



**Auditor of State
Betty Montgomery**

ATHENS COUNTY
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ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE:			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	05PU	\$ 4,315
National School Lunch Program	10.555	LLP4	7,375
Total Nutrition Cluster			<u>11,690</u>
Child Care Food Program	10.558	21-FN-03	73,521
		21-FN-04	19,489
		22-FN-03	40,734
		22-FN-04	15,014
Total Child Care Food Program			<u>148,758</u>
Total United States Department of Agriculture			160,448
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - State's Program	14.228	B-F-01-005-1	147,735
		B-C-02-005-1	131,490
		B-C-02-005-2	72,408
		B-W-00-005-2	31,556
		B-F-02-005-1	162,500
		B-X-01-005-1	228,014
Total Community Development Block - State's Program			<u>773,703</u>
Total United States Department of Housing and Urban Development			773,703
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct from Federal Government:</i>			
Drug Court Discretionary Grant Program	16.585	2000-DC-VX-0130	222,500
<i>Passed through the Ohio Department of Youth Services:</i>			
Juvenile Accountability Incentive Block Grants	16.523	2001-JB-013-A-009	3,500
		2002-JB-013-A-009	5,616
Total Juvenile Accountability Incentive Block Grants			<u>9,116</u>
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assitance	16.575	2002-VA-GENE-135T	84,818
		2004-VA-GENE-135	18,146
Total Crime Victim Assistance			<u>102,964</u>
<i>Passed through the Office of Criminal Justice Services:</i>			
Violence Against Women Formula Grant	16.588	2001-WF-VA5-8417	14,722
		2002-WF-VA5-8417	36,054
		2001-WF-VA2-8430	17,494
		2002-WF-VA2-8430	42,793
Total Violence Against Women Formula Grant			<u>111,063</u>
Total United States Department of Justice			445,643

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	17.258	N/A	\$ 97,662
WIA Adult Administration			20,525
Total WIA Adult			<u>118,187</u>
WIA Youth Activities	17.259	N/A	298,684
WIA Youth Administration			32,030
Total WIA Youth			<u>330,714</u>
WIA Dislocated Workers	17.260	N/A	134,884
WIA Dislocated Workers Administration			7,389
Total WIA Dislocated Workers			<u>142,273</u>
Total WIA Cluster			<u>591,174</u>
Total United States Department of Labor			591,174
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	TE-21-G020-000547 TE-21-G020-000444	71,379 557,261
Total Highway Planning and Construction			<u>628,640</u>
Total United States Department of Transportation			628,640
APPALACHIA REGIONAL COMMISSION			
<i>Direct from Federal Government:</i>			
Appalachian Regional Development	23.001	A-00-005-1 A-00-005-2 A-01-005-2	18,000 75,667 175,000
Total Appalachian Regional Development			<u>268,667</u>
Total Appalachia Regional Commission			268,667
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Adult Basic Education	84.002	AB-S1-03 AB-S1-04	104,398 105,846
Total Adult Basic Education			<u>210,244</u>
Innovative Education Program Strategies	84.298	C2-S1-01	704
Special Education Cluster:			
Special Education - Grants to States	84.027	6B-SF-03P	32,508
Special Education - Preschool Grants	84.173	PG-S1-03P	5,585
Total Special Education Cluster			<u>38,093</u>
Total United States Department of Education			249,041

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal CFDA Number	Pass-Through Entity Number	Disbursements
Program Title			
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	N/A	\$ 49,349
Medical Assistance Program	93.778	N/A	<u>925,310</u>
Total United States Department of Health and Human Services			974,659
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Department of Public Safety:</i>			
State Domestic Preparedness Equipment Support Program	97.004	K195 J809	2,631 <u>53,215</u>
Total State Domestic Preparedness Equipment Support Program			55,846
Public Assistance Grants	97.036	DR-1453	187,293
Emergency Management Performance Grants	97.042	K305	23,003
State and Local All Hazards Emergency Operations Planning	97.051	K273	<u>11,718</u>
Total United States Department of Homeland Security			<u>277,860</u>
Total Federal Awards Expenditures			<u><u>\$ 4,369,835</u></u>

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

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ATHENS COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2003**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) LOAN PROGRAMS

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

These loans are collateralized by mortgages of property and equipment. At December 31, 2003, the gross amount of loans outstanding under this program was \$908,873. There were no delinquent accounts at December 31, 2003.

NOTE C – MATCHING REQUIREMENTS

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

NOTE D – SUBRECIPIENTS

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

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

NOTE E – U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 23, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the former Federal agencies and CFDA numbers the County reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA reported in the 2003 schedule follows:

<u>Previous Federal Agency</u>	<u>CFDA No. used in 2002</u>	<u>Homeland Security CFDA No. used for 2003</u>
Federal Emergency Management Agency	83.552	97.042

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Auditor of State Betty Montgomery

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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 24, 2004, wherein we noted the County adopted Governmental Accounting Standards Board Statements 34, 37, and 38 and Interpretation 6. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of Atco, Inc., a discretely presented component unit, were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. Accordingly, this report does not extend to Atco, Inc.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance we must report under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the County's management in a separate letter dated August 24, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions 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 County's management in a separate letter dated August 24, 2004.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

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

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

Betty Montgomery
Auditor of State

August 24, 2004



Auditor of State Betty Montgomery

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

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Compliance

We have audited the compliance of Athens County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the County's management in a separate letter dated August 24, 2004.

Internal Control Over Compliance

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

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report that we have reported to the County's management in a separate letter dated August 24, 2004.

Schedule of Federal Award Expenditures

We have audited the basic financial statements of Athens County, Ohio (the County), as of and for the year ended December 31, 2003, and have issued our report thereon dated August 24, 2004, wherein we noted the County adopted Governmental Accounting Standards Board Statements 34, 37, and 38 and Interpretation 6. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

August 24, 2004

ATHENS COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2003**

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 material non-compliance 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 § .510?	No
(d)(1)(vii)	Major Programs (list):	Workforce Improvement Act Cluster: CFDA #'s 17.258, 17.259, 17.260 Highway Planning and Construction: CFDA #20.205
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.



Athens County Ohio

Comprehensive
Annual
Financial
Report

For The Year Ended December 31, 2003

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2003



Jill A. Thompson Athens County Auditor

David M. Owen
Chief Deputy Auditor

Tammi Goeglein
Administrative Assistant

Jane Elekes
Real Estate Manager

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

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



Honorable Mark Sullivan
 Honorable Lenny Eliason
 Honorable Bill Theisen

August 24, 2004

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our thirteenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2003. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens 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 Athens County with sound financial information for future decision making.

EXPLANATION OF CAFR SECTIONS

The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 2002 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the Auditor of State's Independent Accountant's Report; management's discussion and analysis (MD&A); the basic financial statements and notes provide an overview of the County's financial position and operating results; and the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

This transmittal letter is designed to compliment the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Accountants' Report.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

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

A three-member Board of Commissioners, eleven other elected officials including the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, two Common Pleas Court Judges and a Probate-Juvenile Court Judge and the department heads govern the County. Although the elected officials and the department heads manage the internal operations of their respective offices, the Board of Commissioners authorize expenditures and serves as the budget and taxing authority and contracting body.

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



The County Treasurer is the custodian of all County funds, collecting local property taxes and investing all idle County funds as specified by Ohio law.

Athens County employs approximately 615 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

REPORTING ENTITY

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

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

ECONOMIC OUTLOOK

Athens County is located in the heart of southeastern Ohio; Athens County is surrounded by Perry, Morgan, Washington, Meigs, Vinton and Hocking Counties. U.S. Routes 33 and 50, along with Ohio Routes 13, 32, 56, 78, 278, 550, 682 and 691 serve the County.

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

Ohio University continues to play an important role in the economic development of Athens County. Currently, Ohio University continues capital improvement projects in varying stages of development. The Gordon K. Bush Regional Airport has had a second building opened in as many years when the \$2.6 million McFarland Avionics Center was brought on-line in June. Work on a \$1.3 million airport improvements project that will install security fencing, upgrade wetlands, and improve paved surfaces is being advertised for bids and should be under construction in fall of 2004. On campus, Ohio University has a number of projects that are in the planning or construction stages including: the new \$60 million University Center, the on-going upgrading of the Lausche Heating Plant, the renovation of Lincoln Hall, continued renovation of Bromley Hall, the partial renovation of Alden Library, and the construction of a Greenhouse Facility on West State Street. The University has begun the planning efforts for an additional research building on West State Street, looking at the renovation of the President Street Academic Center and in the early stages of planning the phased renovation of Clippinger Laboratories.

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

The economic future appears stable for Athens County, as several economic development projects have been completed on East State Street including Arby's, Casa Lopez, The Grand China Buffet, Staples and a new facility for the Ohio University Credit Union. In addition, new businesses have also made commitments to begin construction in the near future in Athens County. All of these projects will expand the tax base, add employment and contribute to the economic growth of the County.

COUNTY GOVERNMENT INITIATIVES

The architectural/engineering preliminary plan for an addition to the County Engineer's Office to include space for a Geographical Informational System (GIS) Management facility has been placed on hold pending funding availability. Parcel maintenance is being accomplished and is about to be upgraded as a result of the County Auditor upgrading the CAMA database operating system. The GIS website is being upgraded with a new County owned GIS dedicated server, and has received a facelift with a new more user friendly graphic interface. The new Soils Layer is now available along with all other data on the data download page of our GIS Website. Other data layers are being developed. GIS implementation remains well within budget and ahead of schedule. Athens County's GIS is being built at one-third the cost that other counties of similar size have experienced. An Automated Vehicle Location Committee has been formed and is researching this valuable technology. The County Highway Map is being developed through use of our GIS layers and a CAMA Data access system is being developed for the County Auditor.

The County Engineer's emphasis continued to be upon improving the safety, surfaces, and drainage of the county road system, now that all the major bridges are in good shape. A long-range plan of continued use of Federal Grant funds for major bridge replacements of previously rehabilitated bridges is being accomplished by annually designing and programming another major federal bridge replacement project. These grants have at least a ten year waiting list, so we are placing a series of bridge replacements into the programming status such that they will have already prepared plans for additional bridge replacements in case some other recipient's bridge replacement project is dropped, and their funding becomes available on short notice. A Pavement Management System presently utilized by the Ohio Department of Transportation is being studied for possible County use as we transition to an all paved highway system over the coming years. Several paving projects have been accomplished and many more are planned. The Engineer's office completed the rehabilitation of the County's three covered bridges, and continues to recover and locate Public Land Survey One-Mile Section Corner Monuments by Global Positioning System methods. Scanning old property and road centerline surveys continues, and improved drainage, bridge and mapping GIS applications are being implemented.

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

ACCOUNTING SYSTEM AND INTERNAL CONTROLS

Athens County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a cash basis, for financial reporting purposes, the County uses Generally Accepted Accounting Principles (GAAP). The basis of accounting is fully described in Note 4 to the Basic Financial Statements.

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

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

This is the first year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities as follows:

Government-wide financial statements – These statements are prepared on the accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements – These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparison – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

BUDGETARY CONTROLS

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

RISK MANAGEMENT

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

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

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

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

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

Further discussion of the County's risk management policies can be found in Note 19 to the Basic Financial Statements.

CASH MANAGEMENT

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

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

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

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 2003 was \$402,968 and was credited to various funds.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2003. The Independent Accountant's Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2002. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

ACKNOWLEDGEMENTS

The publication of this 2003 Comprehensive Annual Financial Report of Athens County which includes the implementation of the new reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jill A. Thompson", with a long, sweeping flourish extending to the right.

Jill A. Thompson
Athens County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2002

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



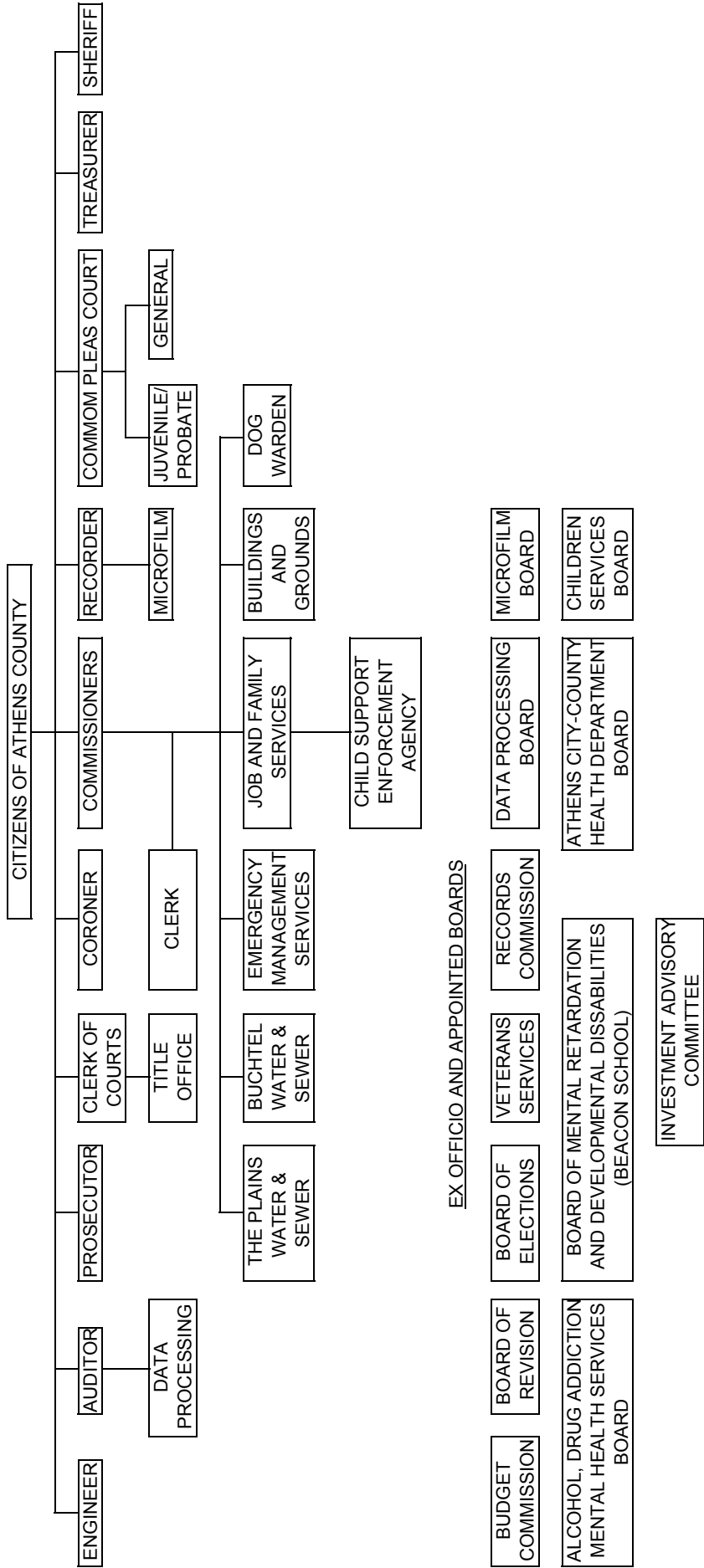
President

Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2003

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/03 to 12/31/06
Mark Sullivan	County Commissioner	1/03/01 to 1/02/05
Bill Theisen	County Commissioner	1/02/01 to 1/01/05
Jill A. Thompson	County Auditor	3/10/03 to 3/09/07
JaVon Kittle Cooper	County Treasurer	9/04/01 to 9/04/05
C. David Warren	Prosecuting Attorney	1/01/01 to 12/31/04
Archie Stanley	County Engineer	1/01/01 to 12/31/04
Julia Michael Scott	County Recorder	1/01/01 to 12/31/04
Scott Jenkinson, DO	County Coroner	1/01/01 to 12/31/04
Christie Mitchell	Clerk of Courts	1/01/01 to 12/31/04
L. Alan Goldsberry	Common Pleas Court Judge	2/09/03 to 2/08/09
Michael Ward	Common Pleas Court Judge	1/01/99 to 12/31/04
Edward S. Robe	Probate/Juvenile Court Judge	2/09/03 to 2/09/09
Vern Castle	Sheriff	1/01/01 to 12/31/04

ORGANIZATIONAL CHART OF ATHENS COUNTY



FINANCIAL SECTION

Photo: S. Louise Fish



FINANCIAL SECTION



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Other auditors audited those financial statements. They have furnished their report to us, and we base our opinion, insofar as it relates to the amounts included for Atco, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, Job and Family Services Fund, Road (MVGT) Fund, Children Services Fund, and the MR/DD Fund thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2003, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*. The County also implemented Governmental Accounting Standards Board Statements 37 and 38 and Interpretation 6 with Statement 34.

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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2004, 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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining Statements and Individual Fund Schedules, and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. We subjected the Combining Statements and Individual Fund Schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the Introductory Section and Statistical Section to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

August 24, 2004

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2003 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2003 by \$78,847,413.

The County's total net assets increased \$820,469 or 1.05% from 2002 to 2003.

Program revenues of governmental activities accounted for \$26,794,053 or 57.31% of total governmental activities revenue. General revenues accounted for \$19,954,878 or 42.69% of the total governmental activities revenue.

The County had \$46,250,196 in expenses related to governmental activities; \$26,794,053 of these expenses were offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$19,954,878 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,439,929 or 96.95% of total business-type activities revenue. General revenues accounted for \$45,346 or 3.05% of the total business-type activities revenue.

The County had \$1,163,541 in expenses related to business-type activities; all of these expenses were offset by programs specific charges for services, grants and contributions. No additional general revenues were necessary to provide for these programs.

Among major funds, the General Fund had \$10,529,275 in revenues, \$9,416,148 in expenditures, and (\$971,090) in net transfers and other financing sources. The General Fund balance increased slightly by \$142,037 from \$2,066,638 to \$2,208,675.

In 2003, the County's governmental activities related outstanding bonds decreased by \$295,000 or 9.41% to \$2,840,000. The County's governmental activities related outstanding loans had a decrease of \$91,604 or 8.08% to \$1,041,709. Governmental activities related bond anticipation notes outstanding at year-end were \$140,224, a decrease of \$242,057 or 63.32% from the end of the prior year. Total governmental activities related debt outstanding decreased in 2003 by \$628,661 to \$4,021,933.

In 2003, there was no change to the County's \$732,000 of business-type related outstanding bonds, while the County's business-type activities related outstanding loans had a net decrease of \$34,843 or 4.56% to \$728,923. Total business-type activities related debt outstanding decreased in 2003 by \$34,843 to \$1,460,923.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. These statements are organized so the reader can understand Athens County's financial position.

The Statement of Net Assets and the Statement of Activities provides information about the activities of the County as a whole and present a longer-term view of the County's finances.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Non-major funds are presented separately from the major funds in total and in one column. For Athens County, the General Fund is the most significant of the major funds.

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2003?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased. Over time, increases or decreases in the County's net assets are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors. Some of these factors are financial and some are not. Non-financial factors include changes in the County's property tax base and the condition of the County's capital assets (roads, bridges, buildings, sewer lines, etc). These factors need to be considered when assessing the overall financial health of the County.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works, economic development and assistance and general government. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided.

Component Units - The County's financial statements include financial data for ATCO, Inc and the Athens County Port Authority. These component units are described in the notes to the basic financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue and be sued in their own names.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Job and Family Services Fund, Road (MVG) Fund, Children Services Fund, and the MR/DD (Beacon School) Fund. The County's major proprietary funds are the Plains Sewer Fund and the Buchtel Sewer Fund.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of these funds and the year-end balances available for spending. These funds are reported on the modified accrual accounting method that measures cash and all other financial assets that can be readily converted to cash.

The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for sewer and water operations. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses an internal service fund to account for its Employee Benefits Trust Fund. Because this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2003 compared to 2002:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<i>Assets:</i>						
Current and Other Assets	\$29,425,505	\$29,295,716	\$2,094,683	\$1,844,007	\$31,520,188	\$31,139,723
Capital Assets, Net	<u>62,825,459</u>	<u>62,390,007</u>	<u>5,961,994</u>	<u>6,049,414</u>	<u>68,787,453</u>	<u>68,439,421</u>
Total Assets	<u>92,250,964</u>	<u>91,685,723</u>	<u>8,056,677</u>	<u>7,893,421</u>	<u>100,307,641</u>	<u>99,579,144</u>
<i>Liabilities:</i>						
Current and Other Liabilities	11,710,121	11,369,495	112,536	230,817	11,822,657	11,600,312
Long-Term Liabilities	<u>8,153,581</u>	<u>8,427,701</u>	<u>1,483,990</u>	<u>1,524,187</u>	<u>9,637,571</u>	<u>9,951,888</u>
Total Liabilities	<u>19,863,702</u>	<u>19,797,196</u>	<u>1,596,526</u>	<u>1,755,004</u>	<u>21,460,228</u>	<u>21,552,200</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	59,894,563	58,825,593	4,501,071	4,294,410	64,395,634	63,120,003
Restricted	13,672,003	14,251,600	0	0	13,672,003	14,251,600
Unrestricted	<u>(1,179,304)</u>	<u>(1,188,666)</u>	<u>1,959,080</u>	<u>1,844,007</u>	<u>779,776</u>	<u>655,341</u>
Total Net Assets	<u>\$72,387,262</u>	<u>\$71,888,527</u>	<u>\$6,460,151</u>	<u>\$6,138,417</u>	<u>\$78,847,413</u>	<u>\$78,026,944</u>

Current assets increased due primarily to increases in intergovernmental and property taxes receivable.

