT DEBT MARGIN		\$9,911,011
Unvoted Debt Limitation (1% of County Assessed Valuation)		\$6,032,915
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation		3,671,276
UNVOTED DEBT MARGIN		\$2,361,639

**TABLE 9
ATHENS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
NET GENERAL OBLIGATION DEBT
DECEMBER 31, 2000**

<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	\$3,671,276	100.00%	\$3,671,276
School Districts wholly within the County	17,640,401	100.00%	17,640,401
Entities not wholly within the County			

Federal Hocking Local School District	2,150,446	99.30%	2,135,393
Trimble Local School District	1,094,841	98.75%	<u>1,081,155</u>
Sub-Total Overlapping Districts			<u>3,216,548</u>
Grand Total			<u>\$24,528,225</u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

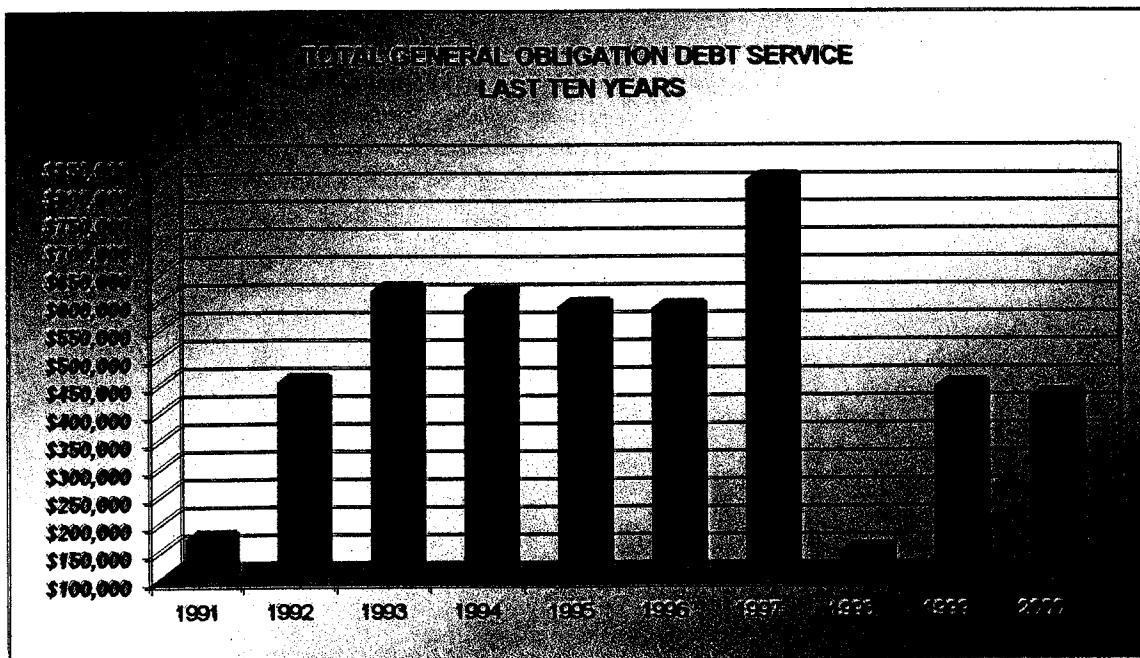
**TABLE 10
ATHENS COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS**

<u>YEAR</u>	<u>(1) PRINCIPAL</u>	<u>(1) INTEREST AND FISCAL CHARGES</u>	<u>TOTAL DEBT SERVICE</u>	<u>(2) TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>
1991	\$80,000	\$89,092	\$169,092	\$28,044,801	0.603%
1992	80,000	369,398	449,398	27,944,173	1.608%
1993	285,000	328,363	613,363	27,726,442	2.212%
1994	300,000	306,473	606,473	28,495,614	2.128%
1995	295,000	289,988	584,988	30,256,886	1.933%
1996	310,000	271,217	581,217	32,462,423	1.790%
1997	515,000	297,432	812,432	33,525,620	2.423%
1998	40,000	105,404	145,404	35,138,527	0.414%
1999	235,000	204,041	439,041	40,942,245	1.072%
2000	255,000	165,493	420,493	47,553,753	0.884%

(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.

