

Pike County Financial Condition

Pike County

Single Audit

January 1 , 2000 Through December 31, 2000

Fiscal Year Audited Under GAGAS: 2000

BALESTRA & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
528 SOUTH WEST STREET, P.O. BOX 687
PIKETON, OHIO 45661



STATE OF OHIO
OFFICE OF THE AUDITOR

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To the Offices, Boards and
Commissioners of Pike County
100 East Second Street
Waverly, Ohio 45690

We have reviewed the Independent Auditor's Report of Pike County, prepared by Balestra & Company, CPAs, for the audit period January 1, 2000 through December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

July 2, 2001

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PIKE COUNTY
FINANCIAL CONDITION

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Pike County Financial Condition
Pike County

Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2000

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U. S. Department of Housing & Urban Development			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants		14.228	
Formula (2075) 99	G00541 H095		\$180,074
Formula (2075) 2000	N		25,000
Economic Development - Randal Home Grant (2049)	N		12,000
Community Housing Improvement Program - Countywide (2095) 2000	N		53,686
Community Housing Improvement Program - Pee Pee & Waverly (2104) 99	G90102 G016		159,823
Pikeon Sewer Plant Upgrade (2108) 99	G90970 G622		190,000
Small Cities FY 99 Hoxie (2109)	G01017 H095		134,148
Total U. S. Department of Housing & Urban Development			754,731
U. S. Department of Justice			
<i>Passed through Governor's Office of Criminal Justice Services</i>			
Law Enforcement Block Grant (2097)	N	16.592	6,423
"Cops" Fast Federal Grant Public Safety & Community Policing Grant (2030)	N	16.710	62,757
Total U. S. Department of Justice			69,180
U. S. Department of Transportation			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction		20.205	
Multiple Bridge Project (4026) 99	917149		67,307
Total U. S. Department of Transportation			67,307
Federal Emergency Management Assistance Act			
<i>Passed through the EMA of Pike County</i>			
Public Assistance Grants	N	83.544	
EMA Comprehensive Coop. Agreement (2070)			6,102
Total Federal Emergency Management Assistance Act			6,102
U.S. Department of Education			
<i>Passed through the State Department of Education</i>			
DARE Grant (2033)	N	84.184	8,892
<i>Passed through the State Department of MRDD</i>			
Special Education Cluster:			
Special Education - Grants to States	6B-SF-01P	84.027	8,385
	6B-SF-99P	84.027	1,980
Special Education - Preschool Grants	PG-SC-00P	84.173	261
Total Special Education Cluster			10,626
Total U. S. Department of Education			19,518
U.S. Department of Health & Human Services			
<i>Passed through the State Department of MRDD</i>			
Social Services Block Grant - Title XX (2003)	N	93.667	115,816
Medical Assistance Program	N	93.778	588,799
Total U. S. Department of Health & Human Services			704,615
U.S. Department of Energy			
<i>Passed through the State Department of Energy</i>			
Agreement in Principal (2028)	N	81.XXX	14,980
Total U. S. Department of Energy			14,980
Total Federal Financial Assistance			\$1,636,433

N - State pass through entity number was unable to be located by Pike County.
See accompanying notes to the Schedule of Federal Awards Expenditures.

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - - SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of federal awards expenditures is a summary of the activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - - REVOLVING LOAN FUNDS

Pike County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2000 the total amount of loans outstanding was \$1,408,100. Declining mortgage loans are also provided to low and moderate income families with the intent that they do not have to repay the loans unless they leave the residence before ten years. As of December 31, 2000 the total amount of loans outstanding was \$619,541.

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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*

Board of County Commissioners
Pike County
100 E. Second Street
Waverly, Ohio 45690

We have audited the financial statements of Pike County, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Pike County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing and 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 Pike County in a separate letter dated June 15, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Pike County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 15, 2001.

Board of County Commissioners
Pike County
Waverly, Ohio 45690

Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

Page 2

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

Balestra & Company
Balestra & Company

June 15, 2001

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Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB circular A-133

Board of County Commissioners
Pike County
100 E. Second Street
Waverly, Ohio 45690

Compliance

We have audited the compliance of Pike County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2000. Pike 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 each of its major federal programs is the responsibility of Pike County's management. Our responsibility is to express an opinion on Pike County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pike 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 Pike County's compliance with those requirements.

In our opinion, Pike County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2000. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 15, 2001.

Board of County Commissioners
Pike County
Waverly, Ohio 45690

Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB circular A - 133

Page 2

Internal Control Over Compliance

The management of Pike 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 Pike 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 are considered to be material weaknesses. We noted other matters involving the internal control over financial reporting, that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 15, 2001.

We have audited the general-purpose financial statements of Pike County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Balestra & Company

Balestra & Company

June 15, 2001

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

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2000**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant, CFDA #14.228 and Medical Assistance Program, 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

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

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2000**

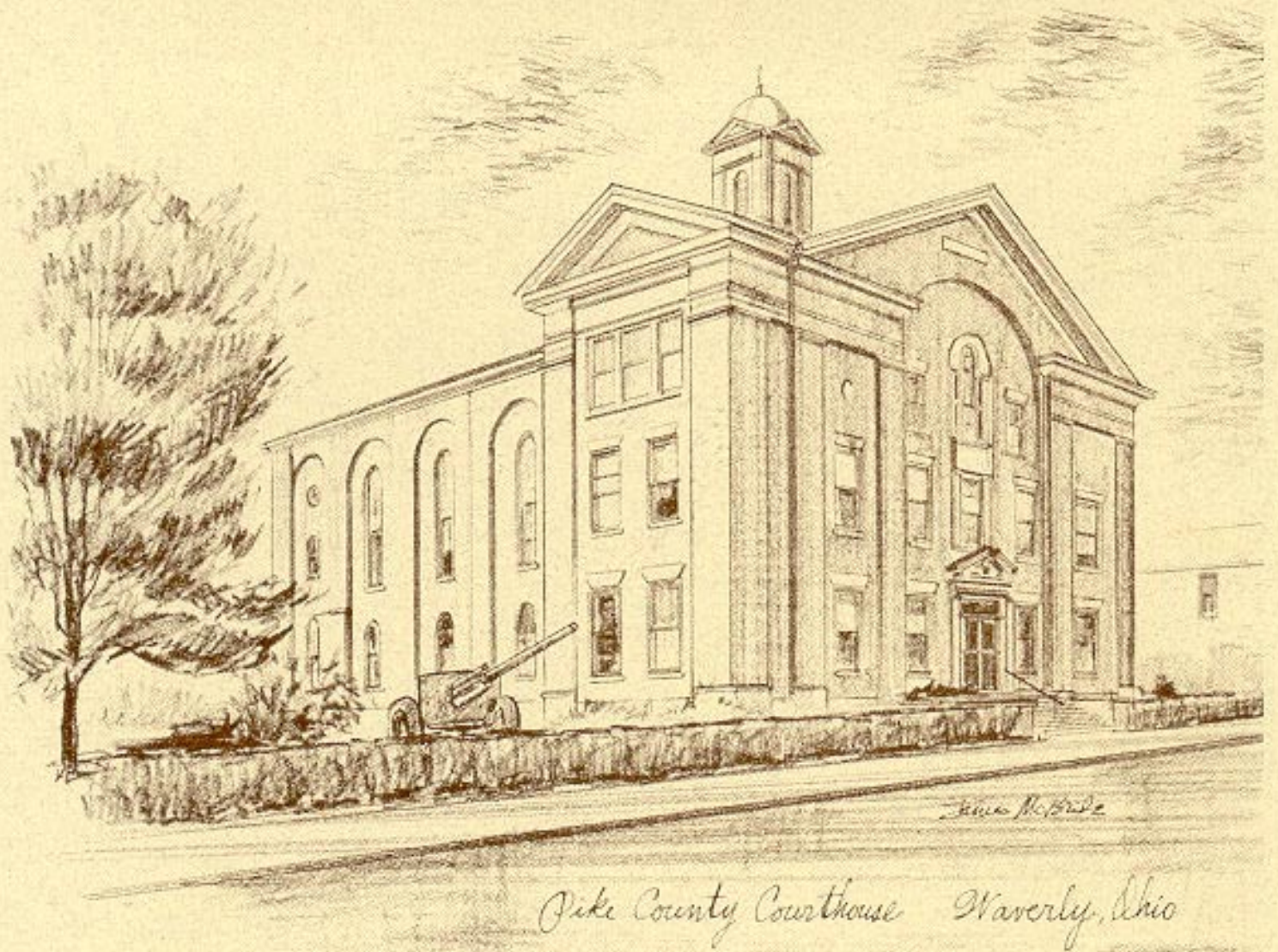
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number	None
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3. FINDINGS FOR FEDERAL AWARDS

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

PIKE COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2000

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2000



ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

**TEDDY L. WHEELER
PIKE COUNTY AUDITOR**

PIKE COUNTY, OHIO

INTRODUCTORY SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY COMMISSIONERS



JAMES A. BRUSHART



CHARLES N. OSBORN



RAYMOND FOUT, JR.

PIKE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2000

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Teddy L. Wheeler

PIKE COUNTY AUDITOR
COURT HOUSE
WAVERLY, OHIO 45690
Telephone (740) 947-2713



June 15, 2001

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

Honorable James Brushart
Honorable Charles N. Osborn
Honorable Raymond Fout, Jr.

As Auditor of Pike County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2000. This report conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for the accuracy of the data presented, as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County. This CAFR will provide the necessary information to the taxpayers of Pike County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Pike County with better financial information for future decision making.

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

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

HISTORY OF PIKE COUNTY

NATIVE AMERICAN HERITAGE

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

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

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

EARLY SETTLERS

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

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

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

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

FORMATION OF THE COUNTY

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

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

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

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

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

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

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

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

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

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

PIKE COUNTY'S COMMUNITIES

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

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

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

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

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

PIKE COUNTY'S TOWNSHIPS

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

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

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

Pike County is made up of 14 townships, one city, and two villages. According to the last census taken in 1990, Pike County ranked 80th in population for Ohio with 24,300 people. Waverly, the county seat, is the largest city in the County with a population of 4,477 people. The County has four school districts and one joint vocational school for a total enrollment of 6,161 students as of September 1, 1995. Pike County has 16,632 registered voters with 8,151 voting in the November 1993 general election, a 49 percent turnout. Within its 443 square miles, the County has one County airport, one hospital, one museum, two radio stations, one newspaper, one major waterway and 711 miles of roads.

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

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

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

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

Pike County's population increased from 24,249 in 1990 to 27,695 in 2000 according to the most recent preliminary 2000 census numbers. The population of Pike County continues to grow, increasing 6.3 percent during the 1980's and 14.2 percent in the 1990's. Waverly, the county seat of Pike County, is the largest city in the county with a population of 4,433 people per the new 2000 census. Mill's Pride and the Department of Energies Facility are the county's largest employers, utilizing 2,300 and 1,750 employees respectively. Other major industries include, Brown Corporation, Randal Homes, and Wausau Homes. Mead corporation in Ross county and Jenos in Jackson county are also major sources of employment for Pike County residents.

Results from the most recent business survey indicated 70 percent of the surveyed industries indicated land costs, building costs, and energy costs in Pike County as either excellent or good. Sixty percent of the local industries surveyed indicated plans to renovate or expand operations within the next five years. Mills Pride and Mead continue to expand and add employees to the manufacturing employment base.

Over 400 new commercial businesses have been started in Pike county since 1990. The commercial sector in Pike County continues to be vibrant and dynamic with the addition of a Walmart and a Medical Center in 1998. Total retail and service employment continues to increase with the development of the new commercial zone located on U.S. 23 south of Waverly.

The addition of Walmart in the County has greatly affected consumer shopping patterns and the sales tax base in the County. The new Walmart has significantly decreased the amount of out shopping in the County by servicing local shoppers who previously had shopped outside the county. The retail sales tax collections in the County remained strong experiencing only a minimal 6.8 tenths of one percent decrease of revenue receipts during 2000 as more local income continued to be spent in the local economy.

Personal per capita income increased at 6.6% per year during the 1980's decade, compared to 6.1% for Ohio and 6.5% for the U.S. New 2000 census data for personal per capita income was not available at the time of preparation of this report. The unemployment rate in Pike County has historically varied from a low of 8.2 percent in 1978 to 17.6 percent in 1985 to a new low of 8.1 percent in 2000. The unemployment rate decreased from 10.5 percent in December of 1997 to 9 percent in December of 1998 to 8.5 percent in December 1999 to 8.1 percent in December 2000. The economy created 400 new jobs in 1998 increasing the employment base from 10,400 to 10,800 during the year; 800 new jobs in 1999 from increasing base employment from 10,800 to 11,600 during the year; and 300 jobs in 2000 from increasing base employment from 11,600 to 11,900 during the year.

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

Agriculture contributed \$7,051,000 million in agricultural commodities cash receipts output to the County's economy according to the most recent data released by The Ohio State University for calendar year 1999. There were approximately 460 farms located on over 91,000 acres in Pike County in 1999. The average farm size in Pike County 1999 was 198 acres. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 25 sawmills which produce over 30 million board feet of lumber annually.

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

The overall economy in Pike County is expected to continue to gain establishments during the remainder of the 1990's. Growth is expected to be vigorous, fueled by expansions in the manufacturing, commercial, and tourist industries. The continued implementation of the SODI reuse plan in conjunction with a strong partnership between local government and the private sector is necessary for the continued development of the Pike County economy into the current new millennia.

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

MAJOR INITIATIVES

FOR THE YEAR

The major capital projects commencing construction and/or completed in the 2000 calendar year by the Board of Pike County Commissioners were the livestock barns adjacent to the Multi-purpose Arts and Crafts Building at the Pike County Fairgrounds, the Pike County Local Government Services Project, the Community Housing Improvement Program, and the numerous road and bridge projects of the county engineer's office.

Additional construction improvements at the Pike County Fairgrounds continued in 2000 with the construction of new livestock barns, located near the new Multi-purpose Arts And Crafts Building. The Multi-purpose Arts and Crafts Building was originally constructed to serve as a junior fair livestock show arena during the Pike County Fair. The addition of the new barns relieved the 4-H animal overcrowding problem previously experienced with the old livestock barns for many years and enhanced the safety of livestock exhibitors and the general public during the county fair. Expenditures paid to suppliers and the contractor DKM, Inc., for construction of the livestock barns at the fairgrounds in 2000 totaled \$277,930.25. The funding source for the work completed in 1999 was Pike County's General Fund. The total project costs incurred in the construction of the Multi-purpose Arts and Crafts Building, plus the new livestock barns at the Pike County Fairgrounds as of December 31, 2000, was \$673,884.74. The four-year summary of the total building construction cost included \$129,922.16 for Phase I completion in 1996, plus \$78,839.63 in 1997 and \$142,895.41 in 1998 for Phase II completion, \$44,297.29 of additional improvement expenditures in 1999 and 277,930.25 for livestock barns construction costs in year 2000.

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

The "Phase II" completion of the preparation of computerized orthophoto base property maps for Pike County, originally anticipated to commence in late summer of 1999, was contracted out to TDC Group, Inc., of Dayton, Ohio, for \$315,229.00 on October 30, 2000. Phase II will include the mapping of Beaver Township, Beaver Village, Jackson Township, Marion Township, Pee Pee Township, Pebble Township, Waverly City, Scioto Township, Seal Township, Picketon Village, and Union Township which in total contains approximately 15,500 real estate parcels. The "Phase II" completion of the project is funded in full by a \$350,000 grant award to Pike County from the United States Department of Energy announced by Congressman Ted Strickland in mid-1998. The \$350,000 grant award is a result of a 3161 funds request submitted in late 1997 to the United States Department of Energy as a community transition plan project by the Southern Ohio Development Initiative. County Engineer Denny Salisbury continues as the administrator of the county's mapping project. "Total Phase I" and "Phase II" expenditures incurred in the mapping project as of December 31, 2000, totaled \$392,410.04, of which \$118,925.14 was expended in 1996, \$100,335.87 in 1997, \$77,615.07 in 1998, \$0 in 1999, \$95,533.96 in calendar year 2000 from the Computerized Tax Mapping Fund. Funding for "Phase I" the mapping project included transfers-in from the county's "general fund" in the amount of \$200,000 and \$125,000 from the county auditor's "real estate assessment fund."

The major capital construction projects completed by County Engineer Salisbury's department for calendar year 2000 are listed in the following table:

COMPLETED 2000 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	DESCRIPTION OF IMPROVEMENT	PROJECT COST	DATE OF COMPLETION
Watson Road Slip Repair	LTIP and Local Funds	Bridge, Culvert Replacement	\$84,096.25	08/21/2000
Pike Lake Road Bridge	CSIP and Local Funds	Bridge Replacement	54,468.00	08/12/2000
Federal Aid Guardrail Proj. #2	FHWA Funds	New Guardrail	310,438.00	12/18/2000
Pave Prussia Road	Local Funds	Paving	75,111.04	10/27/2000
Pave Higby Road	Local Funds	Paving	63,410.61	02/12/2001
Pave Lapparell Road-South	Local Funds	Paving	136,800.99	10/23/2000
Pave Howard Road	Local Funds	Paving	26,250.75	10/27/2000
Pave Walton Road	Local Funds	Paving	115,141.45	01/29/2001

SCIP Denotes State Capital Improvement Program, (Issue II)

ODOD Denotes Funds provided by Ohio Department of Development

LTIP Denotes Local Transportation Improvement Program state funds (Issue II)

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

BRO Funds Denotes federal bridge replacement funds

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

FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds

CSTP Denotes Federal Aid Surface Transportation Program Funds

A new CHIP grant was awarded to Pike County in 1998 in the amount off \$600,000.00 by the Ohio Department of Development targeting the areas of the City of Waverly and Pee Pee Township. The project description specifies the rehabilitation of 25 owner occupied units, 12 rental units, down payment assistance for 18 households, and home repairs for 16 units. Expenditures of \$61,435.28 in calendar year 1999; \$377,982.71 in 1999; and \$159,823.24 in calendar year 2000 were incurred in the administration of the CHIP-Pee Pee Township program by the Pike County Office of Community Development. Total expenditures from the CHIP-Pee Pee Township Grant as of December 31, 2000, were \$599,241.33.

Construction of the new Market Street Office Complex, which is attached to Pike County's Cooperative Extension Service Office on Market Street in Waverly, commenced in early 1999. A contract was signed between the Board of Pike County Commissioners and the general contractor Bluegrass Construction, Inc., of Waverly in December of 1998 for the construction of the building. The initial estimated cost of the project, which was completed in the early part of calendar year 2000 was \$580,000. Capital expenditures incurred on the project included 578,897.08 in 1999 and an additional \$98,243.58 in calendar year 2000 for a total project cost of \$677,140.66. The project was financed with the issuance of general obligation notes issued by the Board of County Commissioners in the amount of \$580,000 with the additional \$97,140.66 balance required to complete the project paid from the county's general fund. The retirement of the \$580,000 general obligation notes shall also be from the county's general fund revenues.

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

In late spring of 2000, the Board of Pike County Commissioners contracted with the firm of McCarty and Associates of Hillsboro, Ohio, for architecture, engineering, and other professional services required for the renovation of the K-Mart building into the planned Pike County Local Government Service Center. Construction renovations of the building are targeted to commence in late spring or early summer of calendar year 2000, pending McCarty and Associates' completion of building plans and their subsequent approval by the property state and local authorities

William D. Whitfield, Director of the Pike County Department of Jobs and Family Services, reported 2000 to be a challenging year for the agency with welfare reform's implementation ongoing, along with a host of other transformations. Early in year 2000, The Pike County Department of Jobs and Family Services was involved in working with U.S. Census personnel in helping promote compliance with their CY 2000 count. Whitfield reported the agency did this by spearheading the Pike County Complete Count Committee.

The Pike County Department of Jobs and Family Services' Prevention, Retention and Contingency (PRC) Program expanded at an explosive rate as more and more projects were presented to the Human Services Planning Committee for recommendation. Project leaders were kept busy scrutinizing budgets and training providers in unit-based contracting and billing procedures. The State of Ohio had a hard time maintaining adequate cash flow to keep up with the department's much higher expenditures according to Whitfield. Many clients who were needing material assistance in obtaining or keeping a job were helped by this program.

Director Whitfield reported, early in the year 2000, an attempt was made by the state to impose managed health care for Pike County. Managed health care had been attempted in Pike County in the 1980s and failed, damaging the health care delivery system locally in the process said Whitfield. Not wanting this to happen, Pike County's Department of Jobs and Family Services provided support to a combined county effort, which successfully halted the managed care effort.

The Ohio Department of Human Services (ODHS) became The Ohio Department of Jobs and Family Services on July 1, 2000, as ODHS at the state level merged with The Ohio Bureau of Employment Services (OBES). The merger started with a lot of fanfare according to Director Whitfield, but got bogged down in implementation details, particularly those at the county level. Problems with the implementation of the merger continued through the remainder of calendar year 2000.

Whitfield reported that Ohio made some dramatic changes in workforce development in July under the Workforce Investment Act of 1998. The traditional Jobs Training Partnership Act programs were dissolved and replaced with a new Workforce Investment Act (WIA) model which allowed counties to design their own local WIA programs. Pike County joined Adams, Brown, and Scioto counties as WIA partners on July 1, 2000. Pike County's Department of Jobs and Family Services serves as a one-stop partner in the county and is represented on the local Workforce Policy Board.

Director Whitfield explained that the expiration of the three-year time limits for public cash assistance commenced on October 1, 2000, for many local residents. Pike County Department of Jobs and Family Services was prepared to deal with these clients losing assistance. Early in the year, PDDJFS staff had discussed the matter with Pike County's Human Services Planning Committee, as well as holding a public hearing. As a consequence of the discussion and the public hearing, a reasonable hardship exemption plan emerged. Contrary to the fearful expectations of many in the state, October 1 came and went uneventfully in Pike County and throughout most of the state according to Whitfield.

Whitfield noted that calendar year 2000 drew to a close at Pike County's Department of Jobs and Family Services with their annual awards and recognition banquet. Whitfield noted that while recognizing the achievements of specific individuals, the challenging day-to-day work done by all his staff was acknowledged as well.

FOR THE FUTURE

Future major initiatives by The Board of Pike County Commissioners includes the construction renovation of the K-Mart Building into Pike County's Local Government Services Center for the purpose of improving the accessibility and delivery of local government services to the people of Pike County. It is anticipated that actual construction for the renovation project will commence in late spring or early summer. The architect's estimate of the cost of the renovation is approximately \$2,600,000. Thirty-five percent of the \$1,300,000 building purchase price, plus the estimated \$2,600,000 in construction renovation costs will be paid for with funds reimbursed to Pike County's Department of Jobs and Family Services from The State of Ohio's Department of Jobs and Family Services over a twenty-year period. The balance of the debt retirement of the General Obligation Notes issued for the construction renovation will be paid with proceeds from the county's general fund.

In late spring of 2000, The Board of Pike County Commissioners contracted with the firm of McCarty and Associates of Hillsboro, Ohio, for architecture, engineering, and other professional services required for the renovation of the K-Mart building into the planned Pike County Local Government Service Center. Construction renovations of the building are targeted to commence in late spring of calendar year 2000, pending McCarty and Associates' completion of building plans and their subsequent approval by the property state and local authorities.

The State of Ohio, Department of Mental Retardation and Developmental Disabilities and The Pike County Board of Mental Retardation and Developmental Disabilities in a joint venture with The Board of Pike County Commissioners are in the planning process of construction of a 10,441 square feet facility to be known as The Pike County Early Childhood and Family Center. The facility will be located on a property located in Seal Township, Pike County, Ohio near The Vern Riffe-Pike County Joint Vocational School on State Route 124 just east of Piketon. The Early Childhood and Family Center will be for children and their families age zero through age five. Children at the center will be served by various agencies of Pike County including the Pike County Board of Mental Retardation and developmental Disabilities, Board of Health, Pike Community Hospital and The Community Action Committee of Pike County. The total estimated cost of the project is \$1,650, 000 with completion of the facility scheduled for mid-year 2001. The Early Childhood and Family Center is being funded by a \$1,500,000 grant from The State of Ohio, Department of Mental Retardation and Developmental Disabilities plus a \$150,000 local share transfer-in by the Pike County Commissioners from the county's general fund. The county's \$150,000 in funding was used for the planning, engineering and development of the project.

The completion in year 2001 of both the "Pilot Phase and Phase II" preparation of computerized orthophoto base property maps for Pike County is anticipated. In addition, a website with internet access to all computerized base property maps, plus property search capabilities is anticipated to be completed for public use in the early part of year 2001.

The future major capital construction projects planned by County Engineer Denny Salisbury for 2000 are listed in the following table:

PLANNED 2001 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	DESCRIPTION OF IMPROVEMENT	ESTIMATED PROJECT	PROJECTED DATE OF COMPLETION
River Road Bridge	SCIP and Local Funds	Bridge Replacement	\$250,000	11/15/2001
Buchanan Road Bridge	SCIP and Local Funds	Bridge Replacement	150,000	11/15/2001
Boswell Run Bridge	SCIP and Local Funds	Bridge Replacement	65,000	06/29/2001

PROJECT NAME	FUNDING SOURCES	DESCRIPTION OF IMPROVEMENT	ESTIMATED PROJECT	PROJECTED DATE OF COMPLETION
Long Fork Bridge	SCIP and Local Funds	Bridge Replacement	110,000	08/17/2001
Nipgen Bridge	LTIP and Local Funds	Bridge Replacement	160,000	10/01/2001
Loys Run Bridge	LTIP and Local Funds	Bridge Replacement	75,000	07/15/2001
Salem Cave Upgrade	LTIP and Local Funds	Road Widening & Paving	230,000	09/01/2001
Sunfish Creek Road Relocation	Issue II and Local Funds	Road Upgrade and New Construction	550,000	12/01/2001
Federal Aid Guardrail Project No. 3	FHWA	Guardrail	300,000	12/01/2001
Owl Creek Bridge	FHWA	Bridge Replacement	300,000	12/01/2001
Wilson Rund Bridge	FHWA	Bridge Replacement	300,000	12/01/2001
Markham Road Bridge	FHWA	Bridge Replacement	200,000	12/01/2001
Hickson Run Bridge No. 516-2.05	FHWA	Bridge Replacement	200,000	12/01/2001
Hickson Run Bridge No. 516-2.15	FHWA	Bridge Replacement	200,000	12/01/2001
Dutch Hollow Bridge	FHWA	Bridge Replacement	250,000	12/01/2001
American Boulevard Construction	General Fund	Road Construction	50,000	11/15/2001

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

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FINANCIAL INFORMATION

BASIS OF ACCOUNTING

Pike County's accounting system is organized on a "Fund Basis." Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a basis other than GAAP, for the year ending December 31, 2000, the County changed its basis of financial reporting from a cash basis to a modified accrual basis of accounting for governmental, expendable trust and agency funds, and to the accrual basis of accounting for enterprise funds according to 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 3 of the Notes to the General Purpose Financial Statements.

INTERNAL CONTROLS

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

BUDGETARY CONTROLS

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

GENERAL GOVERNMENT FUNCTIONS

The General Fund encompasses the general governmental functions of the County and all other functions not accounted for in other funds. General Fund revenues, increases or decreases from 1999, percentage of total and percent of increase or decrease on a GAAP basis are summarized below:

	1999	2000	Increase (Decrease) from 1999	Percent of Total	Percent of Increase (Decrease)
<i>Revenues:</i>					
Taxes	\$3,561,460	\$3,660,280	\$98,820	60.63%	2.77%
Charges For Services	718,049	734,815	16,766	12.17%	2.34%
Fees, Licenses and Permits	18,601	15,902	(2,699)	0.26%	(14.51%)
Fines and Forfeitures	115,691	94,542	(21,149)	1.57%	(18.28%)
Intergovernmental	480,070	549,693	69,623	9.10%	14.50%
Interest	546,640	696,669	150,029	11.54%	27.46%
Other	157,015	285,452	128,437	4.73%	81.80%
<i>Total Revenues</i>	<u>\$5,597,526</u>	<u>\$6,037,353</u>	<u>\$439,827</u>	<u>100.00%</u>	<u>7.86%</u>

Taxes increased \$98,820 over 1999 due to an increase in the amount of County sales and use taxes that were received during the year.

Interest increased \$150,029 over 1999 due to an increase in yield of investments.

The following schedule presents a summary of the General Fund expenditures, increases or decreases from 1999, percentage of total and percent of increase or decrease on a GAAP basis:

<i>Expenditures:</i>	<u>1999</u>	<u>2000</u>	<u>Increase (Decrease) from 1999</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
Current:					
General Government					
Legislative and Executive	\$1,838,988	\$1,987,261	\$148,273	41.80%	8.06%
Judicial	569,328	665,671	96,343	14.00%	16.92%
Public Safety	1,007,782	1,406,918	399,136	29.59%	39.61%
Public Works	40,057	58,021	17,964	1.22%	44.85%
Health	22,902	20,147	(2,755)	0.42%	(12.03%)
Human Services	245,736	268,540	22,804	5.66%	9.28%
Conservation and Recreation	160,011	133,240	(26,771)	2.80%	(16.73%)
Economic Development & Assistance	10,000	0	(10,000)	0.00%	(100.00%)
Capital Outlay	231,840	192,042	(39,798)	4.05%	(17.17%)
Other	0	12,043	12,043	0.25%	100.00%
Debt Service					
Principal Retirement	6,390	6,844	454	0.14%	7.10%
Interest	3,189	3,396	207	0.07%	6.49%
<i>Total Expenditures</i>	<u>\$4,136,223</u>	<u>\$4,754,123</u>	<u>\$617,900</u>	<u>100.00%</u>	<u>14.94%</u>

General Government - Legislative and Executive expenditures increased \$148,273 over 1999 due mainly to increased contractual services.

Public Safety expenditures increased \$399,136 over 1999 due mainly to increased prisoner cost and salary and benefit cost in the Sheriff's office.

GENERAL FUND

In 2000 revenues and other financing sources of \$6,050,760 were less than expenditures and other uses of \$6,126,208, which together with a \$593 increase in inventory resulted in a \$75,448 decrease in the December 31, 2000 balance. Management believes that between the unreserved fund balance of \$3,701,447, along with projected revenues in the future will ensure that the County can continue to provide the same level of services to its citizens in 2001.

SPECIAL REVENUE FUNDS

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

CAPITAL PROJECTS FUNDS

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

A fund equity deficit of \$3,865 exists in the Smith Road Waterline Capital Projects Fund, a fund equity deficit of \$702,147 exists in the Pike County Local Government Service Center Fund, and a fund equity deficit of \$142,026 exists in the Children's Service Building because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

A fund equity deficit of \$9,084 exists in the U.S. 23 Sanitary Sewer project Phase Fund, a fund equity deficit of \$6,933 exists in the Pike Lake Road Waterline, and a fund equity deficit of \$475,899 exists in the Market Street Office Complex because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

A fund equity deficit of \$304,926 exists in the Pike Health Care Addition Capital Projects Fund, a fund deficit of \$17,945 exists in the Zahn's Corner Industrial Park Fund, and a fund equity deficit of \$10,591 exists in the Airport Hangers Capital Projects Fund because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

ENTERPRISE FUNDS

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

In 2000, the Pike County Sewer Fund had a loss of \$77,829, the Pike County Water Fund had a loss of \$8,607, while the Pike County Recycling Fund had a gain of \$7,570, leaving a fund equity balance of \$2,746,453, \$320,278 and \$98,207, respectively.

FIDUCIARY FUNDS

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

Trust and Agency Funds

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

DEBT ADMINISTRATION

As of December 31, 2000, Pike County had a total outstanding debt of \$1,471,594, of which \$1,186,032 occurred by the issuance of notes. The notes are general obligation bond anticipation notes backed by the full faith and credit of the County. The debt is reported for financial purposes as Notes Payable, ODWA Loans Payable, and OPWC Loans Payable. The total debt balance is well below the legal debt limit of \$3,943,919 for total debt and \$1,245,759 for unvoted debt as specified in the Ohio Revised Code. A summary of Pike County's debt transactions for the year ended December 31, 2000, appears in Notes 18 and 19 of the Notes to the General Purpose Financial Statements.

Special Revenue Funds have outstanding general obligation bond anticipation note of \$335,000. \$200,000 was incurred to purchase a new building for MR/DD. \$135,000 was incurred to purchase a new building for Supported Living. The revenues of the MR/DD fund will be responsible for the new building note.

Capital Projects Funds have outstanding general obligation bond anticipation notes of \$530,000. \$315,000 was issued to construct an addition to the family resources wing of the Pike Community Hospital. \$30,000 was issued for airport hanger construction. \$135,000 was issued for a new Children's Service Building. The remaining \$50,000 was issued for the bridge replacement project of various bridges in the County.

Pike County has Enterprise Funds with outstanding notes of \$321,032. \$198,000 of this debt was incurred in the early 1980's to build the Lake White Sewer System. \$8,032 was issued for the installation of water lines and a storage tank on Lapparell Road. The remaining \$115,000 was incurred for the installation of sewer lines on Circleview Drive in Pee Pee Township. All notes will be retired through proceeds generated by the operation of the Enterprise Funds.

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

CASH MANAGEMENT

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

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

During the year the County invested a portion of the funds available for investment in Star Ohio. The Ohio State Treasurer administers this state-wide investment pool, established by Ohio law in 1985, whereby local governments in Ohio can pool their money with the State. Although the Treasurer of State is limited to investing in the same instruments as the County, by pooling the County's money with the State and other Ohio local governments, the County has realized significantly higher earnings to date than what could have been achieved locally. The balance of any County funds not invested with the State Treasurer is invested in United State Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio Law. Interest earned for all funds of the primary government during 2000 was \$827,296.

RISK MANAGEMENT

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

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

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

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

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

OTHER INFORMATION

INDEPENDENT AUDIT

The County had an independent audit of all its funds and account groups performed by the firm of Balestra and Company for the year ended December 31, 2000. The opinion of Balestra and Company can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Pike County for the year ended December 31, 1999. This was the eighth year that Pike County received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized CAFR. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

ACKNOWLEDGMENTS

Sincere gratitude goes to the Pike County Board of Commissioners, Charles N. Osborn, James Brushart, and Raymond Fout, Jr., for their support in granting funds for this project. Special acknowledgment is extended to Michael A. Balestra, CPA and Michelle Poe, Senior Accountant of the accounting firm Balestra & Company of Piketon, Ohio for their professional expertise and guidance in the preparation of this report. A special thanks also goes to Donna Jones, Mary Rhoads, Shawna Burton, and Patches Jones of the County Auditor's office for their assistance in compiling information for this report. Thanks, too, to Dr. David Henderson of the OSU Piketon Research and Extension Center for various information used in the statistical tables.