Capital assets increased due to improvements to roads and bridges and as a result of construction in progress additions during 2003.

Current liabilities increased due to an increase in due to other governments caused mainly by an over advance from the state to the Job and Family Services Fund.

Long-term liabilities decreased due to the retirement of the County's bonds and loans.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$78,847,413. By far, the largest portion of the County's net assets (81.67%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 17.34% of total net assets. The remaining balance of \$779,776 or 0.99% which are unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2003 by

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

\$820,469. As of December 31, 2003, the County is able to report a positive balance of \$72,387,262 for governmental type activities. For business-type activities, a positive net asset balance of \$6,460,151 is reported.

Table 2 shows the changes in net assets for the year 2003. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to 2002 are not available. In future years, when prior year information is available a comparative analysis of government-wide data will be prepared.

Table 2
Changes in Net Assets

	Governmental Activities <u>2003</u>	Business-Type Activities <u>2003</u>	Total <u>2003</u>
<i>Revenues:</i>			
Program Revenues			
Charges for Services	\$4,494,214	\$1,421,929	\$5,916,143
Operating Grants and Contributions	20,895,636	0	20,895,636
Capital Grants and Contributions	1,404,203	18,000	1,422,203
Total Program Revenue	<u>26,794,053</u>	<u>1,439,929</u>	<u>28,233,982</u>
General Revenues			
Property Taxes	8,733,228	0	8,733,228
Sales Tax	5,403,916	0	5,403,916
Grants and Entitlements	1,622,459	0	1,622,459
Investment Earnings	402,570	398	402,968
Miscellaneous	3,792,705	44,948	3,837,653
Total General Revenues	<u>19,954,878</u>	<u>45,346</u>	<u>20,000,224</u>
Total Revenues	<u>46,748,931</u>	<u>1,485,275</u>	<u>48,234,206</u>
<i>Program Expenses:</i>			
General Government			
Legislative and Executive	6,832,070	0	6,832,070
Judicial	2,502,352	0	2,502,352
Public Safety	3,833,523	0	3,833,523
Public Works	4,623,659	0	4,623,659
Health	2,121,326	0	2,121,326
Human Services	26,114,837	0	26,114,837
Conservation and Recreation	10,627	0	10,627
Economic Development and Assistance	20,873	0	20,873
Interest and Fiscal Charges	190,929	0	190,929
Plains Sewer	0	343,453	343,453
Plains Water	0	525,089	525,089
Buchtel Sewer	0	204,040	204,040
Buchtel Water	0	90,959	90,959
Total Expenses	<u>46,250,196</u>	<u>1,163,541</u>	<u>47,413,737</u>
Change in Net Assets	498,735	321,734	820,469
Net Assets January 1	<u>71,888,527</u>	<u>6,138,417</u>	<u>78,026,944</u>
Net Assets December 31	<u>\$72,387,262</u>	<u>\$6,460,151</u>	<u>\$78,847,413</u>

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

Governmental Activities

The most significant program expenses for the County are Human Services, Legislative and Executive, Public Works, and Public Safety. These programs account for 89.52% of the total governmental activities. Human Services, which accounts for 56.46% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Children Services. Legislative and Executive expenses, which was 14.77% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Works, which accounts for 10.00% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Public Safety, which represents 8.29% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. Children Services and Board of Mental Retardation are partially supported by voted property tax levies. The operation of the Sheriff's Department is funded through the General Fund, while 911 Emergency Communication is funded through a sales tax. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The Statement of Activities reflects the cost of program services and the charges for services and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services 2003	Net Cost of Services 2003
General Government		
Legislative and Executive	\$6,832,070	\$5,045,413
Judicial	2,502,352	1,563,236
Public Safety	3,833,523	3,577,935
Public Works	4,623,659	(904,793)
Health	2,121,326	1,687,286
Human Services	26,114,837	8,264,637
Conservation and Recreation	10,627	10,627
Economic Development	20,873	20,873
Interest and Fiscal Charges	190,929	190,929
 Total Expenses	 \$46,250,196	 \$19,456,143

It should be noted that 57.93% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

The \$8,264,637 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

levies for several programs including the Board of Mental Retardation and Children Services. For 2003, the net cost of providing these Human Services was only 31.65% of total cost.

For Legislative and Executive, the \$5,045,413 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$14,607,473 (92.17% is unreserved), a decrease of \$267,904 or 1.80% from last year.

The General Fund is the primary operating fund of the County. At the end of 2003, the total fund balance in the General Fund was \$2,208,675 of which \$2,174,591 was unreserved. During the year, revenues exceeded expenditures by \$1,113,127. Planned operating transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$142,037.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$779,944 due to a significant decrease in state and federal funding levels. The Road (MVG) and MR/DD (Beacon School) Fund balances decreased by \$152,094 and \$206,864, respectively, each due to an increase in planned expenditures related to their programs. Finally, the Children Services Fund balance increased by \$71,341 or 4.09% due to a decrease in planned expenditures.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste and Athens County Solid Waste. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net assets of the enterprise funds at year end were \$6,460,151, of which \$1,959,080 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net assets of \$2,636,052 with \$1,179,726 of that unrestricted and \$2,417,488 of which \$97,601 was unrestricted, respectively. During 2003, the Plains Sewer Fund net assets increased by \$282,045 or 11.98% due to an increase in charges for services and an additional special assessment.

Budgetary Highlights – General Fund

By state statute, the Board of County Commissioners adopts the annual operating budget for the County effective on the first day of January. The County's appropriations are restricted by the amount of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code. For the County's General Fund, changes from the original to the final budget have been minimal.

For the General Fund, the final budgeted revenues were \$9,805,827 representing a \$40,460 increase from the original budgeted estimates of \$9,765,367. The final budget reflected a 0.41% increase from the original budgeted amount. There was a 7.10% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated charges for services and other revenue. For the General Fund, the final budget basis expenditures were \$10,038,387 representing a decrease of only \$87,293 or 0.86% from the original budget. There was a 6.18% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(Unaudited)

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, amounts to \$64,395,634 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 16 (Capital Assets) provides capital asset activity during the 2003 fiscal year. During 2003, additional costs of \$374,501 were incurred for the various construction projects of the County.

During 2003, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$64,504,018.

Long-term Debt - At December 31, 2003, the County had total bonded debt outstanding of \$2,840,000. The County's long-term bonded debt decreased by \$295,000 (9.41%), while its long-term loan debt had a net decrease of \$91,604 (8.08%) during 2003.

Standard and Poor's rated the last general obligation bonds issued by the County as "AAA".

In addition to the bonded debt and loans, the County's long-term obligations include compensated absences and capital lease obligations. Additional information on the County's long-term debt can be found in Note 9 of this report.

Economic Factors

The unemployment rate for the County as of December, 2003 was 5.2%, which increased from a rate of 4.3% the previous December. This rate was below the national and state unemployment rates of 5.4% and 5.7%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$727.85 million tax base has grown at an average annual rate of 6.67% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication, has grown at an average annual rate of 3.79% over the past five years. As of July 2004, sales tax is up 5.96% over 2003.

Current low market interest rates are having a significant impact on the County's revenues. Investment earnings in 2003 were down \$289,566 or 41.81% from 2002. Total investment earnings for all funds totaled \$402,968 in 2003, down from \$692,534 in 2002.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Jill A. Thompson, Athens County Auditor, 15 South Court Street, Room 330, Athens, Ohio 45701 or call (740) 592-3225.

ATHENS COUNTY, OHIO
Statement of Net Assets
December 31, 2003

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$14,671,703	\$1,237,363	\$15,909,066	\$283,281	\$140,946
Cash and Cash Equivalents in Segregated Accounts	42,752	102,368	145,120		2,500
<i>Receivables:</i>					
Property Taxes	8,088,674		8,088,674		
Sales Taxes	904,862		904,862		
Accounts	7,823	120,074	127,897	79,358	
Special Assessments		629,228	629,228		
Accrued Interest	126,528		126,528		
Loans	920,242		920,242		
Intergovernmental	4,390,128		4,390,128		
Internal Balance	(160)	160	0		
Due from Component Unit	3,019		3,019		
Due from Primary Government			0	13,936	
Materials and Supplies Inventory	75,354		75,354	62,820	
Prepaid Items	194,580	5,490	200,070	2,351	744
Nondepreciable Capital Assets	952,216	628,742	1,580,958		646,424
Depreciable Capital Assets, Net	61,873,243	5,333,252	67,206,495	19,723	1,550,433
Total Assets	92,250,964	8,056,677	100,307,641	461,469	2,341,047
Liabilities					
Accounts Payable	207,774	12,286	220,060	40,168	
Contracts Payable	471,440	14,186	485,626		
Accrued Wages and Benefits	820,650	8,837	829,487	7,917	
Intergovernmental Payable	2,428,653	54,263	2,482,916		
Accrued Interest Payable	11,114	22,799	33,913		4,541
Deposits Held and Due to Others	11,985		11,985		17,077
Deferred Revenue	7,576,784		7,576,784		
Notes Payable	140,224		140,224		
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,561	165	10,726		
Due to Component Unit	13,936		13,936		
Due to Primary Government			0	3,019	
<i>Long Term Liabilities:</i>					
Due Within One Year	1,446,787	43,230	1,490,017		114,542
Due In More Than One Year	6,706,794	1,440,760	8,147,554		1,614,563
Total Liabilities	19,863,702	1,596,526	21,460,228	51,104	1,750,723
Net Assets					
Invested in Capital Assets, Net of Related Debt	59,894,563	4,501,071	64,395,634	19,723	2,196,857
<i>Restricted for:</i>					
Job and Family Services	1,485,012		1,485,012		
Road and Bridge Services	2,166,009		2,166,009		
Children Services	1,768,399		1,768,399		
Mental Retardation Services	2,346,777		2,346,777		
Capital Projects	48,317		48,317		
Other Purposes	5,857,489		5,857,489	71,030	90,122
Unrestricted	(1,179,304)	1,959,080	779,776	319,612	(1,696,655)
Total Net Assets	\$72,387,262	\$6,460,151	\$78,847,413	\$410,365	\$590,324

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Activities
December 31, 2003

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$6,832,070	\$1,774,297	\$12,360	\$0
Judicial	2,502,352	671,715	267,401	0
Public Safety	3,833,523	66,178	189,410	0
Public Works	4,623,659	887,205	3,368,198	1,273,049
Health	2,121,326	127,330	306,710	0
Human Services	26,114,837	967,489	16,751,557	131,154
Conservation and Recreation	10,627	0	0	0
Economic Development and Assistance	20,873	0	0	0
Interest and Fiscal Charges	190,929	0	0	0
Total Governmental Activities	46,250,196	4,494,214	20,895,636	1,404,203
Business-Type Activities:				
Plains Sewer	343,453	599,958	0	18,000
Plains Water	525,089	515,569	0	0
Buchtel Sewer	204,040	151,424	0	0
Buchtel Water	90,959	154,978	0	0
Total Business-Type Activities	1,163,541	1,421,929	0	18,000
Total Primary Government	\$47,413,737	\$5,916,143	\$20,895,636	\$1,422,203
Component Units:				
ATCO, Inc.	\$879,605	\$580,807	\$322,681	\$0
Athens County Port Authority	142,818	204,930	0	0
Total Component Units	\$1,022,423	\$785,737	\$322,681	\$0

General Revenues

Property Taxes Levied for:

General Fund
Children Services
MR/DD
Other Purposes

Sales Tax Levied for:

General Fund
911 Emergency Communications

Grants and Entitlements not restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets at Beginning of Year as Restated - (See Note 5)

Net Assets at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
(\$5,045,413)	\$0	(\$5,045,413)	\$0	\$0
(1,563,236)	0	(1,563,236)	0	0
(3,577,935)	0	(3,577,935)	0	0
904,793	0	904,793	0	0
(1,687,286)	0	(1,687,286)	0	0
(8,264,637)	0	(8,264,637)	0	0
(10,627)	0	(10,627)	0	0
(20,873)	0	(20,873)	0	0
(190,929)	0	(190,929)	0	0
<u>(19,456,143)</u>	<u>0</u>	<u>(19,456,143)</u>	<u>0</u>	<u>0</u>
0	274,505	274,505	0	0
0	(9,520)	(9,520)	0	0
0	(52,616)	(52,616)	0	0
0	64,019	64,019	0	0
<u>0</u>	<u>276,388</u>	<u>276,388</u>	<u>0</u>	<u>0</u>
<u>(19,456,143)</u>	<u>276,388</u>	<u>(19,179,755)</u>	<u>0</u>	<u>0</u>
0	0	0	23,883	0
0	0	0	0	62,112
<u>0</u>	<u>0</u>	<u>0</u>	<u>23,883</u>	<u>62,112</u>
1,531,214	0	1,531,214	0	0
1,959,038	0	1,959,038	0	0
3,229,990	0	3,229,990	0	0
2,012,986	0	2,012,986	0	0
4,323,504	0	4,323,504	0	0
1,080,412	0	1,080,412	0	0
1,622,459	0	1,622,459	0	0
402,570	398	402,968	1,815	433
<u>3,792,705</u>	<u>44,948</u>	<u>3,837,653</u>	<u>662</u>	<u>27,012</u>
19,954,878	45,346	20,000,224	2,477	27,445
498,735	321,734	820,469	26,360	89,557
<u>71,888,527</u>	<u>6,138,417</u>	<u>78,026,944</u>	<u>384,005</u>	<u>500,767</u>
<u>\$72,387,262</u>	<u>\$6,460,151</u>	<u>\$78,847,413</u>	<u>\$410,365</u>	<u>\$590,324</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2003

	General	Job & Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>							
Cash and Cash Equivalents	\$1,375,628	\$3,460,558	\$377,798	\$1,663,829	\$2,494,145	\$5,068,458	\$14,440,416
Cash and Cash Equivalents in Segregated Accounts	8,287		206	1,939	11,986	20,334	42,752
<u>Receivables:</u>							
Property Taxes	1,438,761			1,812,495	2,984,555	1,852,863	8,088,674
Sales Tax	723,875					180,987	904,862
Accounts	7,783	40					7,823
Accrued Interest	126,528						126,528
Loans						920,242	920,242
Due from Other Funds	67,309					4,318	71,627
Due from Other Governments	797,851	291,770	2,006,183	769,079	274,832	250,413	4,390,128
Due from Component Unit					3,019		3,019
Materials and Supplies Inventory	11,949		63,405				75,354
Prepaid Items	110,868	28,479	439	1,751	17,446	35,597	194,580
Total Assets	\$4,668,839	\$3,780,847	\$2,448,031	\$4,249,093	\$5,785,983	\$8,333,212	\$29,266,005
<u>Liabilities:</u>							
Accounts Payable	\$14,767	\$96,975	\$22,212	\$44,325	\$10,486	\$10,557	\$199,322
Contracts Payable	81,014	164,477	4,935	128,109	37,430	63,927	479,892
Accrued Wages and Benefits	175,947	198,399	54,023	132,909	153,333	106,039	820,650
Compensated Absences Payable		331		7,493	427	2,911	11,162
Due to Other Funds	200	159		7,580	1,374	62,474	71,787
Due to Other Governments	271,537	1,540,685	72,369	189,154	191,148	163,760	2,428,653
Due to Component Unit			386		13,529	21	13,936
Deposits Held and Due to Others					11,985		11,985
Deferred Revenue	1,916,699		1,484,179	1,923,619	3,161,360	1,966,708	10,452,565
Matured Bonds Payable						17,000	17,000
Matured Interest Payable						10,561	10,561
Accrued Interest Payable						795	795
Notes Payable						140,224	140,224
Total Liabilities	2,460,164	2,001,026	1,638,104	2,433,189	3,581,072	2,544,977	14,658,532
<u>Fund Balances:</u>							
Reserved for Loans Receivable						716,821	716,821
Reserved for Encumbrances	34,084	18,650		219,350	55,939	98,949	426,972
<u>Unreserved/Undesignated, Reported in:</u>							
General Fund	2,174,591						2,174,591
Special Revenue Funds		1,761,171	809,927	1,596,554	2,148,972	4,958,025	11,274,649
Debt Service Funds						17,688	17,688
Capital Projects Funds						(3,248)	(3,248)
Total Fund Balances (Deficits)	2,208,675	1,779,821	809,927	1,815,904	2,204,911	5,788,235	14,607,473
Total Liabilities and Fund Balances	\$4,668,839	\$3,780,847	\$2,448,031	\$4,249,093	\$5,785,983	\$8,333,212	\$29,266,005

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2003

Total Governmental Fund Balances	\$14,607,473
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**Amounts reported for governmental activities in the
Statement of Net Assets are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	62,825,459
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Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds:

Intergovernmental Revenue	2,363,890
Property Taxes	511,890
	2,875,780

Total	2,875,780
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An internal service fund is used by management to pay excess insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets.	231,287
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Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds and Loans Payable	(3,881,709)
Accrued Interest Payable	(10,318)
Capital Leases Payable	(90,896)
Landfill Post-Closure Costs Payable	(2,879,095)
Compensated Absences	(1,290,719)
	(8,152,737)

Total	(8,152,737)
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Net Assets of Governmental Activities	<u><u>\$72,387,262</u></u>
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See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

	General	Job & Family Services	Road (MVG T)	Children Services	MR/DD (Beacon School)	Other Governmental Funds	Total Governmental Funds
Revenues:							
Property Taxes	\$1,512,845			\$1,942,468	\$3,195,583	\$1,984,735	\$8,635,631
Sales Tax	4,323,504					1,080,412	5,403,916
Intergovernmental	1,638,926	8,793,102	3,596,961	3,709,793	2,480,790	4,356,973	24,576,545
Charges for Services	1,522,675		1,480	824,274	8,604	1,005,633	3,362,666
Licenses and Permits	5,193					115,934	121,127
Fines and Forfeitures	110,248		41,792			20,453	172,493
Interest	345,347		3,565			48,835	397,747
Other Revenues	1,070,537	1,320,958	732,904	193,688	131,043	343,575	3,792,705
Total Revenue	10,529,275	10,114,060	4,376,702	6,670,223	5,816,020	8,956,550	46,462,830
Expenditures:							
<i>Current:</i>							
<i>General Government:</i>							
Legislative and Executive	3,981,577					479,329	4,460,906
Judicial	2,038,336					441,229	2,479,565
Public Safety	2,521,880					1,332,707	3,854,587
Public Works			4,505,083			1,082,549	5,587,632
Health	452,728					1,872,750	2,325,478
Human Services	364,944	11,094,973		6,598,882	5,715,992	2,702,852	26,477,643
Conservation and Recreation	4,950						4,950
Economic Development and Assistance						20,873	20,873
Capital Outlay						973,119	973,119
<i>Debt Service:</i>							
Principal Retirement	48,487				1,624	401,554	451,665
Interest and Fiscal Charges	3,246		213		288	209,744	213,491
Total Expenditures	9,416,148	11,094,973	4,505,296	6,598,882	5,717,904	9,516,706	46,849,909
Excess of Revenues Over (Under) Expenditures	1,113,127	(980,913)	(128,594)	71,341	98,116	(560,156)	(387,079)
Other Financing Sources (Uses):							
Sale of Capital Assets	850		9,500				10,350
Proceeds of Capital Leases	97,500				11,325		108,825
Transfers - In		312,000				1,344,089	1,656,089
Transfers - Out	(1,069,440)	(111,031)	(33,000)		(316,305)	(126,313)	(1,656,089)
Total Other Sources (Uses)	(971,090)	200,969	(23,500)	0	(304,980)	1,217,776	119,175
Net Change in Fund Balances	142,037	(779,944)	(152,094)	71,341	(206,864)	657,620	(267,904)
Fund Balances (Deficits) at Beginning of Year, As Restated	2,066,638	2,559,765	962,021	1,744,563	2,411,775	5,130,615	14,875,377
Fund Balances (Deficits) at End of Year	\$2,208,675	\$1,779,821	\$809,927	\$1,815,904	\$2,204,911	\$5,788,235	\$14,607,473