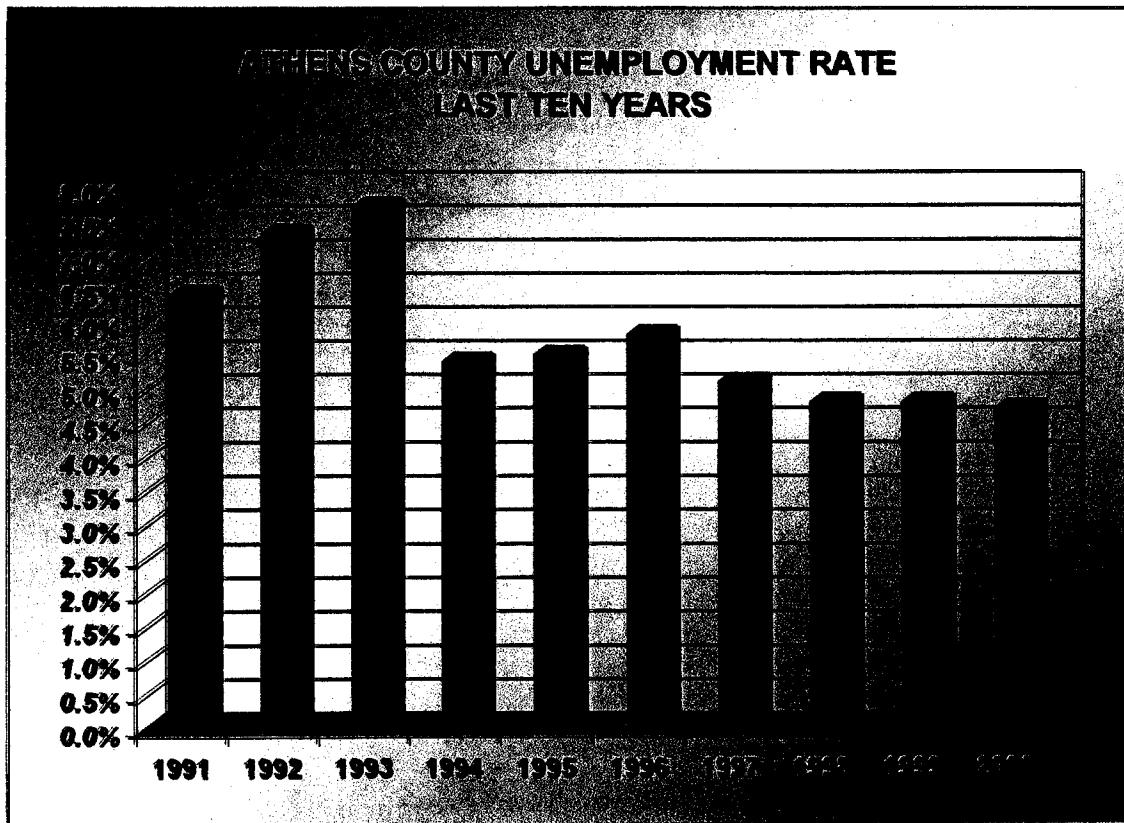
Source: Athens County Auditor



**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>
1991	60,000	9,212	6.4%	\$11,662
1992	60,500	9,710	7.3%	12,285
1993	60,061	9,574	7.7%	12,784
1994	60,100	9,696	5.4%	13,506
1995	60,687	9,462	5.5%	13,784
1996	62,800	9,373	5.8%	14,544
1997	61,276	9,274	5.1%	15,133
1998	61,490	8,855	4.8%	18,005
1999	61,599	8,772	4.8%	18,202
2000	62,223	8,782	4.7%	N/A

- (1) Source: 1993, 2000 - Bureau of the Census,
1995, 1997, 1998, 1999 - 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.)