Respectfully submitted,

Teddy L. Wheeler

Teddy L. Wheeler
Pike County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pike County,
Ohio

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

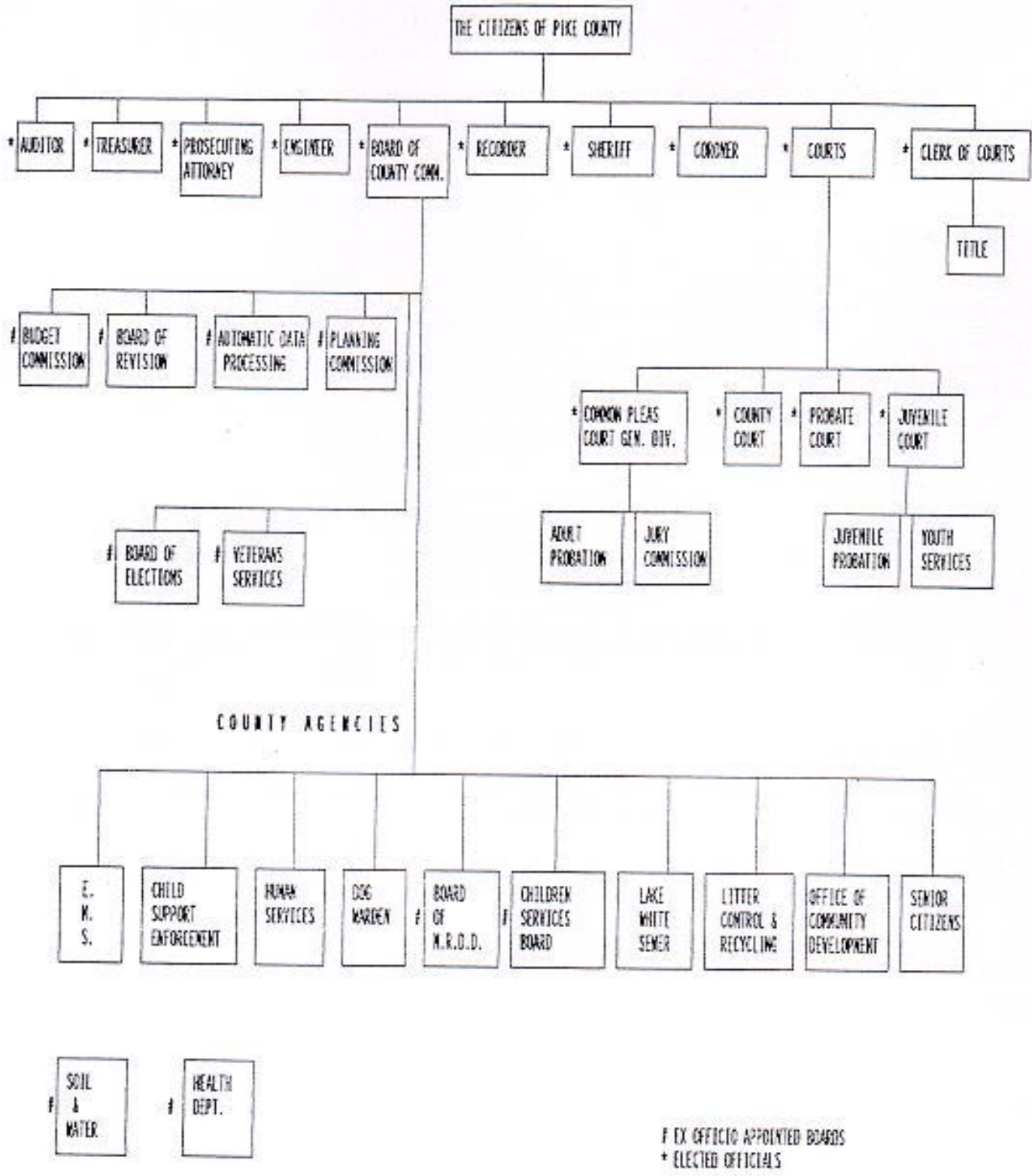
PIKE COUNTY

ELECTED OFFICIALS

AS OF DECEMBER 31, 2000

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

PIKE COUNTY, OHIO
ORGANIZATIONAL CHART



PIKE COUNTY, OHIO

FINANCIAL SECTION



Pike County Courthouse Waverly, Ohio

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BALESTRA & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
528 SOUTH WEST STREET, P.O. BOX 687
PIKETON, OHIO 45661

TELEPHONE (740) 289-4131
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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

To the Offices, Boards and
Commissioners of Pike County
100 East Second Street
Waverly, Ohio 45690

Independent Auditors' Report

We have audited the accompanying general-purpose financial statements of Pike 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 Pike County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Health Services, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit 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 the County, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 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 Pike County, taken as a whole. The combining and individual fund and account group financial statements and the schedules as listed in the table of contents are presented for purpose of additional analysis, and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Balestra & Company
Balestra & Company

June 15, 2001

General Purpose Financial Statements

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

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

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency
Assets and Other Debits:					
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$1,856,277	\$6,340,720	\$659,765	\$469,660	\$2,418,427
Cash and Cash Equivalents in Segregated Accounts	4,652	4,580	0	3,943	262,471
Investments with Fiscal and Escrow Agents	0	0	0	0	0
Receivables:					
Taxes	1,078,926	606,890	0	0	17,569,772
Accounts	41,951	25,829	15,000	28,431	10,762
Interfund	1,799,275	57,449	0	0	0
Accrued Interest	0	528	0	0	0
Due from Other Funds	0	17,610	0	0	5,749
Due from Other Governments	4,010	980,683	0	0	624,836
Materials and Supplies					
Inventory	21,848	163,228	0	15,455	0
Notes Receivable	0	37,901	0	0	0
Prepaid Items	6,204	10,219	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	1,900,577	0	0	0
Restricted Assets:					
Investments with Fiscal and Escrow Agents	0	0	0	0	0
Capital Purchases	0	0	0	0	0
Deferred Financing Costs	0	0	0	0	0
Industrial Commission of Ohio Deposit	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	3,303,391	0
Other Debits:					
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0	0
Total Assets and Other Debits	\$4,813,143	\$10,146,214	\$674,765	\$3,820,880	\$20,892,017

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$11,744,849	\$0	\$0	\$11,744,849
0	0	275,646	66,243	778,352	1,120,241
0	0	0	0	505,475	505,475
0	0	19,255,588	0	0	19,255,588
0	0	121,973	82,166	2,854,719	3,058,858
0	0	1,856,724	0	0	1,856,724
0	0	528	100	0	628
0	0	23,359	0	0	23,359
0	0	1,609,529	0	0	1,609,529
0	0	200,531	0	333,133	533,664
0	0	37,901	0	0	37,901
0	0	16,423	0	60,054	76,477
0	0	1,900,577	0	0	1,900,577
0	0	0	0	1,991,595	1,991,595
0	0	0	0	80,641	80,641
0	0	0	0	363,085	363,085
0	0	0	323	0	323
13,157,468	0	16,460,859	18,699	12,577,352	29,056,910
0	571,776	571,776	0	0	571,776
<u>\$13,157,468</u>	<u>\$571,776</u>	<u>\$54,076,263</u>	<u>\$167,531</u>	<u>\$19,544,406</u>	<u>\$73,788,200</u>

(Continued)

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

	GOVERNMENTAL FUND TYPES			PROPRIETARY	FIDUCIARY
	General	Special Revenue	Capital Projects	FUND TYPE Enterprise	FUND TYPE Trust and Agency
Liabilities, Fund Equity and Other Credits:					
Liabilities:					
Accounts Payable	\$39,307	\$161,304	\$0	\$2,665	\$1,200
Contracts Payable	2,535	12,579	45,370	0	0
Accrued Wages and Benefits	86,507	152,778	0	2,820	0
Compensated Absences Payable	21,335	77,157	0	5,920	0
Interfund Payable	0	189,809	1,455,933	153,533	57,449
Due to Other Funds	0	23,359	0	0	0
Due to Other Governments	126,295	349,251	0	21,671	1,304,039
Deferred Revenue	630,710	1,181,961	0	0	17,628,849
Undistributed Monies	0	0	0	0	1,581,458
Deposits Held and Due to Others	0	0	0	0	312,759
Accrued Interest Payable	0	9,097	2,908	8,164	0
Notes Payable	0	335,000	530,000	321,032	0
OWDA Loans Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	4,200	0
OPWC Loans Payable	0	0	0	135,937	0
Health Facilities Revenue Bonds	0	0	0	0	0
Total Liabilities	906,689	2,492,295	2,034,211	655,942	20,885,754
Fund Equity and Other Credits:					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	1,163,176	0
Retained Earnings:					
Reserved:					
Reserved for Board Use	0	0	0	0	0
Reserved for Donors	0	0	0	0	0
Unreserved	0	0	0	2,001,762	0
Fund Balance:					
Reserved for Encumbrances	176,955	896,036	110,966	0	0
Reserved for Inventory	21,848	163,228	0	0	0
Reserved for Loans	0	1,900,577	0	0	0
Reserved for Prepaid Items	6,204	10,219	0	0	0
Unreserved:					
Undesignated (Deficit)	3,701,447	4,683,859	(1,470,412)	0	6,263
Total Fund Equity (Deficit) and Other Credits	3,906,454	7,653,919	(1,359,446)	3,164,938	6,263
Total Liabilities and Fund Equity and Other Credits	\$4,813,143	\$10,146,214	\$674,765	\$3,820,880	\$20,892,017

See Accompanying Notes to the General Purpose Financial Statements

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$204,476	\$3,496	\$1,367,741	\$1,575,713
0	0	60,484	0	0	60,484
0	0	242,105	30,491	526,719	799,315
0	383,340	487,752	0	0	487,752
0	0	1,856,724	0	0	1,856,724
0	0	23,359	0	0	23,359
0	0	1,801,256	5,521	0	1,806,777
0	0	19,441,520	0	0	19,441,520
0	0	1,581,458	0	0	1,581,458
0	0	312,759	0	0	312,759
0	0	20,169	0	294,519	314,688
0	0	1,186,032	0	0	1,186,032
0	149,625	149,625	0	0	149,625
0	38,811	43,011	0	370,736	413,747
0	0	135,937	0	0	135,937
0	0	0	0	8,685,052	8,685,052
0	571,776	27,546,667	39,508	11,244,767	38,830,942
13,157,468	0	13,157,468	0	0	13,157,468
0	0	1,163,176	0	0	1,163,176
0	0	0	0	2,051,689	2,051,689
0	0	0	0	21,720	21,720
0	0	2,001,762	128,023	6,226,230	8,356,015
0	0	1,183,957	0	0	1,183,957
0	0	185,076	0	0	185,076
0	0	1,900,577	0	0	1,900,577
0	0	16,423	0	0	16,423
0	0	6,921,157	0	0	6,921,157
13,157,468	0	26,529,596	128,023	8,299,639	34,957,258
\$13,157,468	\$571,776	\$54,076,263	\$167,531	\$19,544,406	\$73,788,200

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures,
 And Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000

	General	Special Revenue	Capital Projects	Expendable Trust	Totals (Memorandum Only)
Revenues:					
Taxes	\$3,660,280	\$2,644,777	\$0	\$0	\$6,305,057
Charges for Services	734,815	960,093	375	0	1,695,283
Fees, Licenses and Permits	15,902	0	0	0	15,902
Fines and Forfeitures	94,542	13,474	0	0	108,016
Intergovernmental	549,693	7,973,824	305,415	0	8,828,932
Interest	696,669	116,867	13,292	468	827,296
Other	285,452	1,316,770	87,653	0	1,689,875
Total Revenues	6,037,353	13,025,805	406,735	468	19,470,361
Expenditures:					
Current:					
General Government:					
Legislative and Executive	1,987,261	198,821	0	0	2,186,082
Judicial	665,671	185,661	0	0	851,332
Public Safety	1,406,918	380,812	0	0	1,787,730
Public Works	58,021	2,946,514	2,155,103	0	5,159,638
Health	20,147	2,475,937	0	0	2,496,084
Human Services	268,540	4,305,010	0	0	4,573,550
Conservation and Recreation	133,240	0	0	0	133,240
Economic Development and Assistance	0	742,475	0	0	742,475
Other	12,043	0	0	3,225	15,268
Capital Outlay	192,042	745,253	3,063	0	940,358
Debt Service:					
Principal Retirement	6,844	0	10,500	0	17,344
Interest and Fiscal Charges	3,396	16,982	51,805	0	72,183
Total Expenditures	4,754,123	11,997,465	2,220,471	3,225	18,975,284
Excess of Revenues Over (Under) Expenditures	1,283,230	1,028,340	(1,813,736)	(2,757)	495,077
Other Financing Sources (Uses):					
Inception of Capital Lease	13,407	0	0	0	13,407
Operating Transfers - In	0	186,141	1,148,954	0	1,335,095
Operating Transfers - Out	(1,372,085)	0	0	0	(1,372,085)
Total Other Financing Sources (Uses)	(1,358,678)	186,141	1,148,954	0	(23,583)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(75,448)	1,214,481	(664,782)	(2,757)	471,494
Fund Balances at Beginning of Year (Restated - Note 4)	3,981,309	6,380,556	(694,664)	9,020	9,676,221
Increase (Decrease) in Reserve for Inventory	593	58,882	0	0	59,475
Fund Balance (Deficit) at End of Year	\$3,906,454	\$7,653,919	(\$1,359,446)	\$6,263	10,207,190

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000

	GENERAL		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,777,582	\$3,672,739	\$1,895,157
Charges for Services	484,272	701,685	217,413
Fees, Licenses and Permits	15,966	15,902	(64)
Fines and Forfeitures	80,766	94,542	13,776
Intergovernmental	515,289	550,310	35,021
Interest	395,000	685,570	290,570
Other	0	274,819	274,819
<i>Total Revenues</i>	<u>3,268,875</u>	<u>5,995,567</u>	<u>2,726,692</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	2,260,603	2,011,614	248,989
Judicial	750,633	676,068	74,565
Public Safety	1,471,634	1,403,900	67,734
Public Works	75,581	58,230	17,351
Health	25,231	23,670	1,561
Human Services	273,346	262,773	10,573
Conservation and Recreation	226,848	190,070	36,778
Economic Development & Assistance	2,070	0	2,070
Capital Outlay	258,912	214,039	44,873
<i>Total Expenditures</i>	<u>5,344,858</u>	<u>4,840,364</u>	<u>504,494</u>
Excess of Revenues Under Expenditures	<u>(2,075,983)</u>	<u>1,155,203</u>	<u>3,231,186</u>
Other Financing Sources (Uses):			
Advances - In	783,153	2,350,753	1,567,600
Advances - Out	0	(3,366,876)	(3,366,876)
Operating Transfers - Out	(1,397,085)	(1,372,085)	25,000
<i>Total Other Financing Sources (Uses)</i>	<u>(613,932)</u>	<u>(2,388,208)</u>	<u>(1,774,276)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(2,689,915)</u>	<u>(1,233,005)</u>	<u>1,456,910</u>
Fund Balance at Beginning of Year	2,594,716	2,594,716	0
Prior Year Encumbrances	202,902	202,902	0
Fund Balance at End of Year	<u>\$107,703</u>	<u>\$1,564,613</u>	<u>\$1,456,910</u>

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000
 (Continued)

	SPECIAL REVENUE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,806,425	\$2,479,274	\$672,849
Charges for Services	869,013	963,243	94,230
Fines and Forfeitures	6,200	11,635	5,435
Intergovernmental	8,453,258	7,971,661	(481,597)
Interest	120,116	113,529	(6,587)
Other	1,303,065	1,306,791	3,726
Total Revenues	12,558,077	12,846,133	288,056
Expenditures:			
Current:			
General Government:			
Legislative and Executive	400,365	272,969	127,396
Judicial	214,490	171,052	43,438
Public Safety	493,353	381,424	111,929
Public Works	4,050,273	3,384,472	665,801
Health	3,086,314	2,612,039	474,275
Human Services	4,954,740	4,431,626	523,114
Economic Development and Assistance	1,226,122	926,825	299,297
Capital Outlay	977,961	753,127	224,834
Total Expenditures	15,403,618	12,933,534	2,470,084
Excess of Revenues Over (Under) Expenditures	(2,845,541)	(87,401)	2,758,140
Other Financing Sources (Uses):			
Proceeds From Sale of Fixed Assets	2,000	0	(2,000)
Proceeds From Sale of Notes	135,000	135,000	0
Advances - In	0	361,977	361,977
Advances - Out	(15,000)	(211,840)	(196,840)
Operating Transfers - In	80,264	186,141	105,877
Operating Transfers - Out	(70,000)	(37,443)	32,557
Total Other Financing Sources (Uses)	132,264	433,835	301,571
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,713,277)	346,434	3,059,711
Fund Balance at Beginning of Year	4,165,558	4,165,558	0
Prior Year Encumbrances	614,206	614,206	0
Fund Balance at End of Year	\$2,066,487	\$5,126,198	\$3,059,711

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000
 (Continued)

	DEBT SERVICE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other Revenues	\$111,925	\$51,993	(\$59,932)
<i>Total Revenues</i>	111,925	51,993	(59,932)
Expenditures:			
Capital Outlay			
Capital Improvements	8,229	5,668	2,561
Debt Service:			
Principal Retirement	2,050,788	2,050,788	0
Interest and Fiscal Charges	73,885	69,390	4,495
<i>Total Expenditures</i>	2,132,902	2,125,846	7,056
Excess of Revenues Under Expenditures	(2,020,977)	(2,073,853)	(52,876)
Other Financing Sources (Uses):			
Proceeds of Notes	1,445,000	1,445,000	0
Advances - In	0	1,397,213	1,397,213
Advances - Out	0	(1,503,913)	(1,503,913)
Operating Transfers - In	768,863	795,429	26,566
<i>Total Other Financing Sources (Uses)</i>	2,213,863	2,133,729	(80,134)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	192,886	59,876	(133,010)
Fund Balance at Beginning of Year	86,636	86,636	0
Fund Balance (Deficit) at End of Year	\$279,522	\$146,512	(\$133,010)
	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2000
 (Continued)

	CAPITAL PROJECTS		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$404,893	\$315,511	(\$89,382)
Interest	13,000	15,366	2,366
Other	187,368	39,207	(148,161)
<i>Total Revenues</i>	605,261	370,084	(235,177)
Expenditures:			
Current:			
Public Works	2,726,165	2,352,443	373,722
Debt Service:			
Principal Retirement	540,000	540,000	0
Interest and Fiscal Charges	22,742	22,742	0
<i>Total Expenditures</i>	3,288,907	2,915,185	373,722
Excess of Revenues Under Expenditures	(2,683,646)	(2,545,101)	138,545
Other Financing Sources (Uses):			
Proceeds of Notes	865,000	865,000	0
Advances - In	800,186	1,151,686	351,500
Advances - Out	0	(315,000)	(315,000)
Operating Transfers - In	214,000	390,968	176,968
<i>Total Other Financing Sources</i>	1,879,186	2,092,654	213,468
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(804,460)	(452,447)	352,013
Fund Balance at Beginning of Year	828,093	828,093	0
Fund Balance at End of Year	\$23,633	\$375,646	\$352,013

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Fund
For the Year Ended December 31, 2000
(Continued)

	EXPENDABLE TRUST		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$470	\$470
<i>Total Revenues</i>	0	470	470
Expenditures:			
Other Expenditures	6,300	3,225	3,075
<i>Total Expenditures</i>	6,300	3,225	3,075
Excess of Revenues Under Expenditures	(6,300)	(2,755)	3,545
Other Financing Sources (Uses):			
Other Financing Sources	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,300)	(2,755)	3,545
Fund Balance at Beginning of Year	8,977	8,977	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$2,677	\$6,222	\$3,545

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2000

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only)
	Enterprise	Pike County Adult Activities Center	Pike Health Services, Inc.	Reporting Entity
Operating Revenues:				
Charges for Services	\$374,169	\$1,031,380	\$14,170,410	\$15,575,959
Cafeteria	0	0	99,984	99,984
Other Operating Revenues	12,405	25,000	208,939	246,344
Total Operating Revenues	386,574	1,056,380	14,479,333	15,922,287
Operating Expenses:				
Personal Services	67,967	900,340	5,449,944	6,418,251
Contractual Services	185,182	29,801	2,507,411	2,722,394
Materials and Supplies	14,858	47,975	1,747,361	1,810,194
Other	100,249	11,393	2,884,119	2,995,761
Fringe Benefits	8,852	81,648	1,152,834	1,243,334
Depreciation	100,146	10,200	1,101,922	1,212,268
Total Operating Expenses	477,254	1,081,357	14,843,591	16,402,202
Operating Income (Loss)	(90,680)	(24,977)	(364,258)	(479,915)
Non-Operating Revenues (Expenses):				
Interest Income	0	1,952	166,351	168,303
Contributions	0	0	33,705	33,705
Gain (Loss) on Investments	0	0	1,385	1,385
Property Taxes	0	0	914,352	914,352
Interest and Fiscal Charges	(15,039)	0	(648,718)	(663,757)
Total Non-Operating Revenues (Expenses)	(15,039)	1,952	467,075	453,988
Income (Loss) Before Operating Transfers	(105,719)	(23,025)	102,817	(25,927)
Operating Transfers - In	26,853	0	0	26,853
Net Income (Loss)	(78,866)	(23,025)	102,817	926
Retained Earnings at Beginning of Year (Restated - Note 4)	2,080,628	151,048	8,196,822	10,428,498
Retained Earnings	2,001,762	128,023	8,299,639	10,429,424
Contributed Capital at Beginning of Year	1,163,176	0	0	1,163,176
Contributed Capital at End of Year	1,163,176	0	0	1,163,176
Total Fund Equity at End of Year	\$3,164,938	\$128,023	\$8,299,639	\$11,592,600

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenses and Changes
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Enterprise Funds - Primary Government
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$314,000	\$310,299	(\$3,701)
Other Operating Revenues	900	2,255	1,355
<i>Total Revenues</i>	<u>314,900</u>	<u>312,554</u>	<u>(2,346)</u>
Expenses:			
Personal Services	66,820	66,163	657
Fringe Benefits	9,652	7,208	2,444
Contractual Services	223,555	198,649	24,906
Materials and Supplies	19,730	18,287	1,443
Other Operating Expenses	240	942	(702)
Capital Outlay	26,161	24,532	1,629
Debt Service:			
Principal Retirement	369,000	369,000	0
Interest and Fiscal Charges	13,998	13,998	0
<i>Total Expenses</i>	<u>729,156</u>	<u>698,779</u>	<u>30,377</u>
Excess of Revenues Over (Under) Expenses	<u>(414,256)</u>	<u>(386,225)</u>	<u>28,031</u>
Other Financing Sources (Uses):			
Proceeds of Notes	313,000	313,000	0
Advances - In	0	319,000	319,000
Advances - Out	0	(198,000)	(198,000)
Operating Transfers - In	25,853	26,853	1,000
<i>Total Other Financing Sources (Uses)</i>	<u>338,853</u>	<u>460,853</u>	<u>122,000</u>
Excess of Revenues Over Expenses, Advances and Operating Transfers	<u>(75,403)</u>	<u>74,628</u>	<u>150,031</u>
Fund Equity at Beginning of Year	352,617	352,617	0
Prior Year Encumbrances	11,509	11,509	0
Fund Equity at End of Year	<u>\$288,723</u>	<u>\$438,754</u>	<u>\$150,031</u>

See Accompanying Note to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Cash Flows
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2000

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only)
	Enterprise	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$411,125	\$1,055,318	\$0	\$1,466,443
Cash Received from Patients and Third Party Payers	0	0	13,717,804	13,717,804
Cash Received from Other Operating Sources	9,375	25,000	308,923	343,298
Cash Payments to Suppliers for Goods and Services	(294,723)	(77,427)	(7,602,403)	(7,974,553)
Cash Payments to Employees for Services and Benefits	(73,371)	(981,987)	(6,416,595)	(7,471,953)
Cash Payments for Other Operating Expenses	3,646	0	0	3,646
Net Cash Provided by (Used for) Operating Activities	56,052	20,904	7,729	84,685
<i>Cash Flows from Noncapital Financing Activities:</i>				
Property Taxes	0	0	914,352	914,352
Contributions	0	0	33,705	33,705
Operating Transfers-In	26,853	0	0	26,853
Advances-In	319,000	0	0	319,000
Advances-Out	(198,000)	0	0	(198,000)
Net Cash Provided by Noncapital Financing Activities	147,853	0	948,057	1,095,910
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Proceeds from Sale of Bonds	0	0	127,018	127,018
Proceeds from Sale of Notes	313,000	0	0	313,000
Payments for Capital Acquisitions	(26,453)	0	0	(26,453)
Acquisition of Capital Assets	0	(7,878)	(857,676)	(865,554)
Principal Payments	(378,375)	0	(576,392)	(954,767)
Interest Payments	(13,998)	0	(650,192)	(664,190)
Net Cash Used for Capital and Related Financing Activities	(105,826)	(7,878)	(1,957,242)	(2,070,946)
<i>Cash Flows from Investing Activities:</i>				
Interest on Investments	0	1,952	166,351	168,303
Decrease in Board Designated Assets	0	0	944,936	944,936
Net Cash Provided by Investing Activities	0	1,952	1,111,287	1,113,239
Net Increase/(Decrease) in Cash and Cash Equivalents	98,079	14,978	109,831	222,888
Cash and Cash Equivalents at Beginning of Year	375,524	51,265	668,521	1,095,310
Cash and Cash Equivalents at End of Year	\$473,603	\$66,243	\$778,352	\$1,318,198

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Cash Flows
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2000
 (Continued)

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only) Reporting Entity
	Enterprise	Pike County Adult Activities Center	Pike Health Services Inc.	
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Operating Income (Loss)	(\$90,680)	(\$24,977)	(\$364,258)	(\$479,915)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Depreciation	100,146	10,200	1,101,922	1,212,268
Deferred Financing Cost	0	0	20,719	20,719
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	37,572	23,967	(452,606)	(391,067)
(Increase)/Decrease in Interest Receivable	0	(30)	0	(30)
(Increase)/Decrease in Prepaid Items	0	2,031	(48,534)	(46,503)
(Increase)/Decrease in Inventory Held for Resale	0	0	(38,336)	(38,336)
(Increase)/Decrease in Materials and Supplies Inventory	(3,228)	0	0	(3,228)
Increase/(Decrease) in Accounts Payable	2,665	(207)	(397,361)	(394,903)
Increase/(Decrease) in Accrued Wages and Benefits	625	7,237	186,183	194,045
Increase/(Decrease) in Compensated Absences Payable	1,245	0	0	1,245
Increase/(Decrease) in Due to Other Governments	12,747	2,683	0	15,430
Increase/(Decrease) in Capital Leases Payable	(5,040)	0	0	(5,040)
Total Adjustments	146,732	45,881	371,987	564,600
Net Cash Provided by (Used for) Operating Activities	\$56,052	\$20,904	\$7,729	\$84,685

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
For the Year Ended December 31, 2000

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Funds. These funds are used to account for the accumulation of financial resources for, and the payment of general obligation long-term debt principal, interest and related costs. In accordance with Ohio Law, these funds were reported on a budgetary basis. For GAAP reporting, these funds have been combined with the fund responsible for the repayment of the debt (See page 168 for the information on GAAP reporting of these funds).

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The information in Notes 2 through 25, 28, and 29 relate to the primary government. Information related to the discretely presented component units is presented in Note 26 and 27.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

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

The modified accrual basis of accounting is followed for the governmental fund types and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, permissive sales tax (see Note 8), federal and state grants and entitlements, charges for current services, and fines and forfeitures. Major revenue sources not susceptible to accrual include licenses and permits which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are not intended to finance 2000 operations, have been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Principal and interest on general and special assessment long-term debt are recorded as fund liabilities when due, and costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The enterprise funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized at the time they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

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 has elected to apply Financial Accounting Standards and Interpretations issued after November 30, 1989, to its proprietary activities, provided that they do not conflict with or contradict GASB pronouncements. The adoption of this approach to accounting for proprietary activities by the County required no change from prior years.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Estimated Resources: The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include actual unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

During fiscal year 2000, Investments were limited to STAROhio.

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

The County has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2000. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price of the investment could be sold for on December 31, 2000.

Interest is distributed to the General Fund, Community Development, Motor Vehicle and Gas Tax, Child Support Enforcement Agency, and Law Enforcement Block Grant Special Revenue Funds, Pike Health Care Addition, Spicy Run Bridge and Pike County Multiple Bridge Capital Project Funds, and the Armintrout Expendable Trust Fund. Interest earned during 2000 amounted to \$827,296.

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

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Depreciation: The fixed asset values initially were determined at December 31, 1991, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated fixed assets are capitalized at estimated fair market value on the date donated. The County has established \$500 as the threshold for which fixed assets are to be reported.

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed Capital: Contributed capital represents resources from other funds, other governments, private sources, and tap-in fees, to the extent they exceed the cost of physical connection to the system, which have been provided to the enterprise funds and are not subject to repayment. Because the County, prior to 1992 had not prepared financial statements in accordance with generally accepted accounting principles, the exact amount of contributed capital pertaining to years prior to 1992 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the enterprise funds have been classified as retained earnings. As of December 31, 2000 the County's contributed capital consisted of tap-in fees and capital grants.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types					
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	\$ (75,448)	\$1,214,481	\$ 0	\$(664,782)	\$(2,757)
Increases (Decreases) Due To:					
Revenue Accruals	(55,193)	(179,672)	51,993	(36,651)	2
Expenditure Accruals	138,019	236,606	(2,123,242)	(541,545)	1,200
Encumbrances	(224,260)	(1,172,675)	(2,604)	(153,169)	(1,200)
Transfers	0	(37,443)	795,429	(757,986)	0
Note Proceeds	0	135,000	1,445,000	865,000	0
Advances	<u>(1,016,123)</u>	<u>150,137</u>	<u>(106,700)</u>	<u>836,686</u>	<u>0</u>
Budget Basis	<u><u>\$ (1,233,005)</u></u>	<u><u>\$ 346,434</u></u>	<u><u>\$ 59,876</u></u>	<u><u>\$(452,447)</u></u>	<u><u>\$(2,755)</u></u>

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

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

Net Loss/Excess of Revenues Over Expenses, and Operating Transfers Proprietary Fund Type	
GAAP Basis	<u>Enterprise</u> \$ (78,866)
Increases (Decreases) Due To:	
Revenue Accruals	(74,020)
Expense Accruals	(185,001)
Advances	121,000
Proceeds of Notes	313,000
Encumbrances	<u>(21,485)</u>
Budget Basis	<u>\$ 74,628</u>

NOTE 4 - RESTATED FUND BALANCE/RETAINED EARNINGS

Due to the reclassification and combining of funds on a GAAP basis, and accrual restatements, the net change of beginning fund balances is as follows.

	Beginning Fund Balance/ <u>Retained Earnings</u>	<u>Adjustments</u>	Restated Fund Balance/ <u>Retained Earnings</u>
<i>General Fund</i>	\$3,982,728	\$(1,419)	\$3,981,309
<i>Special Revenue Funds</i>	6,370,131	10,425	6,380,556
<i>Capital Project Funds</i>	(695,127)	463	(694,664)
<i>Expendable Trust Fund</i>	19,020	(10,000)	9,020
<i>Enterprise Funds</i>	2,076,700	3,928	2,080,628

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Equity/Retained Earnings Deficits: The following funds have a fund balance deficit as of December 31, 2000:

<u>Capital Projects Funds</u>	
Smith Road Waterline Fund	\$ 3,865
Market Street Office Complex Fund	475,899
Pike Health Care Addition Fund	304,926
Airport Hanger Construction Fund	10,591
U.S. 23 Sanitary Sewer Fund	9,084
Children's Services Building Fund	142,026
Pike County Local Gov't Service Center Fund	702,147
Pike Lake Road Waterline Fund	6,933
Zahn's Cornet Industrial Park Fund	17,945

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

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

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE (Continued)

Legal Compliance: The following funds had appropriations in excess of estimated resources at December 31, 2000:

<i>Special Revenue Funds</i>	
MVGT Fund	192,696
Computerized Tax Mapping Fund	67,808
Court Security Grant Fund	12,250
Chip Pee Pee & Waverly CDBG Fund	5,224
Ohio EPA Septic Tank Repair	12,693
<i>Capital Project Funds</i>	
Fairgrounds Improvement Fund	2,163
Pike County Multiple Bridge Fund	1,794
Market Street Office Complex Fund	63,107

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

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

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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

Deposits: At year end, the carrying amount of the County's deposits was \$3,979,151 and the bank balance was \$5,826,450. Of the bank balance:

1. \$430,872 was covered by federal depository insurance; and
2. \$5,395,578 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

The County's investment in STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category			Carrying Value	Fair Value
	1	2	3		
<u>Investments:</u>					
*STAROhio	\$ 0	\$ 0	\$ 0	<u>\$8,036,344</u>	<u>\$8,036,344</u>
Total					
Investments	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$8,036,344</u>	<u>\$8,036,344</u>

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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

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

GASB 3 to GASB 9 Reconciliation

		<u>Cash & Cash Equivalents</u>		<u>Investments</u>
GASB 9 Balances	\$12,020,495		\$	0
Cash on Hand		(5,000)		0
STAROhio		<u>(8,036,344)</u>		<u>8,036,344</u>
GASB 3		<u>\$ 3,979,151</u>		<u>\$8,036,344</u>

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1993. Real property taxes are payable annually or semiannually. The first payment is due January 20, with the remainder payable by June 20.

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

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 2000. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2000 operations. The receivable and the portion of the tax levies prepaid by year end into the undivided general tax agency fund are therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2000, was \$9.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$165,294,900
Public Utility Personal Property	40,894,330
Tangible Personal Property	<u>33,442,820</u>
Total Property Taxes	<u>\$239,632,050</u>

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

NOTE 8 - PERMISSIVE SALES TAX

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

Proceeds of the tax are credited entirely to the general fund. Amounts that have been collected by the State and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2000 amounted to \$1,721,143.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2000, consisted of taxes, accounts (billings for user charged services, and delinquent child support payments), loans, interest and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full.

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

Of the total Loans Receivable disclosed on the balance sheet, \$619,541 represents the amount of principal on the loans subject to forgiveness under the above agreement.

Other loans receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Community Development program and are recorded net of the \$142,339 allowance for doubtful accounts.

A summary of the principal items of intergovernmental receivables is as follows:

<u>Fund / Type</u>	<u>Amount</u>
<i>General Fund</i>	
Grants and Entitlements	\$ 4,010
<i>Total General Fund</i>	4,010
<i>Special Revenue Funds</i>	
Grants and Entitlements	980,683
<i>Total Special Revenue Funds</i>	980,683
<i>Agency Funds</i>	
Gasoline Tax	68,811
Local Government	157,940
Grants and Entitlements	58,338
Local Government Revenue Assistance	55,696
Library and Local Government	284,051
<i>Total Agency Funds</i>	624,836
<i>Total All Funds</i>	\$1,609,529

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

NOTE 10 - FEDERAL FOOD STAMP PROGRAM

The County's Department of Human Services distributes federal food stamps through contracting issuance centers to entitled recipients within Pike County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. The inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$707,655 of federal food stamps at December 31, 2000.