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2003

Net Change in Fund Balances - Total Governmental Funds (\$267,904)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:

Capital Outlay	5,808,112	
Depreciation	<u>(3,393,737)</u>	
Total		2,414,375

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. (1,978,923)

Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:

Intergovernmental Revenue	194,335	
Property Taxes	<u>86,943</u>	
Total		281,278

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 451,665

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 22,562

Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (96,358)

In the Statement of Activities, landfill post-closure costs are offset by a reduction of the liability whereas in governmental funds, actual expenditures are reported. 32,611

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities. (108,825)

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. (251,746)

Change in Net Assets of Governmental Activities \$498,735

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues:				
Property Taxes	\$1,097,000	\$1,417,000	\$1,514,234	\$97,234
Sales Tax	4,200,000	4,200,000	4,283,047	83,047
Intergovernmental	1,683,318	1,683,318	1,636,916	(46,402)
Charges for Services	1,502,749	1,181,024	1,516,347	335,323
Licenses and Permits	3,800	3,800	5,193	1,393
Fines and Forfeitures	105,000	105,000	109,458	4,458
Interest	428,000	428,000	373,074	(54,926)
Other	745,500	787,685	1,063,603	275,918
Total Revenue	9,765,367	9,805,827	10,501,872	696,045
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	4,610,005	4,475,529	3,980,869	494,660
Judicial	2,124,930	2,158,640	2,061,447	97,193
Public Safety	2,605,297	2,535,147	2,520,417	14,730
Health	436,612	480,297	475,338	4,959
Human Services	334,986	374,944	374,659	285
Conservation & Recreation	13,850	13,830	5,387	8,443
Total Expenditures	10,125,680	10,038,387	9,418,117	620,270
Excess of Revenues Over (Under) Expenditures	(360,313)	(232,560)	1,083,755	1,316,315
Other Financing Sources (Uses):				
Sale of Fixed Assets	0	0	850	850
Transfers - Out	(941,687)	(1,069,440)	(1,069,440)	0
Total Other Financing Sources (Uses)	(941,687)	(1,069,440)	(1,068,590)	850
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,302,000)	(1,302,000)	15,165	1,317,165
Fund Balances (Deficit) at Beginning of Year	1,256,272	1,256,272	1,256,272	0
Prior Year Encumbrances Appropriated	45,728	45,728	45,728	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,317,165</u>	<u>\$1,317,165</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,456,693	\$10,506,693	\$8,415,168	(\$2,091,525)
Other	1,138,450	902,409	1,458,620	556,211
Total Revenue	11,595,143	11,409,102	9,873,788	(1,535,314)
Expenditures:				
<i>Current:</i>				
Human Services	11,595,143	11,825,071	9,792,472	2,032,599
Total Expenditures	11,595,143	11,825,071	9,792,472	2,032,599
Excess of Revenues Over (Under) Expenditures	0	(415,969)	81,316	497,285
Other Financing Sources (Uses):				
Transfers - In	0	0	312,000	312,000
Transfers - Out	0	(111,031)	(111,031)	0
Total Other Financing Sources (Uses)	0	(111,031)	200,969	312,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(527,000)	282,285	809,285
Fund Balances (Deficit) at Beginning of Year	3,178,273	3,178,273	3,178,273	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,178,273</u>	<u>\$2,651,273</u>	<u>\$3,460,558</u>	<u>\$809,285</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,385,000	\$3,385,000	\$3,545,425	\$160,425
Charges for Services	2,000	2,000	1,480	(520)
Fines and Forfeitures	25,000	25,000	42,774	17,774
Interest	16,000	16,000	3,842	(12,158)
Other	500	73,500	119,406	45,906
Total Revenue	3,428,500	3,501,500	3,712,927	211,427
Expenditures:				
<i>Current:</i>				
Public Works	3,920,000	4,067,845	3,903,392	164,453
<i>Debt Service:</i>				
Principal Retirement	0	24,281	24,281	0
Interest and Fiscal Charges	0	874	874	0
Total Debt Service	0	25,155	25,155	0
Total Expenditures	3,920,000	4,093,000	3,928,547	164,453
Excess of Revenues Over (Under) Expenditures	(491,500)	(591,500)	(215,620)	375,880
Other Financing Sources (Uses):				
Sale of Fixed Assets	9,500	9,500	9,500	0
Transfers - Out	(33,000)	(33,000)	(33,000)	0
Total Other Financing Sources (Uses)	(23,500)	(23,500)	(23,500)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(515,000)	(615,000)	(239,120)	375,880
Fund Balances (Deficit) at Beginning of Year	616,782	616,782	616,782	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$101,782</u>	<u>\$1,782</u>	<u>\$377,662</u>	<u>\$375,880</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
Children Services Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,922,620	\$1,922,620	\$1,944,585	\$21,965
Intergovernmental	2,998,521	3,024,587	3,252,131	227,544
Charges for Services	765,000	774,000	826,568	52,568
Other	238,000	172,992	190,956	17,964
Total Revenue	5,924,141	5,894,199	6,214,240	320,041
Expenditures:				
<i>Current:</i>				
Human Services	6,593,001	7,297,762	6,857,920	439,842
Total Expenditures	6,593,001	7,297,762	6,857,920	439,842
Excess of Revenues Over (Under) Expenditures	(668,860)	(1,403,563)	(643,680)	759,883
Fund Balances (Deficit) at Beginning of Year	1,618,609	1,618,609	1,618,609	0
Prior Year Encumbrances Appropriated	327,681	327,681	327,681	0
Fund Balances (Deficit) at End of Year	<u>\$1,277,430</u>	<u>\$542,727</u>	<u>\$1,302,610</u>	<u>\$759,883</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,035,136	\$3,035,136	\$3,199,483	\$164,347
Intergovernmental	1,886,448	2,385,688	2,456,900	71,212
Charges for Services	7,500	7,500	8,604	1,104
Other	31,000	62,500	138,910	76,410
Total Revenue	4,960,084	5,490,824	5,803,897	313,073
Expenditures:				
<i>Current:</i>				
Human Services	5,504,025	5,816,383	5,791,166	25,217
Total Expenditures	5,504,025	5,816,383	5,791,166	25,217
Excess of Revenues Over (Under) Expenditures	(543,941)	(325,559)	12,731	338,290
Other Financing Sources (Uses):				
Transfers - Out	0	(316,305)	(316,305)	0
Total Other Financing Sources (Uses)	0	(316,305)	(316,305)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(543,941)	(641,864)	(303,574)	338,290
Fund Balances (Deficit) at Beginning of Year	2,350,445	2,350,445	2,350,445	0
Prior Year Encumbrances Appropriated	287,067	287,067	287,067	0
Fund Balances (Deficit) at End of Year	<u>\$2,093,571</u>	<u>\$1,995,648</u>	<u>\$2,333,938</u>	<u>\$338,290</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2003

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$510,414	\$106,645	\$620,304	\$1,237,363	\$231,287
Cash and Cash Equivalents in Segregated Accounts	32,166	11,838	58,364	102,368	
<i>Receivables:</i>					
Accounts	35,092	19,207	65,775	120,074	
Special Assessments	629,228			629,228	
Due From Other Funds	100		85	185	
Prepaid Items	409		5,081	5,490	
Total Current Assets	1,207,409	137,690	749,609	2,094,708	231,287
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500	599,001	22,241	628,742	
Depreciable Capital Assets, Net	2,053,716	2,452,886	826,650	5,333,252	
Total Noncurrent Assets	2,061,216	3,051,887	848,891	5,961,994	0
Total Assets	3,268,625	3,189,577	1,598,500	8,056,702	231,287
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	3,604	1,493	7,189	12,286	
Contracts Payable	7,873	210	6,103	14,186	
Accrued Wages and Benefits	3,632	1,816	3,389	8,837	
Compensated Absences Payable	7,414	2,435	13,218	23,067	
Due to Other Funds			25	25	
Due to Other Governments	4,995	12,115	37,153	54,263	
Matured Interest Payable	165			165	
Accrued Interest Payable		22,020	779	22,799	
OWDA Loans Payable	19,606		1,009	20,615	
FmHA Loans Payable			1,800	1,800	
Total Current Liabilities	47,289	40,089	70,665	158,043	0
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable	585,284		76,024	661,308	
FmHA Loans Payable			45,200	45,200	
Revenue Bonds Payable		612,000		612,000	
General Obligation Bonds Payable		120,000		120,000	
Total Long-Term Liabilities	585,284	732,000	121,224	1,438,508	0
Total Liabilities	632,573	772,089	191,889	1,596,551	0
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	1,456,326	2,319,887	724,858	4,501,071	
Unrestricted	1,179,726	97,601	681,753	1,959,080	231,287
Total Net Assets	\$2,636,052	\$2,417,488	\$1,406,611	\$6,460,151	\$231,287

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2003

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
Operating Revenues:					
Charges for Services	\$441,708	\$146,574	\$643,965	\$1,232,247	
Tap-In Fees	12,175	4,850	26,582	43,607	
Other Revenues	8,255	31,659	5,034	44,948	
Total Operating Revenues	462,138	183,083	675,581	1,320,802	0
Operating Expenses:					
Personal Services	68,617	23,732	86,994	179,343	
Fringe Benefits	31,526	10,104	23,167	64,797	256,569
Contractual Services	151,290	71,778	419,296	642,364	
Materials and Supplies	16,435	5,279	32,819	54,533	
Other Expenses	6,112		7,423	13,535	
Depreciation	47,093	62,283	43,161	152,537	
Total Operating Expenses	321,073	173,176	612,860	1,107,109	256,569
Operating Income (Loss)	141,065	9,907	62,721	213,693	(256,569)
Non-Operating Revenues (Expenses):					
Intergovernmental Grant	18,000			18,000	
Interest Income			398	398	4,823
Special Assessments	146,075			146,075	
Interest and Fiscal Charges	(22,380)	(30,864)	(3,188)	(56,432)	
Total Non-Operating Revenues (Expenses)	141,695	(30,864)	(2,790)	108,041	4,823
Income (Loss) Before Transfers	282,760	(20,957)	59,931	321,734	(251,746)
Transfers - In			715	715	
Transfers - Out	(715)			(715)	
Change in Net Assets	282,045	(20,957)	60,646	321,734	(251,746)
Net Assets at Beginning of Year, as Restated	2,354,007	2,438,445	1,345,965	6,138,417	483,033
Net Assets at End of Year	\$2,636,052	\$2,417,488	\$1,406,611	\$6,460,151	\$231,287

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2003

	Business-Type Activities			Total Enterprise Funds	Governmental
	Enterprise Funds				Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
Cash Flows from Operating Activities:					
Cash Received from Customers	\$476,482	\$137,689	\$640,493	\$1,254,664	
Cash Received from Other Revenues	8,259	31,676	5,075	45,010	
Cash Payments to Employees	(103,244)	(27,450)	(115,438)	(246,132)	
Cash Payments for Contractual Services	(158,872)	(63,558)	(421,636)	(644,066)	(256,569)
Cash Payments for Supplies & Materials	(14,185)	(5,317)	(25,170)	(44,672)	
Cash Payments for Other Expenses	(6,396)		(7,422)	(13,818)	
<i>Net Cash from Operating Activities</i>	<u>202,044</u>	<u>73,040</u>	<u>75,902</u>	<u>350,986</u>	<u>(256,569)</u>
Cash Flows from Noncapital Financing Activities:					
Transfers-In from Other Funds			715	715	
Transfers-Out to Other Funds	(715)			(715)	
<i>Net Cash from Noncapital Financing Activities</i>	<u>(715)</u>	<u>0</u>	<u>715</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:					
Proceeds from Bonds, Loans & Notes	102,974			102,974	
Interest Paid on Bonds, Loans & Notes	(39,105)	(30,864)	(4,010)	(73,979)	
Principal Retirement of Bonds, Loans & Notes	(133,785)		(3,789)	(137,574)	
Acquisition of Capital Assets	(171,820)		(1,760)	(173,580)	
Cash Received from Capital Grants	18,000			18,000	
Cash Received from Capital Contributions	24,158			24,158	
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(199,578)</u>	<u>(30,864)</u>	<u>(9,559)</u>	<u>(240,001)</u>	<u>0</u>
Cash Flows from Investing Activities:					
Interest Received on Investments			424	424	4,823
<i>Net Cash from Investing Activities</i>	<u>0</u>	<u>0</u>	<u>424</u>	<u>424</u>	<u>4,823</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,751	42,176	67,482	111,409	(251,746)
Cash and Cash Equivalents at Beginning of Year	540,829	76,307	611,186	1,228,322	483,033
Cash and Cash Equivalents at End of Year	<u>\$542,580</u>	<u>\$118,483</u>	<u>\$678,668</u>	<u>\$1,339,731</u>	<u>\$231,287</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$141,065	\$9,907	\$62,721	\$213,693	(\$256,569)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	47,093	62,283	43,161	152,537	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	22,845	(13,718)	(30,020)	(20,893)	
(Increase) Decrease in Due from Other Funds			(17)	(17)	
(Increase) Decrease in Prepaid Items	1,530		2,351	3,881	
Increase (Decrease) in Accounts Payable	(3,658)	1,493	3,786	1,621	
Increase (Decrease) in Contracts Payable	(3,629)	210	6,103	2,684	
Increase (Decrease) in Accrued Wages and Benefits	280	1,816	(1,643)	453	
Increase (Decrease) in Compensated Absences Payable	(4,622)	2,435	(3,167)	(5,354)	
Increase (Decrease) in Due to Other Funds	(102)		(243)	(345)	
Increase (Decrease) in Due to Other Governments	1,242	8,614	(7,130)	2,726	
<i>Net Cash from Operating Activities</i>	<u>\$202,044</u>	<u>\$73,040</u>	<u>\$75,902</u>	<u>\$350,986</u>	<u>(\$256,569)</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2003

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$100,459	\$4,000,450
Cash and Cash Equivalents in Segregated Accounts		145,053
<i>Receivables:</i>		
Property Taxes		31,413,688
Special Assessments		444,001
Due from Other Governments		3,597,233
	100,459	39,600,425
<i>Total Assets</i>	100,459	39,600,425
 <u>Liabilities:</u>		
Accounts Payable	1,004	
Due to Other Governments		39,458,158
Deposits Held and Due to Others		16,274
Undistributed Monies		125,993
	1,004	39,600,425
<i>Total Liabilities</i>	1,004	\$39,600,425
 <u>Net Assets:</u>		
Held in Trust for Other Individuals and Organizations	99,455	
<i>Total Net Assets</i>	\$99,455	

ATHENS COUNTY, OHIO
Statement of Changes
in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2003

	<u>Private Purpose Trust Funds</u>
<u>Additions:</u>	
Interest	\$130
Other	25,402
<i>Total Additions</i>	<u>25,532</u>
<u>Deductions</u>	
Change in Net Assets	(28,376)
Net Assets at Beginning of Year	<u>127,831</u>
Net Assets at End of Year	<u><u>\$99,455</u></u>

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ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which includes all the elected officials, organizations, activities and functions that are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but the nature and significance of their relationship with the County are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, and (a) the primary government is able to impose its will on the potential component unit or (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

Based on this criteria, the County has included ATCO, Inc. and the Athens County Port Authority as discretely presented component units in the basic financial statements as stated in Note 2.

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of Atco, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 2003. They are reported in separate columns to emphasize that they are legally separate from the County.

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

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from the administration offices of Atco, Inc., 21 S. Campbell St., Athens, Ohio, 45701.

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

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45754.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements - The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund - This fund accounts for all financial resources 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.

Job and Family Services Fund - This fund accounts for various Federal and State grants, as well as transfers from the General Fund that are used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

Road (MVGT) Fund - This fund accounts for the County road and bridge maintenance, repair and improvement programs. Revenue sources include Federal and State grants and distributions of Motor Vehicle Gas Taxes (MVGT).

Children Services Fund - This fund accounts for money received from a property tax, various Federal and State grants, veterans assistance and social security that are used for foster children.

MR/DD (Beacon School) Fund - This fund accounts for the operation of the Beacon School, workshop and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Plains Sewer Fund - This fund accounts for sewer services provided to individual users in The Plains.

Buchtel Sewer Fund - This fund accounts for sewer services provided to individual users in the village of Buchtel.

The other enterprise funds of the County account for water services provided to individual users in The Plains and Buchtel.

Internal Service Fund - The Employee Benefits Trust Fund internal service fund accounts for funds held in reserve to cover excess costs in providing health insurance for the County's employees.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are private-purpose trust funds and agency funds. The County's private-purpose trust funds are established to account for assets that are used for the educational and other needs of children in the custody of Children's Services, the maintenance and operation of a public park, as well as assets (escheat property) that are held for individuals as unclaimed funds. The County's agency funds account for assets held for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

Fund Financial Statements - All governmental funds 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. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Net Assets. The Statement of Changes in Fund Net Assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust funds are reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 17). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent property taxes, sales taxes, charges for services and fees, fines and forfeitures, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), grants, and interest.

Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the Bikeway Maintenance, DUI Grant, ACENET Revolving Loan, FEMA, Litter Control, Clean Kids, OCJS Prosecutor, Plains Water Assessment, Plains Sewer Assessment, County Home Improvement, Dog Shelter Construction, Ruth Dye Trust, Rural Solid Waste and Athens County Solid Waste funds as no activity was anticipated for them. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2003.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "cash and cash equivalents".

Cash and cash equivalents that are held separately with the departments of the County, and not included in the County Treasury, are recorded as "cash and cash equivalents in segregated accounts".

During 2003, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2003.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2003 amounted to \$345,347, which includes \$331,340 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

G. Inventory

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental funds.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide statement of net assets and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County raised its capitalization threshold from \$500 to \$1,000 in 2003. The County's infrastructure consists of roads, bridges, culverts, water lines and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Improvements Other Than Buildings	5-30 years	5-30 years
Plant And Facilities (Water and Sewer Lines)		50 years
Buildings	25-50 years	25-50 years
Furniture and Equipment	5-30 years	5-30 years
Infrastructure	20-75 years	

J. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

Vacation and compensatory time 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 to the extent that it is probable that the benefits will result in termination payments. Employees are entitled to be compensated for up to 25% of accrued sick leave (with a maximum amount of 210 hours) credit after 10 years of service.

The entire compensated absence liability is reported on the government-wide financial statements.

For governmental funds, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignation or retirement. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported on the fund financial statements. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability on the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the governmental fund financial statements when due.

M. Fund Balance Reserves

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and loans.

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services. Operating expenses are necessary costs incurred to provide the goods or services that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

P. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2003.

R. Estimates

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

NOTE 5 – CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENTS

For the year 2003, the County implemented GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments," GASB Statement No. 37, "Basic Financial Statements for State and Local Governments: Omnibus," GASB Statement No. 38, "Certain Financial Statement Note Disclosures," and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements." At December 31, 2002, there was no effect on fund balance/equity as a result of implementing GASB Statement Nos. 37 and 38, and GASB Interpretation No. 6.

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements present the County's programs as governmental and business-type activities. The beginning net asset amount for governmental and business-type programs reflects the change in fund balance/equity at December 31, 2002, caused by the conversion to the accrual basis of accounting.

Restatement of Fund Balance/Equity

The restatements for accrual correction and GASB Statement No. 34 had the following effects on fund balance/equity of the major and nonmajor funds of the County as they were previously reported:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 5 – CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENTS - Continued

	General	Job and Family Services	Road (M/GT)	Children Services
Governmental Activities:				
Fund Balance at December 31, 2002	\$2,066,638	\$2,559,765	\$962,021	\$1,744,563
Accrual Correction	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Fund Balance at December 31, 2002	<u>\$2,066,638</u>	<u>\$2,559,765</u>	<u>\$962,021</u>	<u>\$1,744,563</u>
		MR/DD (Beacon School)	Nonmajor	Total Governmental Activities
Governmental Activities:				
Fund Balance at December 31, 2002		\$2,411,775	\$5,129,987	\$14,874,749
Accrual Correction		<u>0</u>	<u>628</u>	<u>628</u>
Adjusted Fund Balance at December 31, 2002		<u>\$2,411,775</u>	<u>\$5,130,615</u>	\$14,875,377
<i>GASB 34 Adjustments:</i>				
Intergovernmental Receivables				2,180,211
Property Taxes				414,292
Capital Assets				62,390,007
<i>Long-Term Obligations:</i>				
General Obligation Bonds and Loans Payable				(4,268,313)
Accrued Interest Payable				(32,882)
Capital Leases Payable				(47,132)
Landfill Post-Closure Costs Payable				(2,911,706)
Compensated Absences Payable				(1,194,360)
Internal Service Fund				<u>483,033</u>
Governmental Activities Net Assets at December 31, 2002				<u>\$71,888,527</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 5 – CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENTS - Continued

Adjustments made for corrections to accounts and special assessments receivable, a raising of the threshold for capital assets, corrections to accumulated depreciation and the addition of capital assets acquired in a prior period resulted in the following changes to the beginning balances of the Net Assets for the major and nonmajor business-type activities funds:

	Plains Sewer	Buchtel Sewer	Nonmajor	Total Business-Type Activities
Business-Type Activities				
Fund Balance at December 31, 2002	\$2,059,225	\$2,438,445	\$1,115,106	\$5,612,776
Accounts Receivable	0	0	(440)	(440)
Special Assessments Receivable	298,295	0	0	298,295
Capital Assets	<u>(3,513)</u>	<u>0</u>	<u>231,299</u>	<u>227,786</u>
Business-Type Activities Net Assets at December 31, 2002	<u><u>\$2,354,007</u></u>	<u><u>\$2,438,445</u></u>	<u><u>\$1,345,965</u></u>	<u><u>\$6,138,417</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 6 – BUDGETARY BASIS OF ACCOUNTING

While the County is 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 Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP Budgetary Basis) and Actual is presented for the General Fund and major special revenue funds on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and modified accrual 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 are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance (GAAP basis).