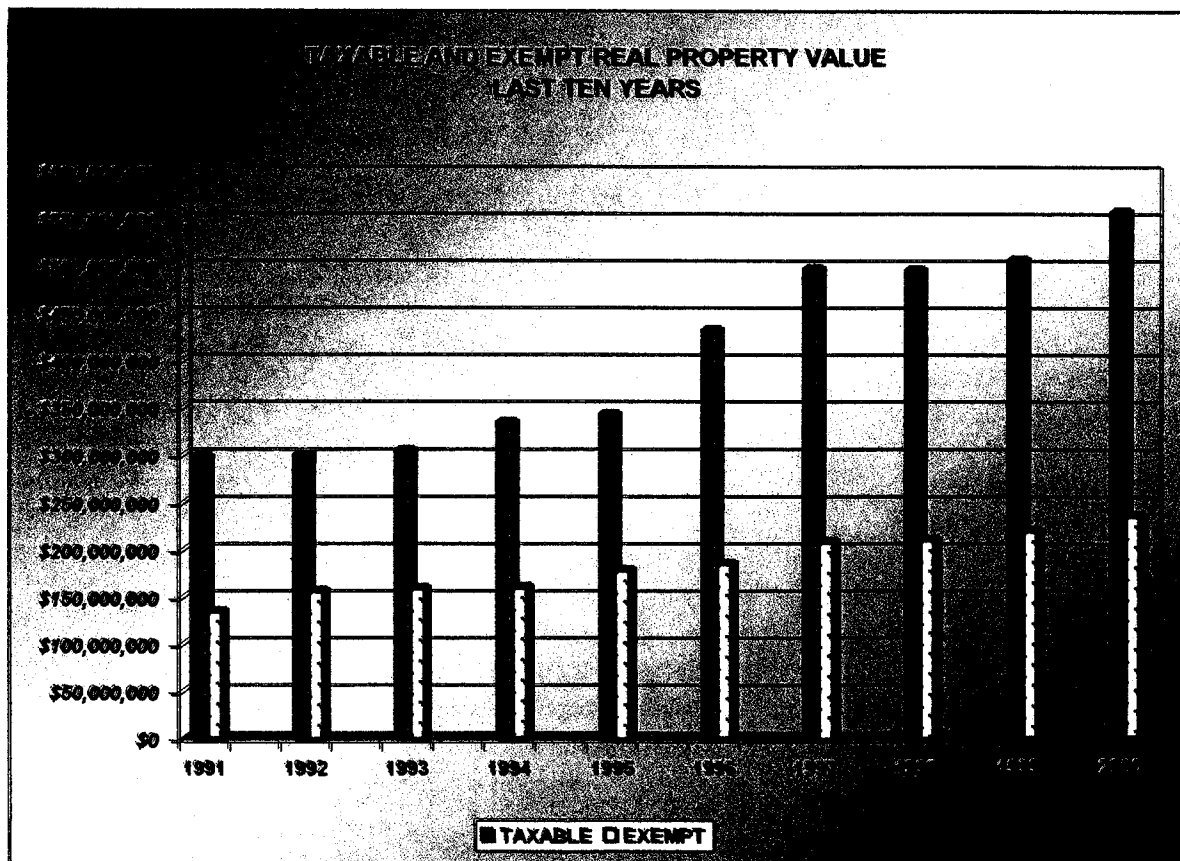


**TABLE 12
ATHENS COUNTY, OHIO
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

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	
1991	\$3,612,980	\$4,498,920	\$8,111,900	\$369,123,000	\$220,894,610	\$76,854,730	\$297,749,340	\$134,943,860
1992	4,059,010	3,019,910	7,078,920	357,217,000	223,372,560	76,505,310	299,877,870	156,410,380
1993	4,079,220	707,860	4,787,080	364,806,000	227,089,730	77,635,900	304,725,630	159,021,490
1994	4,305,550	1,894,070	6,199,620	369,155,000	250,250,240	84,455,200	334,705,440	160,799,020
1995	5,487,430	1,700,660	7,188,090	376,663,000	255,717,420	87,196,020	342,913,440	178,490,410
1996	9,157,660	2,778,730	11,936,390	315,951,000	350,987,870	81,493,950	432,481,820	185,058,770
1997	6,979,020	2,180,790	9,159,810	183,547,000	416,171,070	81,668,140	497,839,210	208,677,670
1998	5,976,130	1,528,050	7,504,180	205,286,000	421,802,920	74,293,160	496,096,080	210,696,270
1999	5,713,590	6,521,320	12,234,910	166,593,000	430,924,820	75,898,010	506,822,830	219,862,780
2000	6,897,670	3,296,420	10,194,090	163,980,000	487,638,050	70,930,360	558,568,410	236,535,930