NOTE 11 - FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 2000, are as follows:

	<u>Enterprise</u>
Land	\$ 12,500
Buildings	126,571
Machinery and Equipment	137,306
Vehicles	27,620
Water and Sewer Lines	<u>4,242,411</u>
Total Fund Fixed Assets	4,546,408
Less: Accumulated Depreciation	<u>(1,243,017)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u><u>\$3,303,391</u></u>

A summary of the changes in general fixed assets during 2000 is as follows:

<u>Asset Category</u>	<u>Balance for the Year Ended 12/31/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance for the Year Ended 12/31/00</u>
Land	\$ 715,571	\$ 0	\$ 0	\$ 715,571
Buildings	4,814,047	2,271,000	0	7,085,047
Improvements Other Than Buildings	394,798	14,854	0	409,652
Machinery and Equipment	1,979,465	236,035	65,940	2,149,560
Furniture and Fixtures	389,922	16,083	1,138	404,867
Vehicles	<u>2,290,275</u>	<u>146,525</u>	<u>44,029</u>	<u>2,392,771</u>
Totals	<u><u>\$ 10,584,078</u></u>	<u><u>\$ 2,684,497</u></u>	<u><u>\$ 111,107</u></u>	<u><u>\$13,157,468</u></u>

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

NOTE 12 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2000, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 21) for liability, auto, and crime insurance. This jointly governed organization is a cost-sharing pool. The program has a \$0 to \$2,500 deductible per occurrence.

Coverages provided by the program are as follows:

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

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$15,387,000, other property insurance including \$5,000 for extra expenses and \$100,000 for valuable papers and records, and aviation insurance.

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

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

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

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

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS

Public Employees Retirement System - All Pike County full time employees (except for certified teachers) participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer defined benefit pension plan created by the State of Ohio. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 42315-4562 or by calling (614) 466-2085 or 1-800-222-PERS(7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The 2000 employer contribution rate for local government employer units was 10.65% of covered payroll; 4.3% to fund health care. For law enforcement, the employer rate was 15.70% of covered payroll. Pike County's contributions to PERS for the years ending December 31, 1998, 1999 and 2000, were \$768,283, \$988,509, and \$731,122 respectively which are equal to the required contributions for each year.

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

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 8% was the portion to fund the Health Care Reserve Fund. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Pike County's contributions to STRS for the years ending December 31, 1998, 1999 and 2000 were \$4,739, \$7,641, and \$14,829 which are equal to the required contributions for each year.

Effective July 1, 1991, all employees not otherwise covered by the Public Employees Retirement System or the State Teachers Retirement System have an option to choose social security or the Public Employees Retirement System/State Teachers Retirement System. As of December 31, 2000, none of the elected officials has elected social security.

NOTE 14 - POSTEMPLOYMENT BENEFITS

Public Employees Retirement System: The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement service is considered an Other Postemployment Benefit (OPEB) as described in *GASB Statement No. 12*. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for the year 2000 was \$290,036; 4.30% of covered payroll.

The health inflation and significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1999. OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

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

The Retirement Board enacted 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 both state and local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.2% to 4.3% at the beginning of the year to improve health care funding. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

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

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

NOTE 14 - POSTEMPLOYEMENT BENEFITS (Continued)

Benefits are funded on a pay-as-you-go basis. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from System funds shall be included in the employer contribution rate, currently 14% of covered payroll. The board currently allocates employer contributions equal to eight percent of covered payroll to the Health Care Reserve Fund. For Pike County this amount equaled \$8,474 during 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001 and after, will be 4.5% of covered payroll. The balance in the Health Care Reserve Fund was \$3.419 billion, on June 30, 2000. As of July 1, 2000, eligible benefits recipients totaled 99,011. For the year ended June 30, 2000, net health care costs paid by the System were \$283,137,000.

NOTE 15 - OTHER EMPLOYEE BENEFITS

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

Accumulated, unused sick leave is paid up to a maximum of 240 hours, depending on length of service, to employees who retire. As of December 31, 2000, the liability for compensated absences was \$487,752 for the entire County.

NOTE 16 - DEFERRED COMPENSATION

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

Under the Ohio Public Employees Deferred Compensation Program and the County Commissioners' Association of Ohio deferred Compensation Program, all plan assets are 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. The assets of these plans are not reflected in the combined financial statements of the County.

NOTE 17 - CAPITALIZED LEASES - LESSEE DISCLOSURE

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

The Governmental funds' capital leases were recorded as assets in the GFAAG and liability in the GLTDAG. Governmental funds capital leases required the County to record the corresponding revenue and expenditure for the lesser of the fair market value or minimum lease payment at lease exceptions in the General Fund and CDBG Fund.

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

NOTE 17 - CAPITALIZED LEASES - LESSEE DISCLOSURE (Continued)

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2000.

Year Ending <u>December 31,</u>	<u>Long-Term Debt</u>
2001	\$16,983
2002	12,783
2003	11,814
2004	5,270
2005	3,051
Thereafter	<u>253</u>
Total Minimum Lease Payments	50,154
Less: Amount Representing Interest	<u>(7,143)</u>
Present Value of Minimum Lease Payments	<u><u>\$43,011</u></u>

NOTE 18 - LONG-TERM DEBT

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/00</u>
<u>General Long-Term Obligations</u>				
Compensated Absences	\$381,769	\$ 1,571	\$ 0	\$383,340
General Obligation Debt				
Loan 0.00% - 1995				
Ohio Public Works Commission	111,375	0	6,750	104,625
General Obligation Debt				
Loan 0.00% - 1998				
Ohio Public Works Commission	48,750	0	3,750	45,000
Capital Leases	<u>32,248</u>	<u>13,407</u>	<u>6,844</u>	<u>38,811</u>
Total Long-Term Obligations	<u>\$574,142</u>	<u>\$ 14,978</u>	<u>\$17,344</u>	<u>\$571,776</u>
<u>Types / Issues</u>	<u>Outstanding at 01/01/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/00</u>
<u>Enterprise Fund Obligations</u>				
<u>Pike County Water Fund</u>				
Loan - 0.00% - 1994				
Ohio Public Works Commission	<u>\$ 145,312</u>	<u>\$ 0</u>	<u>\$ 9,375</u>	<u>\$135,937</u>
<u>Pike County Sewer Fund</u>				
Capital Leases	<u>9,240</u>	<u>0</u>	<u>5,040</u>	<u>4,200</u>
Total Enterprise Funds Obligations	<u>\$ 154,552</u>	<u>\$ 0</u>	<u>\$14,415</u>	<u>\$140,137</u>

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

NOTE 18 - LONG-TERM DEBT (Continued)

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

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

The County has Health Facilities Revenue Bonds outstanding in the aggregate principal of \$8,830,000 at December 31, 1997 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

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

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

	<u>Lapparell Road OPWC Loan</u>	<u>Buchanan Road OPWC Loan</u>	<u>Pike Lake Road Bridge OPWC Loan</u>
2001	\$ 4,688	\$ 6,750	\$ 1,250
2002	9,376	6,750	2,500
2003	9,376	6,750	2,500
2004	9,376	6,750	2,500
2005	9,376	6,750	2,500
2006-2010	46,880	33,750	12,500
2011-2015	46,865	33,750	12,500
Thereafter	<u>0</u>	<u>3,375</u>	<u>8,750</u>
Total	<u>\$ 135,937</u>	<u>\$ 104,625</u>	<u>\$ 45,000</u>

NOTE 19 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2000 follows:

<u>Fund Type/Fund</u>	<u>Outstanding at 01/01/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/00</u>
<i>Special Revenue Funds</i>				
MR/DD Facility	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
MR/DD (Supported Living)	0	135,000	0	135,000
Emergency Medical Services	<u>35,913</u>	<u>0</u>	<u>35,913</u>	<u>0</u>
<i>Total Special Revenue Funds</i>	235,913	335,000	235,913	335,000
<i>Capital Projects Funds</i>				
Pike Health Care Addition Fund	340,000	315,000	340,000	315,000
Children Services Building Fund	150,000	135,000	150,000	135,000
Pike County Multiple Bridge Fund	200,000	50,000	200,000	50,000
Market Street Office Complex	0	580,000	580,000	0
Pike County Local Gov't Service Ctr.	0	1,000,000	1,000,000	0
Airport Hanger Construction	<u>65,000</u>	<u>30,000</u>	<u>65,000</u>	<u>30,000</u>
<i>Total Capital Projects Funds</i>	755,000	2,110,000	2,335,000	530,000

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

NOTE 19 - NOTES PAYABLE (Continued)

Fund Type/Fund	Outstanding at 01/01/00	Issued	Retired	Outstanding at 12/31/00
<i>Enterprise Fund</i>				
Pike County Sewer Fund				
Pike County Sewer Notes	234,000	198,000	234,000	198,000
Circleview Drive Sewer Notes	<u>135,000</u>	<u>115,000</u>	<u>135,000</u>	<u>115,000</u>
Total Pike County Sewer Fund	369,000	313,000	369,000	313,000
Pike County Water Fund				
Lapparell Road/Cynthiana				
Waterline Notes	<u>8,032</u>	<u>0</u>	<u>0</u>	<u>8,032</u>
Total Enterprise Funds	<u>377,032</u>	<u>313,000</u>	<u>369,000</u>	<u>321,032</u>
Total All Funds	<u>\$1,367,945</u>	<u>\$2,758,000</u>	<u>\$2,939,913</u>	<u>\$1,186,032</u>

To provide for construction costs at the Pike County Fairgrounds, the Pike County Agricultural Society has issued a Note. This note is a special limit obligation of the Society. The note does not constitute a debt or pledge of the faith and credit of the County, and the note accordingly has not been reported in the accompanying financial statements. At December 31, 2000, the Note outstanding aggregated \$100,000.

All of the notes are backed by the full faith and credit of Pike County. The note liability is reflected in the fund which received the proceeds and will be retired from the general revenues of the County. Those notes pertaining to enterprise funds will be paid from revenues derived by the County from operations. All the notes scheduled to mature have interest rates ranging from 4.00 percent to 8.75 percent.

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2000, consist of the following individual fund receivables and payables:

Fund Type/Fund	Asset Interfund Receivable	Liability Interfund Payable
<i>General Fund</i>	<u>\$ 1,799,275</u>	<u>\$ 0</u>
<i>Special Revenue Funds</i>		
EMA Co-op Agreement Fund	0	7,000
Community Development Fund	0	88,137
Board of MR/DD Fund	57,449	9,672
OH-EPA Septic Tank Fund	<u>0</u>	<u>85,000</u>
Total Special Revenue Funds	<u>57,449</u>	<u>189,809</u>
<i>Capital Projects Funds</i>		
Children's Services Building Fund	0	22,663
Pike Lake Road Waterline Fund	0	10,500
Fairgrounds Improvement Fund	0	80,000
U.S. 23 Sanitary Sewer Project Fund	0	9,084
Zahn's Corner Industrial Park Fund	0	32,200
Pike County Local Government Service Center Fund	0	793,986
Market Street Office Complex Fund	0	500,000
Smith Road Waterline Fund	<u>0</u>	<u>7,500</u>
Total Capital Projects Funds	<u>0</u>	<u>1,455,933</u>

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

NOTE 20 - INTERFUND TRANSACTIONS (Continued)

<u>Fund Type/Fund</u>	<u>Asset</u> <u>Interfund</u> <u>Receivable</u>	<u>Liability</u> <u>Interfund</u> <u>Payable</u>
<i>Enterprise Fund</i>		
Pike County Sewer Fund	0	153,533
<i>Total Enterprise Funds</i>	0	153,533
<i>Agency Fund</i>		
Family & Children First Council Fund	0	57,449
<i>Total Enterprise Funds</i>	0	57,449
<i>Total All Funds</i>	\$1,856,724	\$1,856,724
	<u>Due From</u> <u>Funds</u>	<u>Due To</u> <u>Funds</u>
<i>Special Revenue Funds</i>		
Children Services	\$5,719	\$0
MR/DD	7,685	0
Human Services	4,206	19,153
Child Support Enforcement Agency	0	4,206
<i>Total Special Revenue Funds</i>	17,610	23,359
<i>Agency Funds</i>		
District Board of Health	5,749	0
<i>Total All Funds</i>	\$ 23,359	\$ 23,359

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

Buckeye Joint-County Self-Insurance Council

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

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

In the event of losses, the first \$250 to \$2,500 of any valid claim, depending on type of loss, will be paid by the member. The next payment, with a maximum pay out ranging from \$100,000 to \$1,000,000 per occurrence, will come from the self-insurance pool based on the members' percentage of contribution. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary payments. Pike County does not have any ongoing financial interest or responsibility. The agreement between the County and the Council indicates that a voluntary withdrawal or termination by the County shall constitute a forfeiture of any pro rata share of the Council reserve fund. In the event of the termination of the Council, current members shall be paid in an amount they have contributed to the Council as of the last month of the Council's existence. Current calculation of this potential residual interest is therefore not possible. During 2000, Pike County paid \$99,585 to the Council for insurance coverage.

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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

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

Pike County cannot significantly influence operations of the Board, who has sole budgetary authority and controls surpluses and deficits. The Pike County has no ongoing financial interest or responsibility. During 2000, Pike County contributed \$285,021 to the program.

Buckeye Joint-County Health Benefit Trust

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

The degree of control exercised by any participating government is limited to its representation on the Board. The Governing Board is composed of at least one County Commissioner from each of the participating counties. The Governing Board annually elects officers which include a Chairman and Vice Chairman. The expenses and investment of funds by the officers must be approved by the Governing Board unless specific limits have been set by the Governing Board to permit otherwise. The Buckeye Joint-County Health Benefit Trust received no contributions from the county during 2000.

Hocking Valley Community Residential Center

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

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

South Central Regional Juvenile Detention Center

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

The Center's revenue is from per diem charges for inmates to the respective counties and a percent of the county tax base to the total tax base. Ross County is the fiscal officer of the Center. Pike County does not have any financial interest or responsibility. During 2000, Pike County contributed \$50,705 to the Center.

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Ohio Valley Resource Conservation and Development Area, Inc.

The Ohio Valley Resource Conservation and Development Area, Inc. is a jointly governed organization that is operated as a non-profit corporation. The Ohio Valley Resource Conservation and Development Area, Inc. was created to aid regional planning to participating counties. Pike County, along with Ross, Vinton, Highland, Brown, Adams, Scioto, Jackson, Gallia, and Lawrence Counties each appoints three members to the thirty member Council. The Council selects an administrator to oversee operations.

Each county contributes \$100 annually; other revenues are from USDA grants. Pike County does not have any financial interest or responsibilities nor can it significantly influence the management of the Center.

Job Training Partnership Consortium

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

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

Private Industry Council

The PIC is a jointly governed organization corporation consisting of representatives from the private and public sectors of Pike, Scioto, Adams, Jackson and Brown Counties appointed by the County Commissioners from each county. The Board of Trustees is the governing board of the PIC. The Board of Trustees elects a President, Vice President, Secretary, Treasurer and an Executive Director. The President may execute, without limitation, contracts, bonds, notes, debentures, deeds, mortgages and other obligations in the name of the PIC. The County does not have any financial interest or responsibility. The Private Industry Council received no contributions from the County during 2000.

Southern Ohio Development Initiative

Southern Ohio Development Initiative was created with assistance from the U.S. Department of Energy to assist in the development of industrial areas to offset the potential downsizing and privatization of the Uranium Enrichment Plant in Piketon, Ohio. It is a legally separate, not for profit corporation with representatives from each of the counties impacted by the events at the Piketon Plant. The Counties involved in this initiative are Pike, Ross, Scioto and Jackson Counties. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Initiative received no contributions from the County during 2000.

NOTE 22 - RELATED ORGANIZATIONS

Garnet A. Wilson Library of Pike County

The Garnet A. Wilson Library of Pike County is a political subdivision that is governed by a board of trustees appointed by the County Commissioners. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Library received no contributions from the County during 2000.

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

NOTE 22 - RELATED ORGANIZATIONS (Continued)

Pike Metropolitan Housing Authority

The Pike Metropolitan Housing Authority is a political subdivision that consists of five members. One member is appointed by the probate court, one member by the court of common pleas, one member by the board of county commissioners, and two members by the chief executive officer of the most populous city included in the district, in accordance with the last preceding federal census. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Authority received no contributions from the County during 2000.

NOTE 23 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for sewage, water and recycling services. The component units, Pike County Adult Activities Center and Pike Health Services were excluded because they are presented individually in the general purpose financial statements. Financial segment information as of and for the year ended December 31, 2000, is as follows:

	<u>Pike County Sewer Fund</u>	<u>Pike County Water Fund</u>	<u>Pike County Recycling Fund</u>	<u>Total Enterprise Funds</u>
Operating Revenues	\$ 263,982	\$ 9,375	\$113,217	\$ 386,574
Operating Expenses Before Depreciation	272,012	0	105,096	377,108
Depreciation Expense	81,846	17,749	551	100,146
Operating Gain (Loss)	(89,876)	(8,374)	7,570	(90,680)
Net Non - Operating Revenues (Expenses)	(14,806)	(233)	0	(15,039)
Operating Transfers - In	26,853	0	0	26,853
Net Gain (Loss)	(77,829)	(8,607)	7,570	(78,866)
Net Working Capital	(26,781)	(964)	29,429	1,684
Total Assets	3,257,462	465,211	98,207	3,820,880
Notes Payable	313,000	8,032	0	321,032
Total Equity	2,746,453	320,278	98,207	3,164,938
Encumbrances Outstanding at 12/31/00	21,228	0	255	21,483

NOTE 24 - CONTINGENT LIABILITIES

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

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

NOTE 25 - RELATED PARTY TRANSACTIONS

Pike County Adult Activities Center: The Pike County Adult Activities Center, a discretely presented component unit of Pike County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. These contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the financial statements of the center. In 2000, these contributions were \$25,000.

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

NOTE 26 - PIKE COUNTY ADULT ACTIVITIES CENTER

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

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

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

Cash and Cash Equivalents - At year end, the carrying amount of the Center's deposits was \$66,243, and the bank balance was \$70,432. The entire bank balance was covered by Federal Depository Insurance.

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

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

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

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

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

Fixed Assets - A summary of Pike adult Activity Center's fixed assets at December 31, 2000 follows:

Furniture and Fixtures	\$ 7,549
Equipment	<u>80,666</u>
Total	88,215
Less: Accumulated Depreciation	<u>(69,516)</u>
Total Fixed Assets (net of accumulated depreciation)	<u>\$18,699</u>

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

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

NOTE 27 - PIKE HEALTH SERVICES, INC.

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

A. Summary of Significant Accounting Policies

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

The Hospital facilities are owned by Pike County, Ohio (the County). Effective July 1, 1984, the Hospital entered into a thirty year lease agreement with the County to operate the Hospital facilities, which was later extended until July 1, 2002. Terms of the lease agreement require a nominal rental payment of \$1 per year. The cost of the Hospital facilities has been recorded by a charge to property and equipment and a credit to general fund balance.

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

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

Cash and Cash Equivalents - at year end, the carrying amount of the Hospital's deposits was \$778,352 and the bank balance was \$778,352. \$200,000 was covered by Federal Depository Insurance. The remaining balance was uninsured and uncollateralized.

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

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

	<u>Category</u>			<u>Carrying Value</u>	<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. Treasury Obligations	\$2,073,377	\$ 0	\$ 0	\$2,073,377	\$2,073,377
Government Mutual Funds 0	0	0	242,317	242,317	
Debt Securities	85,889	0	0	85,889	85,889
Money Market	0	0	0	103,093	103,093
Common Stock	<u>73,035</u>	<u>0</u>	<u>0</u>	<u>73,035</u>	<u>73,035</u>
Total	<u>\$2,232,301</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$2,577,711</u>	<u>\$2,577,711</u>

Investment Income for the year ended December 31, 2000 consists of the following:

<u>2000</u>	
Interest and Dividends	\$166,016

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

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

A. Summary of Significant Accounting Policies (continued)

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

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

Deferred Financing Fees - Costs incurred in connection with the issuance of bonds are being amortized over the lives of the related bonds using the straight-line method. Accumulated amortization is \$25,703 at December 31, 2000.

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

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

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

Charity Care - The Hospital maintains a policy whereby patients in need of medical services are treated without regard to their ability to pay for such services. Because the Hospital does not expect to pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue. The Hospital had \$953,000 in charity care in 2000.

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

B. Leases

The capital lease obligations are secured by certain equipment with a cost of \$1,546,931 and accumulated amortization of \$1,044,680 at December 31, 2000. Lease amortization is included in depreciation expense. At December 31, 2000, future minimum payments, by year and in the aggregate, for capital leases consist of the following:

2001	\$293,125
2002	91,853
2003	<u>12,876</u>
Total minimum lease payment	397,854
Amounts representing interest	<u>(27,118)</u>
Present Value of net minimum lease payments	<u>\$370,736</u>

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

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

C. Net Patient Service Revenue

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

Medicare: Inpatient acute care services rendered to medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Inpatient nonacute services, certain outpatient services, and outpatient capital costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology. The Hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Hospital. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through December 31, 1997.

Medicaid: Inpatient acute care services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. Outpatient services related to medicaid program beneficiaries are reimbursed on a fee screen basis. The Hospital's Medicaid cost reports have been audited through December 31, 1995.

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

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

	<u>Year Ended</u> <u>December 31, 2000</u>
Total patient service revenue	\$24,439,462
Contractual adjustments:	
Medicare	5,549,924
Medicaid	3,047,967
Blue Cross	115,485
Workers' compensation	133,656
PM & SA	1,130,819
Other	<u>291,201</u>
Total contractual adjustments	<u>10,269,052</u>
Net patient service revenue	<u>\$ 14,170,410</u>

D. Pension Plan

The Hospital has established a defined contribution plan for all employees 21 years of age and with at least 2 years of service. Employees become vested after 3 years of service. The Hospital funds pension costs based on a rate of 3% of each employee's salary, as determined by the plan. The Hospital's Board of Trustees is responsible for amending the pension plan provisions and contribution requirements. The provision for retirement plan expense for the year ended December 31, 2000 was \$114,205.

E. County Tax Levy

In 1997, the voters of Pike County renewed a property tax levy to provide operating support for the Hospital for an additional five years. It was expected that the levy would provide the Hospital with approximately \$600,000 per year from 1999 to 2002. Actual receipts in 2000 amounted to approximately \$913,300.

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

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

F. Contingencies

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

Malpractice and general patient liability claims have been asserted against the Hospital by various claimants. The claims are in various stages and some may ultimately be brought to trial. At December 31, 2000, management believes asserted and unasserted claims and assessments will not exceed the limits of insurance coverage. Accordingly, no amounts have been accrued for malpractice and general patient liability claims at December 31, 2000.

There may be other claims asserted arising from services provided to patients, however, management has no basis to estimate the ultimate cost, if any, of the settlement of such potential claims and, accordingly, has not accrued for them.

As a part of the financing related to its current hospital facilities, the Hospital received grants from the federal government related to the Hill Burton program. The grants require certain restrictions as to the use and disposition of the facilities.

G. Fixed Assets

A summary of the Hospital's fixed assets at December 31, 2000 are as follows:

Land	\$ 244,450
Land Improvements	471,380
Building	12,389,697
Fixed Equipment	96,541
Construction in Progress	110,063
Major movable equipment	<u>6,286,685</u>
Total	19,598,816
Less: allowances for depreciation	<u>(7,021,464)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u>\$12,577,352</u>

H. Functional Expenses

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

	<u>2000</u>
Health care services	\$13,608,968
General and administrative	<u>1,883,341</u>
Total	<u>\$15,492,309</u>

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

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

I. Long-Term Debt

Long-Term debt consists of:

	<u>December 31,</u> <u>2000</u>
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1997 (Pike Health Services, Inc. Project) 5.05% to 6.75% serial bonds, due in varying annual installments to July 2017, secured by a mortgage	\$5,650,000
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1999 (Pike Health Services, Inc. Project) 7.00% serial bonds, due in varying annual installments to July 2022, secured by a mortgage	3,000,000
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 2000 (Pike Health Services, Inc. Project) 9.75% serial bonds due in monthly installments of \$2,384 including interest to June 2005, secured by certain equipment	117,724
Less - bond discount	(82,672)
Capital Lease Obligations	<u>370,736</u>
Total Long-Term Debt	<u>\$9,055,788</u>

Long-Term debt maturities are as follows:

Year	Amount
2001	\$545,703
2002	375,840
2003	316,334
2004	329,116
2005	336,467
Thereafter	<u>7,152,328</u>
Total	<u>\$9,055,788</u>

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

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

NOTE 28 - CONSTRUCTION COMMITMENTS

As of December 31, 2000 the County had a contractual purchase commitment for one project in the Computerized Tax mapping Fund. The amounts for the project are as follows:

<u>Project</u>	<u>Purchase Commitments</u>	<u>Payments Made</u>	<u>Amount Remaining on Contract</u>
Tax Mapping Project	\$641,439	\$392,410	\$249,029

NOTE 29 - OPERATING TRANSFERS/ADVANCES

Operating-Transfers In do not equal Operating-Transfers Out in the amount of \$10,137 due to a transfer of funds from the general fund to the Soil and Water Conservation Agency Fund.

Advances In do not equal Advances Out in the amount of \$15,000 due to an advance of funds from the MR/DD fund to the Family and Children First Council Agency Fund.

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COMBINING, INDIVIDUAL FUND

AND ACCOUNT GROUP

STATEMENTS AND SCHEDULES

General Fund

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,777,582	\$3,672,739	\$1,895,157
Charges for Services	484,272	701,685	217,413
Fees, Licenses and Permits	15,966	15,902	(64)
Fines and Forfeitures	80,766	94,542	13,776
Intergovernmental	515,289	550,310	35,021
Interest	395,000	685,570	290,570
Other	0	274,819	274,819
Total Revenues	3,268,875	5,995,567	2,726,692
Expenditures:			
Current:			
General Government - Legislative and Executive			
Commissioners			
Salaries	162,846	162,456	390
Fringe Benefits	37,319	32,348	4,971
Supplies and Materials	4,000	1,955	2,045
Contractual Services	159,567	91,301	68,266
Other Expenditures	9,380	4,440	4,940
Total Commissioners	373,112	292,500	80,612
Microfilm			
Supplies and Materials	200	0	200
Other Expenditures	1,452	952	500
Total Microfilm	1,652	952	700
County Auditor			
Salaries	146,978	139,689	7,289
Fringe Benefits	36,835	35,570	1,265
Supplies and Materials	15,907	10,398	5,509
Contractual Services	4,116	2,873	1,243
Other Expenditures	12,880	8,729	4,151
Total County Auditor	216,716	197,259	19,457
Personal Property			
Salaries	22,553	22,160	393
Fringe Benefits	2,698	2,696	2
Supplies and Materials	2,926	2,926	0
Other Expenditures	200	0	200
Total Personal Property	28,377	27,782	595

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Appraisal of Real Property			
Supplies and Materials	715	160	555
	-----	-----	-----
Total Appraisal of Real Property	715	160	555
	-----	-----	-----
County Treasurer			
Salaries	98,585	98,585	0
Fringe Benefits	23,402	20,657	2,745
Supplies and Materials	5,894	4,157	1,737
Contractual Services	1,847	1,661	186
Other Expenditures	8,343	7,795	548
	-----	-----	-----
Total County Treasurer	138,071	132,855	5,216
	-----	-----	-----
Prosecuting Attorney			
Salaries	188,534	184,111	4,423
Fringe Benefits	50,915	38,989	11,926
Supplies and Materials	4,000	2,833	1,167
Contractual Services	13,451	9,784	3,667
Other Expenditures	40,326	40,294	32
	-----	-----	-----
Total Prosecuting Attorney	297,226	276,011	21,215
	-----	-----	-----
Budget Commission			
Supplies and Materials	530	235	295
	-----	-----	-----
Board of Revision			
Supplies and Materials	100	0	100
Other Expenditures	100	0	100
	-----	-----	-----
Total Board of Revision	200	0	200
	-----	-----	-----
Bureau of Inspection			
Contractual Services	52,598	48,420	4,178
	-----	-----	-----
County Planning Commission			
Salaries	47,877	47,872	5
Fringe Benefits	12,465	8,597	3,868
Supplies and Materials	1,150	995	155
Contractual Services	3,060	2,784	276
Other Expenditures	3,340	2,777	563
	-----	-----	-----
Total County Planning Commission	67,892	63,025	4,867
	-----	-----	-----
Data Processing			
Supplies and Materials	4,000	2,880	1,120
Other Expenditures	1,000	0	1,000
	-----	-----	-----
Total Data Processing	5,000	2,880	2,120
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections			
Salaries	132,001	131,879	122
Fringe Benefits	71,783	70,459	1,324
Supplies and Materials	24,596	17,605	6,991
Contractual Services	13,545	9,239	4,306
Other Expenditures	13,991	8,179	5,812
Total Board of Elections	255,916	237,361	18,555
Buildings and Grounds - Maintenance			
Salaries	90,895	90,869	26
Fringe Benefits	30,732	25,784	4,948
Supplies and Materials	8,000	5,974	2,026
Contractual Services	186,426	150,512	35,914
Other Expenditures	73,243	61,586	11,657
Total Buildings and Grounds - Maintenance	389,296	334,725	54,571
Recorder			
Salaries	92,945	92,888	57
Fringe Benefits	25,223	21,759	3,464
Supplies and Materials	5,050	1,815	3,235
Contractual Services	2,922	2,010	912
Other Expenditures	4,250	3,011	1,239
Total Recorder	130,390	121,483	8,907
Insurance, Pensions, Taxes			
Contractual Services	130,500	117,494	13,006
Miscellaneous			
Other Expenditures	172,412	158,472	13,940
Total General Government - Legislative and Executive	2,260,603	2,011,614	248,989
General Government - Judicial			
Court of Appeals			
Other Expenditures	10,000	8,984	1,016
Common Pleas Court			
Salaries	56,644	56,608	36
Fringe Benefits	15,881	14,427	1,454
Supplies and Materials	3,274	2,606	668
Contractual Services	29,561	21,938	7,623
Other Expenditures	12,550	6,914	5,636
Total Common Pleas Court	117,910	102,493	15,417

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Jury Commission			
Salaries	1,015	580	435
Fringe Benefits	215	50	165
Supplies and Materials	500	498	2
Other Expenditures	75	13	62
	-----	-----	-----
Total Jury Commission	1,805	1,141	664
	-----	-----	-----
Adult Probation			
Supplies and Materials	1,050	739	311
Contractual Services	275	0	275
Other Expenditures	4,221	3,013	1,208
	-----	-----	-----
Total Adult Probation	5,546	3,752	1,794
	-----	-----	-----
Domestic Relations			
Fringe Benefits	0	0	0
Supplies and Materials	0	0	0
	-----	-----	-----
Total Domestic Relations	0	0	0
	-----	-----	-----
Juvenile Court			
Salaries	67,765	65,663	2,102
Fringe Benefits	14,817	10,479	4,338
Supplies and Materials	2,500	2,361	139
Contractual Services	4,200	2,549	1,651
Other Expenditures	6,000	2,066	3,934
	-----	-----	-----
Total Juvenile Court	95,282	83,118	12,164
	-----	-----	-----
Probate Court			
Salaries	48,950	48,697	253
Fringe Benefits	8,794	8,411	383
Supplies and Materials	3,357	2,127	1,230
Contractual Services	2,120	2,051	69
Other Expenditures	5,424	4,840	584
	-----	-----	-----
Total Probate Court	68,645	66,126	2,519
	-----	-----	-----
Clerk of Courts			
Personal Services	89,037	89,018	19
Fringe Benefits	19,915	19,129	786
Supplies and Materials	4,475	3,882	593
Contractual Services	4,850	3,610	1,240
Other Expenditures	1,274	785	489
	-----	-----	-----
Total Clerk of Courts	119,551	116,424	3,127
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
County Court			
Personal Services	173,566	171,402	2,164
Fringe Benefits	52,160	46,970	5,190
Supplies and Materials	5,000	3,571	1,429
Contractual Services	12,000	5,606	6,394
Other Expenditures	5,000	4,735	265
	<hr/>	<hr/>	<hr/>
Total County Court	247,726	232,284	15,442
	<hr/>	<hr/>	<hr/>
Public Defender			
Contractual Services	79,663	57,673	21,990
	<hr/>	<hr/>	<hr/>
Law Library			
Personal Services	3,745	3,745	0
Fringe Benefits	760	328	432
	<hr/>	<hr/>	<hr/>
Total Law Library	4,505	4,073	432
	<hr/>	<hr/>	<hr/>
Total General Government - Judicial	750,633	676,068	74,565
	<hr/>	<hr/>	<hr/>
Public Safety			
Coroner			
Personal Services	20,479	20,479	0
Fringe Benefits	3,533	2,842	691
Supplies and Materials	100	0	100
Contractual Services	40,213	33,068	7,145
Other Expenditures	750	732	18
	<hr/>	<hr/>	<hr/>
Total Coroner	65,075	57,121	7,954
	<hr/>	<hr/>	<hr/>
Juvenile Probation			
Personal Services	50,080	47,680	2,400
Fringe Benefits	10,832	7,457	3,375
Materials and Supplies	2,000	1,524	476
Other Expenditures	9,728	5,700	4,028
	<hr/>	<hr/>	<hr/>
Total Juvenile Probation	72,640	62,361	10,279
	<hr/>	<hr/>	<hr/>
Sheriff			
Personal Services	522,038	521,161	877
Fringe Benefits	130,498	123,398	7,100
Supplies and Materials	15,544	14,947	597
Contractual Services	37,683	83,160	(45,477)
Other Expenditures	116,406	106,978	9,428
	<hr/>	<hr/>	<hr/>
Total Sheriff	822,169	849,644	(27,475)
	<hr/>	<hr/>	<hr/>
Prisoner Care			
Contractual Services	510,000	433,902	76,098
	<hr/>	<hr/>	<hr/>

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Disaster Services			
Supplies and Materials	1,700	872	828
Other Expenditures	50	0	50
	-----	-----	-----
Total Disaster Services	1,750	872	878
	-----	-----	-----
Total Public Safety	1,471,634	1,403,900	67,734
	-----	-----	-----
Public Works			
Engineer			
Personal Services	37,000	36,151	849
Fringe Benefits	14,663	8,843	5,820
Supplies and Materials	1,000	878	122
Contractual Services	1,000	0	1,000
Other Expenditures	21,918	12,358	9,560
	-----	-----	-----
Total Public Works	75,581	58,230	17,351
	-----	-----	-----
Health			
Other Health			
Fees-Vital Statistics	300	0	300
Hydrophobia Claims	200	200	0
Crippled Children Aid	22,231	21,811	420
Contractual Services	2,300	1,659	641
Other Expenditures	200	0	200
	-----	-----	-----
Total Health	25,231	23,670	1,561
	-----	-----	-----
Soldiers' Relief			
Salaries	47,522	47,270	252
Fringe Benefits	7,909	6,004	1,905
Supplies and Materials	1,423	1,423	0
Contractual Services	1,950	1,601	349
Other Expenditures	29,925	21,878	8,047
	-----	-----	-----
Total Soldiers' Relief	88,729	78,176	10,553
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Veterans' Services			
Supplies and Materials	2,515	2,515	0
Other Expenditures	1,651	1,651	0
	-----	-----	-----
Total Veteran's Services	4,166	4,166	0
	-----	-----	-----
Other Human Services			
Welfare Assistance	180,451	180,431	20
	-----	-----	-----
Total Human Services	273,346	262,773	10,573
	-----	-----	-----
Conservation and Recreation			
Airport			
Personal Services	11,285	11,283	2
Fringe Benefits	4,072	2,611	1,461
Supplies and Materials	7,491	5,639	1,852
Contractual Services	63,763	63,198	565
Other Expenditures	7,000	5,315	1,685
	-----	-----	-----
Total Airport	93,611	88,046	5,565
	-----	-----	-----
Agriculture			
Grants	133,237	102,024	31,213
	-----	-----	-----
Total Conservation and Recreation	226,848	190,070	36,778
	-----	-----	-----
Economic Development & Assistance			
Economic Development Project	2,070	0	2,070
	-----	-----	-----
Capital Outlay	258,912	214,039	44,873
	-----	-----	-----
<i>Total Expenditures</i>	5,344,858	4,840,364	504,494
	-----	-----	-----
Excess of Revenues Under Expenditures	(2,075,983)	1,155,203	3,231,186
	-----	-----	-----
<i>Other Financing Sources (Uses):</i>			
Advances - In	783,153	2,350,753	1,567,600
Advances - Out	0	(3,366,876)	(3,366,876)
Operating Transfers - Out	(1,397,085)	(1,372,085)	25,000
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	(613,932)	(2,388,208)	(1,774,276)
	-----	-----	-----
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,689,915)	(1,233,005)	1,456,910
	-----	-----	-----
Fund Balance at Beginning of Year	2,594,716	2,594,716	0
	-----	-----	-----
Prior Year Encumbrances Appropriated	202,902	202,902	0
	-----	-----	-----
Fund Balance at End of Year	\$107,703	\$1,564,613	\$1,456,910
	=====	=====	=====

Special Revenue Funds

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

Community Development Fund

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

Motor Vehicle and Gas Tax Fund

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

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

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

Road and Bridge Fund

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

Dog and Kennel Fund

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

Human Services Fund

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

Marriage License Special Fund

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

Child Support Enforcement Agency Fund

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

Probate Court Business Fund

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

Children's Trust Fund

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

Real Estate Assessment Fund

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

Youth Services Subsidy Grant Fund

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

Continued

Special Revenue Funds
(Continued)

Tuberculosis Levy Fund

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

Prosecutor's Computer Grant Fund

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

County Court Computerization Fund

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

County Court Computer Legal Research Fund

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

County Recorder's Equipment Fund

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

Certificate of Title Administration Fund

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

Jobs - Transportation Pass Through Fund

To account for grant monies received that are used to provide transportation services to those individuals that participate in the Futures Unlimited Program.