The following table summarizes the adjustments necessary to reconcile the GAAP and budgetary basis statements for the General Fund and major special revenue funds:

<u>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances</u>					
Description	General	Job and Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)
<i>Budget Basis</i>	\$15,165	\$282,285	(\$239,120)	(\$643,680)	(\$303,574)
<i>Increases (Decreases) Due To:</i>					
<i>Revenues:</i>					
Property Taxes	(1,389)	0	0	(2,117)	(3,900)
Sales Tax	40,457	0	0	0	0
Intergovernmental	2,010	377,934	51,536	457,662	23,890
Charges for Services	6,328	0	0	(2,294)	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	790	0	(982)	0	0
Interest	(27,727)	0	(277)	0	0
Other	6,934	(137,662)	613,498	2,732	(7,867)
<i>Expenditures:</i>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	(708)	0	0	0	0
Judicial	23,111	0	0	0	0
Public Safety	(1,463)	0	0	0	0
Public Works	0	0	(601,691)	0	0
Health	22,610	0	0	0	0
Human Services	9,715	(1,302,501)	0	259,038	75,174
Conservation and Recreation	437	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	(48,487)	0	24,281	0	(1,624)
Interest and Fiscal Charges	(3,246)	0	661	0	(288)
<i>Other Sources/Uses:</i>					
Proceeds of Capital Leases	97,500	0	0	0	11,325
GAAP Basis	\$142,037	(\$779,944)	(\$152,094)	\$71,341	(\$206,864)

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 7 - CASH, 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 the County treasury, 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 Treasurer has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be 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 monies. Interim monies are those monies 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 pass book accounts.

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

- (9) High grade commercial paper with a maturity that does not exceed 180 days and an amount that does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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 single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

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.

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$20,009,975
- Segregated	290,173
- Component Units	426,727
* Reconciling items (net) to arrive at bank balances of deposits	977,294
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$21,704,169

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

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

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

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

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

Based on the above criteria, the County deposits and investments at December 31, 2003 are classified as follows:

	Category		Bank	Carrying	Fair
	1	3	Balance	Amount	Value
<i>Deposits:</i>					
Demand Deposits	\$539,584	\$7,302,538	\$7,842,122	\$6,864,828	
Certificates of Deposit	400,000	5,614,750	6,014,750	6,014,750	
ATCO Inc.	100,000	183,281	283,281	283,281	
Port Authority	100,000	43,446	143,446	143,446	
Total Deposits	<u>\$1,139,584</u>	<u>\$13,144,015</u>	<u>\$14,283,599</u>	<u>\$13,306,305</u>	
		Category			
		2			
Discount Notes		\$6,994,283		\$6,994,283	\$6,995,371
State Treasury Pool *				426,287	426,287
Total Investments		<u>\$6,994,283</u>		<u>\$7,420,570</u>	<u>\$7,421,658</u>

* The State Treasury Pool (Star Ohio) is a non-categorized investment since it is not evidenced by securities that exist in physical form.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 8 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2003 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$67,309	\$200
Job and Family Services	0	159
Children Services	0	7,580
MR/DD (Beacon School)	0	1,374
Nonmajor Special Revenue Funds	4,318	62,474
Plains Sewer	100	0
Nonmajor Enterprise Funds	85	25
	\$71,812	\$71,812

All balances resulted from the time lag between dates that (1) reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

A summary of interfund transfers for 2003 were as follows:

TRANSFERS TO						
Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Nonmajor Enterprise	Total
General	\$312,000	\$134,475	\$591,386	\$31,579	\$0	\$1,069,440
Job & Family Services	0	0	0	111,031	0	111,031
Road (MVG T)	0	33,000	0	0	0	33,000
MR/DD (Beacon School)	0	8,055	0	308,250	0	316,305
Nonmajor Special Revenue	0	126,313	0	0	0	126,313
Plains Sewer	0	0	0	0	715	715
Totals	\$312,000	\$301,843	\$591,386	\$450,860	\$715	\$1,656,804

In fiscal year 2003, the County made a transfer of \$312,000 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$163,093 and \$428,293 from the General Fund to the 691 Landfill Loan Retirement Fund and the County Buildings Bond Retirement Fund respectively for the payment of loans and bonds and transferred \$308,250 from MR/DD (Beacon School) Fund to the Beacon Capital Improvement Fund to finance capital projects.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2003 was as follows:

Description	Interest Rate	Year Issued	Final Maturity	Balance January 1 2003	Additions	Deletions	Balance December 31 2003	Amounts Due Within One Year
Governmental Activities:								
General Obligation Bonds Payable from Governmental Tax Revenues:								
County Buildings	4-5.75%	1998	2012	\$2,820,000	\$0	\$235,000	\$2,585,000	\$240,000
Dog Shelter	4-4.05%	1998	2012	315,000	0	60,000	255,000	60,000
				<u>3,135,000</u>	<u>0</u>	<u>295,000</u>	<u>2,840,000</u>	<u>300,000</u>
OWDA Loans Payable from Governmental Tax Revenues:								
Landfill	4.350%	1996	2016	986,024	0	79,536	906,488	27,673
Landfill	4.120%	1997	2016	147,289	0	12,068	135,221	4,189
				<u>1,133,313</u>	<u>0</u>	<u>91,604</u>	<u>1,041,709</u>	<u>31,862</u>
<i>Other Long-term Obligations:</i>								
Compensated Absences				1,194,360	1,051,542	944,021	1,301,881	1,026,236
Capital Leases				47,132	108,825	65,061	90,896	51,501
Landfill Post-Closure Costs				<u>2,911,706</u>	<u>0</u>	<u>32,611</u>	<u>2,879,095</u>	<u>37,188</u>
<i>Total Governmental Activities Long-Term Obligations</i>				<u>\$8,421,511</u>	<u>\$1,160,367</u>	<u>\$1,428,297</u>	<u>\$8,153,581</u>	<u>\$1,446,787</u>
Business-Type Activities:								
General Obligation Bonds Payable from Enterprise Revenues:								
Buchtel Sewer Improvement	4.500%	2002	2042	\$120,000	\$0	\$0	\$120,000	\$0
Revenue Anticipation Bonds Payable from Enterprise Revenues:								
Buchtel Sewer Project	4.500%	2002	2042	612,000	0	0	612,000	0
OWDA Loans Payable from Enterprise Revenues:								
Plains Sewer Construction	5.250%	1997	2005	62,088	0	23,877	38,211	12,244
Sewer Plant and Poston Sewer	6.120%	1997	2022	432,778	0	12,132	420,646	6,246
Buchtel Water	2.000%	2002	2032	79,022	0	1,989	77,033	1,009
Dresher Sewer	5.150%	2002	2033	141,078	102,731	97,776	146,033	1,116
				<u>714,966</u>	<u>102,731</u>	<u>135,774</u>	<u>681,923</u>	<u>20,615</u>
Rural Development Loan Payable from Enterprise Revenues:								
Plains Water Construction	5.000%	1982	2020	48,800	0	1,800	47,000	1,800
<i>Other Long-term Obligations:</i>								
Compensated Absences				<u>28,421</u>	<u>9,862</u>	<u>15,216</u>	<u>23,067</u>	<u>20,815</u>
<i>Total Business-Type Activities Long-Term Obligations</i>				<u>\$1,524,187</u>	<u>\$112,593</u>	<u>\$152,790</u>	<u>\$1,483,990</u>	<u>\$43,230</u>

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

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

At December 31, 2003, \$1,560,000 of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2003 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2004	\$300,000	\$121,492	\$0	\$5,400	\$0
2005	310,000	109,343	1,200	5,400	6,400	27,540
2006	325,000	96,787	1,400	5,346	6,600	27,252
2007	345,000	83,625	1,300	5,283	7,000	26,955
2008	285,000	69,652	1,400	5,225	7,200	26,640
2009-2013	1,275,000	136,780	8,200	25,101	41,600	128,003
2014-2018			10,100	23,094	51,700	117,778
2019-2023			12,700	20,596	64,500	105,035
2024-2028			15,700	17,478	80,400	89,154
2029-2033			19,700	13,604	100,100	69,372
2034-2038			24,400	8,770	124,900	44,712
2039-2043			23,900	2,745	121,600	13,981
	<u>\$2,840,000</u>	<u>\$617,679</u>	<u>\$120,000</u>	<u>\$138,042</u>	<u>\$612,000</u>	<u>\$703,962</u>

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2004	\$31,862	\$22,502	\$20,615	\$18,917	\$1,800
2005	65,805	42,924	43,593	35,773	1,900	2,260
2006	68,678	40,051	18,598	33,332	2,000	2,165
2007	71,678	37,051	19,628	32,302	2,100	2,065
2008	74,807	33,922	20,719	31,211	2,200	1,960
2009-2013	425,984	117,661	122,321	137,327	12,800	8,035
2014-2018	302,895	23,291	160,948	98,702	16,400	4,485
2019-2023			173,769	47,267	7,800	590
2024-2028			49,385	17,177		
2029-2033			52,347	5,779		
	<u>\$1,041,709</u>	<u>\$317,402</u>	<u>\$681,923</u>	<u>\$457,787</u>	<u>\$47,000</u>	<u>\$23,910</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

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

Long-Term Bonds and Loans: A general obligation bond, a revenue anticipation bond, four OWDA loans and a Rural Development loan are retired through the Enterprise Funds, from charges for services revenues. Two general obligation bonds and two OWDA loans are retired through Debt Service Funds from governmental tax revenues.

Compensated Absences: Upon retirement, employees with at least five years of credited service are paid twenty five percent (25%) (to a maximum of 210 hours) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. Compensated absences are paid from the fund from which the respective employee's salaries are paid.

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above includes \$65,061 of debt service principal. The capital lease obligations reflected above represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2003 are as follows:

Year Ended December 31	Capital Lease Payments
2004	\$53,145
2005	35,716
2006	2,889
2007	1,204
Total Minimum Lease Payments	92,954
Less: Amount Representing Interest	(2,058)
Present Value of Net Minimum Lease Payments	\$90,896

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October, 1998. The \$2,879,095 reported is the estimated cost of the post-closure maintenance and monitoring.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

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

As of December 31, 2003 there are three 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds, Convertible Taxable Multifamily Mortgage Revenue Bonds and Taxable Multifamily Housing Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000, \$550,000 and \$255,000 respectively.

NOTE 10 – NOTES PAYABLE

The County's note transactions for the year ended December 31, 2003, were as follows:

Purpose	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Road Equipment Purchase 3.60%	\$24,281	\$0	\$24,281	\$0
Health Department Renovation 1.85%	210,000	0	210,000	0
Health Department Renovation 1.00%	0	140,224	0	140,224
Apple Tree Property Acquisition 3.80%	148,000	0	148,000	0
Governmental Activities Notes Payable	<u>\$382,281</u>	<u>\$140,224</u>	<u>\$382,281</u>	<u>\$140,224</u>

According to State statute, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50% of anticipated revenue collections. The County's outstanding notes are backed by the full faith and credit of the County, and mature within one year.

NOTE 11 - CONTRACT COMMITMENTS

As of December 31, 2003, the County had contractual purchase commitments for seven projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/03	Amounts Remaining On Contracts
Technical Support	Real Estate Assessment & General	\$92,000	\$46,000	\$46,000
Ohio Public Defender	General	373,788	186,894	186,894
Election System	General	27,350	21,880	5,470
Landfill Post Closure	General	54,850	22,592	32,258
GIS Project	County Planner	6,500	0	6,500
Indexing	General	6,052	0	6,052
Various Human Services	Job & Family Services	1,112,640	368,279	744,361
<i>Total</i>		<u>\$1,673,180</u>	<u>\$645,645</u>	<u>\$1,027,535</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both employer and member contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town Street, Columbus, Ohio 45215-4642 or by calling (614) 222-6705.

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement were required to contribute 8.5% of their annual covered salary to fund pension obligations and for 2003 the County was required to contribute 13.55%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 16.70% for 2003. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$2,459,879, \$2,409,171 and \$2,395,785, respectively; 73.44% has been contributed for 2003 and 100% for 2002 and 2001. Of the 2003 amount, \$654,646 was unpaid at December 31, 2003 and is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2003 were \$5,105 made by the County and \$3,200 made by the plan members.

2. State Teachers Retirement System (STRS)

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

2. State Teachers Retirement System (STRS) - Continued

Effective July 1, 2003 plan member contribution rates increased from 9.3% to 10% of their annual covered salary and the County is required to contribute 14.0%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's pension contributions for the years ended December 31, 2003, 2002 and 2001 were \$87,363, \$100,971 and \$92,079, respectively; 93.65% has been contributed for 2003 and 100% for 2002 and 2001. Of the 2003 amount, \$5,545 was unpaid at December 31, 2003 and is recorded as a liability in the MR/DD Fund.

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 5 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits were \$47,543. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

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

2. State Teachers Retirement System (STRS)

The County provides comprehensive health care to benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute. The system is on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll. For the fiscal year ended June 30, 2003, the STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$6,240 for fiscal year 2003.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 2003, (the latest information available) the balance was \$2.8 billion. The net health care costs paid by the Plan were \$352,301,000 for the year ended June 30, 2003. Eligible benefit recipients totaled 108,294 at July 1, 2003.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 13 – RECEIVABLES

Receivables at December 31, 2003 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	
<i>General Fund</i>	
Local Government Distributions	\$684,355
State Property Tax Reimbursements	74,689
Permissive Motor Vehicle Tax	6,401
Grants and Other	32,406
Total General Fund	<u>797,851</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>291,770</u>
Total Job and Family Services Fund	291,770
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	871,351
Permissive Motor Vehicle Tax	265,245
Gasoline Tax	866,548
Fines	3,039
Total Road (MVGT) Fund	<u>2,006,183</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	114,116
State Grants	654,963
Total Children Services Fund	<u>769,079</u>
<i>MR/DD (Beacon School) Fund</i>	
State Property Tax Reimbursements	181,898
State/Federal Funding	92,934
Total MR/DD (Beacon School) Fund	<u>274,832</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	116,899
State/Federal Funding	133,514
Total Nonmajor Governmental Funds	<u>250,413</u>
Total Intergovernmental Receivables	<u><u>\$4,390,128</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2003

NOTE 14 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2003, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
ACENET Revolving Loan	\$8,886	11-12%	1.75 to 5 yrs.
CD Revolving Loan	908,873	3-11%	6 to 20 yrs.
Emergency Home Repair Loan	<u>2,483</u>	0%	18 mos. to 8 yrs.
<i>Total</i>	<u>\$920,242</u>		

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

NOTE 15 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty-four years is estimated to be \$2,879,095. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

NOTE 16 – CAPITAL ASSETS

For governmental activities, depreciation was charged to the functions as follows:

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$135,783
Judicial	20,284
Public Safety	167,165
Public Works	2,673,843
Health	111,674
Human Services	276,461
Conservation and Recreation	<u>8,527</u>
Total Governmental Activities Depreciation Expense	<u><u>\$3,393,737</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2003

NOTE 16 – CAPITAL ASSETS - Continued

A summary of the changes in general capital assets during 2003 were as follows:

	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$938,966	\$10,700	\$0	\$949,666
Historical Objects	2,550	0	0	2,550
Total Nondepreicable Capital Assets	<u>941,516</u>	<u>10,700</u>	<u>0</u>	<u>952,216</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	508,472	2,850	0	511,322
Buildings	13,553,721	826,092	0	14,379,813
Furniture and Equipment	9,043,569	658,282	(160,561)	9,541,290
Infrastructure	<u>63,143,894</u>	<u>4,310,188</u>	<u>(2,950,064)</u>	<u>64,504,018</u>
Total Depreciable Capital Assets	<u>86,249,656</u>	<u>5,797,412</u>	<u>(3,110,625)</u>	<u>88,936,443</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(104,071)	(12,556)	0	(116,627)
Buildings	(4,074,660)	(271,908)	0	(4,346,568)
Furniture and Equipment	(3,511,340)	(566,670)	72,873	(4,005,137)
Infrastructure	<u>(17,111,094)</u>	<u>(2,542,603)</u>	<u>1,058,829</u>	<u>(18,594,868)</u>
Total Accumulated Depreciation	<u>(24,801,165)</u>	<u>(3,393,737)</u>	<u>1,131,702</u>	<u>(27,063,200)</u>
Depreciable Capital Assets, Net	<u>61,448,491</u>	<u>2,403,675</u>	<u>(1,978,923)</u>	<u>61,873,243</u>
Governmental Activities Capital Assets, Net	<u><u>\$62,390,007</u></u>	<u><u>\$2,414,375</u></u>	<u><u>(\$1,978,923)</u></u>	<u><u>\$62,825,459</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2003

NOTE 16 – CAPITAL ASSETS – Continued

A summary of changes in business-type activities capital assets were as follows:

	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Construction in Progress	535,644	63,357	0	599,001
Total Nondepreciable Capital Assets	<u>565,385</u>	<u>63,357</u>	<u>0</u>	<u>628,742</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	11,861	0	0	11,861
Plant and Facilities (Water and Sewer Lines)	5,916,540	0	0	5,916,540
Buildings	172,680	0	0	172,680
Furniture and Equipment	640,403	1,760	0	642,163
Total Depreciable Capital Assets	<u>6,741,484</u>	<u>1,760</u>	<u>0</u>	<u>6,743,244</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(5,589)	(509)	0	(6,098)
Plant and Facilities	(960,603)	(121,001)	0	(1,081,604)
Buildings	(22,498)	(3,480)	0	(25,978)
Furniture and Equipment	(268,765)	(27,547)	0	(296,312)
Total Accumulated Depreciation	<u>(1,257,455)</u>	<u>(152,537)</u>	<u>0</u>	<u>(1,409,992)</u>
Depreciable Capital Assets, Net	<u>5,484,029</u>	<u>(150,777)</u>	<u>0</u>	<u>5,333,252</u>
Total Business-Type Activities Capital Assets, Net	<u><u>\$6,049,414</u></u>	<u><u>(\$87,420)</u></u>	<u><u>\$0</u></u>	<u><u>\$5,961,994</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 17 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2003 tax levy was based follows:

	Assessed Values
Real Property	\$618,887,400
Tangible Personal Property	38,469,814
Public Utility Property	70,492,800
Total	\$727,850,014

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 16.5 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School and Senior Citizens levies. A summary of voted millage follows:

Purpose		Voter Levy Date	Authorized Rate (a)	Rate Levied for Current Year (b)		Final Levy Year
				Residential/ Agricultural	Other	
EMS Replacement	(c)	2000	1.00	.83	.90	2004
EMS Replacement	(c)	1999	.50	.37	.42	2003
EMS Replacement	(c)	2002	1.00	.83	.90	2006
HEALTH 2000		2000	.40	.33	.36	2009
HEALTH 1997	(c)	1997	.30	.22	.25	2006
HEALTH 1999	(c)	1999	.30	.22	.25	2008
317 BRD 92	(c)	2002	1.00	.91	.94	2011
317 BRD 98	(c)	1998	1.00	.75	.86	2007
Children Services	(c)	2000	2.00	1.66	1.81	2009
Children Services	(c)	1997	1.50	1.11	1.27	2006
T B Hospital 1995	(c)	2000	.30	.19	.22	2004
Beacon	(c)	1977	1.00	.29	.36	Cont.
Beacon 1994	(c)	1994	1.80	1.49	1.63	2009
Beacon School 2001		2001	1.80	1.49	1.63	Cont.
Beacon School 1994	(c)	1994	1.85	1.16	1.38	Cont.
Senior Citizens	(c)	2002	.75	.62	.67	2006
			16.50	12.47	13.85	

- (a) Dollars per \$1,000 of assessed valuation.
- (b) Ohio law provides for a tax credit to voted levies to offset inflationary values resulting from a reappraisal of real property. To attain this tax credit, reduction factors are applied to authorized voted levies so that each levy yields the same amount of property tax as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The reduction factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial, public utility and mineral (Other) property.
- (c) Levies represent replacements of levies originally voted in prior years.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 17 - PROPERTY TAX REVENUE - Continued

In 2003, real property taxes were levied on January 1, 2003, on assessed values as of January 1, 2002, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2002. Real estate taxes were due and payable by May 19 and August 25, 2003; personal property taxes were due and payable by June 23 and October 20, 2003. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2003. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the delinquent taxes outstanding and available to the County within the first 60 days of 2004 were recorded as 2003 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 18 - SALES TAX REVENUE

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

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

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

In 2003, these sales taxes generated a combined total of \$5,403,916 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 19 - RISK MANAGEMENT

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

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

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

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

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

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

NOTE 20 - CONTINGENCIES

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 21 - ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
<i>Nonmajor Special Revenue Funds:</i>	
Recycle Ohio	\$7,475
Victims Assistance	3,464
<i>Nonmajor Capital Projects Fund:</i>	
Health Department Renovation	133,285

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

The \$133,285 deficit in the Health Department Renovation Fund is the result of the issuance of a general obligation note to finance the project. Once the note is retired, the deficit will be eliminated.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc. and Athens County Port Authority notes to financial statements for the year ended December 31, 2003:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

CASH AND CASH EQUIVALENTS

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

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

INVENTORY

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

2. RELATED PARTY TRANSACTIONS

During 2003, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$193,453 for such in-kind contributions. Additional habilitative expenses reimbursed by Athens County to the Company amounted to \$193,453 during 2003.