(1) Source: Athens County Auditor

(2) Source: Federal Reserve Bank of Cleveland



**TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2000**

REAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$5,845,170	1.20%
UNIVERSITY MALL ASSOCIATES	RETAIL SHOPPING	4,854,410	1.00%
AAC ATHENS LLC	APARTMENTS	3,779,450	0.78%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,057,360	0.42%
INN-OHIO OF ATHENS INC.	MOTEL	1,812,330	0.37%
ATHENS CITY	PARKING GARAGE, ETC.	1,601,970	0.33%
BROMLEY ATHENS LLC LTD.	APARTMENTS	1,418,570	0.29%
SOUTHEAST DEVELOPMENT CO. (CARRIAGE HILL)	APARTMENTS	1,286,810	0.26%
HICKORY CREEK OF ATHENS, INC.	NURSING HOMES	1,261,790	0.26%
DIVERSIFIED PROPERTIES	GROCERY STORE	1,132,260	0.23%
TOTAL TOP TEN		19,204,950	3.94%
TOTAL ALL OTHERS		468,433,100	96.06%
TOTAL ASSESSED VALUE		\$487,638,050	100.00%

TANGIBLE PERSONAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$8,141,240	18.20%
TS TRIM INDUSTRIES, INC.	CAR SEAT COVERS	1,981,410	4.43%
SCOTT RML CO. (McBEE SYSTEMS INC.)	PRINTING & BINDING	1,839,920	4.11%
DON WOODS AUTOMOTIVE	AUTO. DEALERSHIP	1,380,120	3.09%
KROGER COMPANY	GROCERY STORES	678,990	1.52%
TAYLOR MOTORS/TAYLOR HONDA	AUTO. DEALERSHIP	660,230	1.48%
ATHENS MOLD & MACHINE INC.	MACHINE SHOP	580,030	1.30%
K-MART CORP	RETAIL SHOPPING	562,380	1.26%
NEBRASKA BOOK COMPANY INC.	BOOK WAREHOUSE	552,750	1.23%
AMES	RETAIL SHOPPING	436,830	0.98%
TOTAL TOP TEN		16,813,900	37.60%
TOTAL ALL OTHERS		27,909,183	62.40%
TOTAL ASSESSED VALUE		\$44,723,083	100.00%

TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2000

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	\$27,620,920	38.94%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	16,023,480	22.59%
GTE NORTH INC.	COMMUNICATIONS	8,409,700	11.86%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	6,146,640	8.67%
TENNESSEE GAS PIPELINE	NATURAL GAS	3,340,800	4.71%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,833,460	2.58%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,642,660	2.32%
CONSOLIDATED RAIL CORP.	TRANSPORTATION	1,342,660	1.89%
OHIO BELL TELEPHONE	COMMUNICATIONS	923,600	1.30%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	713,910	1.01%
TOTAL TOP TEN		67,997,830	95.87%
TOTAL ALL OTHERS		2,932,530	4.13%
TOTAL ASSESSED VALUE		\$70,930,360	100.00%

SOURCE: ATHENS COUNTY AUDITOR

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

<u>YEAR</u>	<u>(1)</u> <u>GROSS</u> <u>REVENUE</u>	<u>OPERATING</u> <u>EXPENSES,</u> <u>NET OF</u> <u>DEPRECIATION</u>	<u>NET</u> <u>REVENUE</u> <u>AVAILABLE</u> <u>FOR</u> <u>DEBT</u> <u>SERVICE</u>	<u>DEBT SERVICE REQUIREMENTS</u>			<u>COVERAGE</u>
				<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	
<i>Plains Sewer</i>							
1991	\$181,980	\$115,616	\$66,364	\$7,000	\$2,219	\$9,219	7.20
1992	174,793	84,911	89,882	7,000	2,273	9,273	9.69
1993	227,426	98,279	129,147	7,000	1,861	8,861	14.57
1994	216,537	107,580	108,957	7,000	1,476	8,476	12.85
1995	241,354	136,001	105,353	7,000	1,091	8,091	13.02
1996	243,841	127,288	116,553	7,000	704	7,704	15.13
1997	224,555	149,635	74,920	7,000	184	7,184	10.43
1998	266,131	120,830	145,301	0	0	0	0.00
1999	272,648	157,920	114,728	0	0	0	0.00
2000	283,241	189,520	93,721	0	0	0	0.00
<i>Plains Water</i>							
1991	274,624	197,583	77,041	10,000	3,719	13,719	5.62
1992	268,566	197,324	71,242	10,000	3,209	13,209	5.39
1993	361,532	232,120	129,412	10,000	2,658	12,658	10.22
1994	349,072	258,592	90,480	10,000	2,108	12,108	7.47
1995	385,253	241,677	143,576	10,000	1,421	11,421	12.57
1996	361,945	299,641	62,304	10,000	1,144	11,144	5.59
1997	362,461	323,618	38,843	10,000	460	10,460	3.71
1998	423,222	328,027	95,195	0	0	0	0.00
1999	430,456	409,659	20,797	0	0	0	0.00
2000	439,757	411,798	27,959	0	0	0	0.00