Food Stamp Pass Through Fund

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

Federal Department of Energy Agreement in Principal Fund

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

Cops Fast Federal Grant Fund

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

Pike Crime Prevention Grant Fund

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

Continued

Special Revenue Funds
(Continued)

Law Enforcement Trust Fund

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

Drug Abuse Resistance Education (DARE) Grant Fund

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

Juvenile Court Computerization Fund

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

S, V. A. A. Fund

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

Family and Children First Fund

To account for grant funds to be used by Family and Children First Council for the establishment of an Early Child Education Center to offer services to all children in Pike County.

Emergency Medical Services Fund

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

Probate Court Computerization Fund

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

Common Pleas Court Computerization Fund

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

Common Pleas Court Computer Legal Research Fund

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

Microenterprise Grant Fund

To account for monies received from federal grants through the Ohio Department of Development pursuant to the provisions of the Housing and Community Development Act of 1974, as amended. The purpose of the grant is to provide assistance to recipients and other low income individuals in starting microenterprises. Assistance is in the form of training, technical assistance and direct microloans from C.D.B.G. funds.

Continued

Special Revenue Funds
(Continued)

Children Services Fund

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

Computerized Tax Mapping Fund

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

Emergency Management Agency Co-Operative Agreement Fund

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

Transportation - Section 18 Fund

To account for federal and state grant revenues for the purpose of operating the Community Action transit system, which operates throughout the County.

Aging Grant Fund

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

Delinquent Real Estate Tax and Assessment Collection Fund

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

Drug Law Enforcement Fund

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

Indigent Guardianship Fund

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

Community Corrections Grant Fund

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

Community Right to Know Emergency Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Continued

Special Revenue Funds
(Continued)

Enforcement and Education Fund

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

Reclaim Ohio 401 Grant Fund

To account for resources to perform beautification projects.

Community Corrections Planning Fund

To account for state grant funds received from the Ohio Department of Corrections, Division of Parole and Community Services, and the Bureau of Sanctions for the purpose of planning for the establishment of a community-based corrections plan in Pike County.

Community Correction Act Grant

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

Law Enforcement Block Grant

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

FEMA Flood Assistance Grant - Engineer

To account for the internal disbursement of FEMA (federal) and OEMA (state) emergency management reimbursement grant monies received by the Pike County Engineer's Office as a result of the February-March flooding in Pike County.

FEMA Flood Assistance - Other Depts.

To account for internal disbursement of FEMA (federal) and OEMA (state) emergency management grant monies received by the Pike County Board of Health and the Pike County Dept. Of Human Resources as a result of the February-March Flooding in Pike County.

Federal Highway Administration - ER Fund

To account for the internal disbursement of Federal Highway Administration - Emergency Repair reimbursement grant funds received by the Pike County Engineer's Office as a result of the February-March flooding in Pike County.

V.O.C.A. Grant Fund

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

Cops in Shops Grant Fund

To account for state proceeds received by the Pike County Sheriff's Department from a Highway Safety - Section 410 Alcohol Program GR-1 Grant through the Ohio Department of Public Safety for a local Cops in Shops Program.

Continued

Special Revenue Funds
(Continued)

CHIP - Pee Pee Township & Waverly CDBG Grant

To account for CDBG grant monies received from a Community Housing Improvement Program (CHIP) grant through the Ohio Department of Development for the target areas of the City of Waverly and Pee Pee Twonship.

Guardrail Inventory Project Grant Fund

To account for federal Highway Safety Program GR-1 Grant proceeds received from the State of Ohio, Department of Public Safety by the Pike County Engineer's Office for administration of a one time Guardrail Inventory Project.

Ohio EPA - Septic Tank Repair

To account for the Ohio Environmental Protection Agency Grant receipts and the Ohio Water Development Authority Revolving Loan proceeds revenues received and expenditures incurred in the grant project that consists of the installation and replacement of onlot septic systems in Pike County. The E.P.A. portion of the funding for the project is a direct grant while the O.W.D.A. Revolving Loan Proceeds (\$45,000) are to be repaid to the Ohio Water Development Agency.

Court Security Grant

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

Piketon Sewer Plant Upgrade

A pass-through fund initiated to account for the grant receipts and expenditures incurred in the capital improvement of the Village of Piketon's wastewater treatment plant. Pike County applied for the grant on behalf of the Village of Piketon. The administrative agency for the grant is Pike County's Office of Community Development.

Small Cities CDBG FY99

To account for the revenues and expenditures incurred in the implementation of FY99 Small Cities CDBG Grant for Dr. David Hoxie's Waverly Health Clinic Project. The \$125,000 loan portion of the grant is to be repaid by r. Hoxie and shall be deposited into Pike County's New Revolving Loan fund through the Pike County Office of Community Development.

Byrne Memorial D02 Victim

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

Electronic Monitor House Arrest

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

County Court Probation

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

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000

	Community Development	Motor Vehicle and Gas Tax	Board of MR/DD	Road and Bridge	Dog and Kennel
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$431,522	\$1,082,602	\$1,461,830	\$41,602	\$11,076
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	136,120	327,794	0	0
Accounts	21,050	0	0	0	0
Interfund	0	0	57,449	0	0
Accrued Interest	0	0	528	0	0
Due from Other Funds	0	0	7,685	0	0
Due from Other Governments	15,000	0	107,796	0	0
Materials and Supplies					
Inventory	0	141,701	2,060	0	0
Notes Receivable	37,901	0	0	0	0
Prepaid Items	0	113	7,595	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	1,900,577	0	0	0	0
Total Assets	\$2,406,050	\$1,360,536	\$1,972,737	\$41,602	\$11,076
Liabilities:					
Accounts Payable	\$0	\$26,186	\$33,949	\$0	\$0
Contracts Payable	7,140	5,439	0	0	0
Accrued Wages and Benefits	11,205	35,912	21,785	0	939
Compensated Absences Payable	7,670	11,539	9,029	0	0
Interfund Payable	88,137	0	9,672	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	39,608	36,670	80,002	0	910
Deferred Revenue	45,445	0	305,875	0	0
Accrued Interest Payable	0	0	9,097	0	0
Notes Payable	0	0	335,000	0	0
Total Liabilities	199,205	115,746	804,409	0	1,849
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	27,301	396,538	33,830	1,665	1,160
Reserved for Inventory	0	141,701	2,060	0	0
Reserved for Loans	1,900,577	0	0	0	0
Reserved for Prepaid Items	0	113	7,595	0	0
Unreserved:					
Undesignated (Deficit)	278,967	706,438	1,124,843	39,937	8,067
Total Fund Equity (Deficit)	2,206,845	1,244,790	1,168,328	41,602	9,227
Total Liabilities and Fund Equity	\$2,406,050	\$1,360,536	\$1,972,737	\$41,602	\$11,076

Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$535,503	\$3,151	\$205,706	\$3,637	\$19,553	\$276,093	\$88,352
0	0	0	0	0	0	0
0	0	0	0	0	3,737	0
2,904	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,206	0	0	0	0	0	0
662,806	0	41,821	0	0	0	0
11,002	0	2,879	0	0	0	0
0	0	0	0	0	0	0
991	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$1,217,412</u>	<u>\$3,151</u>	<u>\$250,406</u>	<u>\$3,637</u>	<u>\$19,553</u>	<u>\$279,830</u>	<u>\$88,352</u>
\$6,566	\$0	\$0	\$0	\$0	\$7,893	\$0
0	0	0	0	0	0	0
51,922	0	4,719	0	288	2,931	1,531
35,579	0	3,589	0	0	828	1,070
0	0	0	0	0	0	0
19,153	0	4,206	0	0	0	0
139,843	0	5,336	0	268	2,486	1,389
662,806	0	38,429	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>915,869</u>	<u>0</u>	<u>56,279</u>	<u>0</u>	<u>556</u>	<u>14,138</u>	<u>3,990</u>
170,488	0	3,717	0	0	74,344	0
11,002	0	2,879	0	0	0	0
0	0	0	0	0	0	0
991	0	0	0	0	0	0
119,062	3,151	187,531	3,637	18,997	191,348	84,362
<u>301,543</u>	<u>3,151</u>	<u>194,127</u>	<u>3,637</u>	<u>18,997</u>	<u>265,692</u>	<u>84,362</u>
<u>\$1,217,412</u>	<u>\$3,151</u>	<u>\$250,406</u>	<u>\$3,637</u>	<u>\$19,553</u>	<u>\$279,830</u>	<u>\$88,352</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research	County Recorder's Equipment
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$6,144	\$76	\$220,067	\$91,972	\$63,478
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$6,144	\$76	\$220,067	\$91,972	\$63,478
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$2,785
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	0	0	0	0	2,785
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	1,226
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	6,144	76	220,067	91,972	59,467
Total Fund Equity (Deficit)	6,144	76	220,067	91,972	60,693
Total Liabilities and Fund Equity	\$6,144	\$76	\$220,067	\$91,972	\$63,478

<u>Certificate of Title Administration</u>	<u>Jobs - Transportation Pass Through</u>	<u>Food Stamp Pass Through</u>	<u>Federal Department of Energy in Principal</u>	<u>Cops Fast Federal Grant</u>	<u>Pike Crime Prevention Grant</u>	<u>Law Enforcement Trust</u>
\$343,234	\$0	\$167	\$3,270	\$23,762	\$4,627	\$24
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	7,308	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
138	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$343,372</u>	<u>\$0</u>	<u>\$167</u>	<u>\$3,270</u>	<u>\$31,070</u>	<u>\$4,627</u>	<u>\$24</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
2,732	0	0	0	2,216	0	0
1,103	0	0	0	741	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,298	0	0	0	2,449	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>6,133</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,406</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
138	0	0	0	0	0	0
<u>337,101</u>	<u>0</u>	<u>167</u>	<u>3,270</u>	<u>25,664</u>	<u>4,627</u>	<u>24</u>
<u>337,239</u>	<u>0</u>	<u>167</u>	<u>3,270</u>	<u>25,664</u>	<u>4,627</u>	<u>24</u>
<u>\$343,372</u>	<u>\$0</u>	<u>\$167</u>	<u>\$3,270</u>	<u>\$31,070</u>	<u>\$4,627</u>	<u>\$24</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	DARE Grant	Juvenile Court Computerization	S.V.A.A.	Family and Children First Council	Emergency Medical Services
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$30,948	\$4,580	\$1,600	\$0	\$695,894
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	139,239
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	5,459
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts	0	0	0	0	0
Total Assets	\$30,948	\$4,580	\$1,600	\$0	\$840,592
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$14,481
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	1,040	0	0	0	507
Compensated Absences Payable	254	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	938	0	0	0	12,992
Deferred Revenue	0	0	0	0	129,406
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	2,232	0	0	0	157,386
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	10,409
Reserved for Inventory	0	0	0	0	5,459
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	28,716	4,580	1,600	0	667,338
Total Fund Equity (Deficit)	28,716	4,580	1,600	0	683,206
Total Liabilities and Fund Equity	\$30,948	\$4,580	\$1,600	\$0	\$840,592

<u>Probate Court Computerization</u>	<u>Probate Court Computer Legal Research</u>	<u>Common Pleas Court Computerization</u>	<u>Common Pleas Court Computer Legal Research</u>	<u>Microenterprise Grant</u>	<u>Children Services</u>	<u>Computerized Tax Mapping</u>
\$24,670	\$0	\$24,644	\$3,292	\$0	\$64,705	\$166,098
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	5,719
0	0	0	0	0	70,204	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	1,382	0
0	0	0	0	0	0	0
<u>\$24,670</u>	<u>\$0</u>	<u>\$24,644</u>	<u>\$3,292</u>	<u>\$0</u>	<u>\$136,291</u>	<u>\$171,817</u>
\$0	\$0	\$0	\$0	\$0	\$58,520	\$9,183
0	0	0	0	0	0	0
0	0	0	0	0	11,072	0
0	0	0	0	0	5,755	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	8,748	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>84,095</u>	<u>9,183</u>
0	0	445	0	0	4,428	149,497
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	1,382	0
<u>24,670</u>	<u>0</u>	<u>24,199</u>	<u>3,292</u>	<u>0</u>	<u>52,105</u>	<u>7,418</u>
<u>24,670</u>	<u>0</u>	<u>24,644</u>	<u>3,292</u>	<u>0</u>	<u>57,915</u>	<u>156,915</u>
<u>\$24,670</u>	<u>\$0</u>	<u>\$24,644</u>	<u>\$3,292</u>	<u>\$0</u>	<u>\$142,010</u>	<u>\$166,098</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	Emergency Management Agency Co-operative Agreement	Transportation Section 18	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$6,622	\$0	\$5,270	\$85,852	\$850
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	4,580
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	20,412	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$27,034	\$0	\$5,270	\$85,852	\$5,430
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	763	0	0	881	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	7,000	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	664	0	0	758	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	8,427	0	0	1,639	0
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	113	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	18,494	0	5,270	84,213	5,430
Total Fund Equity (Deficit)	18,607	0	5,270	84,213	5,430
Total Liabilities and Fund Equity	\$27,034	\$0	\$5,270	\$85,852	\$5,430

<u>Indigent Guardianship</u>	<u>Community Corrections Grant</u>	<u>Community Right to Know Emergency</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Enforcement and Education</u>	<u>Reclaim Ohio Grant</u>	<u>Community Corrections Planning</u>
\$23,406	\$10,550	\$27,334	\$11,091	\$5,773	\$139,875	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	1,875	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	5,730	0
0	127	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$23,406</u>	<u>\$10,677</u>	<u>\$27,334</u>	<u>\$12,966</u>	<u>\$5,773</u>	<u>\$145,605</u>	<u>\$0</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	164	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	142	10,897	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>306</u>	<u>10,897</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	127	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>23,406</u>	<u>10,550</u>	<u>27,028</u>	<u>2,069</u>	<u>5,773</u>	<u>145,605</u>	<u>0</u>
<u>23,406</u>	<u>10,677</u>	<u>27,028</u>	<u>2,069</u>	<u>5,773</u>	<u>145,605</u>	<u>0</u>
<u>\$23,406</u>	<u>\$10,677</u>	<u>\$27,334</u>	<u>\$12,966</u>	<u>\$5,773</u>	<u>\$145,605</u>	<u>\$0</u>

(Continued)

PIKE COUNTY, OHIO

Combining Balance Sheet

Special Revenue Funds

As of December 31, 2000

(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant Engineer	FEMA Flood Assistance Grant Other
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$27,004	\$1,089	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Interfund	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0
Total Assets	\$27,004	\$1,089	\$0	\$0
Liabilities:				
Accounts Payable	\$1,741	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	1,024	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	873	186	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	3,638	186	0	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	451	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved:				
Undesignated (Deficit)	22,915	903	0	0
Total Fund Equity (Deficit)	23,366	903	0	0
Total Liabilities and Fund Equity	\$27,004	\$1,089	\$0	\$0

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	OH - EPA Septic Tank	Court Security	Piketon Sewer Plant Upgrade	Small Cities CDBG	Byrne Memorial D02 Victim
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$35,562	\$4,197	\$0	\$852	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	49,606	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$85,168	\$4,197	\$0	\$852	\$0
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	85,000	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	85	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	85,000	0	0	85	0
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	17,200	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	(17,032)	4,197	0	767	0
Total Fund Equity (Deficit)	168	4,197	0	767	0
Total Liabilities and Fund Equity	\$85,168	\$4,197	\$0	\$852	\$0

Electronic Monitor House Arrest	Couty Court Probation	Total Special Revenue
\$13,186	\$1,592	\$6,340,720
0	0	4,580
0	0	606,890
0	0	25,829
0	0	57,449
0	0	528
0	0	17,610
0	0	980,683
0	0	163,228
0	0	37,901
0	0	10,219
0	0	1,900,577
<u>\$13,186</u>	<u>\$1,592</u>	<u>\$10,146,214</u>
-----	-----	-----
\$0	\$0	\$161,304
0	0	12,579
0	0	152,778
0	0	77,157
0	0	189,809
0	0	23,359
0	0	349,251
0	0	1,181,961
0	0	9,097
0	0	335,000
<u>0</u>	<u>0</u>	<u>2,492,295</u>
-----	-----	-----
2,594	630	896,036
0	0	163,228
0	0	1,900,577
0	0	10,219
10,592	962	4,683,859
<u>13,186</u>	<u>1,592</u>	<u>7,653,919</u>
-----	-----	-----
\$13,186	\$1,592	\$10,146,214
-----	-----	-----

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

	Community Development	Motor Vehicle and Gas Tax	Board of MR/DD	Road and Bridge	Dog and Kennel
Revenues:					
Taxes	\$0	\$1,514,250	\$755,779	\$0	\$0
Charges for Services	349,367	0	3,639	29,315	8,058
Fines and Forfeitures	0	0	0	0	248
Intergovernmental	190,456	1,044,231	1,777,121	0	0
Interest	40,281	76,452	0	0	0
Other	306,400	221,497	93,025	0	3,605
Total Revenues	886,504	2,856,430	2,629,564	29,315	11,911
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	2,682,606	0	31,899	0
Health	215,433	0	2,195,020	0	56,390
Human Services	0	0	0	0	0
Economic Development and Assistance	385,972	0	0	0	0
Capital Outlay	242,554	15,999	222,337	0	13,318
Debt Service:					
Interest and Fiscal Charges	0	0	16,713	0	0
Total Expenditures	843,959	2,698,605	2,434,070	31,899	69,708
Excess of Revenues Over (Under) Expenditures	42,545	157,825	195,494	(2,584)	(57,797)
Other Financing Sources and (Uses):					
Operating Transfers - In	10,000	0	0	0	60,268
Total Other Financing Sources and (Uses)	10,000	0	0	0	60,268
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	52,545	157,825	195,494	(2,584)	2,471
Fund Balances at Beginning of Year	2,154,300	1,030,023	974,376	44,186	6,756
Increase (Decrease) in Reserve for Inventory	0	56,942	(1,542)	0	0
Fund Balances (Deficit) at End of Year	\$2,206,845	\$1,244,790	\$1,168,328	\$41,602	\$9,227

Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$0	\$0	\$0	\$0	\$0	\$3,737	\$0
0	10,226	47,963	232	0	227,776	0
0	0	0	0	0	0	0
3,117,301	0	392	0	10,014	0	50,000
0	0	20	0	0	0	0
341,824	0	255,726	0	0	3,408	0
<u>3,459,125</u>	<u>10,226</u>	<u>304,101</u>	<u>232</u>	<u>10,014</u>	<u>234,921</u>	<u>50,000</u>
0	0	0	0	0	98,242	0
0	0	0	0	0	0	0
0	0	0	0	0	0	45,698
0	0	0	0	0	0	0
0	9,094	0	0	0	0	0
3,310,062	0	262,865	0	10,706	0	0
0	0	0	0	0	0	0
46,188	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,356,250</u>	<u>9,094</u>	<u>262,865</u>	<u>0</u>	<u>10,706</u>	<u>98,242</u>	<u>45,698</u>
102,875	1,132	41,236	232	(692)	136,679	4,302
0	0	0	0	0	0	0
0	0	0	0	0	0	0
102,875	1,132	41,236	232	(692)	136,679	4,302
194,841	2,019	152,811	3,405	19,689	129,013	80,060
3,827	0	80	0	0	0	0
<u>\$301,543</u>	<u>\$3,151</u>	<u>\$194,127</u>	<u>\$3,637</u>	<u>\$18,997</u>	<u>\$265,692</u>	<u>\$84,362</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research	County Recorder's Equipment
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	38,407	11,581	22,156
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	0	0	38,407	11,581	22,156
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	31,705
Judicial	0	0	13,276	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	5,190
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	13,276	0	36,895
Excess of Revenues Over (Under) Expenditures	0	0	25,131	11,581	(14,739)
Other Financing Sources and (Uses):					
Operating Transfers - In	0	0	0	0	0
Total Other Financing Sources and (Uses)	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	25,131	11,581	(14,739)
Fund Balances at Beginning of Year	6,144	76	194,936	80,391	75,432
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,144	\$76	\$220,067	\$91,972	\$60,693

Certificate of Title Administration	Jobs - Transportation Pass Through	Food Stamp Pass Through	Federal Department of Energy in Principal	Cops Fast Federal Grant	Pike Crime Prevention Grant	Law Enforcement Trust
\$0	\$0	\$0	\$0	\$0	\$0	\$0
144,092	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	14,980	70,065	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
144,092	0	0	14,980	70,065	0	0
0	0	0	0	0	0	0
98,546	0	0	0	0	0	0
0	0	0	5,893	79,870	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,660	0	0	14,337	0	0	0
0	0	0	0	0	0	0
103,206	0	0	20,230	79,870	0	0
40,886	0	0	(5,250)	(9,805)	0	0
0	0	0	0	28,127	0	0
0	0	0	0	28,127	0	0
40,886	0	0	(5,250)	18,322	0	0
296,353	0	167	8,520	7,342	4,627	24
0	0	0	0	0	0	0
\$337,239	\$0	\$167	\$3,270	\$25,664	\$4,627	\$24

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	DARE Grant	Juvenile Court Computerization	S.V.A.A.	Family and Children First Council	Emergency Medical Services
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$371,011
Charges for Services	0	2,260	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	4,446	0	1,600	0	19,362
Interest	0	0	0	0	0
Other	0	0	0	0	19,704
Total Revenues	4,446	2,260	1,600	0	410,077
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	38,117	0	0	0	150,061
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	36,377
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	269
Total Expenditures	38,117	0	0	0	186,707
Excess of Revenues Over (Under) Expenditures	(33,671)	2,260	1,600	0	223,370
Other Financing Sources and (Uses):					
Operating Transfers - In	56,018	0	0	0	0
Total Other Financing Sources and Uses	56,018	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	22,347	2,260	1,600	0	223,370
Fund Balances at Beginning of Year	6,369	2,320	0	0	460,331
Increase (Decrease) in Reserve for Inventory	0	0	0	0	(495)
Fund Balances (Deficit) at End of Year	\$28,716	\$4,580	\$1,600	\$0	\$683,206

Probate Court Computerization	Probate Court Computerization	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Microenterprise Grant	Children Services	Computerized Tax Mapping
\$0	\$0	\$0	\$0	\$0	\$0	\$0
3,750	0	7,190	1,314	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	698,209	186,406
0	0	0	0	0	0	0
0	0	0	0	0	70,196	0
3,750	0	7,190	1,314	0	768,405	186,406
0	0	0	0	0	0	0
0	0	5,836	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	104,717
0	0	0	0	0	0	0
0	0	0	0	0	721,377	0
0	0	0	0	0	0	0
0	0	0	0	0	242	0
0	0	0	0	0	0	0
0	0	5,836	0	0	721,619	104,717
3,750	0	1,354	1,314	0	46,786	81,689
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,750	0	1,354	1,314	0	46,786	81,689
20,920	0	23,290	1,978	0	11,129	75,226
0	0	0	0	0	0	0
\$24,670	\$0	\$24,644	\$3,292	\$0	\$57,915	\$156,915

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Emergency Management Agency Co-operative Agreement	Transportation Section 18	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	40,152	910
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	23,860	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	935	0
Total Revenues	23,860	0	0	41,087	910
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	29,480	0
Judicial	0	0	0	0	0
Public Safety	26,774	0	0	0	3,061
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	26,774	0	0	29,480	3,061
Excess of Revenues Over (Under) Expenditures	(2,914)	0	0	11,607	(2,151)
Other Financing Sources and (Uses):					
Operating Transfers - In	15,000	0	0	0	0
Total Other Financing Sources and Uses	15,000	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,086	0	0	11,607	(2,151)
Fund Balances at Beginning of Year	6,521	0	5,270	72,606	7,581
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$18,607	\$0	\$5,270	\$84,213	\$5,430

Indigent Guardianship	Community Corrections Grant	Community Right to Know Emergency	Indigent Drivers Alcohol Treatment	Enforcement and Education	Reclaim Ohio Grant	Community Corrections Planning
\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,920	0	0	0	0	0	0
0	0	0	11,877	1,349	0	0
0	0	11,638	0	0	90,122	0
0	0	0	0	0	0	0
0	0	450	0	0	0	0
2,920	0	12,088	11,877	1,349	90,122	0
0	0	0	0	0	0	0
65	0	0	17,278	0	0	0
0	0	6,246	0	0	6,642	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	5,393	0	0	0	0
0	0	0	0	0	0	0
65	0	11,639	17,278	0	6,642	0
2,855	0	449	(5,401)	1,349	83,480	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,855	0	449	(5,401)	1,349	83,480	0
20,551	10,607	26,579	7,470	4,424	62,125	0
0	70	0	0	0	0	0
\$23,406	\$10,677	\$27,028	\$2,069	\$5,773	\$145,605	\$0

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant Engineer	FEMA Flood Assistance Grant Other
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	37,296	0	0	0
Interest	0	114	0	0
Other	0	0	0	0
Total Revenues	37,296	114	0	0
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	50,324	0	0	0
Public Safety	0	7,295	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	110	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	50,434	7,295	0	0
Excess of Revenues Over (Under) Expenditures	(13,138)	(7,181)	0	0
Other Financing Sources and (Uses):				
Operating Transfers - In	0	264	0	0
Total Other Financing Sources and Uses	0	264	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,138)	(6,917)	0	0
Fund Balances at Beginning of Year	36,504	7,820	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficit) at End of Year	\$23,366	\$903	\$0	\$0

Federal Highway ADM	VOCA Grant	Cops In Shops Grant	Chip Pee Pee & Waverly CDBG	Guardrail Inventory Project
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	27,289	0	124,500	0
0	0	0	0	0
0	0	0	0	0
0	27,289	0	124,500	0
0	39,394	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	157,270	0
0	640	0	0	0
0	0	0	0	0
0	40,034	0	157,270	0
0	(12,745)	0	(32,770)	0
0	8,964	0	0	0
0	8,964	0	0	0
0	(3,781)	0	(32,770)	0
0	7,501	0	32,930	0
0	0	0	0	0
\$0	\$3,720	\$0	\$160	\$0

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	OH - EPA Septic Tank	Court Security	Piketon Sewer Plant Upgrade	Small Cities CDBG	Byrne Memorial D02 Victim
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	139,613	0	190,000	135,000	9,923
Interest	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	139,613	0	190,000	135,000	9,923
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	336	0	0	0
Public Safety	0	0	0	0	9,923
Public Works	127,292	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	190,000	9,233	0
Capital Outlay	0	12,633	0	125,000	0
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	127,292	12,969	190,000	134,233	9,923
Excess of Revenues Over (Under) Expenditures	12,321	(12,969)	0	767	0
Other Financing Sources and (Uses):					
Operating Transfers - In	0	0	0	0	0
Total Other Financing Sources and Uses	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,321	(12,969)	0	767	0
Fund Balances at Beginning of Year	(12,153)	17,166	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$168	\$4,197	\$0	\$767	\$0

Electronic Monitor House Arrest	Couty Court Probation	Total Special Revenue
\$0	\$0	\$2,644,777
8,785	0	960,093
0	0	13,474
0	0	7,973,824
0	0	116,867
0	0	1,316,770
-----	-----	-----
8,785	0	13,025,805
-----	-----	-----
0	0	198,821
0	0	185,661
324	908	380,812
0	0	2,946,514
0	0	2,475,937
0	0	4,305,010
0	0	742,475
275	0	745,253
0	0	16,982
-----	-----	-----
599	908	11,997,465
-----	-----	-----
8,186	(908)	1,028,340
5,000	2,500	186,141
-----	-----	-----
5,000	2,500	186,141
-----	-----	-----
13,186	1,592	1,214,481
0	0	6,380,556
0	0	58,882
-----	-----	-----
\$13,186	\$1,592	\$7,653,919
=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$342,000	\$352,357	\$10,357
Intergovernmental	275,263	183,000	(92,263)
Interest	45,400	38,813	(6,587)
Other	267,121	303,308	36,187
Total Revenues	929,784	877,478	(52,306)
Expenditures:			
Current:			
Health			
Litter Control/Recycling			
Personal Services	29,984	29,984	0
Fringe Benefits	6,516	6,141	375
Supplies and Materials	500	466	34
Other Expenditures	5,000	4,554	446
Total Litter Control/Recycling	42,000	41,145	855
Pike County Solid Waste			
Personal Services	118,620	118,616	4
Fringe Benefits	32,155	25,899	6,256
Supplies and Materials	500	496	4
Contractual Services	29,881	29,837	44
Other Expenditures	24,470	22,305	2,165
Total Pike County Solid Waste	205,626	197,153	8,473
Total Health	247,626	238,298	9,328
Economic Development and Assistance			
Community Housing Improvement Grant			
Other Expenditures	6,226	0	6,226
Total Community Housing Improvement Grant	\$6,226	\$0	\$6,226

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Formula Grant			
Personal Services	\$23,420	\$23,175	\$245
Fringe Benefits	10,232	9,399	833
	-----	-----	-----
Total Formula Grant	33,652	32,574	1,078
	-----	-----	-----
Revolving Loans - New			
Personal Services	15,768	15,542	226
Fringe Benefits	5,891	5,188	703
Other Expenditures	129,361	129,361	0
	-----	-----	-----
Total Revolving Loans - New	151,020	150,091	929
	-----	-----	-----
Revolving Loans - Old			
Personal Services	34,178	32,885	1,293
Fringe Benefits	8,136	6,271	1,865
Supplies and Materials	2,650	1,599	1,051
Contractual Services	14,172	10,973	3,199
Other Expenditures	177,937	173,283	4,654
	-----	-----	-----
Total Revolving Loans - Old	\$237,073	\$225,011	\$12,062
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Housing Impr. - County Wide			
Personal Services	\$6,311	\$6,311	\$0
Fringe Benefits	952	263	689
Contractual Services	9,000	9,000	0
Other Expenditures	6,000	112	5,888
	-----	-----	-----
Total Revolving Loans - Old	22,263	15,686	6,577
	-----	-----	-----
Total Economic Development and Assistance	450,234	423,362	26,872
	-----	-----	-----
Capital Outlay	243,990	242,554	1,436
	-----	-----	-----
<i>Total Expenditures</i>	941,850	904,214	37,636
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(12,066)	(26,736)	(14,670)
	-----	-----	-----
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	206,977	206,977
Advances - Out	0	(118,840)	(118,840)
Operating Transfers - In	0	10,000	10,000
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	0	98,137	98,137
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,066)	71,401	83,467
	-----	-----	-----
Fund Balance at Beginning of Year	319,348	319,348	0
	-----	-----	-----
Prior Year Encumbrances	1,056	1,056	0
	-----	-----	-----
Fund Balance at End of Year	\$308,338	\$391,805	\$83,467
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,200,000	\$1,378,130	\$178,130
Intergovernmental	1,050,000	1,216,103	166,103
Interest	74,550	74,550	0
Other	195,719	226,901	31,182
Total Revenues	2,520,269	2,895,684	375,415
Expenditures:			
Current:			
Public Works			
Engineer			
Personal Services	151,690	143,952	7,738
Fringe Benefits	45,736	36,536	9,200
Supplies and Materials	5,000	4,868	132
Contractual Services	3,000	2,013	987
Other Expenditures	34,025	13,082	20,943
Total Engineer	239,451	200,451	39,000
Roads			
Personal Services	310,000	302,527	7,473
Fringe Benefits	78,959	58,632	20,327
Supplies and Materials	509,487	434,649	74,838
Contractual Services	1,365,839	1,193,947	171,892
Other Expenditures	69,070	51,416	17,654
Total Roads	2,333,355	2,041,171	292,184
Bridges and Culverts			
Personal Services	413,000	365,582	47,418
Fringe Benefits	109,402	84,890	24,512
Supplies and Materials	130,000	120,785	9,215
Contractual Services	233,766	196,264	37,502
Other Expenditures	95,963	87,551	8,412
Total Bridges and Culverts	982,131	855,072	127,059
Total Public Works	3,554,937	3,096,694	458,243
Capital Outlay	27,700	15,999	11,701
Total Expenditures	3,582,637	3,112,693	469,944

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures	(1,062,368)	(217,009)	845,359
<i>Other Financing Sources(Uses):</i>			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,062,368)	(217,009)	845,359
Fund Balance at Beginning of Year	670,742	670,742	0
Prior Year Encumbrances	198,930	198,930	0
Fund Balance at End of Year	(\$192,696)	\$652,663	\$845,359