3. INCOME TAXES

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

4. NOTE RECEIVABLE

On May 28, 1998 ATCO, Inc. loaned \$30,000 to Enterprise Development Corporation. The note matured on June 1, 2003 and was retired.

5. CAPITAL ASSETS

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

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

Depreciation expense for the year ended December 31, 2003 was \$7,368 for ATCO and \$40,227 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. CAPITAL ASSETS – Continued

A summary of changes in the capital assets for ATCO Inc. and the Athens County Port Authority were as follows:

	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$209,982	\$10,837	\$0	\$220,819
Total Depreciable Capital Assets	<u>209,982</u>	<u>10,837</u>	<u>0</u>	<u>220,819</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(193,728)	(7,368)	0	(201,096)
Total Accumulated Depreciation	<u>(193,728)</u>	<u>(7,368)</u>	<u>0</u>	<u>(201,096)</u>
Depreciable Capital Assets, Net	<u>16,254</u>	<u>3,469</u>	<u>0</u>	<u>19,723</u>
ATCO Inc. Capital Assets, Net	<u>\$16,254</u>	<u>\$3,469</u>	<u>\$0</u>	<u>\$19,723</u>
	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$646,424	\$0	\$0	\$646,424
Total Nondepreciable Capital Assets	<u>646,424</u>	<u>0</u>	<u>0</u>	<u>646,424</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,609,093	0	0	1,609,093
Total Depreciable Capital Assets	<u>1,609,093</u>	<u>0</u>	<u>0</u>	<u>1,609,093</u>
<i>Accumulated Depreciation:</i>				
Buildings	(18,433)	(40,227)	0	(58,660)
Total Accumulated Depreciation	<u>(18,433)</u>	<u>(40,227)</u>	<u>0</u>	<u>(58,660)</u>
Depreciable Capital Assets, Net	<u>1,590,660</u>	<u>(40,227)</u>	<u>0</u>	<u>1,550,433</u>
Athens County Port Authority Capital Assets, Net	<u>\$2,237,084</u>	<u>(\$40,227)</u>	<u>\$0</u>	<u>\$2,196,857</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2003

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

6. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2003, were as follows:

<u>Purpose</u>	<u>Balance January 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2003</u>	<u>Amount Due Within One Year</u>
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$465,720	\$0	(\$37,567)	\$428,153	\$42,075
Taxable Revenue Anticipation Note 4.5%	1,346,452	0	(568,281)	778,171	43,036
ODOD State Rural Industrial Park Loan 0.2%	<u>0</u>	<u>539,546</u>	<u>(16,765)</u>	<u>522,781</u>	<u>29,431</u>
Athens County Port Authority Notes Payable	<u><u>\$1,812,172</u></u>	<u><u>\$539,546</u></u>	<u><u>(\$622,613)</u></u>	<u><u>\$1,729,105</u></u>	<u><u>\$114,542</u></u>

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2003 are as follows:

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #1		Taxable Revenue Anticipation Note		Ohio Department of Development State Rural Industrial Park Loan #2	
	Principal	Interest	Principal	Interest	Principal	Interest
	2004	\$42,075	\$12,269	\$43,036	\$34,137	\$29,431
2005	43,247	10,991	45,013	32,160	30,326	15,585
2006	44,451	9,677	47,081	30,092	31,249	14,585
2007	45,689	8,326	49,244	27,930	32,199	13,556
2008	46,962	6,938	51,506	25,667	33,179	12,495
2009-2013	205,729	13,093	295,275	90,593	181,659	45,394
2014-2018	<u>247,016</u>	<u>20,209</u>	<u>184,738</u>	<u>13,801</u>	<u>\$428,153</u>	<u>\$61,294</u>
	<u><u>\$428,153</u></u>	<u><u>\$61,294</u></u>	<u><u>\$778,171</u></u>	<u><u>\$260,788</u></u>	<u><u>\$522,781</u></u>	<u><u>\$131,970</u></u>

NOTE 23 – SUBSEQUENT EVENTS

On June 17, 2004 the County obtained a \$900,000 bond anticipation note with a 1.5% interest rate, to finance the restoration of the County Courthouse. When the restoration is complete the County will be issuing bonds to retire this note.

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COMBINING STATEMENTS

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

Workers Comp Grant

To account for a grant received from the Bureau of Workers Comp to conduct a study on workplace for injured workers.

Child Support Enforcement

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

Indigent Guardianship

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

Real Estate Assessment

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

GIS (Geographic Information System)

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

County Planner

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

Emergency Management Agency

To account for revenue derived from grants and transfers to be used to coordinate emergency assistance in the County.

DRETAC (Delinquent Real Estate and Tax Assessment Collection)

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

Treasurer's Prepayment Interest

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

Marriage License

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

ATHENS COUNTY, OHIO

Probate/Juvenile Computerization

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

Probate/Juvenile Computer Legal Research

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

Common Pleas Computerization

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

Common Pleas Computer Legal Research

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

Special Projects Common Pleas

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

Mediation

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

Juvenile Mediation

To account for fine monies collected under Section 2303.20 of the Ohio Revised Code. Expenditures are used for special projects of the Juvenile Court.

Juvenile Tobacco Intervention

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

Sheriff's Grant Projects

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

Indigent Drivers Alcohol Treatment

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

D.U.I. Enforcement and Education

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

Drug Law Enforcement

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

ATHENS COUNTY, OHIO

Diversions-Prosecuting Attorney

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

Title Administration

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

Recorder Equipment

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

T.B. Hospital

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

Senior Citizens Levy

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

MR/DD Medicaid Risk

To account for money set aside to cover costs incurred that would not be covered by Medicaid for MR/DD.

Ambulance Service

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

911 Emergency

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

Bikeway Maintenance

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

DUI Grant

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

ACENET Revolving Loan

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

ATHENS COUNTY, OHIO

CDBG (Community Development Block Grants)

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

CD Revolving Loan

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

Emergency Home Repair Loan

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

FEMA Grant

To account for monies received from the Federal Emergency Management Agency to be used for emergency road repairs.

EMA DOJ Grant

To account for monies received from Department of Justice grants to be used for emergency management.

EMA FEMA Grant

To account for monies received from the Federal Emergency Management Agency to be used for emergency management.

TASC Grants

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

TASC Athens County Municipal Drug Court

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

Litter Control

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

Local Emergency Planning

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

Recycle Ohio

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

Probate Court Mental Illness

To account for revenue from a state grant to be used by the probate court in mental illness cases.

Psychological Evaluation Grant

To account for revenue from a state grant that is used by the Probate Court for evaluations in mental illness cases.

TCMPA (Terrorism Consequence Management Preparedness Assistance) Grant

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

ATHENS COUNTY, OHIO

Natureworks Shelter Grant

To account for revenue from a state grant to be used for the construction of a shelter house for Waterloo Township.

Clean Kids Grant

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

DARE Grant

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

Sheriff Equipment Grant

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

Youth Services

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

Juvenile Court Projects

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

Americorp Grant

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

Victims Assistance

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

OCJS DVDA Sheriff

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

OCJS Prosecutor

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

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Plains Water Assessment Bond Retirement

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

ATHENS COUNTY, OHIO

Plains Sewer Assessment Bond Retirement

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

County Buildings Bond Retirement

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

Nonmajor Capital Projects Funds

Building Purchases

To account for note proceeds for the purchase of buildings for the County and for the retirement of the note principal and interest.

County Home Improvement

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

Dog Shelter Construction

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

Issue II Projects

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

Beacon Capital Improvement

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

Health Department Renovation

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

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets:</u>				
Cash and Cash Equivalents	\$4,832,333	\$45,249	\$190,876	\$5,068,458
Cash and Cash Equivalents in Segregated Accounts	20,334			20,334
<i>Receivables:</i>				
Property Taxes	1,852,863			1,852,863
Sales Tax	180,987			180,987
Loans	920,242			920,242
Due from Other Funds	4,318			4,318
Due from Other Governments	250,413			250,413
Prepaid Items	35,597			35,597
Total Assets	\$8,097,087	\$45,249	\$190,876	\$8,333,212
<u>Liabilities:</u>				
Accounts Payable	\$10,557			\$10,557
Contracts Payable	62,408		1,519	63,927
Accrued Wages and Benefits	106,039			106,039
Compensated Absences Payable	2,911			2,911
Due to Other Funds	62,474			62,474
Due to Other Governments	163,760			163,760
Due to Component Unit			21	21
Deferred Revenue	1,966,708			1,966,708
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,561		10,561
Accrued Interest Payable			795	795
Notes Payable			140,224	140,224
Total Liabilities	2,374,857	27,561	142,559	2,544,977
<u>Fund Balances:</u>				
Reserved for Loans Receivable	716,821			716,821
Reserved for Encumbrances	47,384		51,565	98,949
<i>Unreserved/Undesignated, Reported in:</i>				
Special Revenue Funds	4,958,025			4,958,025
Debt Service Funds		17,688		17,688
Capital Projects Funds			(3,248)	(3,248)
Total Fund Balances (Deficits)	5,722,230	17,688	48,317	5,788,235
Total Liabilities and Fund Balances	\$8,097,087	\$45,249	\$190,876	\$8,333,212

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues:</u>				
Property Taxes	\$1,984,625	\$110	\$0	\$1,984,735
Sales Tax	1,080,412			1,080,412
Intergovernmental	3,566,267		790,706	4,356,973
Charges for Services	1,005,633			1,005,633
Licenses and Permits	115,934			115,934
Fines and Forfeitures	20,453			20,453
Interest	48,817	18		48,835
Other Revenues	289,747		53,828	343,575
<i>Total Revenue</i>	<u>8,111,888</u>	<u>128</u>	<u>844,534</u>	<u>8,956,550</u>
<u>Expenditures:</u>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	479,320	9		479,329
Judicial	441,229			441,229
Public Safety	1,332,707			1,332,707
Public Works	1,082,549			1,082,549
Health	1,872,750			1,872,750
Human Services	2,702,852			2,702,852
Economic Development and Assistance	20,873			20,873
Capital Outlay			973,119	973,119
<i>Debt Service:</i>				
Principal Retirement	14,950	386,604		401,554
Interest and Fiscal Charges	1,010	204,782	3,952	209,744
<i>Total Expenditures</i>	<u>7,948,240</u>	<u>591,395</u>	<u>977,071</u>	<u>9,516,706</u>
Excess of Revenues Over (Under) Expenditures	<u>163,648</u>	<u>(591,267)</u>	<u>(132,537)</u>	<u>(560,156)</u>
<u>Other Financing Sources (Uses):</u>				
Transfers - In	301,843	591,386	450,860	1,344,089
Transfers - Out	(126,313)			(126,313)
<i>Total Other Sources (Uses)</i>	<u>175,530</u>	<u>591,386</u>	<u>450,860</u>	<u>1,217,776</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	339,178	119	318,323	657,620
Fund Balances (Deficit) at Beginning of Year, As Restated	<u>5,383,052</u>	<u>17,569</u>	<u>(270,006)</u>	<u>5,130,615</u>
Fund Balances (Deficits) at End of Year	<u><u>\$5,722,230</u></u>	<u><u>\$17,688</u></u>	<u><u>\$48,317</u></u>	<u><u>\$5,788,235</u></u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	<u>Dog and Kennel</u>	<u>Workers Comp Grant</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Real Estate Assessment</u>
<u>Assets:</u>					
Cash and Cash Equivalents	\$34,675	\$0	\$18,192	\$1,710	\$404,302
Cash and Cash Equivalents in Segregated Accounts				385	
<u>Receivables:</u>					
Property Taxes					
Sales Tax					
Loans					
Due from Other Funds					1,374
Due from Other Governments	50	12,360	115,191		5,789
Prepaid Items	405		755		
Total Assets	<u>\$35,130</u>	<u>\$12,360</u>	<u>\$134,138</u>	<u>\$2,095</u>	<u>\$411,465</u>
<u>Liabilities:</u>					
Accounts Payable	\$1,537	\$0	\$223	\$100	\$0
Contracts Payable	1,131	12,360		110	
Accrued Wages and Benefits	2,435		33,267		6,961
Compensated Absences Payable			2,911		
Due to Other Funds			49,431		
Due to Other Governments	3,792		43,635		8,231
Deferred Revenue					
Total Liabilities	<u>8,895</u>	<u>12,360</u>	<u>129,467</u>	<u>210</u>	<u>15,192</u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<u>Unreserved/Undesignated, Reported in:</u>					
Special Revenue Funds	26,235		4,671	1,885	396,273
Total Fund Balances (Deficits)	<u>26,235</u>	<u>0</u>	<u>4,671</u>	<u>1,885</u>	<u>396,273</u>
Total Liabilities and Fund Balances	<u>\$35,130</u>	<u>\$12,360</u>	<u>\$134,138</u>	<u>\$2,095</u>	<u>\$411,465</u>

<u>GIS</u>	<u>County Planner</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>	<u>Probate/ Juvenile Computer- ization</u>
\$28,089	\$30,752	\$11,446	\$122,878	\$10,187	\$7,019	\$17,663
					425	970
<u>4,535</u>	<u>364</u>	<u>192</u>	<u>92</u>	<u>358</u>		<u>1,984</u>
<u>\$32,624</u>	<u>\$31,116</u>	<u>\$11,638</u>	<u>\$122,970</u>	<u>\$10,545</u>	<u>\$7,444</u>	<u>\$20,617</u>
\$0	\$98	\$482	\$0	\$0	\$0	\$0
	210	252			7,444	
	4,397	1,490	4,130			
	5,961	2,022	5,386			
<u>0</u>	<u>10,666</u>	<u>4,246</u>	<u>9,516</u>	<u>0</u>	<u>7,444</u>	<u>0</u>
	554	119				
<u>32,624</u>	<u>19,896</u>	<u>7,273</u>	<u>113,454</u>	<u>10,545</u>		<u>20,617</u>
<u>32,624</u>	<u>20,450</u>	<u>7,392</u>	<u>113,454</u>	<u>10,545</u>	<u>0</u>	<u>20,617</u>
<u>\$32,624</u>	<u>\$31,116</u>	<u>\$11,638</u>	<u>\$122,970</u>	<u>\$10,545</u>	<u>\$7,444</u>	<u>\$20,617</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
<u>Assets:</u>					
Cash and Cash Equivalents	\$7,840	\$46,823	\$4,972	\$17,609	\$6,861
Cash and Cash Equivalents in Segregated Accounts	291				675
<u>Receivables:</u>					
Property Taxes					
Sales Tax					
Loans					
Due from Other Funds					
Due from Other Governments					
Prepaid Items				912	
Total Assets	<u><u>\$8,131</u></u>	<u><u>\$46,823</u></u>	<u><u>\$4,972</u></u>	<u><u>\$18,521</u></u>	<u><u>\$7,536</u></u>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable		2,000			
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					
Deferred Revenue					
Total Liabilities	<u><u>0</u></u>	<u><u>2,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<u>Unreserved/Undesignated, Reported in:</u>					
Special Revenue Funds	<u>8,131</u>	<u>44,823</u>	<u>4,972</u>	<u>18,521</u>	<u>7,536</u>
Total Fund Balances (Deficits)	<u>8,131</u>	<u>44,823</u>	<u>4,972</u>	<u>18,521</u>	<u>7,536</u>
Total Liabilities and Fund Balances	<u><u>\$8,131</u></u>	<u><u>\$46,823</u></u>	<u><u>\$4,972</u></u>	<u><u>\$18,521</u></u>	<u><u>\$7,536</u></u>

<u>Juvenile Mediation</u>	<u>Juvenile Tobacco Intervention</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>D.U.I. Enforcement & Education</u>	<u>Drug Law Enforcement</u>	<u>Diversions Prosecuting Attorney</u>
\$8	\$4,850	\$8,486	\$1,300	\$160	\$23,036	\$22,834
		973		25	100	
				14	174	
<u>\$8</u>	<u>\$4,850</u>	<u>\$9,459</u>	<u>\$1,300</u>	<u>\$199</u>	<u>\$23,310</u>	<u>\$22,834</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
		1,216				250
		1,263				504
<u>0</u>	<u>0</u>	<u>2,479</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>754</u>
<u>8</u>	<u>4,850</u>	<u>6,980</u>	<u>1,300</u>	<u>199</u>	<u>23,310</u>	<u>22,080</u>
<u>8</u>	<u>4,850</u>	<u>6,980</u>	<u>1,300</u>	<u>199</u>	<u>23,310</u>	<u>22,080</u>
<u>\$8</u>	<u>\$4,850</u>	<u>\$9,459</u>	<u>\$1,300</u>	<u>\$199</u>	<u>\$23,310</u>	<u>\$22,834</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Title Administration	Recorder Equipment	T.B. Hospital	Senior Citizens Levy	MR/DD Medicaid Risk
<u>Assets:</u>					
Cash and Cash Equivalents	\$199,057	\$75,657	\$422,525	\$70,122	\$8,055
Cash and Cash Equivalents in Segregated Accounts	15,715				
<u>Receivables:</u>					
Property Taxes			131,186	402,363	
Sales Tax					
Loans					
Due from Other Funds					
Due from Other Governments			7,890	25,555	
Prepaid Items	1,863	431			
Total Assets	\$216,635	\$76,088	\$561,601	\$498,040	\$8,055
<u>Liabilities:</u>					
Accounts Payable	\$907	\$0	\$0	\$0	\$0
Contracts Payable	421		6,898		
Accrued Wages and Benefits	5,402				
Compensated Absences Payable					
Due to Other Funds			64	158	
Due to Other Governments	7,336				
Deferred Revenue			138,849	427,260	
Total Liabilities	14,066	0	145,811	427,418	0
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances	160		19,004		
<u>Unreserved/Undesignated, Reported in:</u>					
Special Revenue Funds	202,409	76,088	396,786	70,622	8,055
Total Fund Balances (Deficits)	202,569	76,088	415,790	70,622	8,055
Total Liabilities and Fund Balances	\$216,635	\$76,088	\$561,601	\$498,040	\$8,055