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

Source: Athens County Auditor

**TABLE 15
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000**

DATE INCORPORATED	1805	
FORM OF GOVERNMENT	Elected Board of County Commissioners	
COUNTY SEAT	Athens	
AREA	483.57 square miles	
POLITICAL SUBDIVISIONS		
Townships	14	
Cities	2	
Incorporated Villages	8	
POPULATION	62,223	
	(1990-59,549 & 1980-56,399)	
NUMBER OF LICENSED DRIVERS	40,711 (Issued in Athens County)	
NUMBER OF SHERIFF DEPUTIES	24	
NUMBER OF COUNTY EMPLOYEES	637 (570 Full-time, 67 Part-time)	
HIGHWAY SYSTEM		
US Highways	2	
State Highways	17	
US & State Highway Mileage	189.17 miles	
County Roads	372.47 miles	
Township Roads	515.55 miles	
HOSPITALS		
O'Bleness Memorial Hospital	75 beds	
Doctors Hospital of Nelsonville	50 beds	
AIRPORT FACILITIES		
Runway	4200' X 90'	F.A.A Category 2
RECREATION & TRAVEL		
State Parks & Forests	2	
Municipal Parks	5	
County Fairgrounds	35.62 acres	
Golf Courses		
Public	3	
Private	1	
Swimming Facilities	2 Outdoor-1 Indoor	
Motels	12	
CULTURAL		
Libraries		
Public Libraries	1 with 7 branches	
In Circulation Volumes	268,768 volumes, 21,451 microforms	
Ohio University Library	2,293,905 volumes, 3,044,251 microforms	
Hocking College Library	19,000 volumes, 40,303 microforms	
Museums	2	
COMMUNICATIONS		
T.V. Station	1-WOUB Channel 20	
Cable T.V. Station	1	
Radio Stations		
F.M.	3-WOUB, WSEO, WXTQ	
A.M.	4-WAIS, WATH, WDMX, WOUB,	
Newspapers (Daily)	2	
Newspapers (Twice Weekly)	1	

Continued

TABLE 15
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000
(CONTINUED)

VOTER STATISTICS - GENERAL ELECTIONS			
	1996	1998	2000
Number of Registered Voters	40,317	42,317	48,356
Number of Voters	24,517	17,064	25,888
Percentage of Registered Voters Voting	60.81%	40.32%	53.54%
SCHOOL SYSTEM			
<i>ATHENS CITY SCHOOL DISTRICT</i>			
High Schools		1	
Intermediate		1	
Elementary		4	
Student Population		3,009	
Teacher Population		176	
Student/Teacher Ratio		17.10:1	
<i>NELSONVILLE-YORK CITY SCHOOL DISTRICT</i>			
High Schools		1	
Intermediate		1	
Elementary		3	
Student Population		1,354	
Teacher Population		77	
Student/Teacher Ratio		17.58:1	
<i>COUNTY LOCAL SCHOOL DISTRICTS:</i>			
	<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	1,666	1,473	1,036
Teacher Population	103	100	76
Student/Teacher Ratio	16.17:1	14.73:1	13.63:1
<i>JOINT VOCATIONAL SCHOOL SYSTEM</i>			
<i>TRI-COUNTY JOINT VOCATIONAL SCHOOL</i>			
<i>PAROCHIAL SCHOOLS</i>			
<u>SCHOOL</u>	<u>GRADES</u>	<u>STUDENTS</u>	<u>TEACHERS</u>
Grace Academy	K-8	65	7
Nelsonville Christian Academy	K-12	60	7
River Valley Community School	K-6	62	8
<i>BEACON SCHOOL FOR MENTALLY RETARDED AND DEVELOPMENTALLY DISABLED</i>			
Student Population		57	
Teacher Population		14	
Student/Teacher Ratio		4.07:1	
HIGHER EDUCATION			
Ohio University			
Hocking College			
	<u>PLAINS WATER</u>	<u>PLAINS SEWER</u>	<u>BUCHTEL WATER & SEWER</u>
Miles of Water Lines	13	0	4.5
Miles of Sewer Lines	0	16	0
Customers Served	1,046	1,034	265

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



STATE OF OHIO
OFFICE OF THE AUDITOR

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ATHENS COUNTY 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 26, 2001