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of MR/DD Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$376,787	\$737,836	\$361,049
Charges for Services	26,139	3,639	(22,500)
Intergovernmental	1,479,349	1,746,998	267,649
Other	56,000	83,853	27,853
<i>Total Revenues</i>	<u>1,938,275</u>	<u>2,572,326</u>	<u>634,051</u>
Expenditures:			
Current:			
Health			
Board of MR/DD			
Personal Services	740,000	696,325	43,675
Fringe Benefits	207,054	146,372	60,682
Supplies and Materials	128,777	87,810	40,967
Contractual Services	1,557,320	1,304,023	253,297
Other Expenditures	117,024	72,201	44,823
Total Health	<u>2,750,175</u>	<u>2,306,731</u>	<u>443,444</u>
Capital Outlay	<u>274,563</u>	<u>221,575</u>	<u>52,988</u>
<i>Total Expenditures</i>	<u>3,024,738</u>	<u>2,528,306</u>	<u>496,432</u>
Excess of Revenues Over (Under) Expenditures	(1,086,463)	44,020	1,130,483
Other Financing Sources (Uses):			
Proceed for Sale of Notes	135,000	135,000	0
Advances - In	0	13,000	13,000
Advances - Out	0	(28,000)	(28,000)
<i>Total Other Financing Sources (Uses)</i>	<u>135,000</u>	<u>120,000</u>	<u>(15,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(951,463)	164,020	1,115,483
Fund Balance at Beginning of Year	1,070,578	1,070,578	0
Prior Year Encumbrances	99,871	99,871	0
Fund Balance at End of Year	<u>\$218,986</u>	<u>\$1,334,469</u>	<u>\$1,115,483</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$29,078	(\$922)
<i>Total Revenues</i>	<u>30,000</u>	<u>29,078</u>	<u>(922)</u>
Expenditures:			
Current:			
Public Works			
Road and Bridge			
Contractual Services	22,000	21,490	510
Other Expenditures	15,073	12,074	2,999
Total Public Works	<u>37,073</u>	<u>33,564</u>	<u>3,509</u>
<i>Total Expenditures</i>	<u>37,073</u>	<u>33,564</u>	<u>3,509</u>
Excess of Revenues Over (Under) Expenditures	(7,073)	(4,486)	2,587
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,073)	(4,486)	2,587
Fund Balance at Beginning of Year	41,231	41,231	0
Prior Year Encumbrances	1,710	1,710	0
Fund Balance at End of Year	<u>\$35,868</u>	<u>\$38,455</u>	<u>\$2,587</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,000	\$8,058	\$58
Fines and Forfeitures	200	248	48
Other	300	3,605	3,305
<i>Total Revenues</i>	<u>8,500</u>	<u>11,911</u>	<u>3,411</u>
Expenditures:			
Current:			
Health			
Dog and Kennel			
Personal Services	31,215	27,964	3,251
Fringe Benefits	16,919	12,520	4,399
Supplies and Materials	6,150	4,963	1,187
Other Expenditures	21,988	12,469	9,519
Total Health	<u>76,272</u>	<u>57,916</u>	<u>18,356</u>
Capital Outlay	<u>13,768</u>	<u>13,318</u>	<u>450</u>
<i>Total Expenditures</i>	<u>90,040</u>	<u>71,234</u>	<u>18,806</u>
Excess of Revenues Over (Under) Expenditures	(81,540)	(59,323)	22,217
Other Financing Sources (Uses):			
Operating Transfers - In	80,000	60,268	(19,732)
<i>Total Other Financing Sources (Uses)</i>	<u>80,000</u>	<u>60,268</u>	<u>(19,732)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,540)	945	2,485
Fund Balance at Beginning of Year	8,182	8,182	0
Prior Year Encumbrances	789	789	0
Fund Balance at End of Year	<u>\$7,431</u>	<u>\$9,916</u>	<u>\$2,485</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Human Services Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,411,400	\$3,113,095	(\$298,305)
Other	247,659	338,920	91,261
Total Revenues	3,659,059	3,452,015	(207,044)
Expenditures:			
Current:			
Human Services			
Personal Services	966,000	963,732	2,268
Fringe Benefits	308,574	278,018	30,556
Supplies and Materials	80,767	71,935	8,832
Contractual Services	330,303	294,999	35,304
Other Expenditures	1,126,202	925,240	200,962
Total Human Services	2,811,846	2,533,924	277,922
Public Social Services			
Personal Services	371,000	366,747	4,253
Fringe Benefits	112,571	104,831	7,740
Supplies and Materials	5,000	4,267	733
Contractual Services	450,496	396,645	53,851
Other Expenditures	25,275	20,969	4,306
Total Public Social Services	964,342	893,459	70,883
Total Human Services	3,776,188	3,427,383	348,805
Capital Outlay	56,100	46,188	9,912
Total Expenditures	3,832,288	3,473,571	358,717
Excess of Revenues Over (Under) Expenditures	(173,229)	(21,556)	151,673
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(173,229)	(21,556)	151,673
Fund Balance at Beginning of Year	168,032	168,032	0
Prior Year Encumbrances	125,078	125,078	0
Fund Balance at End of Year	\$119,881	\$271,554	\$151,673

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$9,909	\$9,840	(\$69)
<i>Total Revenues</i>	9,909	9,840	(69)
Expenditures:			
Current:			
Health			
Marriage License Special			
Other Expenditures	11,741	9,094	2,647
<i>Total Expenditures</i>	11,741	9,094	2,647
Excess of Revenues Over (Under) Expenditures	(1,832)	746	2,578
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(1,832)	746	2,578
Fund Balance at Beginning of Year	1,832	1,832	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$2,578	\$2,578

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$47,963	\$17,963
Interest	20	20	0
Other	325,860	255,451	(70,409)
<i>Total Revenues</i>	355,880	303,434	(52,446)
Expenditures:			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	162,000	122,396	39,604
Fringe Benefits	68,747	35,009	33,738
Supplies and Materials	6,000	1,668	4,332
Contractual Services	5,265	2,204	3,061
Other Expenditures	140,368	101,652	38,716
Total Human Services	382,380	262,929	119,451
Capital Outlay	3,000	0	3,000
<i>Total Expenditures</i>	385,380	262,929	122,451
Excess of Revenues Over (Under) Expenditures	(29,500)	40,505	70,005
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(29,500)	40,505	70,005
Fund Balance at Beginning of Year	138,107	138,107	0
Prior Year Encumbrances	15,656	15,656	0
Fund Balance at End of Year	\$124,263	\$194,268	\$70,005

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Business Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$200	\$230	\$30
<i>Total Revenues</i>	200	230	30
Expenditures:			
Current:			
General Government - Judicial			
Probate Court Business			
Other Expenditures	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	200	230	30
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	200	230	30
Fund Balance at Beginning of Year	3,394	3,394	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$3,594	\$3,624	\$30

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Trust Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$10,000	\$10,014	\$14
Other	2,000	0	(2,000)
<i>Total Revenues</i>	<u>12,000</u>	<u>10,014</u>	<u>(1,986)</u>
Expenditures:			
Current:			
Human Services			
Children's Trust			
Salaries	8,574	7,607	967
Fringe Benefits	2,829	1,561	1,268
Other Expenditures	1,497	1,447	50
<i>Total Expenditures</i>	<u>12,900</u>	<u>10,615</u>	<u>2,285</u>
Excess of Revenues Over (Under) Expenditures	(900)	(601)	299
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(900)	(601)	299
Fund Balance at Beginning of Year	20,154	20,154	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$19,254</u>	<u>\$19,553</u>	<u>\$299</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$175,300	\$227,776	\$52,476
Other	2,500	3,408	908
<i>Total Revenues</i>	<u>177,800</u>	<u>231,184</u>	<u>53,384</u>
Expenditures:			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	73,628	70,862	2,766
Fringe Benefits	19,988	11,885	8,103
Supplies and Materials	8,395	2,591	5,804
Contractual Services	134,133	71,354	62,779
Other Expenditures	30,329	16,978	13,351
<i>Total Expenditures</i>	<u>266,473</u>	<u>173,670</u>	<u>92,803</u>
Excess of Revenues Over (Under) Expenditures	(88,673)	57,514	146,187
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(88,673)	57,514	146,187
Fund Balance at Beginning of Year	105,281	105,281	0
Prior Year Encumbrances	31,061	31,061	0
Fund Balance at End of Year	<u>\$47,669</u>	<u>\$193,856</u>	<u>\$146,187</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Subsidy Grant Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	\$50,000	\$0
<i>Total Revenues</i>	50,000	50,000	0
Expenditures:			
Current:			
Public Safety			
Youth Services Subsidy			
Personal Services	39,201	39,193	8
Fringe Benefits	9,359	4,527	4,832
Supplies and Materials	460	0	460
Other Expenditures	980	0	980
<i>Total Expenditures</i>	50,000	43,720	6,280
Excess of Revenues Over (Under) Expenditures	0	6,280	6,280
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	6,280	6,280
Fund Balance at Beginning of Year	82,072	82,072	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$82,072	\$88,352	\$6,280

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Levy Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Health			
Tuberculosis Clinic			
Other	500	0	500
<i>Total Expenditures</i>	<u>500</u>	<u>0</u>	<u>500</u>
Excess of Revenues Over (Under) Expenditures	(500)	0	500
Other Financing Sources (Uses):			
Other Financing Sources	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(500)	0	500
Fund Balance at Beginning of Year	6,144	6,144	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$5,644</u>	<u>\$6,144</u>	<u>\$500</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prosecutor's Computer Grant Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computerization Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$36,000	\$38,433	\$2,433
<i>Total Revenues</i>	36,000	38,433	2,433
Expenditures:			
Current:			
General Government - Judicial County Court Computerization Other Expenditures	24,920	13,276	11,644
<i>Total Expenditures</i>	24,920	13,276	11,644
Excess of Revenues Over (Under) Expenditures	11,080	25,157	14,077
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	11,080	25,157	14,077
Fund Balance at Beginning of Year	185,191	185,191	0
Prior Year Encumbrances	7,460	7,460	0
Fund Balance at End of Year	\$203,731	\$217,808	\$14,077

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,000	\$11,596	\$6,596
<i>Total Revenues</i>	5,000	11,596	6,596
Expenditures:			
Current:			
General Government - Judicial			
County Court Computer Legal Research			
Other Expenditures	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	5,000	11,596	6,596
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,000	11,596	6,596
Fund Balance at Beginning of Year	79,689	79,689	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$84,689	\$91,285	\$6,596

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Recorder's Equipment Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$22,144	(\$7,856)
<i>Total Revenues</i>	30,000	22,144	(7,856)
Expenditures:			
Current:			
General Government - Legislative and Executive			
County Recorder's Equipment			
Contractual Services	55,000	31,664	23,336
Capital Outlay	10,590	5,190	5,400
<i>Total Expenditures</i>	65,590	36,854	28,736
Excess of Revenues Over (Under) Expenditures	(35,590)	(14,710)	20,880
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(35,590)	(14,710)	20,880
Fund Balance at Beginning of Year	67,589	67,589	0
Prior Year Encumbrances	7,795	7,795	0
Fund Balance at End of Year	\$39,794	\$60,674	\$20,880

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$117,000	\$146,311	\$29,311
<i>Total Revenues</i>	117,000	146,311	29,311
Expenditures:			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	67,737	67,655	82
Fringe Benefits	21,711	20,015	1,696
Supplies and Materials	4,500	3,771	729
Contractual Services	3,700	2,848	852
Other Expenditures	2,432	1,947	485
Total General Government - Judicial	100,080	96,236	3,844
Capital Outlay	4,850	4,660	190
<i>Total Expenditures</i>	104,930	100,896	4,034
Excess of Revenues Over (Under) Expenditures	12,070	45,415	33,345
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,070	45,415	33,345
Fund Balance at Beginning of Year	288,717	288,717	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$300,787	\$334,132	\$33,345

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jobs-Transportation Pass Through Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Food Stamp Pass Through Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Department of Energy in Principal Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$15,000	\$14,980	(\$20)
<i>Total Revenues</i>	15,000	14,980	(20)
Expenditures:			
Current:			
Public Safety			
Federal DOE in Principal			
Contractual Services	6,144	5,893	251
Total Public Safety	6,144	5,893	251
Capital Outlay	15,672	14,337	1,335
<i>Total Expenditures</i>	21,816	20,230	1,586
Excess of Revenues Over (Under) Expenditures	(6,816)	(5,250)	1,566
Other Financing Sources (Uses):			
Advances - In	0	15,000	(15,000)
Advances - Out	0	(15,000)	15,000
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,816)	(5,250)	1,566
Fund Balance at Beginning of Year	8,520	8,520	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$1,704	\$3,270	\$1,566

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cops Fast Federal Grant Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$95,000	\$62,757	(\$32,243)
Other	23,750	0	(23,750)
<i>Total Revenues</i>	118,750	62,757	(55,993)
Expenditures:			
Current:			
Public Safety			
Cops Fast Federal Grant			
Personal Services	74,000	65,819	8,181
Fringe Benefits	25,836	15,820	10,016
Total Public Safety	99,836	81,639	18,197
<i>Total Expenditures</i>	99,836	81,639	18,197
Excess of Revenues Over (Under) Expenditures	18,914	(18,882)	(37,796)
Other Financing Sources (Uses):			
Operating Transfers - In	0	28,127	(28,127)
<i>Total Other Financing Sources (Uses)</i>	0	28,127	(28,127)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	18,914	9,245	(9,669)
Fund Balance at Beginning of Year	14,516	14,516	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$33,430	\$23,761	(\$9,669)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Crime Prevention Grant Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Trust Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Current:			
Public Safety			
Law Enforcement Trust			
Other Expenditures	0	0	0
Capital Outlay	2,000	0	2,000
<i>Total Expenditures</i>	2,000	0	2,000
Excess of Revenues Over (Under) Expenditures	(2,000)	0	2,000
Other Financing Sources (Uses):			
Proceed From Sale of Fixed Asset	2,000	0	(2,000)
<i>Total Other Financing Sources (Uses)</i>	2,000	0	(2,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	24	24	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$24	\$24	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DARE Grant Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$10,000	\$8,892	(\$1,108)
Other	25,000	0	(25,000)
<i>Total Revenues</i>	35,000	8,892	(26,108)
Expenditures:			
Current:			
Public Safety			
DARE Program			
Salaries	25,493	25,493	0
Fringe Benefits	11,281	11,213	68
<i>Total Expenditures</i>	36,774	36,706	68
Excess of Revenues Over (Under) Expenditures	(1,774)	(27,814)	(26,040)
Other Financing Sources (Uses):			
Operating Transfers - In	0	56,018	56,018
<i>Total Other Financing Sources (Uses)</i>	0	56,018	56,018
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,774)	28,204	29,978
Fund Balance at Beginning of Year	2,744	2,744	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$970	\$30,948	\$29,978

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Computerization Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,200	\$2,250	\$1,050
<i>Total Revenues</i>	1,200	2,250	1,050
Expenditures:			
Current:			
Public Safety			
DARE Program			
Salaries	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	1,200	2,250	1,050
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,200	2,250	1,050
Fund Balance at Beginning of Year	2,210	2,210	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$3,410	\$4,460	\$1,050

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
S.V.A.A. Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Family and Children First Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Current:			
Public Safety			
Family and Children First			
Personal Services	0	0	0
Fringe Benefits	0	0	0
Supplies and Materials	0	0	0
Contractual Services	0	0	0
Other Expenditures	0	0	0
Capital Outlay	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Medical Services Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$229,638	\$363,308	\$133,670
Intergovernmental	19,362	19,362	0
Other	0	19,704	19,704
<i>Total Revenues</i>	249,000	402,374	153,374
Expenditures:			
Current:			
Public Safety			
Emergency Medical Services			
Personal Services	12,792	12,792	0
Fringe Benefits	9,179	6,823	2,356
Supplies and Materials	41,812	22,058	19,754
Contractual Services	13,000	10,047	2,953
Other Expenditures	128,848	98,679	30,169
Total Public Safety	205,631	150,399	55,232
Capital Outlay	119,220	42,822	76,398
<i>Total Expenditures</i>	324,851	193,221	131,630
Excess of Revenues Over (Under) Expenditures	(75,851)	209,153	285,004
Other Financing Sources(Uses):			
Operating Transfers - Out	(70,000)	(37,443)	32,557
<i>Total Other Financing Sources (Uses)</i>	(70,000)	(37,443)	32,557
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(145,851)	171,710	317,561
Fund Balance at Beginning of Year	481,464	481,464	0
Prior Year Encumbrances	18,849	18,849	0
Fund Balance at End of Year	\$354,462	\$672,023	\$317,561

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Computerization Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,500	\$3,840	\$340
<i>Total Revenues</i>	3,500	3,840	340
Expenditures:			
Current:			
Judicial			
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
<i>Total Expenditures</i>	3,500	0	3,500
Excess of Revenues Over (Under) Expenditures	0	3,840	3,840
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	3,840	3,840
Fund Balance at Beginning of Year	20,670	20,670	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$20,670	\$24,510	\$3,840

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Computerization Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$4,500	\$6,680	\$2,180
<i>Total Revenues</i>	<u>4,500</u>	<u>6,680</u>	<u>2,180</u>
Expenditures:			
Current:			
Judicial			
Common Pleas Ct. Computerization			
Other Expenditures	7,000	6,281	719
Capital Outlay	7,000	0	7,000
<i>Total Expenditures</i>	<u>14,000</u>	<u>6,281</u>	<u>7,719</u>
Excess of Revenues Over (Under) Expenditures	(9,500)	399	9,899
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,500)	399	9,899
Fund Balance at Beginning of Year	23,290	23,290	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$13,790</u>	<u>\$23,689</u>	<u>\$9,899</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$765	\$1,206	\$441
<i>Total Revenues</i>	<u>765</u>	<u>1,206</u>	<u>441</u>
Expenditures:			
Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>765</u>	<u>1,206</u>	<u>441</u>
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>765</u>	<u>1,206</u>	<u>441</u>
Fund Balance at Beginning of Year	1,978	1,978	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$2,743</u>	<u>\$3,184</u>	<u>\$441</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Microenterprise Grant Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$697,251	\$629,567	(\$67,684)
Other	106,599	70,256	(36,343)
<i>Total Revenues</i>	803,850	699,823	(104,027)
Expenditures:			
Current:			
Human Services			
Children Services			
Personal Services	248,977	248,737	240
Fringe Benefits	62,264	58,587	3,677
Supplies and Materials	4,108	3,013	1,095
Contractual Services	397,024	361,670	35,354
Other Expenditures	70,899	58,692	12,207
Total Human Services	783,272	730,699	52,573
Capital Outlay	500	242	258
<i>Total Expenditures</i>	783,772	730,941	52,831
Excess of Revenues Over (Under) Expenditures	20,078	(31,118)	(51,196)
Other Financing Sources(Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	20,078	(31,118)	(51,196)
Fund Balance at Beginning of Year	43,996	43,996	0
Prior Year Encumbrances	19,881	19,881	0
Fund Balance at End of Year	\$83,955	\$32,759	(\$51,196)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computerized Tax Mapping Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$350,000	\$186,406	(\$163,594)
<i>Total Revenues</i>	<i>350,000</i>	<i>186,406</i>	<i>(163,594)</i>
Expenditures:			
Current:			
Public Works			
Computerized Tax Mapping Fund			
Contractual Services	410,263	239,714	170,549
Other Expenditures	48,000	14,500	33,500
Total Public Works	458,263	254,214	204,049
Capital Outlay	34,771	0	34,771
<i>Total Expenditures</i>	<i>493,034</i>	<i>254,214</i>	<i>238,820</i>
Excess of Revenues Over (Under) Expenditures	(143,034)	(67,808)	75,226
Other Financing Sources(Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(143,034)	(67,808)	75,226
Fund Balance at Beginning of Year	7,418	7,418	0
Prior Year Encumbrances	67,808	67,808	0
Fund Balance at End of Year	(\$67,808)	\$7,418	\$75,226

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Co-Operative Agreement Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$11,000	\$6,102	(\$4,898)
Other	15,000	0	(15,000)
<i>Total Revenues</i>	26,000	6,102	(19,898)
Expenditures:			
Current:			
Public Safety			
Emergency Management Assistance			
Cooperation Agreement			
Personal Services	19,784	19,267	517
Fringe Benefits	5,888	5,839	49
Contractual Services	1,839	1,326	513
<i>Total Expenditures</i>	27,511	26,432	1,079
Excess of Revenues Over (Under) Expenditures	(1,511)	(20,330)	(18,819)
Other Financing Sources(Uses):			
Advances - In	0	7,000	7,000
Operating Transfers - In	0	15,000	15,000
<i>Total Other Financing Sources (Uses)</i>	0	22,000	22,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,511)	1,670	3,181
Fund Balance at Beginning of Year	4,710	4,710	0
Prior Year Encumbrances	129	129	0
Fund Balance at End of Year	\$3,328	\$6,509	\$3,181

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation - Section 18 Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Current:			
Human Services			
Transportation - Section 18			
Contractual Services	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Grant Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$40,152	\$10,152
Other	0	935	935
<i>Total Revenues</i>	30,000	41,087	11,087
Expenditures:			
Current:			
General Government - Legislative and Executive			
Treasurer			
Other	2,119	2,119	0
<i>Total Treasurer</i>	2,119	2,119	0
Prosecuting Attorney			
Personal Services	22,146	21,734	412
Fringe Benefits	7,992	5,108	2,884
Supplies and Materials	2,000	0	2,000
Other Expenditures	0	0	0
<i>Total Prosecuting Attorney</i>	32,138	26,842	5,296
<i>Total General Government - Legislative and Executive</i>	34,257	28,961	5,296
<i>Total Expenditures</i>	34,257	28,961	5,296
Excess of Revenues Over (Under) Expenditures	(4,257)	12,126	16,383
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,257)	12,126	16,383
Fund Balance at Beginning of Year	73,725	73,725	0
Prior Year Encumbrances	0	0	0
Fund Balance (Deficit) at End of Year	\$69,468	\$85,851	\$16,383

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$7,000	\$910	(\$6,090)
<i>Total Revenues</i>	7,000	910	(6,090)
Expenditures:			
Current:			
Public Safety			
Drug Law Enforcement			
Other Expenditures	5,000	2,761	2,239
<i>Total Expenditures</i>	5,000	2,761	2,239
Excess of Revenues Over (Under) Expenditures	2,000	(1,851)	(3,851)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,000	(1,851)	(3,851)
Fund Balance at Beginning of Year	2,701	2,701	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$4,701	\$850	(\$3,851)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$4,000	\$3,160	(\$840)
<i>Total Revenues</i>	4,000	3,160	(840)
Expenditures:			
Current:			
General Government - Judicial			
Indigent Guardianship			
Supplies and Materials	1,000	65	935
Contractual Services	1,000	0	1,000
Other Expenditures	1,500	0	1,500
Capital Outlay	500	0	500
<i>Total Expenditures</i>	4,000	65	3,935
Excess of Revenues Over (Under) Expenditures	0	3,095	3,095
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	3,095	3,095
Fund Balance at Beginning of Year	20,261	20,261	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$20,261	\$23,356	\$3,095

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Right to Know Emergency Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$12,000	\$11,638	(\$362)
Other	0	450	450
<i>Total Revenues</i>	12,000	12,088	88
Expenditures:			
Current:			
Public Safety			
Community Right to Know Emergency			
Personal Services	4,500	4,056	444
Fringe Benefits	840	492	348
Supplies and Materials	2,300	770	1,530
Other Expenditures	5,200	827	4,373
Total Public Safety	12,840	6,145	6,695
Capital Outlay	10,314	5,393	4,921
<i>Total Expenditures</i>	23,154	11,538	11,616
Excess of Revenues Over (Under) Expenditures	(11,154)	550	11,704
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(11,154)	550	11,704
Fund Balance at Beginning of Year	26,784	26,784	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$15,630	\$27,334	\$11,704

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$5,000	\$10,110	\$5,110
<i>Total Revenues</i>	5,000	10,110	5,110
Expenditures:			
Current:			
General Government - Judicial Indigent Drivers Alcohol Treatment Contractual Services	12,089	6,381	5,708
<i>Total Expenditures</i>	12,089	6,381	5,708
Excess of Revenues Over (Under) Expenditures	(7,089)	3,729	10,818
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,089)	3,729	10,818
Fund Balance at Beginning of Year	7,089	7,089	0
Prior Year Encumbrances	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$10,818	\$10,818

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$1,000	\$1,277	\$277
<i>Total Revenues</i>	1,000	1,277	277
Expenditures:			
Supplies and Materials	2,000	0	2,000
<i>Total Expenditures</i>	2,000	0	2,000
Excess of Revenues Over (Under) Expenditures	(1,000)	1,277	2,277
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,000)	1,277	2,277
Fund Balance at Beginning of Year	4,424	4,424	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$3,424	\$5,701	\$2,277

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Reclaim Ohio 401 Grant
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$84,392	\$84,392
<i>Total Revenues</i>	0	84,392	84,392
Expenditures:			
Contractual Services	8,000	5,730	2,270
Other	5,000	912	4,088
<i>Total Expenditures</i>	13,000	6,642	6,358
Excess of Revenues Over (Under) Expenditures	(13,000)	77,750	90,750
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,000)	77,750	90,750
Fund Balance at Beginning of Year	62,125	62,125	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$49,125	\$139,875	\$90,750

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Planning Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Act Grant Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	\$49,496	(\$504)
<i>Total Revenues</i>	50,000	49,496	(504)
Expenditures:			
Salaries	28,200	26,624	1,576
Fringe Benefits	5,640	3,235	2,405
Supplies and Materials	2,811	2,035	776
Contractual Services	7,802	4,831	2,971
Other Expenditures	14,353	11,752	2,601
Capital Outlay	1,961	1,851	110
<i>Total Expenditures</i>	60,767	50,328	10,439
Excess of Revenues Over (Under) Expenditures	(10,767)	(832)	9,935
Other Financing Sources (Uses):			
Advances - Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,767)	(832)	9,935
Fund Balance at Beginning of Year	25,267	25,267	0
Prior Year Encumbrances	377	377	0
Fund Balance at End of Year	\$14,877	\$24,812	\$9,935

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$8,000	\$0	(\$8,000)
Interest	146	146	0
Other	390	0	(390)
<i>Total Revenue</i>	8,536	146	(8,390)
Expenditures:			
Salaries	7,000	6,031	969
Fringe Benefits	1,484	1,128	356
<i>Total Expenditures</i>	8,484	7,159	1,325
Excess of Revenues Over (Under) Expenditures	52	(7,013)	(7,065)
Other Financing Sources (Uses):			
Operating Transfer - In	264	264	0
<i>Total Other Financing Sources (Uses)</i>	264	264	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	316	(6,749)	(7,065)
Fund Balance at Beginning of Year	7,832	7,832	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$8,148	\$1,083	(\$7,065)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Flood Assistance Grant - Engineer Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Flood Assistance - Other Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Highway ADM Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$29,000	\$27,289	(\$1,711)
Other	8,964	0	(8,964)
<i>Total Revenue</i>	<u>37,964</u>	<u>27,289</u>	<u>(10,675)</u>
Expenditures:			
Salaries	28,925	28,925	0
Fringe Benefits	5,937	4,847	1,090
Contractual Services	300	0	300
Other Expenses	9,473	4,902	4,571
Capital Outlay	741	640	101
<i>Total Expenditures</i>	<u>45,376</u>	<u>39,314</u>	<u>6,062</u>
Excess of Revenues Over (Under) Expenditures	(7,412)	(12,025)	(4,613)
Other Financing Sources (Uses):			
Operating Transfer - In	0	8,964	8,964
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>8,964</u>	<u>8,964</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,412)	(3,061)	4,351
Fund Balance at Beginning of Year	8,806	8,806	0
Prior Year Encumbrances	150	150	0
Fund Balance at End of Year	<u>\$1,544</u>	<u>\$5,895</u>	<u>\$4,351</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS in Shops Grant Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Chip Pee Pee & Waverly CDBG Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$124,500	\$124,500	\$0
<i>Total Revenue</i>	124,500	124,500	0
Expenditures:			
Salaries	22,212	22,212	0
Fringe Benefits	4,360	3,601	759
Contractual Services	139,316	134,010	5,306
<i>Total Expenditures</i>	165,888	159,823	6,065
Excess of Revenues Over (Under) Expenditures	(41,388)	(35,323)	6,065
Other Financing Sources (Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(41,388)	(35,323)	6,065
Fund Balance at Beginning of Year	30,858	30,858	0
Prior Year Encumbrances	5,306	5,306	0
Fund Balance at End of Year	(\$5,224)	\$841	\$6,065

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Guardrail Inventory Project Special Revenue Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OH - EPA Septic Tank Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$150,000	\$90,547	(\$59,453)
<i>Total Revenue</i>	150,000	90,547	(59,453)
Expenditures:			
Contractual Services	148,005	142,502	5,503
Other Expenditures	1,995	1,990	5
<i>Total Expenditures</i>	150,000	144,492	5,508
Excess of Revenues Over (Under) Expenditures	0	(53,945)	(53,945)
Other Financing Sources (Uses):			
Advances - In	0	70,000	70,000
<i>Total Other Financing Sources (Uses)</i>	(15,000)	70,000	85,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(15,000)	16,055	31,055
Fund Balance at Beginning of Year	2,307	2,307	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	(\$12,693)	\$18,362	\$31,055

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security Grant Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenue</i>	0	0	0
Expenditures:			
Contractual Services	4,263	250	4,013
Other Expenditures	332	86	246
Capital Outlay	24,821	12,633	12,188
<i>Total Expenditures</i>	29,416	12,969	16,447
Excess of Revenues Over (Under) Expenditures	(29,416)	(12,969)	16,447
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(29,416)	(12,969)	16,447
Fund Balance at Beginning of Year	4,866	4,866	0
Prior Year Encumbrances	12,300	12,300	0
Fund Balance at End of Year	(\$12,250)	\$4,197	\$16,447

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pikeon Sewer Plant Upgrade Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$450,000	\$190,000	(\$260,000)
<i>Total Revenue</i>	450,000	190,000	(260,000)
Expenditures:			
Contractual Services	450,000	190,000	260,000
<i>Total Expenditures</i>	450,000	190,000	260,000
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	150,000	150,000
Advances - Out	0	(150,000)	(150,000)
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Small Cities CDBG FY99 Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$135,000	\$135,000	\$0
Other	26,203	0	(26,203)
<i>Total Revenue</i>	161,203	135,000	(26,203)
Expenditures:			
Salaries	2,781	2,781	0
Fringe Benefits	502	367	135
Contractual Services	6,000	6,000	0
Other Expenditures	717	0	717
Capital Outlay	125,000	125,000	0
<i>Total Expenditures</i>	135,000	134,148	852
Excess of Revenues Over (Under) Expenditures	26,203	852	(25,351)
Other Financing Sources (Uses):			
Advances - In	0	50,000	50,000
Advances - Out	0	(50,000)	(50,000)
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	26,203	852	(25,351)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$26,203	\$852	(\$25,351)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Byrne Memorial D02 Victim Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$19,533	\$9,923	(\$9,610)
<i>Total Revenue</i>	19,533	9,923	(9,610)
Expenditures:			
Other Expenditures	19,533	9,923	9,610
<i>Total Expenditures</i>	19,533	9,923	9,610
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Electronic Monitor House Arrest Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,000	\$7,620	\$2,620
<i>Total Revenue</i>	5,000	7,620	2,620
Expenditures:			
Contractual Services	3,900	2,424	1,476
Other Expenditures	700	493	207
Capital Outlay	400	275	125
<i>Total Expenditures</i>	5,000	3,192	1,808
Excess of Revenues Over (Under) Expenditures	0	4,428	4,428
Other Financing Sources (Uses):			
Operating Transfers - In	0	5,000	5,000
<i>Total Other Financing Sources (Uses)</i>	0	5,000	5,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	9,428	9,428
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$9,428	\$9,428

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Probation Special Revenue Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,500	\$0	(\$2,500)
<i>Total Revenue</i>	<i>2,500</i>	<i>0</i>	<i>(2,500)</i>
Expenditures:			
Supplies and Materials	500	197	303
Contractual Services	350	121	229
Other Expenditures	1,150	770	380
Capital Outlay	500	450	50
<i>Total Expenditures</i>	<i>2,500</i>	<i>1,538</i>	<i>962</i>
Excess of Revenues Over (Under) Expenditures	0	(1,538)	(1,538)
Other Financing Sources (Uses):			
Operating Transfers - In	0	2,500	2,500
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>2,500</i>	<i>2,500</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	962	962
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$962	\$962

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,806,425	\$2,479,274	\$672,849
Charges for Services	869,013	963,243	94,230
Fines and Forfeitures	6,200	11,635	5,435
Intergovernmental	8,453,258	7,971,661	(481,597)
Interest	120,116	113,529	(6,587)
Other	1,303,065	1,306,791	3,726
Total Revenues	12,558,077	12,846,133	288,056
Expenditures:			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries	73,628	70,862	2,766
Fringe Benefits	19,988	11,885	8,103
Supplies and Materials	8,395	2,591	5,804
Contractual Services	134,133	71,354	62,779
Other Expenditures	30,329	16,978	13,351
Total Real Estate Assessment	266,473	173,670	92,803
VOCA Grant			
Salaries	28,925	28,925	0
Fringe Benefits	5,937	4,847	1,090
Contractual Services	300	0	300
Other Expenditures	9,473	4,902	4,571
Total VOCA Grant	44,635	38,674	5,961
Prosecuting Attorney			
Salaries	22,146	21,734	412
Fringe Benefits	7,992	5,108	2,884
Supplies and Materials	2,000	0	2,000
Total Prosecuting Attorney	32,138	26,842	5,296
Treasurer			
Other Expenditures	2,119	2,119	0
Total DRETAC	34,257	28,961	5,296
County Recorder			
Contractual Services	55,000	31,664	23,336
Total General Government - Legislative and Executive	\$400,365	\$272,969	\$127,396

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial			
Probate Court Business			
Other Expenditures	\$0	\$0	\$0
County Court Computerization			
Other Expenditures	24,920	13,276	11,644
Indigent Guardianship			
Supplies and Materials	1,000	65	935
Contractual Services	1,000	0	1,000
Other Expenditures	1,500	0	1,500
Total Indigent Guardianship	3,500	65	3,435
Community Correction Grant			
Other Expenditures	0	0	0
Community Correction Act Grant			
Salaries	28,200	26,624	1,576
Fringe Benefits	5,640	3,235	2,405
Supplies and Materials	2,811	2,035	776
Contractual Services	7,802	4,831	2,971
Other Expenditures	14,353	11,752	2,601
Total Community Correction Grant	58,806	48,477	10,329
Indigent Drivers Alcohol Treatment			
Contractual Services	12,089	6,381	5,708
Certificate of Title Administration			
Salaries	67,737	67,655	82
Fringe Benefits	21,711	20,015	1,696
Supplies and Materials	4,500	3,771	729
Contractual Services	3,700	2,848	852
Other Expenditures	2,432	1,947	485
Total Certificate of Title Administration	100,080	96,236	3,844
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
Total Probate Court Computerization	\$3,500	\$0	\$3,500