<u>Ambulance Service</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>	<u>CDBG</u>	<u>CD Revolving Loan</u>
\$1,056,932	\$951,672	\$1,190	\$215	\$18,355	\$31,887	\$321,000
1,319,314	180,987			8,886		908,873
83,453	5,998					
<u>\$2,459,699</u>	<u>\$1,138,657</u>	<u>\$1,190</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$31,887</u>	<u>\$1,229,873</u>
\$0	\$6,229 636 27,721	\$0	\$0	\$0	\$0 23,483	\$0
532	35,495				1,786	
<u>1,400,599</u>						
<u>1,401,131</u>	<u>70,081</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,269</u>	<u>0</u>
	23,430				5	716,061
<u>1,058,568</u>	<u>1,045,146</u>	<u>1,190</u>	<u>215</u>	<u>27,241</u>	<u>6,613</u>	<u>513,812</u>
<u>1,058,568</u>	<u>1,068,576</u>	<u>1,190</u>	<u>215</u>	<u>27,241</u>	<u>6,618</u>	<u>1,229,873</u>
<u>\$2,459,699</u>	<u>\$1,138,657</u>	<u>\$1,190</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$31,887</u>	<u>\$1,229,873</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Emergency Home Repair Loan	FEMA Grant	EMA DOJ Grant	EMA FEMA Grant	TASC Grants
<u>Assets:</u>					
Cash and Cash Equivalents	\$0	\$187,293	\$242	\$2,005	\$14,743
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans	2,483				
Due from Other Funds					
Due from Other Governments					
Prepaid Items					11,878
Total Assets	\$2,483	\$187,293	\$242	\$2,005	\$26,621
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable				1,008	
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					5,537
Deferred Revenue					
Total Liabilities	0	0	0	1,008	5,537
<u>Fund Balances:</u>					
Reserved for Loans Receivable	760				
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	1,723	187,293	242	997	21,084
Total Fund Balances (Deficits)	2,483	187,293	242	997	21,084
Total Liabilities and Fund Balances	\$2,483	\$187,293	\$242	\$2,005	\$26,621

TASC Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	Psychological Evaluation Grant	TCMPA Grant
\$5,607	\$1,697	\$22,829	\$10,766	\$13,200	\$6,233	\$3,736
3,602						
<u>\$9,209</u>	<u>\$1,697</u>	<u>\$22,829</u>	<u>\$10,766</u>	<u>\$13,200</u>	<u>\$6,233</u>	<u>\$3,736</u>
\$0	\$0	\$0	\$259	\$0	\$0	\$0
			1,999	4,656	61	
653			15,983			
<u>653</u>	<u>0</u>	<u>0</u>	<u>18,241</u>	<u>4,656</u>	<u>61</u>	<u>0</u>
			4,112			
<u>8,556</u>	<u>1,697</u>	<u>22,829</u>	<u>(11,587)</u>	<u>8,544</u>	<u>6,172</u>	<u>3,736</u>
<u>8,556</u>	<u>1,697</u>	<u>22,829</u>	<u>(7,475)</u>	<u>8,544</u>	<u>6,172</u>	<u>3,736</u>
<u>\$9,209</u>	<u>\$1,697</u>	<u>\$22,829</u>	<u>\$10,766</u>	<u>\$13,200</u>	<u>\$6,233</u>	<u>\$3,736</u>

continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Natureworks Shelter Grant	Clean Kids Grant	DARE Grant	Sheriff Equipment Grant	Youth Services
<u>Assets:</u>					
Cash and Cash Equivalents	\$0	\$17	\$20,299	\$2,018	\$471,166
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Due from Other Funds					
Due from Other Governments					
Prepaid Items					
Total Assets	\$0	\$17	\$20,299	\$2,018	\$471,166
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$0	\$722
Contracts Payable					838
Accrued Wages and Benefits			2,008		5,929
Compensated Absences Payable					
Due to Other Funds					1,971
Due to Other Governments			2,374		11,364
Deferred Revenue					
Total Liabilities	0	0	4,382	0	20,824
<u>Fund Balances:</u>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds		17	15,917	2,018	450,342
Total Fund Balances (Deficits)	0	17	15,917	2,018	450,342
Total Liabilities and Fund Balances	\$0	\$17	\$20,299	\$2,018	\$471,166

Juvenile Court Projects	Americorp Grants	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
\$49,150	\$0	\$20,927	\$12,031	\$15	\$4,832,333
1,873					20,334
					1,852,863
					180,987
					920,242
			1,971		4,318
					250,413
2,040					35,597
<u>\$53,063</u>	<u>\$0</u>	<u>\$20,927</u>	<u>\$14,002</u>	<u>\$15</u>	<u>\$8,097,087</u>
\$0	\$0	\$0	\$0	\$0	\$10,557
		900			62,408
		5,571	3,263		106,039
					2,911
		10,318			62,474
		7,602	4,836		163,760
					1,966,708
<u>0</u>	<u>0</u>	<u>24,391</u>	<u>8,099</u>	<u>0</u>	<u>2,374,857</u>
					716,821
					47,384
<u>53,063</u>	<u>0</u>	<u>(3,464)</u>	<u>5,903</u>	<u>15</u>	<u>4,958,025</u>
<u>53,063</u>	<u>0</u>	<u>(3,464)</u>	<u>5,903</u>	<u>15</u>	<u>5,722,230</u>
<u>\$53,063</u>	<u>\$0</u>	<u>\$20,927</u>	<u>\$14,002</u>	<u>\$15</u>	<u>\$8,097,087</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Dog and Kennel	Workers Comp Grant	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental		12,360	909,781		407,956
Charges for Services	7,759		122,035	5,165	
Licenses & Permits	100,459				
Fines and Forfeitures	3,637				
Interest					
Other Revenues	1,113		175,939		438
<i>Total Revenue</i>	<u>112,968</u>	<u>12,360</u>	<u>1,207,755</u>	<u>5,165</u>	<u>408,394</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive		12,360			295,745
Judicial					
Public Safety				11,001	
Public Works					
Health	102,945				
Human Services			1,319,892		
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement	10,874				
Interest & Fiscal Charges	888				
<i>Total Expenditures</i>	<u>114,707</u>	<u>12,360</u>	<u>1,319,892</u>	<u>11,001</u>	<u>295,745</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,739)</u>	<u>0</u>	<u>(112,137)</u>	<u>(5,836)</u>	<u>112,649</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In	500			3,000	
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>500</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,239)</u>	<u>0</u>	<u>(112,137)</u>	<u>(2,836)</u>	<u>112,649</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>27,474</u>	<u>0</u>	<u>116,808</u>	<u>4,721</u>	<u>283,624</u>
Fund Balances (Deficits) at End of Year	<u><u>\$26,235</u></u>	<u><u>\$0</u></u>	<u><u>\$4,671</u></u>	<u><u>\$1,885</u></u>	<u><u>\$396,273</u></u>

GIS	County Planner	Emergency Management Agency	DRETAC	Treasurer's Prepayment Interest	Marriage License	Probate/ Juvenile Computer- ization
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4,500 6,005	23,003	98,668		15,475	12,933
	52,459	131	8,441	1,244		
<u>0</u>	<u>62,964</u>	<u>23,134</u>	<u>107,109</u>	<u>1,244</u>	<u>15,475</u>	<u>12,933</u>
			113,285	1,480		7,684
69,186	150,977	51,466			15,475	
		4,076 122				
<u>69,186</u>	<u>150,977</u>	<u>55,664</u>	<u>113,285</u>	<u>1,480</u>	<u>15,475</u>	<u>7,684</u>
<u>(69,186)</u>	<u>(88,013)</u>	<u>(32,530)</u>	<u>(6,176)</u>	<u>(236)</u>	<u>0</u>	<u>5,249</u>
33,000	80,000	41,298				
<u>33,000</u>	<u>80,000</u>	<u>41,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(36,186)	(8,013)	8,768	(6,176)	(236)	0	5,249
<u>68,810</u>	<u>28,463</u>	<u>(1,376)</u>	<u>119,630</u>	<u>10,781</u>	<u>0</u>	<u>15,368</u>
<u>\$32,624</u>	<u>\$20,450</u>	<u>\$7,392</u>	<u>\$113,454</u>	<u>\$10,545</u>	<u>\$0</u>	<u>\$20,617</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas	Mediation
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services	3,882	25,491	2,637	6,487	9,316
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>3,882</u>	<u>25,491</u>	<u>2,637</u>	<u>6,487</u>	<u>9,316</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	1,586	6,896		2,684	3,119
Public Safety					
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>1,586</u>	<u>6,896</u>	<u>0</u>	<u>2,684</u>	<u>3,119</u>
Excess of Revenues Over (Under) Expenditures	<u>2,296</u>	<u>18,595</u>	<u>2,637</u>	<u>3,803</u>	<u>6,197</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					
Transfers - Out					(3,000)
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,296	18,595	2,637	3,803	3,197
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>5,835</u>	<u>26,228</u>	<u>2,335</u>	<u>14,718</u>	<u>4,339</u>
Fund Balances (Deficits) at End of Year	<u><u>\$8,131</u></u>	<u><u>\$44,823</u></u>	<u><u>\$4,972</u></u>	<u><u>\$18,521</u></u>	<u><u>\$7,536</u></u>

Juvenile Mediation	Juvenile Tobacco Intervention	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Drug Law Enforcement	Diversions Prosecuting Attorney
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1,375	16,013	100	370	16,446	13,855
					2,897	
<u>0</u>	<u>1,375</u>	<u>16,013</u>	<u>100</u>	<u>370</u>	<u>19,343</u>	<u>13,855</u>
		19,229		1,611	14,779	2,670
<u>0</u>	<u>0</u>	<u>19,229</u>	<u>0</u>	<u>1,611</u>	<u>14,779</u>	<u>2,670</u>
<u>0</u>	<u>1,375</u>	<u>(3,216)</u>	<u>100</u>	<u>(1,241)</u>	<u>4,564</u>	<u>11,185</u>
<u>(13,860)</u>		<u>1,675</u>		<u>(1,157)</u>	<u>(27,361)</u>	
<u>(13,860)</u>	<u>0</u>	<u>1,675</u>	<u>0</u>	<u>(1,157)</u>	<u>(27,361)</u>	<u>0</u>
<u>(13,860)</u>	<u>1,375</u>	<u>(1,541)</u>	<u>100</u>	<u>(2,398)</u>	<u>(22,797)</u>	<u>11,185</u>
<u>13,868</u>	<u>3,475</u>	<u>8,521</u>	<u>1,200</u>	<u>2,597</u>	<u>46,107</u>	<u>10,895</u>
<u>\$8</u>	<u>\$4,850</u>	<u>\$6,980</u>	<u>\$1,300</u>	<u>\$199</u>	<u>\$23,310</u>	<u>\$22,080</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	<u>Title Administration</u>	<u>Recorder Equipment</u>	<u>T.B. Hospital</u>	<u>Senior Citizens Levy</u>	<u>MR/DD Medicaid Risk</u>
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$141,089	\$430,266	\$0
Sales Tax					
Intergovernmental			18,523	67,175	
Charges for Services	220,169	49,224			
Licenses & Permits					
Fines and Forfeitures					
Interest	893				
Other Revenues	1,958		38	125	
<i>Total Revenue</i>	<u>223,020</u>	<u>49,224</u>	<u>159,650</u>	<u>497,566</u>	<u>0</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive		56,450			
Judicial	205,213				
Public Safety					
Public Works					
Health			113,406		
Human Services				440,649	
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>205,213</u>	<u>56,450</u>	<u>113,406</u>	<u>440,649</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>17,807</u>	<u>(7,226)</u>	<u>46,244</u>	<u>56,917</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					8,055
Transfers - Out				(15,958)	
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15,958)</u>	<u>8,055</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	17,807	(7,226)	46,244	40,959	8,055
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>184,762</u>	<u>83,314</u>	<u>369,546</u>	<u>29,663</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$202,569</u></u>	<u><u>\$76,088</u></u>	<u><u>\$415,790</u></u>	<u><u>\$70,622</u></u>	<u><u>\$8,055</u></u>

Ambulance Service	911 Emergency	Bikeway Maintenance	DUI Grant	ACENET Revolving Loan	CDBG	CD Revolving Loan
\$1,413,270	\$0	\$0	\$0	\$0	\$0	\$0
188,857	1,080,412				837,928	
731	2,841				9,808	46,680
1,602,858	1,083,253	0	0	0	847,736	47,252
	1,047,447				846,428	
1,519,106						20,873
1,519,106	1,047,447	0	0	0	846,428	20,873
83,752	35,806	0	0	0	1,308	26,379
0	0	0	0	0	0	0
83,752	35,806	0	0	0	1,308	26,379
974,816	1,032,770	1,190	215	27,241	5,310	1,203,494
<u>\$1,058,568</u>	<u>\$1,068,576</u>	<u>\$1,190</u>	<u>\$215</u>	<u>\$27,241</u>	<u>\$6,618</u>	<u>\$1,229,873</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Emergency Home Repair Loan	FEMA Grant	EMA DOJ Grants	EMA FEMA Grant	TASC Grants
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental		187,293	55,965	13,723	291,406
Charges for Services					12,576
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues			123		1,945
<i>Total Revenue</i>	<u>0</u>	<u>187,293</u>	<u>56,088</u>	<u>13,723</u>	<u>305,927</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety			55,846	12,726	
Public Works					
Health					
Human Services					410,425
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>55,846</u>	<u>12,726</u>	<u>410,425</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>187,293</u>	<u>242</u>	<u>997</u>	<u>(104,498)</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In					30,000
Transfers - Out					(20,000)
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	187,293	242	997	(94,498)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>2,483</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>115,582</u>
Fund Balances (Deficits) at End of Year	<u>\$2,483</u>	<u>\$187,293</u>	<u>\$242</u>	<u>\$997</u>	<u>\$21,084</u>

TASC Athens County Municipal Drug Court	Litter Control	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	Psychological Evaluation Grant	TCMPA Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
222,500		13,215	97,736	44,901		
126			18,347			
222,626	0	13,215	116,083	44,901	0	0
167,085		8,194		37,844	9,118	
			121,818			
167,085	0	8,194	121,818	37,844	9,118	0
55,541	0	5,021	(5,735)	7,057	(9,118)	0
20,000 (30,000)		(14,903)				
(10,000)	0	(14,903)	0	0	0	0
45,541	0	(9,882)	(5,735)	7,057	(9,118)	0
(36,985)	1,697	32,711	(1,740)	1,487	15,290	3,736
<u>\$8,556</u>	<u>\$1,697</u>	<u>\$22,829</u>	<u>(\$7,475)</u>	<u>\$8,544</u>	<u>\$6,172</u>	<u>\$3,736</u>

continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Natureworks Shelter Grant	Clean Kids Grant	DARE Grant	Sheriff Equipment Grant	Youth Services
<u>Revenues:</u>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental			20,850		324,051
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					571
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>20,850</u>	<u>0</u>	<u>324,622</u>
<u>Expenditures:</u>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety			22,047	4,159	
Public Works	15,958				
Health					
Human Services					277,231
Economic Development and Assistance					
<i>Debt Service:</i>					
Principal Retirement					
Interest & Fiscal Charges					
<i>Total Expenditures</i>	<u>15,958</u>	<u>0</u>	<u>22,047</u>	<u>4,159</u>	<u>277,231</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,958)</u>	<u>0</u>	<u>(1,197)</u>	<u>(4,159)</u>	<u>47,391</u>
<u>Other Financing Sources (Uses):</u>					
Transfers - In	15,958				
Transfers - Out					(73)
<i>Total Other Sources (Uses)</i>	<u>15,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(73)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	(1,197)	(4,159)	47,318
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>0</u>	<u>17</u>	<u>17,114</u>	<u>6,177</u>	<u>403,024</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$17</u>	<u>\$15,917</u>	<u>\$2,018</u>	<u>\$450,342</u>

Juvenile Court Projects	Americorp Grants	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
\$0	\$0	\$0	\$0	\$0	\$1,984,625
28,332		141,514	46,641		1,080,412
					3,566,267
					1,005,633
					115,934
					20,453
					48,817
93		5,113	5,938		289,747
<u>28,425</u>	<u>0</u>	<u>146,627</u>	<u>52,579</u>	<u>0</u>	<u>8,111,888</u>
					479,320
					441,229
			81,532		1,332,707
					1,082,549
					1,872,750
75,809		178,846			2,702,852
					20,873
					14,950
					1,010
<u>75,809</u>	<u>0</u>	<u>178,846</u>	<u>81,532</u>	<u>0</u>	<u>7,948,240</u>
<u>(47,384)</u>	<u>0</u>	<u>(32,219)</u>	<u>(28,953)</u>	<u>0</u>	<u>163,648</u>
13,934		27,580	26,843		301,843
	(1)				(126,313)
<u>13,934</u>	<u>(1)</u>	<u>27,580</u>	<u>26,843</u>	<u>0</u>	<u>175,530</u>
(33,450)	(1)	(4,639)	(2,110)	0	339,178
<u>86,513</u>	<u>1</u>	<u>1,175</u>	<u>8,013</u>	<u>15</u>	<u>5,383,052</u>
<u>\$53,063</u>	<u>\$0</u>	<u>(\$3,464)</u>	<u>\$5,903</u>	<u>\$15</u>	<u>\$5,722,230</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2003

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
<u>Assets:</u>							
Cash and Cash Equivalents	\$6,426	\$10,541	\$6,090	\$701	\$21,491	\$0	\$45,249
<i>Total Assets</i>	<u>\$6,426</u>	<u>\$10,541</u>	<u>\$6,090</u>	<u>\$701</u>	<u>\$21,491</u>	<u>\$0</u>	<u>\$45,249</u>
<u>Liabilities:</u>							
Matured Bonds Payable	\$0	\$0	\$0	\$0	\$17,000	\$0	\$17,000
Matured Interest Payable	2,372		3,575	506	4,108		10,561
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>506</u>	<u>21,108</u>	<u>0</u>	<u>27,561</u>
<u>Fund Balances:</u>							
<i>Unreserved/Undesignated, Reported in:</i>							
Debt Service Funds	4,054	10,541	2,515	195	383		17,688
<i>Total Fund Balances (Deficits)</i>	<u>4,054</u>	<u>10,541</u>	<u>2,515</u>	<u>195</u>	<u>383</u>	<u>0</u>	<u>17,688</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,426</u>	<u>\$10,541</u>	<u>\$6,090</u>	<u>\$701</u>	<u>\$21,491</u>	<u>\$0</u>	<u>\$45,249</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003

	<u>Jail Bond Retirement</u>	<u>691 Landfill Loans Retirement</u>	<u>Beacon Bond Retirement</u>	<u>Plains Water Assessment Bond Retirement</u>	<u>Plains Sewer Assessment Bond Retirement</u>	<u>County Buildings Bond Retirement</u>	<u>Totals</u>
<u>Revenues:</u>							
Property Taxes	\$19	\$0	\$91	\$0	\$0	\$0	\$110
Interest			15	1	2		18
<i>Total Revenue</i>	<u>19</u>	<u>0</u>	<u>106</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>128</u>
<u>Expenditures:</u>							
<i>Current:</i>							
<i>General Government:</i>							
Legislative and Executive	1		8				9
<i>Debt Service:</i>							
Principal Retirement		91,603				295,000	386,603
Interest and Fiscal Charges		71,490				133,293	204,783
<i>Total Expenditures</i>	<u>1</u>	<u>163,093</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>428,293</u>	<u>591,395</u>
Excess of Revenues Over (Under) Expenditures	<u>18</u>	<u>(163,093)</u>	<u>98</u>	<u>1</u>	<u>2</u>	<u>(428,293)</u>	<u>(591,267)</u>
<u>Other Financing Sources (Uses):</u>							
Transfers - In		163,093				428,293	591,386
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>163,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>428,293</u>	<u>591,386</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	18	0	98	1	2	0	119
Fund Balances (Deficits) at Beginning of Year	4,036	10,541	2,417	194	381	0	17,569
Fund Balances (Deficits) at End of Year	<u>\$4,054</u>	<u>\$10,541</u>	<u>\$2,515</u>	<u>\$195</u>	<u>\$383</u>	<u>\$0</u>	<u>\$17,688</u>

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2003

	Building Purchases	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Health Department Renovation	Totals
<u>Assets:</u>							
Cash and Cash Equivalents	\$0	\$1,665	\$492	\$0	\$180,985	\$7,734	\$190,876
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$180,985</u>	<u>\$7,734</u>	<u>\$190,876</u>
<u>Liabilities:</u>							
Contracts Payable	\$0	\$0	\$0	\$0	\$1,519	\$0	\$1,519
Due To Component Unit					21		21
Accrued Interest Payable						795	795
Notes Payable						140,224	140,224
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,540</u>	<u>141,019</u>	<u>142,559</u>
<u>Fund Balances:</u>							
Reserved for Encumbrances					51,565		51,565
<i>Unreserved/Undesignated, Reported in:</i>							
Capital Projects Funds		1,665	492		127,880	(133,285)	(3,248)
<i>Total Fund Balances (Deficits)</i>	<u>0</u>	<u>1,665</u>	<u>492</u>	<u>0</u>	<u>179,445</u>	<u>(133,285)</u>	<u>48,317</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$180,985</u>	<u>\$7,734</u>	<u>\$190,876</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	Building Purchases	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Health Department Renovation	Totals
Revenues:							
Intergovernmental	\$0	\$0	\$0	\$659,552	\$131,154	\$0	\$790,706
Other Revenues	10,656	269				42,903	53,828
<i>Total Revenue</i>	<u>10,656</u>	<u>269</u>	<u>0</u>	<u>659,552</u>	<u>131,154</u>	<u>42,903</u>	<u>844,534</u>
Expenditures:							
Capital Outlay				659,552	313,567		973,119
<i>Debt Service:</i>							
Interest and Fiscal Charges	1,464					2,488	3,952
<i>Total Expenditures</i>	<u>1,464</u>	<u>0</u>	<u>0</u>	<u>659,552</u>	<u>313,567</u>	<u>2,488</u>	<u>977,071</u>
Excess of Revenues Over (Under) Expenditures	9,192	269	0	0	(182,413)	40,415	(132,537)
Other Financing Sources (Uses):							
Operating Transfers - In	111,031				308,250	31,579	450,860
<i>Total Other Sources (Uses)</i>	<u>111,031</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>308,250</u>	<u>31,579</u>	<u>450,860</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	120,223	269	0	0	125,837	71,994	318,323
Fund Balance (Deficits) at Beginning of Year	(120,223)	1,396	492	0	53,608	(205,279)	(270,006)
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$179,445</u>	<u>(\$133,285)</u>	<u>\$48,317</u>