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Court Computerization			
Other Expenditures	\$7,000	\$6,281	\$719
	-----	-----	-----
Total Common Pleas Court Computerization	7,000	6,281	719
	-----	-----	-----
Common Pleas Court Legal Research			
Other Expenditures	0	0	0
	-----	-----	-----
Total Common Pleas Court Legal Research	0	0	0
	-----	-----	-----
Community Corrections Planning			
Other Expenditures	0	0	0
	-----	-----	-----
Total Community Corrections Planning	0	0	0
	-----	-----	-----
Court Security			
Contractual Services	4,263	250	4,013
Other Expenditures	332	86	246
	-----	-----	-----
Total Court Security	4,595	336	4,259
	-----	-----	-----
Juvenile Court Computerization			
Other Expenditures	0	0	0
	-----	-----	-----
Total Juvenile Court Computerization	0	0	0
	-----	-----	-----
Total General Government - Judicial	214,490	171,052	43,438
	-----	-----	-----
Public Safety			
Youth Services Subsidy			
Salaries	39,201	39,193	8
Fringe Benefits	9,359	4,527	4,832
Supplies and Materials	460	0	460
Other Expenditures	980	0	980
	-----	-----	-----
Total Youth Services Subsidy	50,000	43,720	6,280
	-----	-----	-----
Emergency Medical Services			
Salaries	12,792	12,792	0
Fringe Benefits	9,179	6,823	2,356
Supplies and Materials	41,812	22,058	19,754
Contractual Services	13,000	10,047	2,953
Other Expenditures	128,848	98,679	30,169
	-----	-----	-----
Total Emergency Medical Services	\$205,631	\$150,399	\$55,232
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Right To Know Emergency			
Salaries	\$4,500	\$4,056	\$444
Fringe Benefits	840	492	348
Supplies and Materials	2,300	770	1,530
Other Expenditures	5,200	827	4,373
	-----	-----	-----
Total Community Right To Know Emergency	12,840	6,145	6,695
	-----	-----	-----
Law Enforcement Drug			
Other Expenditures	5,000	2,761	2,239
	-----	-----	-----
County Court Probation			
Supplies and Materials	500	197	303
Contractual Services	350	121	229
Other Expenditures	1,150	770	380
	-----	-----	-----
Total County Court Probation	2,000	1,088	912
	-----	-----	-----
Electronic Monitor House Arrest			
Supplies and Materials	3,900	2,424	1,476
Other Expenditures	700	493	207
	-----	-----	-----
Total Electronic Monitor House Arrest	4,600	2,917	1,683
	-----	-----	-----
Law Enforcement Block Grant			
Salaries	7,000	6,031	969
Fringe Benefits	1,484	1,128	356
	-----	-----	-----
Total Law Enforcement Block Grant	8,484	7,159	1,325
	-----	-----	-----
Enforcement and Education			
Supplies and Materials	2,000	0	2,000
	-----	-----	-----
Emergency Management Assistance Cooperation Agreement			
Salaries	19,784	19,267	517
Fringe Benefits	5,888	5,839	49
Contractual Services	1,839	1,326	513
	-----	-----	-----
Total Emergency Management Assistance Cooperation Agreement	27,511	26,432	1,079
	-----	-----	-----
Federal DOE in Principal			
Other Expenditures	6,144	5,893	251
	-----	-----	-----
Total DOE in Principal	\$6,144	\$5,893	\$251
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
DARE Program			
Salaries	\$25,493	\$25,493	\$0
Fringe Benefits	11,281	11,213	68
	-----	-----	-----
Total DARE Program	36,774	36,706	68
	-----	-----	-----
Cops Fast Federal Grant			
Salaries	74,000	65,819	8,181
Fringe Benefits	25,836	15,820	10,016
	-----	-----	-----
Total Cops Fast Federal Grant	99,836	81,639	18,197
	-----	-----	-----
Reclaim Ohio 401 Grant			
Contractual Services	8,000	5,730	2,270
Other Expenditures	5,000	912	4,088
	-----	-----	-----
Total Reclaim Ohio 401 Grant	13,000	6,642	6,358
	-----	-----	-----
Byrne Memorial D02 Victim			
Other Expenditures	19,533	9,923	9,610
	-----	-----	-----
Total Byrne Memorial D02 Victim	19,533	9,923	9,610
	-----	-----	-----
Total Public Safety	493,353	381,424	111,929
	-----	-----	-----
Public Works			
Engineer			
Salaries	151,690	143,952	7,738
Fringe Benefits	45,736	36,536	9,200
Supplies and Materials	5,000	4,868	132
Contractual Services	3,000	2,013	987
Other Expenditures	34,025	13,082	20,943
	-----	-----	-----
Total Engineer	239,451	200,451	39,000
	-----	-----	-----
Roads			
Salaries	310,000	302,527	7,473
Fringe Benefits	78,959	58,632	20,327
Supplies and Materials	509,487	434,649	74,838
Contractual Services	1,365,839	1,193,947	171,892
Other Expenditures	69,070	51,416	17,654
	-----	-----	-----
Total Roads	\$2,333,355	\$2,041,171	\$292,184
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Bridges and Culverts			
Salaries	\$413,000	\$365,582	\$47,418
Fringe Benefits	109,402	84,890	24,512
Supplies and Materials	130,000	120,785	9,215
Contractual Services	233,766	196,264	37,502
Other Expenditures	95,963	87,551	8,412
	-----	-----	-----
Total Bridges and Culverts	982,131	855,072	127,059
	-----	-----	-----
Road and Bridge			
Contractual Services	22,000	21,490	510
Other Expenditures	15,073	12,074	2,999
	-----	-----	-----
Total Road and Bridge	37,073	33,564	3,509
	-----	-----	-----
Computerized Tax Mapping			
Contractual Services	410,263	239,714	170,549
Other Expenditures	48,000	14,500	33,500
	-----	-----	-----
Total Computerized Tax Mapping	458,263	254,214	204,049
	-----	-----	-----
FEMA Flood Assistance - Engineer			
Other Expenditures	0	0	0
	-----	-----	-----
Total FEMA - Engineer	0	0	0
	-----	-----	-----
Federal Highway - ADM			
Other Expenditures	0	0	0
	-----	-----	-----
Guardrail Inventory			
Other Expenditures	0	0	0
	-----	-----	-----
Total Public Works	4,050,273	3,384,472	665,801
	-----	-----	-----
Health			
Litter Control/Recycling			
Salaries	29,984	29,984	0
Fringe Benefits	6,516	6,141	375
Supplies and Materials	500	466	34
Other Expenditures	5,000	4,554	446
	-----	-----	-----
Total Litter Control/Recycling	\$42,000	\$41,145	\$855
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Pike County Solid Waste			
Salaries	\$118,620	\$118,616	\$4
Fringe Benefits	32,155	25,899	6,256
Supplies and Materials	500	496	4
Contractual Services	29,881	29,837	44
Other Expenditures	24,470	22,305	2,165
Total Pike County Solid Waste	205,626	197,153	8,473
Board of MR/DD			
Salaries	740,000	696,325	43,675
Fringe Benefits	207,054	146,372	60,682
Supplies and Materials	128,777	87,810	40,967
Contractual Services	1,557,320	1,304,023	253,297
Other Expenditures	117,024	72,201	44,823
Total Board of MR/DD	2,750,175	2,306,731	443,444
Dog and Kennel			
Salaries	31,215	27,964	3,251
Fringe Benefits	16,919	12,520	4,399
Supplies and Materials	6,150	4,963	1,187
Other Expenditures	21,988	12,469	9,519
Total Dog and Kennel	76,272	57,916	18,356
Tuberculosis Levy			
Contractual Services	500	0	500
Marriage License Special Levy			
Other Expenditures	11,741	9,094	2,647
Total Health	3,086,314	2,612,039	474,275
Human Services			
Administration			
Salaries	966,000	963,732	2,268
Fringe Benefits	308,574	278,018	30,556
Supplies and Materials	80,767	71,935	8,832
Contractual Services	330,303	294,999	35,304
Other Expenditures	1,126,202	925,240	200,962
Total Administration	2,811,846	2,533,924	277,922
Public Social Services			
Salaries	371,000	366,747	4,253
Fringe Benefits	112,571	104,831	7,740
Supplies and Materials	5,000	4,267	733
Contractual Services	450,496	396,645	53,851
Other Expenditures	25,275	20,969	4,306
Total Public Social Services	\$964,342	\$893,459	\$70,883

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Children Services			
Salaries	\$248,977	\$248,737	\$240
Fringe Benefits	62,264	58,587	3,677
Supplies and Materials	4,108	3,013	1,095
Contractual Services	397,024	361,670	35,354
Other Expenditures	70,899	58,692	12,207
Total Children Services	783,272	730,699	52,573
Child Support Enforcement			
Salaries	162,000	122,396	39,604
Fringe Benefits	68,747	35,009	33,738
Supplies and Materials	6,000	1,668	4,332
Contractual Services	5,265	2,204	3,061
Other Expenditures	140,368	101,652	38,716
Total Child Support Enforcement	382,380	262,929	119,451
Children's Trust			
Salaries	8,574	7,607	967
Fringe Benefits	2,829	1,561	1,268
Other Expenditures	1,497	1,447	50
Total Children's Trust	12,900	10,615	2,285
Jobs - Transportation Pass Through			
Contractual Services	0	0	0
FEMA Flood Assistance - Other			
Other Expenditures	0	0	0
Total Human Services	4,954,740	4,431,626	523,114
Economic Development and Assistance			
CHIP Pee Pee & Waverly CDBG			
Salaries	22,212	22,212	0
Fringe Benefits	4,360	3,601	759
Contractual Services	139,316	134,010	5,306
Total CHIP Pee Pee & Waverly CDBG	165,888	159,823	6,065
Formula Grant			
Salaries	23,420	23,175	245
Fringe Benefits	10,232	9,399	833
Total Formula Grant	\$33,652	\$32,574	\$1,078

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revolving Loans - New			
Salaries	\$15,768	\$15,542	\$226
Fringe Benefits	5,891	5,188	703
Other Expenditures	129,361	129,361	0
	-----	-----	-----
Total Revolving Loans - New	151,020	150,091	929
	-----	-----	-----
Revolving Loans - Old			
Salaries	34,178	32,885	1,293
Fringe Benefits	8,136	6,271	1,865
Supplies and Materials	2,650	1,599	1,051
Contractual Services	14,172	10,973	3,199
Other Expenditures	177,937	173,283	4,654
	-----	-----	-----
Total Revolving Loans - Old	237,073	225,011	12,062
	-----	-----	-----
Randall Homes Grant			
Salaries	2,781	2,781	0
Fringe Benefits	502	367	135
Contractual Services	6,000	6,000	0
Other Expenditures	717	0	717
	-----	-----	-----
Total Randall Homes Grant	10,000	9,148	852
	-----	-----	-----
Community Housing Improv. - County Wide			
Salaries	6,311	6,311	0
Fringe Benefits	952	263	689
Contractual Services	9,000	9,000	0
Other Expenditures	6,000	112	5,888
	-----	-----	-----
Total Community Hous. Improv. - County Wide	22,263	15,686	6,577
	-----	-----	-----
Community Housing Improv. Grant			
Other Expenditures	6,226	0	6,226
	-----	-----	-----
Total Community Hous. Improv. Grant	6,226	0	6,226
	-----	-----	-----
MicroEnterprise Grant			
Other Expenditures	0	0	0
	-----	-----	-----
Total MicroEnterprise Grant	\$0	\$0	\$0
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Piketon Sewer Plant Upgrade Other Expenditures	\$450,000	\$190,000	\$260,000
Total Piketon Sewer Plant Upgrade	450,000	190,000	260,000
Ohio EPA - Septic Tank Repair Contractual Services Other Expenditures	148,005 1,995	142,502 1,990	5,503 5
Total Piketon Sewer Plant Upgrade	150,000	144,492	5,508
Total Economic Development and Assistance	1,226,122	926,825	299,297
Capital Outlay	977,961	753,127	224,834
<i>Total Expenditures</i>	15,403,618	12,933,534	2,470,084
Excess of Revenues Over (Under) Expenditures	(2,845,541)	(87,401)	2,758,140
<i>Other Financing Sources (Uses):</i>			
Proceeds From Sale of Notes	135,000	135,000	0
Proceeds from Sale of Fixed Assets	2,000	0	(2,000)
Advances - In	0	361,977	361,977
Advances - Out	(15,000)	(211,840)	(196,840)
Operating Transfers - In	80,264	186,141	105,877
Operating Transfers - Out	(70,000)	(37,443)	32,557
<i>Total Other Financing Sources (Uses)</i>	132,264	433,835	301,571
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,713,277)	346,434	3,059,711
Fund Balances at Beginning of Year	4,165,558	4,165,558	0
Prior Year Encumbrances	614,206	614,206	0
Fund Balances at End of Year	\$2,066,487	\$5,126,198	\$3,059,711

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Debt Service Funds

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

Fairgrounds Improvement Notes Fund

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

East Jackson Water Tap Notes Fund

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

Lapperell Cynthia Water Notes Fund

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

Airport Hangars Notes Fund

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

OPWC Buchanan Road Bridge

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

EMS Vehicles Note Fund

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

MR/DD Building Note Fund

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

Continued

Debt Service Funds
(Continued)

Children's Services Building Notes Fund

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

OPWC Pike Lake Bridge

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

Water Pollution Control Loan Fund

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

Market Street Office Complex Notes Fund

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

Pike County Local Government Service Center Fund

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

Pike Lake Bridge Fund

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fairgrounds Improvement Notes Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$10,000	\$10,000
<i>Total Revenues</i>	0	10,000	10,000
Expenditures:			
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	10,000	10,000
Other Financing Sources (Uses):			
Operating Transfers - In	93,736	93,736	0
<i>Total Other Financing Sources (Uses)</i>	93,736	93,736	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	93,736	103,736	10,000
Fund Balance at Beginning of Year	1,513	1,513	0
Fund Balance (Deficit) at End of Year	\$95,249	\$105,249	\$10,000

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
East Jackson Water Tap Notes Debt Service Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Lapperell Cynthiana Water Notes Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$9,375	\$9,375
<i>Total Revenues</i>	0	9,375	9,375
Expenditures:			
Debt Service:			
Principal Retirement	9,375	9,375	0
Interest and Fiscal Charges	425	0	425
<i>Total Expenditures</i>	9,800	9,375	425
Excess of Revenues Over (Under) Expenditures	(9,800)	0	9,800
Other Financing Sources (Uses):			
Operating Transfers - In	22,500	0	(22,500)
<i>Total Other Financing Sources (Uses)</i>	22,500	0	(22,500)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,700	0	(12,700)
Fund Balance at Beginning of Year	8,032	8,032	0
Fund Balance (Deficit) at End of Year	\$20,732	\$8,032	(\$12,700)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Hangars Notes Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$41,000	\$8,500	(\$32,500)
<i>Total Revenues</i>	41,000	8,500	(32,500)
Expenditures:			
Debt Service:			
Principal Retirement	65,000	65,000	0
Interest and Fiscal Charges	4,500	2,905	1,595
Capital Outlay	1,200	705	495
<i>Total Expenditures</i>	70,700	68,610	2,090
Excess of Revenues Over (Under) Expenditures	(29,700)	(60,110)	(30,410)
Other Financing Sources (Uses):			
Proceeds of Notes	30,000	30,000	0
Advances - In	0	30,000	30,000
Advances - Out	0	(30,000)	(30,000)
Operating Transfers - In	0	29,000	29,000
<i>Total Other Financing Sources (Uses)</i>	30,000	59,000	29,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	300	(1,110)	(1,410)
Fund Balance at Beginning of Year	6,507	6,507	0
Fund Balance (Deficit) at End of Year	\$6,807	\$5,397	(\$1,410)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Buchanan Rd. Bridge Debt Service Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
EMS Vehicles Notes Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Debt Service:			
Principal Retirement	35,913	35,913	0
Interest and Fiscal Charges	1,528	1,528	0
<i>Total Expenditures</i>	37,441	37,441	0
Excess of Revenues Over (Under) Expenditures	(37,441)	(37,441)	0
Other Financing Sources (Uses):			
Operating Transfers - In	40,000	37,443	(2,557)
<i>Total Other Financing Sources (Uses)</i>	40,000	37,443	(2,557)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,559	2	(2,557)
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$2,559	\$2	(\$2,557)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
MR/DD Building Notes Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$25,000	\$9,172	(\$15,828)
<i>Total Revenues</i>	25,000	9,172	(15,828)
Expenditures:			
Debt Service:			
Principal Retirement	200,000	200,000	0
Interest and Fiscal Charges	11,000	8,672	2,328
Capital Outlay	2,200	1,812	388
<i>Total Expenditures</i>	213,200	210,484	2,716
Excess of Revenues Over (Under) Expenditures	(188,200)	(201,312)	(13,112)
Other Financing Sources (Uses):			
Proceeds of Notes	200,000	200,000	0
Advances - In	0	209,672	209,672
Advances - Out	0	(258,875)	(258,875)
<i>Total Other Financing Sources (Uses)</i>	200,000	150,797	(49,203)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	11,800	(50,515)	(62,315)
Fund Balance at Beginning of Year	60,532	60,532	0
Fund Balance (Deficit) at End of Year	\$72,332	\$10,017	(\$62,315)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Building Notes Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$22,950	\$38	(\$22,912)
<i>Total Revenues</i>	<u>22,950</u>	<u>38</u>	<u>(22,912)</u>
Expenditures:			
Debt Service:			
Principal Retirement	150,000	150,000	0
Interest and Fiscal Charges	6,504	6,504	0
Capital Outlay	1,842	1,634	208
<i>Total Expenditures</i>	<u>158,346</u>	<u>158,138</u>	<u>208</u>
Excess of Revenues Over (Under) Expenditures	(135,396)	(158,100)	(22,704)
Other Financing Sources (Uses):			
Proceeds of Notes	135,000	135,000	0
Advances - In	0	157,541	157,541
Advances - Out	0	(135,038)	(135,038)
<i>Total Other Financing Sources (Uses)</i>	<u>135,000</u>	<u>157,503</u>	<u>22,503</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(396)	(597)	(201)
Fund Balance at Beginning of Year	829	829	0
Fund Balance (Deficit) at End of Year	<u>\$433</u>	<u>\$232</u>	<u>(\$201)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Pike Lake Road Bridge Debt Service Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Pollution Control Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$4,408	\$4,408
<i>Total Revenues</i>	0	4,408	4,408
Expenditures:			
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	4,408	4,408
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	4,408	4,408
Fund Balance at Beginning of Year	463	463	0
Fund Balance (Deficit) at End of Year	\$463	\$4,871	\$4,408

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Market Street Office Complex Notes Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	580,000	580,000	0
Interest and Fiscal Charges	26,448	26,301	147
Capital Outlay	1,390	190	1,200
<i>Total Expenditures</i>	<u>607,838</u>	<u>606,491</u>	<u>1,347</u>
Excess of Revenues Over (Under) Expenditures	(607,838)	(606,491)	1,347
Other Financing Sources (Uses):			
Proceeds of Notes	580,000	580,000	0
Advances - In	0	500,000	500,000
Advances - Out	0	(580,000)	(580,000)
Operating Transfers - In	97,500	107,648	10,148
<i>Total Other Financing Sources (Uses)</i>	<u>677,500</u>	<u>607,648</u>	<u>(69,852)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	69,662	1,157	(68,505)
Fund Balance at Beginning of Year	1,260	1,260	0
Fund Balance (Deficit) at End of Year	<u>\$70,922</u>	<u>\$2,417</u>	<u>(\$68,505)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Local Government Service Center Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$12,475	\$0	(\$12,475)
<i>Total Revenues</i>	<u>12,475</u>	<u>0</u>	<u>(12,475)</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,000,000	1,000,000	0
Interest and Fiscal Charges	23,480	23,480	0
Capital Outlay	1,597	1,327	270
<i>Total Expenditures</i>	<u>1,025,077</u>	<u>1,024,807</u>	<u>270</u>
Excess of Revenues Over (Under) Expenditures	(1,012,602)	(1,024,807)	(12,205)
Other Financing Sources (Uses):			
Proceeds of Notes	500,000	500,000	0
Advances - In	0	500,000	500,000
Advances - Out	0	(500,000)	(500,000)
Operating Transfers - In	515,127	527,602	12,475
<i>Total Other Financing Sources (Uses)</i>	<u>1,015,127</u>	<u>1,027,602</u>	<u>12,475</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,525	2,795	270
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$2,525</u>	<u>\$2,795</u>	<u>\$270</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Lake Bridge Debt Service Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$1,250	\$1,250	\$0
<i>Total Revenues</i>	1,250	1,250	0
Expenditures:			
Debt Service:			
Principal Retirement	1,250	1,250	0
<i>Total Expenditures</i>	1,250	1,250	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Debt Service Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$111,925	\$51,993	(\$59,932)
<i>Total Revenues</i>	<u>111,925</u>	<u>51,993</u>	<u>(59,932)</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,050,788	2,050,788	0
Interest and Fiscal Charges	73,885	69,390	4,495
Capital Outlay	8,229	5,668	2,561
<i>Total Expenditures</i>	<u>2,132,902</u>	<u>2,125,846</u>	<u>7,056</u>
Excess of Revenues Over (Under) Expenditures	(2,020,977)	(2,073,853)	(52,876)
Other Financing Sources (Uses):			
Proceeds of Notes	1,445,000	1,445,000	0
Advances - In	0	1,397,213	1,397,213
Advances - Out	0	(1,503,913)	(1,503,913)
Operating Transfers - In	768,863	795,429	26,566
<i>Total Other Financing Sources (Uses)</i>	<u>2,213,863</u>	<u>2,133,729</u>	<u>(80,134)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	192,886	59,876	(133,010)
Fund Balance at Beginning of Year	86,636	86,636	0
Fund Balance (Deficit) at End of Year	<u>\$279,522</u>	<u>\$146,512</u>	<u>(\$133,010)</u>

Capital Projects Funds

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

Issue II Grants Fund

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

State LTIP Fund

To account for Local Transportation Improvement Program (LTIP) funds received from the State of Ohio Public Works Commission and local match monies for capital projects.

East Jackson Water Tap Fund

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

Fairgrounds Improvement Fund

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

Fish and Game Road Waterlines Fund

To account for monies used to install waterlines on Fish and Game Road.

Pike Health Care Addition Fund

To account for note proceeds used to construct an addition to the building housing the Pike County Health Department and the Family Health Center.

Co. Airport/EMA Building Fund

To account for grant funds and local monies used to construct an office and conference building to house the Pike County Airport Authority and the Pike County Emergency Management Agency.

Children Services Building Fund

To account for Children Services fund local monies to be used to construct a new building to house the Pike County Children Services Agency.

Auerville Rd./LB Campground Fund

To account for local monies used to install waterlines on Auerville Road and at L.B. Campground in Benton Township.

Loys Run Road Water Fund

To account for grant and local monies used to install waterlines on Loys Run and Wynn Roads in Newton Township.

Airport Hangars Construction Fund

To account for note proceeds to be used to construct and equip approximately ten new hangars at the Pike County Airport.

Continued

Capital Projects Funds
(Continued)

Trego Road Waterline Extension Fund

To account for proceeds from notes and local monies used to finance the installation of a waterline extension on Trego Road in Pebble Township.

U. S. 23 Sanitary Sewer Project Phase Fund

To account for resources used to finance the construction of Phase II of the U.S. 23 Sanitary Sewer Project (Circleview Drive Sewer Project) just north of the City of Waverly.

Walls Road Waterline Fund

To account for grant proceeds and local monies used in the construction of a water main extension on Walls Road in Benton Township.

Spicy Run Bridge Fund

To account for the state grant proceeds and local monies to be expended in the construction of a 125-foot, three span bridge to cross Sunfish Creek and provide ingress and egress to the site of the Spicy Run Ski Resort near Latham.

Pike County Airport Non Directional Beacon Capital Fund

To account for the grant revenues received and expenditures incurred in the installation of a new “non-directional beacon” at the Pike County Airport.

Smith Road Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Smith Road in Union Township, Pike County.

Airport Fuel Tank Installation Fund

To account for the grant revenues received and expenditures incurred in the installation of an airplane fuel tank system at the Pike County Airport.

Meadow Run Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Meadow Run Road in Seal Township, Pike County.

Pike County Multiple Bridge Project

To account for Federal Highway Administration Grant monies received through the Ohio Department of Transportation and other financial resources used in the bridge replacement project consisting of multiple county bridges on Markham Road (Structure File Number 6633196), Hickson Run Road (Structure File Number 6633285), Hickson Road (Structure File Number 6633293), and Swift Creek Road (Structure File Number 6633315).

Schuster Road Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Schuster Road in Seal Township, Pike County.

Continued

Capital Projects Funds
(Continued)

Travis Road Waterline Capital Project

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Travis Road in Marion Township, Pike County.

O.D.O.T Ohio Airport Grant

To account for local share transfers from the county's general fund plus monies received from the county's from Ohio Airport Grant through the Ohio Department of Transportation for the rehabilitation and widening of the taxiway and the obstruction removal of trees at the Pike County Airport.

D.O.E./S.O.D.I Airport Grant

To account for local monies and economic diversification proceeds received by the Southern Ohio Diversification Initiative from the United States Department of Energy due to the downsizing of the nuclear weapons complex. The grant funds are earmarked for capital improvement projects at the Pike County Airport specified in S.O.D.I.'s Community Transition Plan approved and funded by the United States Department of Energy.

Market Street Office Complex Capital Fund

To account for the resources and capital expenditures incurred in the construction of the Market Street Office Complex Project which is to be attached to the current building housing Pike County's Cooperative Extension Service Office.

Sunfish Creek Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Sunfish Creek Road.

Pike County Local Government Service Center Capital Fund

To account for the revenue receipts and expenditures incurred in the initial purchase and subsequent capital renovation of the K-Mart building purchased by the Board of Pike County Commissioners. The K-Mart building is planned for renovation and conversion into a one-stop local government service center facility housing Pike County's Department of Human Services, and a host of other local county offices including the county auditor, county commissioners, clerk of courts title office, county recorder, county treasurer, mapping office, juvenile court, probate court, et. al.

Pike Lake Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Pike Lake Road.

Edwards Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Edwards Road.

Pike County Early Childhood Capital Fund

To account for the revenues and expenditures incurred in the construction of the Pike County Early Childhood Center located adjacent to the Vern Riffe Joint Vocational School on State Route 124 East, Piketon. The new center will be under the Pike County Board of MR/DD umbrella.

Zahn's Corner Industrial Park Capital Fund

To account for the revenue receipts and expenditures incurred in the capital construction of a gravity sewer, forced main sewer, and a pumping station for the Zahn's Corner Industrial Park. The project is administered at the county level on a pass through basis with the Pike County Commissioners as the grantee and the sub-grantee being the Village of Piketon.

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PIKE COUNTY, OHIO
 Combining Balance Sheet
 Capital Projects Funds
 As of December 31, 2000
 (Continued)

	Issue II Grants	State LTIP	East Jackson Water Tap
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$7,500
Receivables:			
Accounts	0	0	0
	-----	-----	-----
<i>Total Assets</i>	\$0	\$0	\$7,500
	=====	=====	=====
Liabilities:			
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
	-----	-----	-----
<i>Total Liabilities</i>	0	0	0
	-----	-----	-----
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Undesignated (Deficit)	0	0	7,500
	-----	-----	-----
<i>Total Fund Equity</i>	0	0	7,500
	-----	-----	-----
<i>Total Liabilities and Fund Equity</i>	\$0	\$0	\$7,500
	=====	=====	=====

<u>Fairgrounds Improvement</u>	<u>Fish and Game Roads Water Lines</u>	<u>Pike Health Care Addition</u>	<u>Co. Airport/ EMA Bldg.</u>	<u>Children Services Building</u>
\$195,498	\$50	\$10,980	\$223	\$1,025
0	0	0	0	15,000
<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
\$195,498	\$50	\$10,980	\$223	\$16,025
<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
0	0	0	0	0
80,000	0	0	0	22,663
0	0	906	0	388
0	0	315,000	0	135,000
<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
80,000	0	315,906	0	158,051
<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
5,000	0	960	0	1,033
110,498	50	(305,886)	223	(143,059)
<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
115,498	50	(304,926)	223	(142,026)
<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
\$195,498	\$50	\$10,980	\$223	\$16,025
<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 Capital Projects Funds
 As of December 31, 2000
 (Continued)

	Auerville Rd./ LB Campground	Loy's Run Road Water	Airport Hangars Construction
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,649	\$19,670
Receivables:			
Accounts	0	0	0
	-----	-----	-----
<i>Total Assets</i>	\$0	\$5,649	\$19,670
	=====	=====	=====
Liabilities:			
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Accrued Interest Payable	0	0	261
Notes Payable	0	0	30,000
	-----	-----	-----
<i>Total Liabilities</i>	0	0	30,261
	-----	-----	-----
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Undesignated (Deficit)	0	5,649	(10,591)
	-----	-----	-----
<i>Total Fund Equity</i>	0	5,649	(10,591)
	-----	-----	-----
<i>Total Liabilities and Fund Equity</i>	\$0	\$5,649	\$19,670
	=====	=====	=====

Trego Rd. Waterline Extension	U.S. 23 Sanitary Sewer Project	Walls Road Waterline	Spicy Run Bridge	Pike County Airport Non-Directional	Smith Road Waterline
\$0	\$0	\$10,116	\$0	\$304	\$3,635
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
\$0	\$0	\$10,116	\$0	\$304	\$3,635
=====	=====	=====	=====	=====	=====
0	0	0	0	0	0
0	9,084	0	0	0	7,500
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	9,084	0	0	0	7,500
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
0	(9,084)	10,116	0	304	(3,865)
-----	-----	-----	-----	-----	-----
0	(9,084)	10,116	0	304	(3,865)
-----	-----	-----	-----	-----	-----
\$0	\$0	\$10,116	\$0	\$304	\$3,635
=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 Capital Projects Funds
 As of December 31, 2000
 (Continued)

	Airport Fuel Tank	Meadow Run Waterline	Pike County Multiple Bridge	Shuster Road Waterline
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$782	\$625	\$57,066	\$0
Receivables:				
Accounts	0	0	0	0
<i>Total Assets</i>	\$782	\$625	\$57,066	\$0
Liabilities:				
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	1,353	0
Notes Payable	0	0	50,000	0
<i>Total Liabilities</i>	0	0	51,353	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	1,683	0
Unreserved:				
Undesignated (Deficit)	782	625	4,030	0
<i>Total Fund Equity</i>	782	625	5,713	0
<i>Total Liabilities and Fund Equity</i>	\$782	\$625	\$57,066	\$0

<u>Travis Road Waterline</u>	<u>ODOT Ohio Airport</u>	<u>DOE/SODI</u>	<u>Market Street Office Complex</u>	<u>Sunfish Creek Road Waterline</u>
\$4,550	\$2,101	\$0	\$25,276	\$4,871
0	0	0	0	0
-----	-----	-----	-----	-----
\$4,550	\$2,101	\$0	\$25,276	\$4,871
=====	=====	=====	=====	=====
0	0	0	1,175	0
0	0	0	500,000	0
0	0	0	0	0
0	0	0	0	0
-----	-----	-----	-----	-----
0	0	0	501,175	0
-----	-----	-----	-----	-----
0	0	0	0	0
4,550	2,101	0	(475,899)	4,871
-----	-----	-----	-----	-----
4,550	2,101	0	(475,899)	4,871
-----	-----	-----	-----	-----
\$4,550	\$2,101	\$0	\$25,276	\$4,871
=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 Capital Projects Funds
 As of December 31, 2000
 (Continued)

	Pike County Local Gov't Service Center	Pike Lake Road Waterline	Edwards Road Waterline
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$118,089	\$3,567	\$26,520
Receivables:			
Accounts	0	0	0
	-----	-----	-----
<i>Total Assets</i>	\$118,089	\$3,567	\$26,520
	=====	=====	=====
Liabilities:			
Contracts Payable	26,250	0	0
Interfund Payable	793,986	10,500	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
	-----	-----	-----
<i>Total Liabilities</i>	820,236	10,500	0
	-----	-----	-----
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	85,336	2,700	0
Unreserved:			
Undesignated (Deficit)	(787,483)	(9,633)	26,520
	-----	-----	-----
<i>Total Fund Equity</i>	(702,147)	(6,933)	26,520
	-----	-----	-----
<i>Total Liabilities and Fund Equity</i>	\$118,089	\$3,567	\$26,520
	=====	=====	=====

<u>Pike County Early Childhood</u>	<u>Zahn's Coner Industrial Park</u>	<u>Total Capital Projects</u>
\$129,468	\$32,200	\$659,765
0	0	15,000
-----	-----	-----
\$129,468	\$32,200	674,765
=====	=====	=====
0	17,945	45,370
0	32,200	1,455,933
0	0	2,908
0	0	530,000
-----	-----	-----
0	50,145	2,034,211
-----	-----	-----
0	14,254	110,966
129,468	(32,199)	(1,470,412)
-----	-----	-----
129,468	(17,945)	(1,359,446)
-----	-----	-----
\$129,468	\$32,200	\$674,765
=====	=====	=====

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
As of December 31, 2000
(Continued)

	Issue II Grants	State LTIP	East Jackson Water Tap
Revenues:			
Charges for Services	\$0	\$0	\$0
Intergovernmental	55,404	87,800	0
Investment Income	0	0	0
Other	9,250	0	0
<i>Total Revenues</i>	<u>64,654</u>	<u>87,800</u>	<u>0</u>
Expenditures:			
Current:			
General Government:			
Public Works	55,404	87,800	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	9,250	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>64,654</u>	<u>87,800</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	7,500
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$7,500</u>

Fairgrounds Improvement	Fish and Game Roads Water Lines	Pike Health Care Addition	Co. Airport/ EMA Bldg.	Children Services Building
\$0	\$0	\$0	\$0	\$0
80,000	0	0	0	0
0	0	3,357	0	0
10,025	0	36,165	0	15,038
-----	-----	-----	-----	-----
90,025	0	39,522	0	15,038
-----	-----	-----	-----	-----
171,730	0	1,119	0	0
0	0	0	0	841
0	0	0	0	0
0	0	14,750	0	676
-----	-----	-----	-----	-----
171,730	0	15,869	0	1,517
-----	-----	-----	-----	-----
(81,705)	0	23,653	0	13,521
-----	-----	-----	-----	-----
129,936	0	0	0	0
-----	-----	-----	-----	-----
129,936	0	0	0	0
-----	-----	-----	-----	-----
48,231	0	23,653	0	13,521
67,267	50	(328,579)	223	(155,547)
-----	-----	-----	-----	-----
\$115,498	\$50	(\$304,926)	\$223	(\$142,026)
=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
As of December 31, 2000
(Continued)

	Auerville Rd./ LB Campground	Loy's Run Road Water	Airport Hangars Construction
Revenues:			
Charges for Services	\$0	\$0	\$375
Intergovernmental	0	0	0
Investment Income	0	0	0
Other	0	0	8,500
	-----	-----	-----
<i>Total Revenues</i>	0	0	8,875
	-----	-----	-----
Expenditures:			
Current:			
General Government:			
Public Works	0	0	0
Capital Outlay	0	0	705
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	2,646
	-----	-----	-----
<i>Total Expenditures</i>	0	0	3,351
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	0	0	5,524
	-----	-----	-----
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	29,000
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	0	0	29,000
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	34,524
	-----	-----	-----
Fund Balances (Deficit) at Beginning of Year	0	5,649	(45,115)
	-----	-----	-----
Fund Balances (Deficit) at End of Year	\$0	\$5,649	(\$10,591)
	=====	=====	=====

Trego Rd. Waterline Extension	U.S. 23 Sanitary Sewer Project	Walls Road Waterline	Spicy Run Bridge	Pike County Airport Non-Directional	Smith Road Waterline
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	2,907	0	0
0	0	80	0	0	150
-----	-----	-----	-----	-----	-----
0	0	80	2,907	0	150
-----	-----	-----	-----	-----	-----
0	0	0	308,814	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	308,814	0	0
-----	-----	-----	-----	-----	-----
0	0	80	(305,907)	0	150
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	80	(305,907)	0	150
-----	-----	-----	-----	-----	-----
0	(9,084)	10,036	305,907	304	(4,015)
-----	-----	-----	-----	-----	-----
\$0	(\$9,084)	\$10,116	\$0	\$304	(\$3,865)
=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
As of December 31, 2000
(Continued)

	Airport Fuel Tank	Meadow Run Waterline	Pike County Multiple Bridge	Shuster Road Waterline
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	0	0	57,211	0
Investment Income	0	0	7,028	0
Other	0	0	0	0
<i>Total Revenues</i>	0	0	64,239	0
Expenditures:				
Current:				
General Government:				
Public Works	0	0	53,846	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	4,838	0
<i>Total Expenditures</i>	0	0	58,684	0
Excess of Revenues Over (Under) Expenditures	0	0	5,555	0
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Use	0	0	5,555	0
Fund Balances (Deficit) at Beginning of Year	782	625	158	0
Fund Balances (Deficit) at End of Year	\$782	\$625	\$5,713	\$0

<u>Travis Road Waterline</u>	<u>ODOT Ohio Airport</u>	<u>DOE/SODI</u>	<u>Market Street Office Complex</u>	<u>Sunfish Creek Road Waterline</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
400	0	0	0	4,408
-----	-----	-----	-----	-----
400	0	0	0	4,408
-----	-----	-----	-----	-----
0	0	0	20,403	0
0	0	0	190	0
0	0	0	0	0
0	0	0	5,415	0
-----	-----	-----	-----	-----
0	0	0	26,008	0
-----	-----	-----	-----	-----
400	0	0	(26,008)	4,408
-----	-----	-----	-----	-----
0	0	0	107,648	0
-----	-----	-----	-----	-----
0	0	0	107,648	0
-----	-----	-----	-----	-----
400	0	0	81,640	4,408
-----	-----	-----	-----	-----
4,150	2,101	0	(557,539)	463
-----	-----	-----	-----	-----
\$4,550	\$2,101	\$0	(\$475,899)	\$4,871
=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
As of December 31, 2000
(Continued)

	Pike County Local Gov't Service Center	Pike Lake Road Waterline	Edwards Road Waterline
Revenues:			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	25,000
Investment Income	0	0	0
Other	0	2,117	1,520
<i>Total Revenues</i>	<u>0</u>	<u>2,117</u>	<u>26,520</u>
Expenditures:			
Current:			
General Government:			
Public Works	1,379,942	7,800	25,000
Capital Outlay	1,327	0	0
Debt Service:			
Principal Retirement	0	1,250	0
Interest and Fiscal Charges	23,480	0	0
<i>Total Expenditures</i>	<u>1,404,749</u>	<u>9,050</u>	<u>25,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,404,749)</u>	<u>(6,933)</u>	<u>1,520</u>
Other Financing Sources (Uses):			
Operating Transfers - In	702,602	0	25,000
<i>Total Other Financing Sources (Uses)</i>	<u>702,602</u>	<u>0</u>	<u>25,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Use	<u>(702,147)</u>	<u>(6,933)</u>	<u>26,520</u>
Fund Balances (Deficit) at Beginning of Year	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$702,147)</u>	<u>(\$6,933)</u>	<u>\$26,520</u>

<u>Pike County Early Childhood</u>	<u>Zahn's Corner Industrial Park</u>	<u>Total Capital Projects</u>
\$0	\$0	\$375
0	0	305,415
0	0	13,292
0	0	87,653
<u>0</u>	<u>0</u>	<u>406,735</u>
25,300	17,945	2,155,103
0	0	3,063
0	0	10,500
0	0	51,805
<u>25,300</u>	<u>17,945</u>	<u>2,220,471</u>
<u>(25,300)</u>	<u>(17,945)</u>	<u>(1,813,736)</u>
154,768	0	1,148,954
<u>154,768</u>	<u>0</u>	<u>1,148,954</u>
129,468	(17,945)	(664,782)
0	0	(694,664)
<u>\$129,468</u>	<u>(\$17,945)</u>	<u>(1,359,446)</u>
=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Grants Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$55,404	\$55,404	\$0
Total Revenues	55,404	55,404	0
Expenditures:			
Other	55,404	55,404	0
Total Expenditures	55,404	55,404	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State LTIP Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$87,800	\$87,800	\$0
Total Revenues	87,800	87,800	0
Expenditures:			
Other	87,800	87,800	0
Total Expenditures	87,800	87,800	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 East Jackson Water Tap Capital Projects Fund
 For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fairgrounds Improvement Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$80,000	\$80,000	\$0
Other	0	25	25
Total Revenues	80,000	80,025	25
Expenditures:			
Public Works Engineering	261,174	167,374	93,800
Other Expenditures	18,143	15,556	2,587
Total Expenditures	279,317	182,930	96,387
Excess of Revenues Over (Under) Expenditures	(199,317)	(102,905)	96,412
Other Financing Sources:			
Advances - In	6,200	0	(6,200)
Operating Transfers - In	39,000	36,200	(2,800)
Total Other Financing Sources	45,200	36,200	(9,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(154,117)	(66,705)	87,412
Fund Balance at Beginning of Year	151,954	151,954	0
Fund Balance at End of Year	(\$2,163)	\$85,249	\$87,412

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fish and Game Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Capital Outlay	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	50	50	0
Fund Balance at End of Year	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Health Care Addition Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$3,357	\$3,357
Other	32,600	36,165	3,565
Total Revenues	32,600	39,522	6,922
Expenditures:			
Debt Service			
Payment on Principal	340,000	340,000	0
Interest And Fiscal Charges	14,742	14,742	0
Other Expenditures	2,319	2,079	240
Total Expenditures	357,061	356,821	240
Excess of Revenues Over (Under) Expenditures	(324,461)	(317,299)	7,162
Other Financing Sources (Uses):			
Proceeds of Notes	315,000	315,000	0
Advances - In	0	315,000	315,000
Advances - Out	0	(315,000)	(315,000)
Total Other Financing Sources	315,000	315,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,461)	(2,299)	7,162
Fund Balance at Beginning of Year	12,273	12,273	0
Fund Balance at End of Year	\$2,812	\$9,974	\$7,162

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Airport/EMA Building Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Other	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	223	223	0
Fund Balance at End of Year	\$223	\$223	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Building Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Contractual Services	0	0	0
Other	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advance - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Auerville Road/L.B. Campground Capital Projects Fund
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Conservation and Recreation			
Contractual Services	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Loy's Run Road Water Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
Other	0	0	0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Fringe Benefits	0	0	0
Contractual Services	0	0	0
Other Expenditures	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	5,649	5,649	0
Fund Balance at End of Year	\$5,649	\$5,649	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Hangars Construction Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	13,898	13,898	0
Fund Balance at End of Year	\$13,898	\$13,898	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Trego Road Waterline Extension Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Contractual Services	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
U S 23 Sanitary Sewer Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Other Expenditures	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Walls Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$80	\$80
Total Revenues	0	80	80
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Public Works	0	0	0
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	80	80
Other Financing Sources (Uses):			
Advances - In	0	0	0
Advances - Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	80	80
Fund Balance at Beginning of Year	10,036	10,036	0
Fund Balance at End of Year	\$10,036	\$10,116	\$80

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Spicy Run Bridge Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$45,000	\$0	(\$45,000)
Interest	5,000	4,357	(643)
Total Revenues	50,000	4,357	(45,643)
Expenditures:			
Public Works			
Engineering			
Contract Services	308,875	308,814	61
Total Public Works	308,875	308,814	61
Total Expenditures	308,875	308,814	61
Excess of Revenues Over (Under) Expenditures	(258,875)	(304,457)	(45,582)
Other Financing Sources:			
Operating Transfer - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(258,875)	(304,457)	(45,582)
Fund Balance at Beginning of Year	304,457	304,457	0
Fund Balance at End of Year	\$45,582	\$0	(\$45,582)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Co. Airport Non-Directional Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Operating Transfers - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	304	304	0
Fund Balance at End of Year	\$304	\$304	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Smith Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$150	\$150
Total Revenues	0	150	150
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	150	150
Other Financing Sources:			
Advances - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	150	150
Fund Balance at Beginning of Year	3,485	3,485	0
Fund Balance at End of Year	\$3,485	\$3,635	\$150

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Fuel Tank Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Operating Transfer - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	782	782	0
Fund Balance at End of Year	\$782	\$782	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Meadow Run Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	625	625	0
Fund Balance at End of Year	\$625	\$625	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Multiple Bridge Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$68,989	\$67,307	(\$1,682)
Interest	8,000	7,652	(348)
Total Revenues	76,989	74,959	(2,030)
Expenditures:			
Public Works			
Engineering			
Contract Services	117,786	58,894	58,892
Debt Service:			
Principal Retirement	200,000	200,000	0
Interest & Fiscal Charges	8,000	8,000	0
Total Expenditures	325,786	266,894	58,892
Excess of Revenues Over (Under) Expenditures	(248,797)	(191,935)	56,862
Other Financing Sources:			
Proceeds of Notes	50,000	50,000	0
Total Other Financing Sources	50,000	50,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(198,797)	(141,935)	56,862
Fund Balance at Beginning of Year	197,003	197,003	0
Fund Balance at End of Year	(\$1,794)	\$55,068	\$56,862

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Shuster Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Travis Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$400	\$400
Total Revenues	0	400	400
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	400	400
Other Financing Sources:			
Advances - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	400	400
Fund Balance at Beginning of Year	4,150	4,150	0
Fund Balance at End of Year	\$4,150	\$4,550	\$400

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ODOT Ohio Airport Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	2,101	2,101	0
Fund Balance at End of Year	\$2,101	\$2,101	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DOE/SODI Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Market Street Office Complex Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Public Works			
Engineering			
Contract Services	181,455	96,040	85,415
Other	2,755	2,204	551
Total Public Works	<u>184,210</u>	<u>98,244</u>	<u>85,966</u>
Total Expenditures	<u>184,210</u>	<u>98,244</u>	<u>85,966</u>
Excess of Revenues Over (Under) Expenditures	(184,210)	(98,244)	85,966
Other Financing Sources:			
Operating Transfer - In	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(184,210)	(98,244)	85,966
Fund Balance at Beginning of Year	121,103	121,103	0
Fund Balance at End of Year	<u>(\$63,107)</u>	<u>\$22,859</u>	<u>\$85,966</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sunfish Creek Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
Total Other Financing Sources	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Local Government Service Center Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	1,465,986	1,465,158	828
Other Expenditures	2,000	120	1,880
Total Expenditures	1,467,986	1,465,278	2,708
Excess of Revenues Over (Under) Expenditures	(1,467,986)	(1,465,278)	2,708
Other Financing Sources:			
Proceed From Sale of Notes	500,000	500,000	0
Advance - In	793,986	793,986	0
Operating Transfer - In	175,000	175,000	0
Total Other Financing Sources	1,468,986	1,468,986	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,000	3,708	2,708
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$1,000	\$3,708	\$2,708

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Lake Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$10,500	\$0	(\$10,500)
Other	0	867	867
Total Revenues	10,500	867	(9,633)
Expenditures:			
Public Works			
Engineering			
Contract Services	10,500	10,500	0
Total Public Works	10,500	10,500	0
Total Expenditures	10,500	10,500	0
Excess of Revenues Over (Under) Expenditures	0	(9,633)	(9,633)
Other Financing Sources:			
Advance - In	0	10,500	10,500
Total Other Financing Sources	0	10,500	10,500
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	867	867
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$867	\$867

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Edwards Road Waterline Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$25,000	\$25,000	\$0
Other	0	1,520	1,520
Total Revenues	25,000	26,520	1,520
Expenditures:			
Public Works			
Engineering			
Contract Services	25,000	25,000	0
Total Public Works	25,000	25,000	0
Total Expenditures	25,000	25,000	0
Excess of Revenues Over (Under) Expenditures	0	1,520	1,520
Other Financing Sources:			
Operating Transfer - In	0	25,000	25,000
Total Other Financing Sources	0	25,000	25,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	26,520	26,520
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$26,520	\$26,520

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Early Childhood Center Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$154,768	\$0	(\$154,768)
Total Revenues	154,768	0	(154,768)
Expenditures:			
Public Works			
Engineering			
Contract Services	95,000	25,300	69,700
Other Expenditures	59,768	0	59,768
Total Expenditures	154,768	25,300	129,468
Excess of Revenues Over (Under) Expenditures	0	(25,300)	(25,300)
Other Financing Sources:			
Operating Transfer - In	0	154,768	154,768
Total Other Financing Sources	0	154,768	154,768
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	129,468	129,468
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$129,468	\$129,468

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Zahn's Corner Industrial Park Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$32,200	\$0	(\$32,200)
Total Revenues	32,200	0	(32,200)
Expenditures:			
Public Works			
Engineering			
Contract Services	32,200	32,200	0
Total Public Works	32,200	32,200	0
Total Expenditures	32,200	32,200	0
Excess of Revenues Over (Under) Expenditures	0	(32,200)	(32,200)
Other Financing Sources:			
Advance - In	0	32,200	32,200
Total Other Financing Sources	0	32,200	32,200
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Capital Projects Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$404,893	\$315,511	(\$89,382)
Interest	13,000	15,366	2,366
Other	187,368	39,207	(148,161)
<i>Total Revenues</i>	<u>605,261</u>	<u>370,084</u>	<u>(235,177)</u>
Expenditures:			
Current:			
Public Works			
Issue II Grants			
Other Expenditures	55,404	55,404	0
Engineering			
Contractual Services	2,497,976	2,189,280	308,696
Other Expenditures	84,985	19,959	65,026
<i>Total Engineering</i>	<u>2,582,961</u>	<u>2,209,239</u>	<u>373,722</u>
State LTIP			
Other Expenses	87,800	87,800	0
<i>Total Public Works</i>	<u>2,726,165</u>	<u>2,352,443</u>	<u>373,722</u>
Debt Service:			
Payment on Principal	540,000	540,000	0
Interest and Fiscal Charges	22,742	22,742	0
<i>Total Expenditures</i>	<u>3,288,907</u>	<u>2,915,185</u>	<u>373,722</u>
Excess of Revenues Over (Under) Expenditures	(\$2,683,646)	(\$2,545,101)	\$138,545

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Capital Projects Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Other Financing Sources(Uses):</i>			
Proceeds of Notes	\$865,000	\$865,000	\$0
Advances - In	800,186	1,151,686	351,500
Advances - Out	0	(315,000)	(315,000)
Operating Transfers - In	214,000	390,968	176,968
<i>Total Other Financing Sources</i>	<u>1,879,186</u>	<u>2,092,654</u>	<u>213,468</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(804,460)	(452,447)	352,013
Fund Balance at Beginning of Year	828,093	828,093	0
Fund Balance at End of Year	<u>\$23,633</u> =====	<u>\$375,646</u> =====	<u>\$352,013</u> =====

Enterprise Funds

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private sector business where the intent is that expense (including depreciation) of providing goods or services primarily or solely to the general public be financed or recovered primarily through user charges.

Pike County Sewer Fund

To account for revenue received from user charges for sewer services provided to residents of Pike County. The costs of providing services are financed through user charges.

Pike County Water Fund

To account for revenue received from user charges for water services provided to residents of Pike County. The costs of providing services are financed through user charges.

Pike County Recycling Fund

To account for the revenues received and expenditures incurred in the business operations of the Pike County Recycling Center.

PIKE COUNTY, OHIO
Combining Balance Sheet
Enterprise Funds
As of December 31, 2000

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
Assets:				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$436,142	\$8,032	\$25,486	\$469,660
Cash and Cash Equivalents in Segregated Accounts	0	0	3,943	3,943
Receivables:				
Accounts	28,431	0	0	28,431
Materials and Supplies Inventory	15,455	0	0	15,455
Total Current Assets	480,028	8,032	29,429	517,489
<i>Fixed Assets:</i>				
Fixed Assets (Net where applicable, of Accumulated Depreciation)	2,777,434	457,179	68,778	3,303,391
Total Assets	\$3,257,462	\$465,211	\$98,207	\$3,820,880
Liabilities:				
<i>Current Liabilities:</i>				
Accounts Payable	2,665	0	0	2,665
Accrued Wages and Benefits	2,820	0	0	2,820
Compensated Absences Payable	5,920	0	0	5,920
Interfund Payable	153,533	0	0	153,533
Due to Other Governments	21,671	0	0	21,671
Accrued Interest Payable	7,200	964	0	8,164
Notes Payable	313,000	8,032	0	321,032
Total Liabilities	506,809	8,996	0	515,805
<i>Long-Term Liabilities:</i>				
Capital Leases Payable (Net of Current Portion)	4,200	0	0	4,200
OWDA Loans Payable (Net of Current Portion)	0	135,937	0	135,937
Total Long-Term Liabilities	4,200	135,937	0	140,137
Total Liabilities	511,009	144,933	0	655,942
Fund Equity:				
Contributed Capital	511,007	652,169	0	1,163,176
Retained Earnings:				
Unreserved	2,235,446	(331,891)	98,207	2,001,762
Total Retained Earnings	2,235,446	(331,891)	98,207	2,001,762
Total Fund Equity	2,746,453	320,278	98,207	3,164,938
Total Liabilities and Fund Equity	\$3,257,462	\$465,211	\$98,207	\$3,820,880

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

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
Operating Revenues:				
Charges for Services	\$261,727	\$0	112,442	\$374,169
Other Operating Revenues	2,255	9,375	775	12,405
Total Operating Revenues	263,982	9,375	113,217	386,574
Operating Expenses:				
Personal Services	67,967	0	0	67,967
Contractual Services	180,355	0	4,827	185,182
Materials and Supplies	14,838	0	20	14,858
Other	0	0	100,249	100,249
Fringe Benefits	8,852	0	0	8,852
Depreciation	81,846	17,749	551	100,146
Total Operating Expenses	353,858	17,749	105,647	477,254
Operating Gain (Loss)	(89,876)	(8,374)	7,570	(90,680)
Non-Operating Revenues (Expenses):				
Interest and Fiscal Charges	(14,806)	(233)	0	(15,039)
Total Non-Operating Revenues (Expenses)	(14,806)	(233)	0	(15,039)
Loss Before Operating Transfers	(104,682)	(8,607)	7,570	(105,719)
Operating Transfers - In	26,853	0	0	26,853
Net Gain/(Loss)	(77,829)	(8,607)	7,570	(78,866)
Retained Earnings at Beginning of Year	2,313,275	(323,284)	90,637	2,080,628
Retained Earnings at End of Year	2,235,446	(331,891)	98,207	2,001,762
Contributed Capital at Beginning of Year	511,007	652,169	0	1,163,176
Contributed Capital at End of Year	511,007	652,169	0	1,163,176
Total Fund Equity at End of Year	\$2,746,453	\$320,278	\$98,207	\$3,164,938

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Sewer Enterprise Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$303,000	\$299,299	(\$3,701)
Other Operating Revenues	900	2,255	1,355
Total Revenues	303,900	301,554	(2,346)
Expenses:			
Personal Services	66,820	66,163	657
Fringe Benefits	9,652	7,208	2,444
Contractual Services	214,105	193,567	20,538
Materials and Supplies	19,430	18,267	1,163
Other Operating Expenses	160	942	(782)
Capital Outlay	25,161	24,532	629
Debt Service:			
Principal Retirement	369,000	369,000	0
Interest and Fiscal Charges	13,998	13,998	0
Total Expenses	718,326	693,677	24,649
Excess of Revenues Over (Under) Expenses	(414,426)	(392,123)	22,303
Other Financing Sources (Uses):			
Proceeds of Notes	313,000	313,000	0
Advances - In	0	319,000	319,000
Advances - Out	0	(198,000)	(198,000)
Operating Transfers - In	25,853	26,853	1,000
Total Other Financing Sources (Uses)	338,853	460,853	122,000
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(75,573)	68,730	144,303
Fund Equity at Beginning of Year	334,675	334,675	0
Prior Year Encumbrances	11,509	11,509	0
Fund Equity at End of Year	\$270,611	\$414,914	\$144,303

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Water Enterprise Fund
For the Year Ended December 31, 2000

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Recycling Enterprise Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$11,000	\$11,000	\$0
<i>Total Revenues</i>	11,000	11,000	0
Expenses:			
Contractual Services	9,450	5,082	4,368
Materials and Supplies	300	20	280
Other Operating Expenses	80	0	80
Capital Outlay	1,000	0	1,000
<i>Total Expenses</i>	10,830	5,102	5,728
Excess of Revenues Over (Under) Expenses	170	5,898	5,728
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	170	5,898	5,728
Fund Equity at Beginning of Year	17,942	17,942	0
Prior Year Encumbrances	0	0	0
Fund Equity at End of Year	\$18,112	\$23,840	\$5,728

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Total - Enterprise Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$314,000	\$310,299	(\$3,701)
Other Non-Operating Revenues	900	2,255	1,355
Total Revenues	314,900	312,554	(2,346)
Expenses:			
Personal Services	66,820	66,163	657
Fringe Benefits	9,652	7,208	2,444
Contractual Services	223,555	198,649	24,906
Materials and Supplies	19,730	18,287	1,443
Other Operating Expenses	240	942	(702)
Capital Outlay	26,161	24,532	1,629
Debt Service:			
Principal Retirement	369,000	369,000	0
Interest and Fiscal Charges	13,998	13,998	0
Total Expenses	729,156	698,779	30,377
Excess of Revenues Over (Under) Expenses	(414,256)	(386,225)	28,031
Other Financing Sources (Uses):			
Proceeds of Notes	313,000	313,000	0
Advances - In	0	319,000	319,000
Advances - Out	0	(198,000)	(198,000)
Operating Transfers - In	25,853	26,853	1,000
Total Other Financing Sources (Uses)	338,853	460,853	122,000
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(75,403)	74,628	150,031
Fund Equity at Beginning of Year	352,617	352,617	0
Prior Year Encumbrances	11,509	11,509	0
Fund Equity at End of Year	\$288,723	\$438,754	\$150,031

PIKE COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2000

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$299,299	\$0	\$111,826	\$411,125
Cash Received from Other Operating Sources	0	9,375	0	9,375
Cash Payments to Suppliers for Goods and Services	(189,627)	0	(105,096)	(294,723)
Cash Payments to Employees for Services and Benefits	(66,163)	0	0	(66,163)
Cash Payments for Employee Benefits	(7,208)	0	0	(7,208)
Cash Payments for Other Operating Expenses	2,255	0	1,391	3,646
	-----	-----	-----	-----
<i>Net Cash Used for Operating Activities</i>	38,556	9,375	8,121	56,052
	-----	-----	-----	-----
<i>Cash Flows from Noncapital Financing Activities:</i>				
Operating Transfers-In	26,853	0	0	26,853
Advances-In	319,000	0	0	319,000
Advances-Out	(198,000)	0	0	(198,000)
	-----	-----	-----	-----
<i>Net Cash Provided by Noncapital Financing Activities</i>	147,853	0	0	147,853
	-----	-----	-----	-----
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Proceeds from Sale of Notes	313,000	0	0	313,000
Payments for Capital Acquisitions	(26,453)	0	0	(26,453)
Principal Payments	(369,000)	(9,375)	0	(378,375)
Interest Payments	(13,998)	0	0	(13,998)
	-----	-----	-----	-----
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	(96,451)	(9,375)	0	(105,826)
	-----	-----	-----	-----
Net Decrease in Cash and Cash Equivalents	89,958	0	8,121	98,079
Cash and Cash Equivalents at Beginning of Year	346,184	8,032	21,308	375,524
	-----	-----	-----	-----
Cash and Cash Equivalents at End of Year	\$436,142	\$8,032	\$29,429	\$473,603
	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2000
(Continued)

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</i>				
Operating Loss	(\$89,876)	(\$8,374)	\$7,570	(\$90,680)
<i>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</i>				
Depreciation	81,846	17,749	551	100,146
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	37,572	0	0	37,572
(Increase)/Decrease in Materials and Supplies Inventory	(3,228)	0	0	(3,228)
Increase/(Decrease) in Accounts Payable	2,665	0	0	2,665
Increase/(Decrease) in Accrued Wages and Benefits	625	0	0	625
Increase/(Decrease) in Compensated Absences Payable	1,245	0	0	1,245
Increase/(Decrease) in Due to Other Governments	12,747	0	0	12,747
Increase/(Decrease) in Capital Leases Payable	(5,040)	0	0	(5,040)
Total Adjustments	128,432	17,749	551	146,732
Net Cash Used for Operating Activities	\$38,556	\$9,375	\$8,121	\$56,052

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

Agriculture Conduit Debt

To account for monies received from a note issued by the Pike County Agricultural Society for construction at the Pike County Fairgrounds.

Soil and Water Conservation Fund

To account for the funds and sub-funds of the Soil and Water Conservation District for which the County Auditor is a fiscal agent.

Mental Health Levy Fund

To account for the revenues collected in Pike County for the five counties mental health district. All revenues collected are disbursed to the Paint Valley Mental Health, Alcohol and Drug Addiction Board.

Unclaimed Money Fund

To account for monies which have yet to be claimed by their rightful owners.

District Board of Health Fund

To account for the funds and sub-funds of the Board of Health for which the County is the fiscal agent.

Delinquent Real Estate Tax Sales Fund

To account for excess money received from the sale of delinquent real estate property. The net residue of the sale is placed in this fund and held for the property owner to claim within six years of the sale.

Hospital Levy Fund

To account for revenues received from a county-wide levy. The revenue is given to the Pike Community Hospital to fund a portion of its operating expense.

County Court Agency Fund

To account for the fines and forfeitures of all of the county court systems.

Sheriff Agency Fund

To account for the activity of the sheriff's civil account.

Inmate Agency Fund

To account for the activity of the sheriff's inmate/commissary account.

Alimony and Child Support Fund

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

Undivided Tax Fund

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County (including the County itself).

Continued

Trust and Agency Funds
(Continued)

Undivided Income Tax Fund

To account for a portion of state income taxes, state sales taxes and corporate franchise taxes which are returned to the County. Monies are apportioned to local governments on a monthly basis.

Law Library Fund

To account for County Court fees which are paid to the trustees of the Pike County Law Library Association for the purchase of books and supplies for the Law Library.

Ohio Elections Commission Fund

To account for resources that are paid to the Pike County Board of Elections for the purpose of upgrading the election system.

Family and Children First Council Grant Agency Fund

To account for grant proceeds received and expended by Pike County's Children and Family First Council for the advancement of an Early Child Education Center to offer early intervention services to children of Pike County. This fund was originally set up as a special revenue fund in 1997 upon receipt of the initial grant by the local council. It was changed for accounting purposes in 1998 to an agency fund per a legal opinion of the Pike County Prosecutor and a management advisory bulletin issued by the Auditor of States's Local Government Services Division Office.

Airport Fuel Sales Fund

An agency fund used to account for the revenue receipts generated and the expenditures incurred with the sale of aviation fuel at the Pike County Airport by the Pike County Airport Authority. The fund is purely custodial (assets equal liabilities) and thus shall not involve measurement of operations.

Payroll Fund

To account for the gross payroll of the County, along with employee contributions for various types of insurance and other payroll deductions.

Armintrout Expendable Trust Fund

To account for the principal, interest, and disbursements left to the Pike County Children's Home by the estate of the late George O. Armintrout. The money is in the control of the Pike County Children's Board. The trust funds were entered on the records of the Auditor of Pike County on December 8, 1997.

PIKE COUNTY, OHIO
Combining Balance Sheet
All Fiduciary Fund Types
As of December 31, 2000
(Continued)

	Agriculture Conduit Debt	Soil and Water Conservation	Mental Health Levy	Unclaimed Money
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$40,402	\$0	\$57,642
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	1,765	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	\$0	\$40,402	\$1,765	\$57,642
Liabilities:				
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Undistributed Monies	0	40,402	1,765	0
Deposits Held and Due to Others	0	0	0	57,642
Total Liabilities	\$0	\$40,402	\$1,765	\$57,642
Fund Equity and Other Credits				
Fund Balance:				
Unreserved:				
Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
Total Liabilities and Fund Equity	\$0	\$40,402	\$1,765	\$57,642

District Board of Health	Delinquent Real Estate Tax Sales	Hospital Levy	County Court Agency	Sheriff Agency	Inmate Agency	Alimony and Child Support
\$1,230,100	\$152,284	\$0	\$0	\$0	\$0	\$0
0	0	0	190,684	36,862	4,053	30,872
1,765	0	5,296	0	0	0	0
8,897	0	0	0	0	0	0
5,749	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$1,246,511</u>	<u>\$152,284</u>	<u>\$5,296</u>	<u>\$190,684</u>	<u>\$36,862</u>	<u>\$4,053</u>	<u>\$30,872</u>
0	0	0	0	0	0	0
0	0	5,296	0	0	0	0
0	0	0	0	0	0	0
1,246,511	0	0	190,684	36,862	0	0
0	152,284	0	0	0	4,053	30,872
<u>\$1,246,511</u>	<u>\$152,284</u>	<u>\$5,296</u>	<u>\$190,684</u>	<u>\$36,862</u>	<u>\$4,053</u>	<u>\$30,872</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,246,511</u>	<u>\$152,284</u>	<u>\$5,296</u>	<u>\$190,684</u>	<u>\$36,862</u>	<u>\$4,053</u>	<u>\$30,872</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
All Fiduciary Fund Types
As of December 31, 2000
(Continued)

	Undivided Tax	Undivided Income Tax	Law Library	Ohio Elections Commission
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$799,096	\$1,051	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	17,560,946	0	0	0
Accounts	0	0	1,865	0
Due from Other Funds	0	0	0	0
Due from Other Governments	68,811	497,688	0	0
Total Assets	\$18,428,853	\$498,739	\$1,865	\$0
Liabilities:				
Interfund Payable	0	0	0	0
Due to Other Governments	800,004	498,739	0	0
Deferred Revenue	17,628,849	0	0	0
Undistributed Monies	0	0	1,865	0
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	\$18,428,853	\$498,739	\$1,865	\$0
Fund Equity and Other Credits				
Fund Balance:				
Unreserved:				
Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
Total Liabilities and Fund Equity	\$18,428,853	\$498,739	\$1,865	\$0

Family and Children First Council	Airport Fuel Sales	Payroll	Total Agency Funds	Armintrout Expendable Trust	Total Trust and Agency Funds
\$62,481	\$0	\$67,908	\$2,410,964	\$7,463	\$2,418,427
0	0	0	262,471	0	262,471
0	0	0	17,569,772	0	17,569,772
0	0	0	10,762	0	10,762
0	0	0	5,749	0	5,749
58,337	0	0	624,836	0	624,836
-----	-----	-----	-----	-----	-----
\$120,818	\$0	\$67,908	\$20,884,554	\$7,463	\$20,892,017
=====	=====	=====	=====	=====	=====
57,449	0	0	57,449	0	57,449
0	0	0	1,304,039	0	1,304,039
0	0	0	17,628,849	0	17,628,849
63,369	0	0	1,581,458	0	1,581,458
0	0	67,908	312,759	0	312,759
-----	-----	-----	-----	-----	-----
\$120,818	\$0	\$67,908	\$20,884,554	\$1,200	20,885,754
=====	=====	=====	=====	=====	=====
0	0	0	0	6,263	6,263
-----	-----	-----	-----	-----	-----
0	0	0	0	6,263	6,263
-----	-----	-----	-----	-----	-----
\$120,818	\$0	\$67,908	\$20,884,554	\$7,463	\$20,892,017
=====	=====	=====	=====	=====	=====

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance at 01/01/00	Additions	Reductions	Balance at 12/31/00
<i>Agriculture Conduit Debt</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$100,000	\$100,000	\$0
<i>Total Assets</i>	\$0	\$100,000	\$100,000	\$0
<i>Liabilities:</i>				
Due to Other Governments	\$0	\$100,000	\$100,000	\$0
<i>Total Liabilities</i>	\$0	\$100,000	\$100,000	\$0
<i>Soil and Water Conservation</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$35,025	\$59,328	\$53,951	\$40,402
<i>Total Assets</i>	\$35,025	\$59,328	\$53,951	\$40,402
<i>Liabilities:</i>				
Undistributed Monies	\$35,025	\$59,328	\$53,951	\$40,402
<i>Total Liabilities</i>	\$35,025	\$59,328	\$53,951	\$40,402
<i>Mental Health Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$285,021	\$285,021	\$0
Taxes Receivable	1,420	1,765	1,420	1,765
<i>Total Assets</i>	\$1,420	\$286,786	\$286,441	\$1,765
<i>Liabilities:</i>				
Undistributed Monies	\$1,420	\$286,786	\$286,441	\$1,765
<i>Total Liabilities</i>	\$1,420	\$286,786	\$286,441	\$1,765

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance at 01/01/00	Additions	Reductions	Balance at 12/31/00
Unclaimed Money				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$78,476	\$3,868	\$24,702	\$57,642
Total Assets	\$78,476	\$3,868	\$24,702	\$57,642
Liabilities:				
Deposits held and Due to Others	\$78,476	\$3,868	\$24,702	\$57,642
Total Liabilities	\$78,476	\$3,868	\$24,702	\$57,642
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,035,852	\$2,055,086	\$1,860,838	\$1,230,100
Taxes Receivable	1,420	1,765	1,420	1,765
Accounts Receivable	0	8,897	0	8,897
Due From Other Funds	10,345	5,749	10,345	5,749
Total Assets	\$1,047,617	\$2,071,497	\$1,872,603	\$1,246,511
Liabilities:				
Undistributed Monies	\$1,047,617	\$2,071,497	\$1,872,603	\$1,246,511
Total Liabilities	\$1,047,617	\$2,071,497	\$1,872,603	\$1,246,511
Delinquent Real Estate Tax Sales				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$138,613	\$13,671	\$0	\$152,284
Total Assets	\$138,613	\$13,671	\$0	\$152,284
Liabilities:				
Deposits Held and Due to Others	\$138,613	\$13,671	\$0	\$152,284
Total Liabilities	\$138,613	\$13,671	\$0	\$152,284

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance at 01/01/00	Additions	Reductions	Balance at 12/31/00
Hospital Levy				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$912,931	\$912,931	\$0
Taxes Receivable	4,260	5,296	4,260	5,296
	-----	-----	-----	-----
Total Assets	\$4,260	\$918,227	\$917,191	\$5,296
	=====	=====	=====	=====
Liabilities:				
Due to Other Governments	\$4,260	\$918,227	\$917,191	\$5,296
	-----	-----	-----	-----
Total Liabilities	\$4,260	\$918,227	\$917,191	\$5,296
	=====	=====	=====	=====
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$129,856	\$3,523,063	\$3,462,235	\$190,684
	-----	-----	-----	-----
Total Assets	\$129,856	\$3,523,063	\$3,462,235	\$190,684
	=====	=====	=====	=====
Liabilities:				
Undistributed Monies	\$129,856	\$3,523,063	\$3,462,235	\$190,684
	-----	-----	-----	-----
Total Liabilities	\$129,856	\$3,523,063	\$3,462,235	\$190,684
	=====	=====	=====	=====
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$42,413	\$579,234	\$584,785	\$36,862
	-----	-----	-----	-----
Total Assets	\$42,413	\$579,234	\$584,785	\$36,862
	=====	=====	=====	=====
Liabilities:				
Undistributed Monies	\$42,413	\$579,234	\$584,785	\$36,862
	-----	-----	-----	-----
Total Liabilities	\$42,413	\$579,234	\$584,785	\$36,862
	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance at 01/01/00	Additions	Reductions	Balance at 12/31/00
<i>Inmate Agency</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$2,881	\$31,764	\$30,592	\$4,053
<i>Total Assets</i>	\$2,881	\$31,764	\$30,592	\$4,053
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$2,881	\$31,764	\$30,592	\$4,053
<i>Total Liabilities</i>	\$2,881	\$31,764	\$30,592	\$4,053
<i>Alimony and Child Support</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$22,555	\$8,317	\$0	\$30,872
Receivables: Accounts	3,790,474	0	3,790,474	0
<i>Total Assets</i>	\$3,813,029	\$8,317	\$3,790,474	\$30,872
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$3,813,029	\$8,317	\$3,790,474	\$30,872
<i>Total Liabilities</i>	\$3,813,029	\$8,317	\$3,790,474	\$30,872