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

Rural Solid Waste

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

Athens County Solid Waste

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

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2003

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<u>Assets:</u>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$489,076	\$76,287	\$54,879	\$62	\$620,304
Cash and Cash Equivalents in Segregated Accounts	46,525	11,839			58,364
<i>Receivables:</i>					
Accounts	43,995	21,780			65,775
Due From Other Funds	85				85
Prepaid Items	4,537	544			5,081
<i>Total Current Assets</i>	<u>584,218</u>	<u>110,450</u>	<u>54,879</u>	<u>62</u>	<u>749,609</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	719,782	106,868			826,650
<i>Total Noncurrent Assets</i>	<u>742,023</u>	<u>106,868</u>	<u>0</u>	<u>0</u>	<u>848,891</u>
<i>Total Assets</i>	<u>1,326,241</u>	<u>217,318</u>	<u>54,879</u>	<u>62</u>	<u>1,598,500</u>
<u>Liabilities:</u>					
<i>Current Liabilities:</i>					
Accounts Payable	7,189				7,189
Contracts Payable	5,869	234			6,103
Accrued Wages and Benefits	3,389				3,389
Compensated Absences Payable	10,783	2,435			13,218
Due to Other Funds	25				25
Due to Other Governments	28,347	8,806			37,153
Accrued Interest Payable	779				779
OWDA Loans Payable		1,009			1,009
FmHA Loans Payable	1,800				1,800
<i>Total Current Liabilities</i>	<u>58,181</u>	<u>12,484</u>	<u>0</u>	<u>0</u>	<u>70,665</u>
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable		76,024			76,024
FmHA Loans Payable	45,200				45,200
<i>Total Long-Term Liabilities</i>	<u>45,200</u>	<u>76,024</u>	<u>0</u>	<u>0</u>	<u>121,224</u>
<i>Total Liabilities</i>	<u>103,381</u>	<u>88,508</u>	<u>0</u>	<u>0</u>	<u>191,889</u>
<u>Net Assets:</u>					
Invested in Capital Assets, Net of Related Debt	695,023	29,835			724,858
Unrestricted	527,837	98,975	54,879	62	681,753
<i>Total Net Assets</i>	<u>\$1,222,860</u>	<u>\$128,810</u>	<u>\$54,879</u>	<u>\$62</u>	<u>\$1,406,611</u>

ATHENS COUNTY, OHIO
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2003

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$495,237	\$148,728	\$0	\$0	\$643,965
Tap-In Fees	20,332	6,250			26,582
Other Revenues	2,000	3,034			5,034
Total Operating Revenues	517,569	158,012	0	0	675,581
Operating Expenses:					
Personal Services	71,558	15,436			86,994
Fringe Benefits	17,373	5,794			23,167
Contractual Services	361,094	58,202			419,296
Materials and Supplies	27,622	5,197			32,819
Other Expenses	6,960	463			7,423
Depreciation	38,072	5,089			43,161
Total Operating Expenses	522,679	90,181	0	0	612,860
Operating Income (Loss)	(5,110)	67,831	0	0	62,721
Non-Operating Revenues (Expenses):					
Interest Income	398				398
Interest and Fiscal Charges	(2,410)	(778)			(3,188)
Total Non-Operating Revenues (Expenses)	(2,012)	(778)	0	0	(2,790)
Income (Loss) Before Transfers	(7,122)	67,053	0	0	59,931
Transfers - In	715				715
Change in Net Assets	(6,407)	67,053	0	0	60,646
Net Assets at Beginning of Year, as Restated	1,229,267	61,757	54,879	62	1,345,965
Net Assets at End of Year	\$1,222,860	\$128,810	\$54,879	\$62	\$1,406,611

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For The Year Ended December 31, 2003

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$501,852	\$138,641	\$0	\$0	\$640,493
Cash Received from Other Revenues	2,004	3,071			5,075
Cash Payments to Employees	(88,496)	(26,942)			(115,438)
Cash Payments for Contractual Services	(351,279)	(70,357)			(421,636)
Cash Payments for Supplies & Materials	(23,502)	(1,668)			(25,170)
Cash Payments for Other Expenses	(6,960)	(462)			(7,422)
<i>Net Cash from Operating Activities</i>	33,619	42,283	0	0	75,902
Cash Flows from Noncapital Financing Activities:					
Transfers-In from Other Funds	715				715
<i>Net Cash from Noncapital Financing Activities</i>	715	0	0	0	715
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(2,440)	(1,570)			(4,010)
Principal Retirement of Bonds, Loans & Notes	(1,800)	(1,989)			(3,789)
Acquisition of Capital Assets	(1,760)				(1,760)
<i>Net Cash from Capital and Related Financing Activities</i>	(6,000)	(3,559)	0	0	(9,559)
Cash Flows from Investing Activities:					
Interest Received on Investments	424				424
<i>Net Cash from Investing Activities</i>	424	0	0	0	424
Net Increase (Decrease) in Cash and Cash Equivalents	28,758	38,724	0	0	67,482
Cash and Cash Equivalents at Beginning of Year	506,843	49,402	54,879	62	611,186
Cash and Cash Equivalents at End of Year	<u>\$535,601</u>	<u>\$88,126</u>	<u>\$54,879</u>	<u>\$62</u>	<u>\$678,668</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	(\$5,110)	\$67,831	\$0	\$0	\$62,721
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	38,072	5,089			43,161
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(13,722)	(16,298)			(30,020)
(Increase) Decrease in Due from Other Funds	(17)				(17)
(Increase) Decrease in Prepaid Items	2,639	(288)			2,351
Increase (Decrease) in Accounts Payable	4,521	(735)			3,786
Increase (Decrease) in Contracts Payable	5,869	234			6,103
Increase (Decrease) in Accrued Wages and Benefits	188	(1,831)			(1,643)
Increase (Decrease) in Compensated Absences Payable	(889)	(2,278)			(3,167)
Increase (Decrease) in Due to Other Funds	(243)				(243)
Increase (Decrease) in Due to Other Governments	2,311	(9,441)			(7,130)
<i>Net Cash from Operating Activities</i>	<u>\$33,619</u>	<u>\$42,283</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75,902</u>

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds.

Private Purpose Trust Funds

Children Services Trust

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

Ida Brooks Trust

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

Ruth Dye Trust

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

Unclaimed Money

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

Agency Funds

Health District

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

ADA Mental Health (317 Board)

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

Soil Conservation

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

Help Me Grow

To account for monies received from the state to be used by the Athens County Children Services for services to families and children.

Family and Children First Council

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

Undivided Tax Agency

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

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

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

ATHENS COUNTY, OHIO

Law Enforcement Agency

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

Athens-Hocking Solid Waste District Agency

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

Insurance Agency

To account for monies received from former County employees to pay for their post-employment health insurance benefits.

Payroll Agency

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

County Court Agency

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

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

Alimony and Child Support Agency

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

County Sheriff Agency

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

Housing Trust Agency

To account for monies from fees charged by the Recorder that are due to the State.

ATHENS COUNTY, OHIO
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2003

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Assets:</u>					
Cash and Cash Equivalents	\$18,439	\$3,532	\$9	\$78,479	\$100,459
<i>Total Assets</i>	18,439	3,532	9	78,479	100,459
<u>Liabilities:</u>					
Accounts Payable	1,004				1,004
<i>Total Liabilities</i>	1,004	0	0	0	1,004
<u>Net Assets:</u>					
Held in Trust for Other Individuals and Organizations	17,435	3,532	9	78,479	99,455
<i>Total Net Assets</i>	<u>\$17,435</u>	<u>\$3,532</u>	<u>\$9</u>	<u>\$78,479</u>	<u>\$99,455</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes
in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2003

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<u>Additions:</u>					
Interest	\$104	\$26	\$0	\$0	\$130
Other	19,417	1,496		4,489	25,402
<i>Total Additions</i>	19,521	1,522	0	4,489	25,532
<u>Deductions</u>	13,631	1,869	0	38,408	53,908
Change in Net Assets	5,890	(347)	0	(33,919)	(28,376)
Net Assets at Beginning of Year	11,545	3,879	9	112,398	127,831
Net Assets at End of Year	<u>\$17,435</u>	<u>\$3,532</u>	<u>\$9</u>	<u>\$78,479</u>	<u>\$99,455</u>

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2003

	Balance 01/01/03	Additions	Reductions	Balance 12/31/03
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$335,536	\$1,632,413	\$1,569,782	\$398,167
Due From Other Governments	30,648	31,207	30,648	31,207
Total Assets	\$366,184	\$1,663,620	\$1,600,430	\$429,374
Liabilities:				
Due to Other Governments	\$366,184	\$1,663,620	\$1,600,430	\$429,374
Total Liabilities	\$366,184	\$1,663,620	\$1,600,430	\$429,374
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$798,474	\$13,553,114	\$12,894,619	\$1,456,969
Due From Other Governments	64,894	65,503	64,894	65,503
Total Assets	\$863,368	\$13,618,617	\$12,959,513	\$1,522,472
Liabilities:				
Due to Other Governments	\$863,368	\$13,618,617	\$12,959,513	\$1,522,472
Total Liabilities	\$863,368	\$13,618,617	\$12,959,513	\$1,522,472
<u>Soil Conservator</u>				
Assets:				
Cash and Cash Equivalents	\$95,906	\$205,572	\$219,380	\$82,098
Total Assets	\$95,906	\$205,572	\$219,380	\$82,098
Liabilities:				
Due to Other Governments	\$95,906	\$205,572	\$219,380	\$82,098
Total Liabilities	\$95,906	\$205,572	\$219,380	\$82,098

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2003

	Balance 01/01/03	Additions	Reductions	Balance 12/31/03
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$210,575	\$210,575	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$210,575</u>	<u>\$210,575</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$210,575	\$210,575	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$210,575</u>	<u>\$210,575</u>	<u>\$0</u>
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$67,269	\$448,136	\$352,889	\$162,516
<i>Total Assets</i>	<u>\$67,269</u>	<u>\$448,136</u>	<u>\$352,889</u>	<u>\$162,516</u>
Liabilities:				
Due to Other Governments	\$67,269	\$448,136	\$352,889	\$162,516
<i>Total Liabilities</i>	<u>\$67,269</u>	<u>\$448,136</u>	<u>\$352,889</u>	<u>\$162,516</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$1,818,372	\$46,544,255	\$46,696,353	\$1,666,274
Property Taxes Receivable	30,164,126	31,413,688	30,164,126	31,413,688
Special Assessments Receivable	405,919	444,001	405,919	444,001
Due from Other Governments	3,370,690	3,500,523	3,370,690	3,500,523
<i>Total Assets</i>	<u>\$35,759,107</u>	<u>\$81,902,467</u>	<u>\$80,637,088</u>	<u>\$37,024,486</u>
Liabilities:				
Due to Other Governments	\$35,759,107	\$81,902,467	\$80,637,088	\$37,024,486
<i>Total Liabilities</i>	<u>\$35,759,107</u>	<u>\$81,902,467</u>	<u>\$80,637,088</u>	<u>\$37,024,486</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$1,744,463	\$1,744,463	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,744,463</u>	<u>\$1,744,463</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$1,744,463	\$1,744,463	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,744,463</u>	<u>\$1,744,463</u>	<u>\$0</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2003

	Balance 01/01/03	Additions	Reductions	Balance 12/31/03
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$7,498	\$25,460	\$7,429	\$25,529
<i>Total Assets</i>	<u>\$7,498</u>	<u>\$25,460</u>	<u>\$7,429</u>	<u>\$25,529</u>
Liabilities:				
Due to Other Governments	\$7,498	\$25,460	\$7,429	\$25,529
<i>Total Liabilities</i>	<u>\$7,498</u>	<u>\$25,460</u>	<u>\$7,429</u>	<u>\$25,529</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$117,833	\$1,143,207	\$1,122,412	\$138,628
<i>Total Assets</i>	<u>\$117,833</u>	<u>\$1,143,207</u>	<u>\$1,122,412</u>	<u>\$138,628</u>
Liabilities:				
Due to Other Governments	\$117,833	\$1,143,207	\$1,122,412	\$138,628
<i>Total Liabilities</i>	<u>\$117,833</u>	<u>\$1,143,207</u>	<u>\$1,122,412</u>	<u>\$138,628</u>
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$9,291	\$7,487	\$1,804
<i>Total Assets</i>	<u>\$0</u>	<u>\$9,291</u>	<u>\$7,487</u>	<u>\$1,804</u>
Liabilities:				
Deposits Held and Due to Others	\$0	\$9,291	\$7,487	\$1,804
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$9,291</u>	<u>\$7,487</u>	<u>\$1,804</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$18,776,078	\$18,776,078	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$18,776,078</u>	<u>\$18,776,078</u>	<u>\$0</u>
Liabilities:				
Due to Other Governments	\$0	\$18,776,078	\$18,776,078	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$18,776,078</u>	<u>\$18,776,078</u>	<u>\$0</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2003

	Balance 01/01/03	Additions	Reductions	Balance 12/31/03
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$226,952	\$15,177,531	\$15,273,667	\$130,816
<i>Total Assets</i>	<u>\$226,952</u>	<u>\$15,177,531</u>	<u>\$15,273,667</u>	<u>\$130,816</u>
Liabilities:				
Due to Other Governments	\$1,686	\$5,287,070	\$5,284,608	\$4,148
Deposits Held and Due to Others	171	11,420	10,916	675
Undistributed Monies	225,095	9,879,041	9,978,143	125,993
<i>Total Liabilities</i>	<u>\$226,952</u>	<u>\$15,177,531</u>	<u>\$15,273,667</u>	<u>\$130,816</u>
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$288	\$72,442	\$72,288	\$442
<i>Total Assets</i>	<u>\$288</u>	<u>\$72,442</u>	<u>\$72,288</u>	<u>\$442</u>
Liabilities:				
Due to Other Governments	\$288	\$72,442	\$72,288	\$442
<i>Total Liabilities</i>	<u>\$288</u>	<u>\$72,442</u>	<u>\$72,288</u>	<u>\$442</u>
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$62,543	\$719,737	\$768,485	\$13,795
<i>Total Assets</i>	<u>\$62,543</u>	<u>\$719,737</u>	<u>\$768,485</u>	<u>\$13,795</u>
Liabilities:				
Due to Other Governments	\$397	\$58,436	\$58,833	\$0
Deposits Held and Due to Others	62,146	661,301	709,652	13,795
<i>Total Liabilities</i>	<u>\$62,543</u>	<u>\$719,737</u>	<u>\$768,485</u>	<u>\$13,795</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2003

	Balance 01/01/03	Additions	Reductions	Balance 12/31/03
<u>Housing Trust Agency</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$126,979	\$58,514	\$68,465
<i>Total Assets</i>	<u>\$0</u>	<u>\$126,979</u>	<u>\$58,514</u>	<u>\$68,465</u>
Liabilities:				
Due to Other Governments	\$0	\$126,979	\$58,514	\$68,465
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$126,979</u>	<u>\$58,514</u>	<u>\$68,465</u>
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$3,240,888	\$84,419,543	\$83,659,981	\$4,000,450
Cash and Cash Equivalents in Segregated Accounts	289,783	15,969,710	16,114,440	145,053
Property Taxes Receivable	30,164,126	31,413,688	30,164,126	31,413,688
Special Assessments Receivable	405,919	444,001	405,919	444,001
Due from Other Governments	3,466,232	3,597,233	3,466,232	3,597,233
<i>Total Assets</i>	<u>\$37,566,948</u>	<u>\$135,844,175</u>	<u>\$133,810,698</u>	<u>\$39,600,425</u>
Liabilities:				
Due to Other Governments	\$37,279,536	\$125,283,122	\$123,104,500	\$39,458,158
Deposits Held and Due to Others	62,317	682,012	728,055	16,274
Undistributed Monies	225,095	9,879,041	9,978,143	125,993
<i>Total Liabilities</i>	<u>\$37,566,948</u>	<u>\$135,844,175</u>	<u>\$133,810,698</u>	<u>\$39,600,425</u>

INDIVIDUAL FUND SCHEDULES

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues:				
Property Taxes	\$1,097,000	\$1,417,000	\$1,514,234	\$97,234
Sales Tax	4,200,000	4,200,000	4,283,047	83,047
Intergovernmental	1,683,318	1,683,318	1,636,916	(46,402)
Charges for Services	1,502,749	1,181,024	1,516,347	335,323
Licenses and Permits	3,800	3,800	5,193	1,393
Fines and Forfeitures	105,000	105,000	109,458	4,458
Interest	428,000	428,000	373,074	(54,926)
Other	745,500	787,685	1,063,603	275,918
Total Revenue	9,765,367	9,805,827	10,501,872	696,045
Expenditures:				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Personal Services	288,147	288,147	287,693	454
Fringe Benefits	59,807	59,807	52,872	6,935
Contractual Services	93,000	97,724	30,214	67,510
Supplies and Materials	20,000	20,000	4,796	15,204
Other	123,210	79,637	23,492	56,145
Total Board of County Commissioners	584,164	545,315	399,067	146,248
County Auditor				
General Office				
Personal Services	205,919	210,537	210,190	347
Fringe Benefits	35,286	31,979	31,979	0
Contractual Services	12,120	7,291	7,291	0
Supplies and Materials	6,000	7,698	7,679	19
Other	15,351	16,905	16,905	0
Total General Office	274,676	274,410	274,044	366
Assessing Real Property				
Personal Services	19,753	21,542	21,536	6
Fringe Benefits	3,365	3,252	3,237	15
Supplies and Materials	2,657	1,223	1,223	0
Total Assessing Real Property	25,775	26,017	25,996	21
Total County Auditor	300,451	300,427	300,040	387

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Treasurer				
Personal Services	106,039	102,839	102,767	72
Fringe Benefits	16,097	15,648	15,502	146
Contractual Services	13,206	16,665	11,603	5,062
Supplies and Materials	1,200	600	484	116
Other	3,116	2,874	2,676	198
Total Treasurer	139,658	138,626	133,032	5,594
Prosecuting Attorney				
Personal Services	437,042	483,564	474,859	8,705
Fringe Benefits	75,203	70,239	70,239	0
Supplies and Materials	4,500	4,341	4,203	138
Capital Outlay and Equipment	3,000	3,648	3,648	0
Other	88,825	61,404	60,050	1,354
Total Prosecuting Attorney	608,570	623,196	612,999	10,197
Board of Revision				
Supplies and Materials	500	500	0	500
Total Board of Revision	500	500	0	500
Bureau of Inspection				
Examination	64,625	64,625	60,847	3,778
Total Bureau of Inspection	64,625	64,625	60,847	3,778
Settlement Fees				
Other Expenses	32,020	35,492	35,016	476
Total Settlement Fees	32,020	35,492	35,016	476
County Planning Commission				
Personal Services	500	0	0	0
Other Expenses	5,028	5,628	4,388	1,240
Total County Planning Commission	5,528	5,628	4,388	1,240
Data Processing				
Personal Services	41,152	41,152	40,951	201
Fringe Benefits	6,399	6,188	6,188	0
Contractual Services	44,679	51,667	51,667	0
Supplies and Materials	15,822	9,984	9,984	0
Capital Outlay and Equipment	6,807	6,068	6,068	0
Other	600	205	205	0
Total Data Processing	115,459	115,264	115,063	201