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance at 01/01/00	Additions	Reductions	Balance at 12/31/00
Undivided Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$871,235	\$30,518,321	\$30,590,460	\$799,096
Receivables:				
Taxes	16,380,056	17,560,946	16,380,056	17,560,946
Due From Other Governments	66,996	68,811	66,996	68,811
Total Assets	\$17,318,287	\$48,148,078	\$47,037,512	\$18,428,853
Liabilities:				
Due to Other Governments	\$798,189	\$68,811	\$66,996	\$800,004
Deferred Revenue	16,520,098	\$48,079,267	\$46,970,516	17,628,849
Total Liabilities	\$17,318,287	\$48,148,078	\$47,037,512	\$18,428,853
Undivided Income Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,051	\$1,970,157	\$1,970,157	\$1,051
Due From Other Governments	421,441	497,688	421,441	497,688
Total Assets	\$422,492	\$2,467,845	\$2,391,598	\$498,739
Liabilities:				
Due to Other Governments	\$422,492	\$2,467,845	\$2,391,598	\$498,739
Total Liabilities	\$422,492	\$2,467,845	\$2,391,598	\$498,739
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$40,571	\$40,571	\$0
Accounts Receivables	1,944	1,865	1,944	1,865
Total Assets	\$1,944	\$42,436	\$42,515	\$1,865
Liabilities:				
Undistributed Monies	\$1,944	\$42,436	\$42,515	\$1,865
Total Liabilities	\$1,944	\$42,436	\$42,515	\$1,865

(Continued)

Ohio Elections Commission

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance at 01/01/00	Additions	Reductions	Balance at 12/31/00
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,185	\$530	\$1,715	\$0
<i>Total Assets</i>	<u>\$1,185</u>	<u>\$530</u>	<u>\$1,715</u>	<u>\$0</u>
	=====	=====	=====	=====
Liabilities:				
Undistributed Monies	\$1,185	\$530	\$1,715	\$0
<i>Total Liabilities</i>	<u>\$1,185</u>	<u>\$530</u>	<u>\$1,715</u>	<u>\$0</u>
	=====	=====	=====	=====
Family and Children First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$17,123	\$312,064	\$266,706	\$62,481
Due From Other Governments	25,326	33,011	0	58,337
<i>Total Assets</i>	<u>\$42,449</u>	<u>\$345,075</u>	<u>\$266,706</u>	<u>\$120,818</u>
	=====	=====	=====	=====
Liabilities:				
Interfund Payable	\$42,449	\$15,000	\$0	\$57,449
Undistributed Monies	0	345,075	281,706	63,369
<i>Total Liabilities</i>	<u>\$42,449</u>	<u>\$360,075</u>	<u>\$281,706</u>	<u>\$120,818</u>
	=====	=====	=====	=====
Airport Fuel Sales				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	=====	=====	=====	=====
Liabilities:				
Undistributed Monies	\$0	\$0	\$0	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2000

	Balance at 01/01/00	Additions	Reductions	Balance at 12/31/00
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10,049	\$7,154,796	\$7,096,937	\$67,908
<i>Total Assets</i>	\$10,049	\$7,154,796	\$7,096,937	\$67,908
Liabilities:				
Deposits Held and Due to Others	\$10,049	\$7,154,796	\$7,096,937	\$67,908
<i>Total Liabilities</i>	\$10,049	\$7,154,796	\$7,096,937	\$67,908
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,188,609	\$43,426,344	\$43,203,989	\$2,410,964
Cash and Cash Equivalents in Segregated Accounts	197,705	4,142,378	4,077,612	262,471
Receivables:				
Taxes	16,387,156	17,569,772	16,387,156	17,569,772
Accounts	3,792,418	10,762	3,792,418	10,762
Due from Other Funds	10,345	5,749	10,345	5,749
Due from Other Governments	513,763	599,510	488,437	624,836
<i>Total Assets</i>	\$23,089,996	\$65,754,515	\$67,959,957	\$20,884,554
Liabilities:				
Deferred Revenue	\$16,520,098	\$48,079,267	\$46,970,516	\$17,628,849
Due to Other Governments	1,224,941	3,554,883	3,475,785	1,304,039
Undistributed Monies	1,259,460	6,907,949	6,585,951	1,581,458
Deposits Held and Due to Others	4,043,048	7,212,416	10,942,705	312,759
Interfund Payable	42,449	15,000	0	57,449
<i>Total Liabilities</i>	\$23,089,996	\$65,769,515	\$67,974,957	\$20,884,554

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Expendable Trust Fund
 For the Year Ended December 31, 2000

	Armintrout Expendable Trust Fund
Revenues:	
Investment Income	\$468
	468
<i>Total Revenues</i>	468
Expenditures:	
Other	3,225
	3,225
<i>Total Expenditures</i>	3,225
Excess of Revenues Over (Under) Expenditures	(2,757)
Other Financing Sources (Uses):	
Advances - In	0
	0
<i>Total Other Financing Sources (Uses)</i>	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(2,757)
Fund Balances at Beginning of Year	9,020
Increase (Decrease) in Reserve for Inventory	0
Fund Balance (Deficit) at End of Year	\$6,263

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Armintrout Expendable Trust Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$470	\$470
<i>Total Revenues</i>	0	470	470
Expenditures:			
Other Expenditures	6,300	3,225	3,075
<i>Total Expenditures</i>	6,300	3,225	3,075
Excess of Revenues Under Expenditures	(6,300)	(2,755)	3,545
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,300)	(2,755)	3,545
Fund Balance at Beginning of Year	8,977	8,977	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$2,677	\$6,222	\$3,545

General Fixed Assets Account Group

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

PIKE COUNTY, OHIO
Schedule of General Fixed Assets by Function
As of December 31, 2000

	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Furniture and Fixtures	Vehicles	Total
General Government:							
Legislative and Executive	\$232,140	\$2,579,564	\$93,142	\$360,691	\$96,962	\$26,956	\$3,389,455
Judicial	0	0	4,983	196,117	179,710	0	380,810
Public Safety	27,500	42,700	10,431	296,221	11,140	1,070,633	1,458,625
Public Works	13,650	392,176	67,055	662,101	23,483	777,321	1,935,786
Health	59,381	3,117,160	101,357	237,852	23,400	374,763	3,913,913
Human Services	50,000	256,330	0	381,084	70,172	143,098	900,684
Conservative and Recreation	322,400	697,117	132,684	0	0	0	1,152,201
Economic Development and Assitance	10,500	0	0	15,494	0	0	25,994
Total General Fixed Assets	<u>\$715,571</u>	<u>\$7,085,047</u>	<u>\$409,652</u>	<u>\$2,149,560</u>	<u>\$404,867</u>	<u>\$2,392,771</u>	<u>\$13,157,468</u>

PIKE COUNTY, OHIO
 Schedule of Changes in General Fixed Assets by Function
 For the Fiscal Year Ended December 31, 2000

	Balance at December 31 1999	Additions	Deletions	Balance at December 31 2000
<i>General Government:</i>				
Legislative and Executive	\$1,281,590	\$2,140,460	\$32,595	\$3,389,455
Judicial	367,745	13,065	0	380,810
Public Safety	1,394,868	92,637	28,880	1,458,625
Public Works	1,870,674	65,112	0	1,935,786
Health	3,871,897	87,183	45,167	3,913,913
Human Services	835,883	69,266	4,465	900,684
Conservative and Recreation	935,427	216,774	0	1,152,201
Economic Development and Assitance	25,994	0	0	25,994
Total General Fixed Assets	<u>\$10,584,078</u>	<u>\$2,684,497</u>	<u>\$111,107</u>	<u>\$13,157,468</u>

PIKE COUNTY, OHIO
Schedule of General Fixed Assets by Source
As of December 31, 2000

General Government:

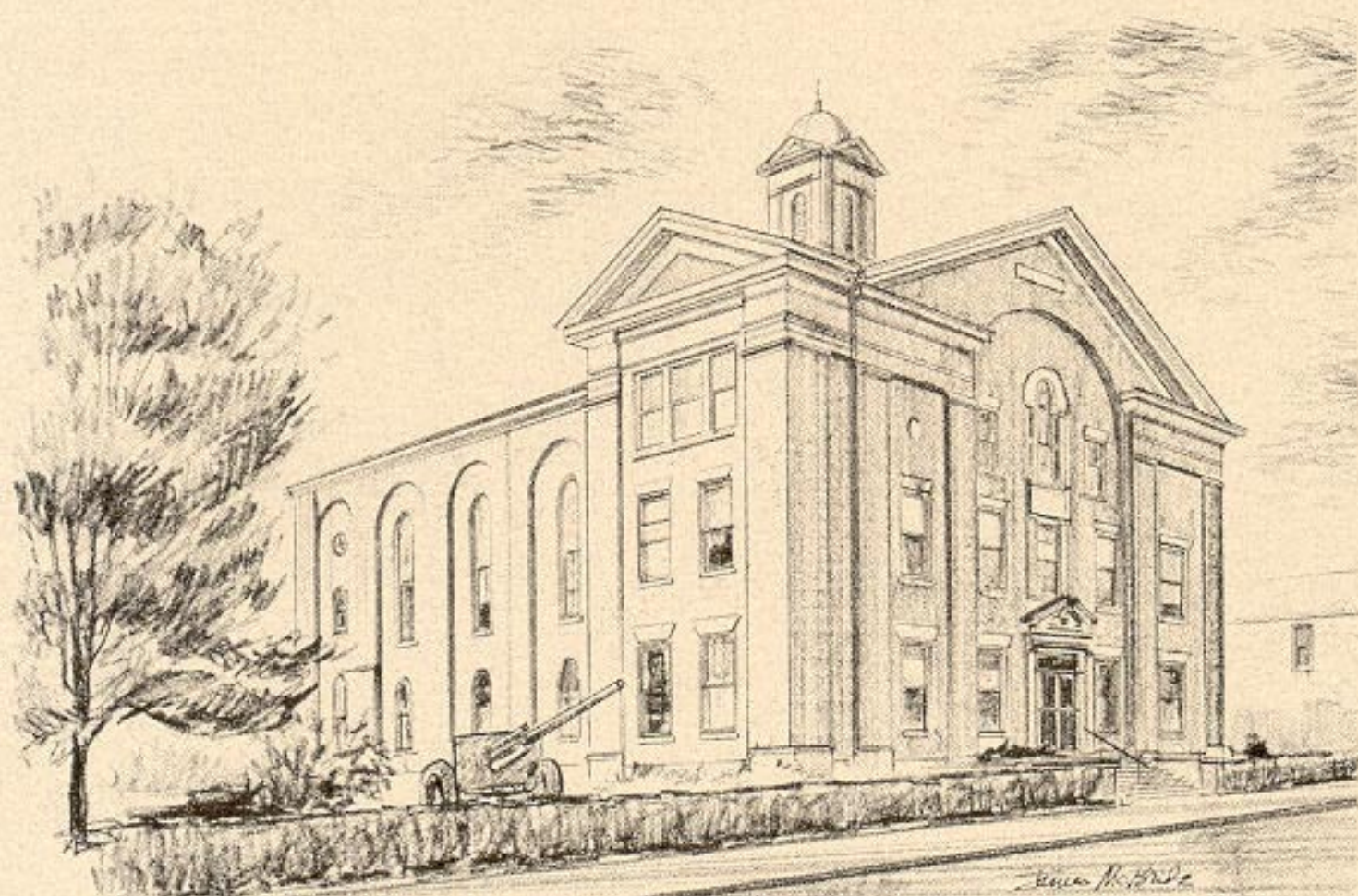
Land	\$715,571
Buildings	7,085,047
Improvements other than Buildings	409,652
Machinery and Equipment	2,149,560
Furniture and Fixtures	404,867
Vehicles	<u>2,392,771</u>
Total General Fixed Assets	<u><u>\$13,157,468</u></u>

Investment in General Fixed Assets:

General Fund	\$2,261,112
Special Revenue Fund	3,334,442
Capital Projects Fund	1,772,752
State Grants	5,960
Federal Grants	4,004
Acquisitions Prior to 12/31/91	<u>5,779,198</u>
Total General Fixed Assets	<u><u>\$13,157,468</u></u>

PIKE COUNTY, OHIO

STATISTICAL SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY, OHIO
General Fund Expenditures by Function
Last Ten Years

Year	General Government				Public Safety	Public Works	Health	Human Services	(2)			(2) Debt Service	Total
	Legislative And Executive	Judicial	Conservation And Recreation	Economic Development And Assistance					Other	Capital Outlay			
1991	\$1,097,847	\$431,476	\$634,806	\$92,731	\$15,835	\$342,289	N/A	N/A	N/A	N/A	N/A	\$2,604,984	
1992 (1)	1,317,651	428,647	634,655	13,657	17,563	392,796	111,001	N/A	1,644	477,489	2,641	3,397,744	
1993 (1)	1,393,656	454,326	750,779	15,530	20,858	452,234	129,149	N/A	1,358	94,760	2,363	3,315,013	
1994 (1)	1,430,697	391,730	829,633	14,482	18,597	397,927	209,295	N/A	1,973	176,992	1,459	3,472,785	
1995 (1)	1,533,829	447,396	1,032,434	15,871	20,601	331,816	132,342	N/A	61	123,700	2,904	3,640,954	
1996 (1)	2,029,220	470,293	866,575	26,961	20,909	359,282	144,571	N/A	N/A	155,801	1,154	3,974,766	
1997 (1)	1,765,452	531,915	1,171,269	41,909	30,985	59,863	149,783	N/A	6,212	184,190	6,662	3,948,240	
1998 (1)	2,013,757	569,384	1,006,522	43,893	21,293	235,698	154,451	N/A	N/A	192,115	5,534	4,242,647	
1999 (1)	1,838,988	569,328	1,007,782	40,057	22,902	245,736	160,011	10,000	N/A	231,840	9,579	4,136,223	
2000 (1)	1,987,261	665,671	1,406,918	58,021	20,147	268,540	133,240	N/A	12,043	192,042	10,240	4,754,123	

Notes:

- (1) Reported on GAAP basis. All other years reported on cash basis.
- (2) Prior to 1992, these expenditures were accounted for in other functions.
- N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
General Fund Revenues by Source
Last Ten Years

Year	Taxes	Charges For Services	Fees, Licenses And Permits	Fines And Forfeitures	Inter- Governmental	Interest (2)	Other	Total
1991	\$1,635,970	\$557,270	\$3,917	\$51,130	\$244,763	N/A	\$535,666	\$3,028,716
1992 (1)	1,952,469	584,923	8,867	67,299	378,784	196,191	75,534	3,264,067
1993 (1)	2,922,145	531,427	9,627	62,217	468,892	183,477	46,747	4,224,532
1994 (1)	2,198,296	501,989	10,340	73,394	482,010	258,225	60,937	3,585,191
1995 (1)	3,233,831	531,496	15,812	93,415	112,268	373,963	21,637	4,382,422
1996 (1)	2,477,386	522,643	16,566	96,834	449,490	338,611	93,571	3,995,101
1997 (1)	2,674,320	479,754	20,486	88,312	497,785	501,902	71,927	4,334,486
1998 (1)	3,034,319	645,890	20,491	108,561	537,686	445,414	453,156	5,245,517
1999 (1)	3,561,460	718,049	18,601	115,691	480,070	546,640	157,015	5,597,526
2000 (1)	3,660,280	734,815	15,902	94,542	549,693	696,669	285,452	6,037,353

Notes:

(1) Reported on GAAP basis; All other years reported on cash basis.

(2) Prior to 1992, interest was accounted for in other sources.

N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
 Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property
 Last Ten Years

Year	(1)		Percent of Levy Collected	(2)		Ratio of Total Collections To Levy	(3)		Ratio of Outstanding Delinquent Taxes to Tax Levy
	Current Taxes Levied	Current Tax Collections		Delinquent Tax Collections	Total Tax Collections		Outstanding Delinquent Taxes		
1991	6,608,888	5,871,641	88.84%	366,378	6,238,019	94.39%	1,032,331	15.62%	
1992	6,795,510	6,214,030	91.44%	394,123	6,608,153	97.24%	1,105,829	16.27%	
1993	8,369,325	7,044,160	84.17%	420,678	7,464,838	89.19%	1,121,123	13.40%	
1994	8,418,874	7,556,474	89.76%	405,887	7,962,361	94.58%	1,107,366	13.15%	
1995	9,602,471	7,642,220	79.59%	785,424	8,829,752	91.95%	1,187,531	12.37%	
1996	9,329,873	8,266,093	88.60%	582,456	8,848,549	94.84%	1,318,948	14.14%	
1997	10,098,402	8,878,701	87.92%	565,313	9,444,014	93.52%	1,143,385	11.32%	
1998	11,728,292	9,131,137	77.86%	520,984	9,652,121	82.30%	1,294,489	11.04%	
1999	18,659,718	13,622,729	73.01%	609,053	14,231,782	76.27%	1,258,326	6.74%	
2000	19,562,914	14,901,990	76.17%	578,617	15,480,607	79.13%	1,493,415	7.63%	

Notes:

- (1) Current taxes levied and current tax collections do not include rollback and homestead amounts.
- (2) Delinquent tax collections include amounts collected from penalties, interest, and other delinquent collections.
- (3) Outstanding delinquent taxes exclude penalties, interest, and other additional delinquent charges.

N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	REAL PROPERTY (1)		TANGIBLE PERSONAL PROPERTY (2)		PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY (3)		TOTAL		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1991	113,366,420	323,887,862	17,073,366	63,234,626	40,755,280	46,312,833	171,195,066	433,435,321	39.50%
1992	114,883,350	328,221,731	21,139,701	81,307,518	43,584,800	49,528,198	179,607,851	459,057,447	39.13%
1993	130,586,040	373,084,316	19,300,216	76,800,864	43,520,000	49,454,561	193,306,256	499,339,741	38.71%
1994	131,718,040	376,318,440	19,200,916	76,803,664	44,257,460	50,292,584	195,176,416	503,414,688	38.77%
1995	133,807,510	382,288,056	22,531,226	90,124,904	38,668,899	43,964,672	195,007,635	516,377,632	37.76%
1996	134,474,720	384,194,275	22,561,083	90,244,332	39,458,060	44,838,719	196,493,863	519,277,326	37.84%
1997	147,437,310	421,228,395	25,142,821	100,571,284	45,479,560	51,681,335	218,059,691	573,481,014	38.02%
1998	150,201,460	429,125,571	28,184,986	112,739,944	45,175,410	51,335,710	223,561,856	593,201,225	37.69%
1999	157,485,980	449,937,445	30,099,189	120,396,756	45,965,206	52,233,189	233,550,375	622,567,390	37.51%
2000	165,294,900	472,247,529	33,442,820	133,771,280	40,894,330	46,470,830	239,632,050	652,489,639	36.73%

Note:

(1) Real property values include public utility real property.

(2) Tangible personal property valuation figures do not include \$10,000 exemption deduction amounts.

(3) Amounts changed from prior year report due to an error in the Estimated Actual Value Multiplier
Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
Property Tax Rates Direct and All Overlapping Governments
(Per Thousand Dollars of Assessed Value)
Last Ten Years

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
COUNTY UNITS										
General	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90
Board of MR/DD	1.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Human Services	0.50									
EMS Levy	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total	8.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
SCHOOL DISTRICTS										
Eastern Local	22.50	22.50	22.50	22.50	22.70	22.50	21.01	21.01	21.01	21.01
Western Local	23.20	22.50	22.50	23.00	26.65	26.65	26.65	26.65	26.65	26.65
Scioto Valley Local	24.10	24.10	24.10	21.60	21.60	21.60	21.40	28.70	25.70	25.70
Waverly City	33.10	33.00	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.12
JOINT VOCATIONAL SCHOOL DISTRICTS										
Pike County Joint Vocational School	7.20	7.20	6.80	6.80	6.80	6.80	6.50	6.50	6.50	6.50
CORPORATIONS										
Village of Beaver	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.00
Village of Piketon	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
City of Waverly	16.80	16.80	17.80	17.80	16.30	16.30	16.30	16.30	16.30	16.30
TOWNSHIPS										
Beaver	4.00	4.00	4.00	4.50	4.50	4.50	4.50	4.50	5.00	6.50
Benning	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Camp Creek	4.50	4.50	4.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50
Jackson 1	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Jackson 2	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Martins 1	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Martins 2	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	7.00
Mifflin	2.50	2.50	2.50	2.50	2.50	2.50	3.50	3.50	3.50	3.50
Newton	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Rehbe	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	7.20	7.20
Per Pe	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Perry	2.50	2.50	2.50	5.50	5.50	5.50	6.50	6.50	6.50	6.50
Scioto	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Seal	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Sunfish	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Union	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.40
OTHER UNITS										
Hospital	3.00	3.00	3.80	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health	1.40	1.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.40	5.40	5.80	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Pike County Auditor's Office

PIKE COUNTY, OHIO
 Computation of Legal Debt Margin
 December 31, 2000

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assessed Property Value	\$239,632,050	\$239,632,050
Debt Limitation of Assessed Value	5,094,481	2,396,321
Loans Payable @ 12/31/00	285,562	285,562
Notes Payable at 12/31/00	1,186,032	1,186,032
Less: Notes Payable from Enterprise Funds	321,032	321,032
Net Debt Applicable to Debt Limitation	1,150,562	1,150,562
Total Legal Debt Margin	\$3,943,919	\$1,245,759

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and a half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and a half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
 Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2000

Jurisdiction	Debt Outstanding (1)	Percentage Applicable to Pike County	Amount Applicable to Pike County
Pike County	\$0	100.00%	\$0
City of Waverly	0	100.00	0
Scioto Valley School District	3,255,000	100.00	3,255,000
Waverly City School District	9,535,944	100.00	9,535,944
Pike County Joint Vocational School	140,000	100.00	140
Western Local School District	860,000	100.00	860,000
Grand Total			<u>\$13,651,084</u> -----

Note:

(1) Pike County has had no bonded debt in the last ten years.

Source - Pike County Auditor
 - Pike County School Treasurers

PIKE COUNTY, OHIO
Demographic Statistics
Last Ten Years

Year	(1) Population	(2) County Unemployment	(3) K-12 School Enrollment
1991	24,249	9.7	5,682
1992	24,300	11.5	5,655
1993	24,300	13.2	5,749
1994	24,300	13.6	5,715
1995	24,300	10.9	5,620
1996	24,300	9.3	5,674
1997	24,300	9.2	5,802
1998	24,300	9.1	5,860
1999	24,300	9.1	5,860
2000	24,300	9.1	5,860

Age Distribution - 1990 (1)

Age	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	872	7.39%	863	6.93%
5 - 9 years	998	8.45%	968	7.78%
10 - 14 years	1,058	8.90%	945	7.59%
15 - 19 years	999	8.46%	948	7.62%
20 - 24 years	754	6.39%	827	6.64%
25 - 29 years	876	7.42%	914	7.14%
30 - 34 years	927	7.85%	976	7.84%
35 - 39 years	891	7.55%	874	7.02%
40 - 44 years	796	6.74%	794	6.38%
45 - 49 years	654	5.54%	675	5.42%
50 - 54 years	539	4.57%	626	5.03%
55 - 59 years	571	4.84%	549	4.41%
60 - 64 years	489	4.14%	576	4.63%
65 - 69 years	451	3.82%	562	4.52%
70 - 74 years	381	3.23%	436	3.50%
75 - 79 years	255	2.16%	404	3.25%
80 - 84 years	160	1.36%	251	2.02%
85 years and over	133	1.13%	258	2.07%
Total	11,804	100.00%	12,446	100.00%
Median Age	31		31	

Sources: (1) OSU Fikens Research and Extension Service
(2) Ohio Bureau of Employment Services
(3) Pike County Board of Education

(Continued)

PIKE COUNTY, OHIO
Demographic Statistics
(Continued)

1990 Census Distributions by Subdivisions											
	Total	Male	Female	Under 18	65 & Over	Number of Households	Families	Married Couples With Related Children	Single Parents With Related Children	65+ Family Household	65+ Living Alone
Beaver Township	153	70	83	39	21	56	43	13	7	14	5
Beaver Village (part)											
Remainder of Township	1,182	586	596	401	94	388	330	156	45	72	22
Benton Township	1,312	647	665	398	144	451	368	159	49	106	37
Camp Creek Township	724	367	357	228	75	256	207	87	29	58	17
Jackson Township	1,298	638	660	422	113	446	342	149	61	73	40
Marion Township											
Beaver Village (part)	183	87	96	48	40	72	53	23	5	24	13
Remainder of Township	841	420	421	235	100	303	240	111	20	75	24
Mifflin Township	1,146	593	553	363	109	398	325	130	53	83	25
Newton Township	1,587	780	807	461	175	581	439	192	54	117	45
Pebble Township	1,625	823	802	534	123	538	448	229	45	84	39
Pee Pee Township											
Waverly City	4,477	2,033	2,444	1,006	1,147	1,916	1,280	392	154	709	385
Remainder of Township	3,004	1,425	1,579	811	423	1,036	839	326	113	194	65
Perry Township	680	349	341	202	86	245	194	81	23	67	19
Selato Township	1,170	606	564	334	123	361	296	148	38	60	32
Seal Township											
Fileron Village	1,717	769	948	515	206	660	476	151	128	112	80
Remainder of Township	902	469	433	263	76	325	261	107	35	50	24
Sunfish Township	1,091	561	530	332	115	381	303	147	29	70	45
Union Township	1,147	581	566	373	120	372	298	143	40	62	28
Total County	24,249	11,804	12,445	6,965	3,290	8,805	6,742	2,744	628	2,030	945

Owner Occupied Housing Units - 1990 Census						Rentals - 1990 Census		
Total Housing Units	Owner Occupied Units	Persons Per Unit	Age Householder 15 to 34 yrs.	Age Householder 35 to 64 yrs.	Age Householder 65+ years	Renter Occupied Units	Person per Unit	Median Contract Rent
9,722	6,113	3	1,156	3,435	1,522	2,602	1	\$210

Pike County's Major Industrial Employers

Company Name	Product or Service	Number of Employees
U.S. Enrichment Corporation	Enriched Uranium	1,750
Mills Press	Cabinets / Particle Board	2,300
Brown Corp. of Waverly	Auto Parts	231
Randall Homes	Manufactured Homes	60

Sources - OSU Pike County Research and Extension Service
Pike County Auditor's Office

PIKE COUNTY, OHIO
County Agricultural Statistics - 1999*

	NUMBER	YIELD	CASH RECEIPTS
Number of Farms (1)	460		
Average Farm Size	198 acres		
Land in Farms	91,000 acres		
Total Cash Receipts			\$7,051,000
Average Receipts per Farm			15,328
Average Receipts per Acre			77
COMMODITIES	NUMBER	YIELD	CASH RECEIPTS
Cattle	8,400 head		\$1,846,000
Soybeans	11,300 acres	22.0 bu/A	1,279,000
Corn	6,100 acres	67 bu/A	789,000
Hogs			93,000
Dairy			1,411,000
Other Crops (2)			781,000
Hay and Oats	12,900 acres	1.78 ton/A	371,000
Wheat	1,000 acres	31.4 bu/A	74,000
Other Livestock (3)			407,000

(1) A farm is defined as a place with annual sales of agricultural commodities of \$1,000 or more

(2) Includes tobacco, popcorn, fruits, vegetables and others.

(3) Includes poultry, eggs, sheep, honey and others.

* Latest information available

Source: Ohio Department of Agriculture 1999 Annual Report and Statistics
1999 Ohio Farm Income; OARDC ESO, 1981

PIKE COUNTY, OHIO
 New Construction, Real Property Values and Bank Deposits
 Last Ten Years

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
1991	1,361,130	113,366,420	86,001
1992	2,573,580	114,883,370	91,860
1993	9,714,570	130,586,040	94,428
1994	2,410,600	131,718,040	93,127
1995	2,246,770	132,056,840	97,573
1996	4,226,610	146,890,790	100,565
1997	4,109,394	147,439,490	107,546
1998	1,917,400	156,639,610	125,298
1999	3,274,270	197,424,550	127,973
2000	3,349,190	198,108,070	135,918

(1) New construction and real property values are listed at the assessed value.

(2) Bank deposit data available includes banks headquartered in Pike County. In 1985, two banks were headquartered in Pike County. From 1985 to 2000, one bank was headquartered within the County.

Sources: Pike County Auditor's Office
 Federal Reserve Bank of Cleveland

PIKE COUNTY, OHIO
Principal Taxpayers
December 31, 2000

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
United States Enrichment Corporation	Manufacturing	\$89,384,560	37.30%
State of Ohio	Governmental	45,015,057	18.79%
Mills Pride	Manufacturing	23,506,071	9.81%
Ohio Valley Electric Corporation	Utility	8,131,044	3.39%
Ohio Power Company	Utility	7,281,220	3.04%
General Telephone	Utility	4,853,258	2.03%
H.C.F. Incorporated	Nursing Home	3,692,828	1.54%
CSX Transportation	Freight Transportation	3,135,812	1.31%
Norfolk & Western Railroad	Freight Transportation	2,484,085	1.04%
South Central Power	Utility	1,514,345	0.63%
Total Real and Personal Property Valuation		188,998,280	78.87%
All Others		50,633,770	21.13%
Total Assessed Valuation		\$239,632,050	100.00%

Source - Pike County Treasurer's Office
Pike County Auditor's Office

PIKE COUNTY, OHIO
Miscellaneous Statistics
December 31, 2000

<u>Geographical Locations</u>	<u>Transportation</u>
Situated at the crossroads of U.S. 23 and S.R. 32 60 miles south of Columbus 75 miles east of Cincinnati 50 miles north of Ashland/Hungering	Major Highways Nearest Interstate Bus Service Railroad Freight Lines Private/General Aviation Commercial Airport
<u>County Profiles</u>	
Population (1990) Area County Seat Labor Market Unemployment	U.S. 23 and U.S. 32 I-71 and I-70 Geopound Norfolk Southern, CSX Pike County Airport Columbus
24,249 443 sq. mi. Waverly 9,700 10.9%	
<u>Major Cities and Villages</u>	
Waverly	0 3 1 AM, 1 PM 0 1 GTE North
Population (1990) Type Of Government Municipal Planning Commission Police Fire Water Maximum Capacity Average Capacity Sewer Maximum Capacity	Enrollment Public Primary and Secondary School Private Primary Schools Vocational Schools Graduates Rate Percent who Graduates to Higher Education
4,477 Mayor/Council Yes Waverly Waverly Waverly 0.78 MGD 0.50 MGD Waverly 1.00 MGD	5630 6 420 75.05% 40.8%
<u>Pikeston</u>	<u>Medical Services</u>
Population (1990) Type Of Government Municipal Planning Commission Police Fire Water Maximum Capacity Average Capacity Sewer Maximum Capacity	Hospitals Number of Beds Physicians Dentists Financial Institutions Banks Savings and Loans Special Attractions
1,717 Mayor/Council Yes Pikeston Pikeston Pikeston 0.729 MGD 0.511 MGD Pikeston 1.00 MGD	1 63 18 4 2 4 South of Waverly Western Pike County Last full weekend in April in Pikeston Mid-May, Canal Park in Waverly Late July/Early August in Pikeston Weekend before Thanksgiving at the Waverly American Legion First full weekend in October
Lake Whase State Park Pike Lake State Park Dagwood Festival Pike County Springfest Pike County Fair Festival of Trees Beaver Gentlerfest	

Source - OSU Pikeston Research and Estimation Service

PIKE COUNTY, OHIO
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
 FOR THE TAX YEARS 1998, 1999, and 2000

1998									1999									2000											
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE
Eastern LSD (Pike County)	\$6,138,070	\$10,542,730	\$0	\$0	\$939,000	\$5,171,260	\$266,840	\$977,288	\$24,035,188	Eastern LSD (Pike County)	\$7,210,340	\$13,252,920	\$0	\$0	\$1,100,830	\$4,949,980	\$270,020	\$1,002,061	\$27,786,151	Eastern LSD (Pike County)	\$7,169,090	\$13,397,390	\$0	\$0	\$1,100,380	\$5,073,890	\$159,570	\$1,053,770	\$27,954,090
Scioto Valley LSD (Pike County)	10,804,220	21,430,780	0	149,290	6,400,960	24,487,956	387,970	4,404,024	68,065,200	Scioto Valley LSD (Pike County)	12,843,910	26,605,750	0	84,810	8,018,170	21,080,890	381,350	87,039,582	156,054,462	Scioto Valley LSD (Pike County)	12,903,750	27,359,920	0	84,810	8,053,390	20,929,870	108,660	95,128,000	164,768,400
Waverly CSD	9,268,320	56,069,610	13,850	1,505,270	13,469,150	12,945,280	214,510	23,447,763	116,933,753	Waverly CSD	10,644,140	72,244,490	0	3,165,560	18,502,220	12,231,880	212,120	26,168,773	143,169,183	Waverly CSD	10,524,890	73,059,810	0	2,652,160	17,907,770	11,948,020	165,390	25,656,945	141,914,985
Western LSD	7,335,080	9,513,730	1,060	49,130	3,009,360	3,360,710	0	1,264,590	24,533,660	Western LSD	8,848,780	11,842,560	0	43,350	3,016,720	3,057,250	0	1,263,487	28,072,147	Western LSD	8,633,320	12,191,720	0	43,350	3,026,320	2,942,550	0	1,355,178	28,192,438
Pike County Area JVSD	33,545,690	97,556,850	14,910	1,703,690	23,818,470	45,965,206	869,320	30,093,665	233,567,801	Pike County Area JVSD	39,547,170	123,945,720	0	3,293,720	30,637,940	41,320,000	863,490	115,473,903	355,081,943	Pike County Area JVSD	39,231,050	126,008,840	0	2,780,320	30,087,860	40,894,330	633,620	123,193,893	362,829,913
County Totals	33,545,690	97,556,850	14,910	1,703,690	23,818,470	45,965,206	869,320	30,093,665	233,567,801	County Totals	39,547,170	123,945,720	0	3,293,720	30,637,940	41,320,000	863,490	115,473,903	355,081,943	County Totals	39,231,050	126,008,840	0	2,780,320	30,087,860	40,894,330	633,620	123,193,893	362,829,913



STATE OF OHIO
OFFICE OF THE AUDITOR

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PIKE COUNTY FINANCIAL CONDITION

PIKE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 17, 2001**