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Board of Elections				
Personal Services	232,506	237,219	234,081	3,138
Fringe Benefits	30,009	34,321	34,321	0
Contractual Services	62,314	63,195	63,195	0
Supplies and Materials	10,000	7,435	7,435	0
Capital Outlay and Equipment	400	0	0	0
Other	9,052	10,338	10,338	0
Total Board of Elections	344,281	352,508	349,370	3,138
Recorder				
General Office				
Personal Services	93,282	103,618	103,618	0
Fringe Benefits	16,536	15,391	15,391	0
Contractual Services	57,993	45,074	41,953	3,121
Supplies and Materials	4,409	5,036	4,294	742
Other	2,658	1,980	1,780	200
Total General Office	174,878	171,099	167,036	4,063
Microfilm				
Personal Services	33,045	36,455	34,861	1,594
Fringe Benefits	5,697	5,434	5,434	0
Contractual Services	4,038	3,674	3,674	0
Supplies and Materials	4,568	4,526	4,526	0
Total Microfilm	47,348	50,089	48,495	1,594
Total Recorder	222,226	221,188	215,531	5,657
County Commissioners - Other				
Contractual Services	28,000	35,588	35,588	0
Capital Outlay and Equipment	92,447	91,165	84,301	6,864
Other	0	120	120	0
Total County Commissioners - Other	120,447	126,873	120,009	6,864
Buildings and Grounds				
Personal Services	156,927	156,927	148,221	8,706
Fringe Benefits	24,402	24,402	22,242	2,160
Contractual Services	448,661	486,784	347,542	139,242
Supplies and Materials	60,000	60,000	35,072	24,928
Capital Outlay and Equipment	274,336	115,739	63,088	52,651
Other	14,200	16,180	9,706	6,474
Total Buildings and Grounds	978,526	860,032	625,871	234,161

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Insurances				
Contractual Services	811,500	803,805	791,730	12,075
Other	10,500	10,500	4,318	6,182
Total Insurances	822,000	814,305	796,048	18,257
Unanticipated Emergencies				
Fringe Benefits	10,000	10,000	0	10,000
Contractual Services	261,550	261,550	213,588	47,962
Total Unanticipated Emergencies	271,550	271,550	213,588	57,962
 Total General Government - Legislative and Executive	 4,610,005	 4,475,529	 3,980,869	 494,660
General Government - Judicial				
Court of Appeals				
Contractual Services	592	245	240	5
Supplies and Materials	1,250	2,136	2,136	0
Capital Outlay and Equipment	5,120	6,981	6,981	0
Other	2,800	300	300	0
Total Court of Appeals	9,762	9,662	9,657	5
Common Pleas Court				
Personal Services	262,109	287,460	286,144	1,316
Fringe Benefits	45,785	44,304	44,012	292
Contractual Services	93,545	97,111	95,419	1,692
Supplies and Materials	15,475	15,475	12,787	2,688
Other	7,843	6,553	6,305	248
Total Common Pleas Court	424,757	450,903	444,667	6,236
Law Library				
Personal Services	20,052	20,658	20,656	2
Fringe Benefits	3,437	3,436	3,436	0
Other	2,400	1,795	1,200	595
Total Law Library	25,889	25,889	25,292	597

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Personal Services	334,479	340,279	339,910	369
Fringe Benefits	52,300	51,819	51,819	0
Contractual Services	16,397	15,299	15,277	22
Supplies and Materials	12,000	12,000	12,000	0
Other	79,200	75,779	75,575	204
Total Juvenile Court	494,376	495,176	494,581	595
Probate Court				
Personal Services	143,850	143,850	142,039	1,811
Fringe Benefits	22,533	21,657	21,657	0
Contractual Services	16,949	14,512	14,512	0
Supplies and Materials	5,000	5,000	5,000	0
Other	4,309	6,597	6,539	58
Total Probate Court	192,641	191,616	189,747	1,869
Clerk of Courts				
Personal Services	131,253	131,253	130,738	515
Fringe Benefits	20,410	19,896	19,896	0
Contractual Services	2,286	2,286	0	2,286
Other	500	1,014	0	1,014
Total Clerk of Courts	154,449	154,449	150,634	3,815
Municipal Court				
Personal Services	82,278	82,278	79,012	3,266
Fringe Benefits	12,794	12,794	12,052	742
Contractual Services	64,988	64,988	47,124	17,864
Total Municipal Court	160,060	160,060	138,188	21,872
County Commissioners - Other				
Contractual Services	662,996	670,885	608,681	62,204
Total County Commissioners - Other	662,996	670,885	608,681	62,204
Total General Government - Judicial	2,124,930	2,158,640	2,061,447	97,193

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures: (continued)				
Public Safety				
Board of County Commissioners				
Contractual Services	0	3,000	27	2,973
Total Board of County Commissioners	0	3,000	27	2,973
Coroner				
Personal Services	54,093	54,093	52,422	1,671
Fringe Benefits	8,411	8,412	8,077	335
Contractual Services	22,533	21,834	14,880	6,954
Supplies and Materials	1,000	1,000	209	791
Other	4,100	4,100	2,271	1,829
Total Coroner	90,137	89,439	77,859	11,580
Sheriff				
Personal Services	964,674	978,738	978,738	0
Fringe Benefits	157,988	175,866	175,866	0
Contractual Services	80,252	69,523	69,425	98
Supplies and Materials	51,503	58,212	58,212	0
Capital Outlay and Equipment	14,339	19,572	19,493	79
Other	43,976	36,460	36,460	0
Total Sheriff	1,312,732	1,338,371	1,338,194	177
Emergency Management				
Personal Services	1,146	1,146	1,146	0
Fringe Benefits	1,074	1,074	1,074	0
Supplies and Materials	100	0	0	0
Other	108	108	108	0
Total Emergency Management	2,428	2,328	2,328	0
County Commissioners - Other				
Contractual Services	1,200,000	1,102,009	1,102,009	0
Total County Commissioners - Other	1,200,000	1,102,009	1,102,009	0
Total Public Safety	2,605,297	2,535,147	2,520,417	14,730

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures: (continued)				
Health				
Vital Statistics				
Other	950	950	0	950
Total Vital Statistics	950	950	0	950
Agriculture				
Fringe Benefits	150	150	0	150
Other	299,040	299,040	298,740	300
Total Agriculture	299,190	299,190	298,740	450
Other Health				
Other	66,472	67,210	64,352	2,858
Total Other Health	66,472	67,210	64,352	2,858
County Commissioners - Other				
Contractual Services	70,000	112,947	112,246	701
Total County Commissioners - Other	70,000	112,947	112,246	701
Total Health	436,612	480,297	475,338	4,959
Human Services				
Soldier Relief				
Personal Services	75,100	75,235	75,116	119
Fringe Benefits	15,760	15,508	15,488	20
Supplies and Materials	2,128	2,127	2,090	37
Capital Outlay and Equipment	0	2,188	2,145	43
Other	220,998	260,248	260,182	66
Total Soldier Relief	313,986	355,306	355,021	285
Memorial Day Expense				
Supplies and Materials	21,000	19,638	19,638	0
Total Memorial Day Expense	21,000	19,638	19,638	0
Total Human Services	334,986	374,944	374,659	285
Conservation & Recreation				
Board of County Commissioners				
Other	13,850	13,830	5,387	8,443
Total Board of County Commissioners	13,850	13,830	5,387	8,443
Total Conservation & Recreation	13,850	13,830	5,387	8,443

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures: (continued)				
Total Expenditures	10,125,680	10,038,387	9,418,117	620,270
Excess of Revenues Over (Under) Expenditures	(360,313)	(232,560)	1,083,755	1,316,315
Other Financing Sources (Uses):				
Sale of Fixed Assets	0	0	850	850
Transfers - Out	(941,687)	(1,069,440)	(1,069,440)	0
Total Other Financing Sources (Uses)	(941,687)	(1,069,440)	(1,068,590)	850
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,302,000)	(1,302,000)	15,165	1,317,165
Fund Balances (Deficit) at Beginning of Year	1,256,272	1,256,272	1,256,272	0
Prior Year Encumbrances Appropriated	45,728	45,728	45,728	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,317,165</u>	<u>\$1,317,165</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$10,456,693	\$10,506,693	\$8,415,168	(\$2,091,525)
Other	1,138,450	902,409	1,458,620	556,211
Total Revenue	11,595,143	11,409,102	9,873,788	(1,535,314)
Expenditures:				
<i>Current:</i>				
Human Services				
Administration				
Personal Services	2,404,088	2,404,088	2,170,024	234,064
Fringe Benefits	787,241	764,752	722,414	42,338
Contractual Services	305,000	467,864	426,318	41,546
Supplies and Materials	114,608	114,608	99,799	14,809
Equipment	40,000	18,000	7,255	10,745
Other	1,915,814	1,731,854	1,299,361	432,493
Total Administration	5,566,751	5,501,166	4,725,171	775,995
Social Services				
Personal Services	2,126,505	2,126,505	1,718,802	407,703
Fringe Benefits	733,796	669,053	631,054	37,999
Contractual Services	2,664,523	3,080,779	2,346,168	734,611
Supplies and Materials	20,000	15,000	13,091	1,909
Equipment	2,000	1,000	652	348
Other	481,568	431,568	357,534	74,034
Total Social Services	6,028,392	6,323,905	5,067,301	1,256,604
Total Expenditures	11,595,143	11,825,071	9,792,472	2,032,599
Excess of Revenues Over (Under) Expenditures	0	(415,969)	81,316	497,285
Other Financing Sources (Uses):				
Transfers - In	0	0	312,000	312,000
Transfers - Out	0	(111,031)	(111,031)	0
Total Other Financing Sources (Uses)	0	(111,031)	200,969	312,000

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(527,000)	282,285	809,285
Fund Balances (Deficit) at Beginning of Year	3,178,273	3,178,273	3,178,273	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,178,273</u>	<u>\$2,651,273</u>	<u>\$3,460,558</u>	<u>\$809,285</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,385,000	\$3,385,000	\$3,545,425	\$160,425
Charges for Services	2,000	2,000	1,480	(520)
Fines and Forfeitures	25,000	25,000	42,774	17,774
Interest	16,000	16,000	3,842	(12,158)
Other	500	73,500	119,406	45,906
Total Revenue	3,428,500	3,501,500	3,712,927	211,427
Expenditures:				
<i>Current:</i>				
Public Works				
County Engineer				
Personal Services	216,595	193,871	186,594	7,277
Fringe Benefits	127,000	57,925	53,656	4,269
Contractual Services	105,000	96,788	95,138	1,650
Supplies and Materials	10,000	4,102	4,102	0
Equipment	10,000	3,315	3,315	0
Other	68,405	66,570	56,393	10,177
Total County Engineer	537,000	422,571	399,198	23,373
Road				
Personal Services	900,000	892,394	864,765	27,629
Fringe Benefits	497,000	470,606	362,538	108,068
Contractual Services	510,000	0	0	0
Supplies and Materials	500,000	826,711	824,554	2,157
Equipment	150,000	71,129	71,129	0
Other	265,000	336,424	336,131	293
Total Road	2,822,000	2,597,264	2,459,117	138,147
Bridge				
Contractual Services	450,000	1,025,000	1,022,067	2,933
Supplies and Materials	25,000	1,243	1,243	0
Equipment	1,000	0	0	0
Other	85,000	21,767	21,767	0
Total Bridge	561,000	1,048,010	1,045,077	2,933
Total Public Works	3,920,000	4,067,845	3,903,392	164,453

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Road (MVGT) Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
<i>Debt Service:</i>				
Principal Retirement	0	24,281	24,281	0
Interest and Fiscal Charges	0	874	874	0
Total Debt Service	0	25,155	25,155	0
Total Expenditures	3,920,000	4,093,000	3,928,547	164,453
Excess of Revenues Over (Under) Expenditures	(491,500)	(591,500)	(215,620)	375,880
Other Financing Sources (Uses):				
Sale of Fixed Assets	9,500	9,500	9,500	0
Transfers - Out	(33,000)	(33,000)	(33,000)	0
Total Other Financing Sources (Uses)	(23,500)	(23,500)	(23,500)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(515,000)	(615,000)	(239,120)	375,880
Fund Balances (Deficit) at Beginning of Year	616,782	616,782	616,782	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$101,782</u>	<u>\$1,782</u>	<u>\$377,662</u>	<u>\$375,880</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
Children Services Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,922,620	\$1,922,620	\$1,944,585	\$21,965
Intergovernmental	2,998,521	3,024,587	3,252,131	227,544
Charges for Services	765,000	774,000	826,568	52,568
Other	238,000	172,992	190,956	17,964
Total Revenue	5,924,141	5,894,199	6,214,240	320,041
Expenditures:				
<i>Current:</i>				
Human Services				
Personal Services	2,355,800	2,729,811	2,624,116	105,695
Fringe Benefits	827,955	945,084	916,943	28,141
Contractual Services	1,911,566	2,237,899	2,087,468	150,431
Supplies and Materials	260,876	42,484	40,459	2,025
Capital Outlay and Equipment	280,125	201,048	144,724	56,324
Other	956,679	1,141,436	1,044,210	97,226
Total Expenditures	6,593,001	7,297,762	6,857,920	439,842
Excess of Revenues Over (Under) Expenditures	(668,860)	(1,403,563)	(643,680)	759,883
Fund Balances (Deficit) at Beginning of Year	1,618,609	1,618,609	1,618,609	0
Prior Year Encumbrances Appropriated	327,681	327,681	327,681	0
Fund Balances (Deficit) at End of Year	<u>\$1,277,430</u>	<u>\$542,727</u>	<u>\$1,302,610</u>	<u>\$759,883</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) - and Actual
MR/DD (Beacon School) Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$3,035,136	\$3,035,136	\$3,199,483	\$164,347
Intergovernmental	1,886,448	2,385,688	2,456,900	71,212
Charges for Services	7,500	7,500	8,604	1,104
Other	31,000	62,500	138,910	76,410
Total Revenue	4,960,084	5,490,824	5,803,897	313,073
Expenditures:				
<i>Current:</i>				
Human Services				
Personal Services	3,085,899	3,105,899	3,104,452	1,447
Fringe Benefits	1,331,527	1,338,001	1,317,228	20,773
Contractual Services	539,448	662,399	661,924	475
Supplies and Materials	135,783	147,257	146,999	258
Equipment	162,247	179,936	179,927	9
Other	249,121	382,891	380,636	2,255
Total Expenditures	5,504,025	5,816,383	5,791,166	25,217
Excess of Revenues Over (Under) Expenditures	(543,941)	(325,559)	12,731	338,290
Other Financing Sources (Uses):				
Transfers - Out	0	(316,305)	(316,305)	0
Total Other Financing Sources (Uses)	0	(316,305)	(316,305)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(543,941)	(641,864)	(303,574)	338,290
Fund Balances (Deficit) at Beginning of Year	2,350,445	2,350,445	2,350,445	0
Prior Year Encumbrances Appropriated	287,067	287,067	287,067	0
Fund Balances (Deficit) at End of Year	<u>\$2,093,571</u>	<u>\$1,995,648</u>	<u>\$2,333,938</u>	<u>\$338,290</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$10,000	\$10,000	\$7,759	(\$2,241)
Licenses and Permits	75,000	75,000	100,459	25,459
Fines and Forfeitures	3,200	3,200	3,662	462
Other	500	500	1,113	613
Total Revenue	88,700	88,700	112,993	24,293
Expenditures:				
<i>Current:</i>				
Health				
Personal Services	39,290	39,295	39,291	4
Fringe Benefits	14,110	24,905	24,887	18
Contractual Services	4,000	6,140	5,046	1,094
Supplies and Materials	21,900	16,900	13,014	3,886
Other	41,000	38,391	33,011	5,380
Total Expenditures	120,300	125,631	115,249	10,382
Excess of Revenues Over (Under) Expenditures	(31,600)	(36,931)	(2,256)	34,675
Other Financing Sources (Uses):				
Transfers - In	0	500	500	0
Total Other Financing Sources (Uses)	0	500	500	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(31,600)	(36,431)	(1,756)	34,675
Fund Balances (Deficit) at Beginning of Year	35,531	35,531	35,531	0
Prior Year Encumbrances Appropriated	900	900	900	0
Fund Balances (Deficit) at End of Year	<u>\$4,831</u>	<u>\$0</u>	<u>\$34,675</u>	<u>\$34,675</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$261,000	\$261,000	\$944,017	\$683,017
Charges for Services	599,000	599,000	118,667	(480,333)
Other	521,000	521,000	175,080	(345,920)
Total Revenue	1,381,000	1,381,000	1,237,764	(143,236)
Expenditures:				
<i>Current:</i>				
Human Services				
Personal Services	621,000	623,000	622,075	925
Fringe Benefits	234,000	242,545	235,015	7,530
Contractual Services	202,000	234,755	218,051	16,704
Other	324,000	280,700	270,488	10,212
Total Expenditures	1,381,000	1,381,000	1,345,629	35,371
Excess of Revenues Over (Under) Expenditures	0	0	(107,865)	(107,865)
Fund Balances (Deficit) at Beginning of Year	126,057	126,057	126,057	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$126,057</u>	<u>\$126,057</u>	<u>\$18,192</u>	<u>(\$107,865)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,600	\$5,600	\$5,150	(\$450)
<i>Total Revenues</i>	5,600	5,600	5,150	(450)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	0	12,649	12,349	300
<i>Total Expenditures</i>	0	12,649	12,349	300
Excess of Revenues Over (Under) Expenditures	5,600	(7,049)	(7,199)	(150)
Other Financing Sources (Uses):				
Transfers - In	0	1,140	3,000	1,860
<i>Total Other Financing Sources (Uses)</i>	0	1,140	3,000	1,860
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,600	(5,909)	(4,199)	1,710
Fund Balances (Deficit) at Beginning of Year	5,909	5,909	5,909	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,509</u>	<u>\$0</u>	<u>\$1,710</u>	<u>\$1,710</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$400,800	\$400,800	\$408,517	\$7,717
Other	0	0	438	438
Total Revenue	400,800	400,800	408,955	8,155
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Personal Services	134,245	134,245	115,475	18,770
Fringe Benefits	56,644	54,004	50,605	3,399
Contractual Services	93,200	125,200	114,891	10,309
Supplies and Materials	5,500	4,500	674	3,826
Capital Outlay	4,000	4,500	4,484	16
Other	3,000	6,140	4,759	1,381
Total Expenditures	296,589	328,589	290,888	37,701
Excess of Revenues Over (Under) Expenditures	104,211	72,211	118,067	45,856
Fund Balances (Deficit) at Beginning of Year	286,235	286,235	286,235	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$390,446</u>	<u>\$358,446</u>	<u>\$404,302</u>	<u>\$45,856</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
GIS Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	69,000	69,000	68,694	306
Total Expenditures	69,000	69,000	68,694	306
Excess of Revenues Over (Under) Expenditures	(69,000)	(69,000)	(68,694)	306
Other Financing Sources (Uses):				
Transfers - In	33,000	33,000	33,000	0
Total Other Financing Sources (Uses)	33,000	33,000	33,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(36,000)	(36,000)	(35,694)	306
Fund Balances (Deficit) at Beginning of Year	63,783	63,783	63,783	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$27,783</u>	<u>\$27,783</u>	<u>\$28,089</u>	<u>\$306</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Planner Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$4,500	\$4,500
Charges for Services	44,000	44,000	46,005	2,005
Other	8,700	8,700	12,459	3,759
Total Revenue	52,700	52,700	62,964	10,264
Expenditures:				
<i>Current:</i>				
Public Works				
Personal Services	89,265	89,265	87,942	1,323
Fringe Benefits	29,845	32,613	32,213	400
Contractual Services	12,200	24,017	20,435	3,582
Supplies and Materials	4,148	4,126	3,148	978
Capital Outlay	2,123	2,560	2,560	0
Other	5,400	5,400	4,117	1,283
Total Expenditures	142,981	157,981	150,415	7,566
Excess of Revenues Over (Under) Expenditures	(90,281)	(105,281)	(87,451)	17,830
Other Financing Sources (Uses):				
Transfers - In	90,000	90,000	80,000	(10,000)
Total Other Financing Sources (Uses)	90,000	90,000	80,000	(10,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(281)	(15,281)	(7,451)	7,830
Fund Balances (Deficit) at Beginning of Year	37,070	37,070	37,070	0
Prior Year Encumbrances Appropriated	271	271	271	0
Fund Balances (Deficit) at End of Year	<u>\$37,060</u>	<u>\$22,060</u>	<u>\$29,890</u>	<u>\$7,830</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$15,583	\$22,256	\$23,003	\$747
Other	0	0	131	131
Total Revenue	15,583	22,256	23,134	878
Expenditures:				
<i>Current:</i>				
Public Safety				
Personal Services	29,806	29,806	28,660	1,146
Fringe Benefits	13,875	14,296	12,666	1,630
Contractual Services	500	500	0	500
Supplies and Materials	1,500	4,837	2,268	2,569
Capital Outlay	6,000	6,000	5,326	674
Other	14,810	17,725	4,820	12,905
Total Expenditures	66,491	73,164	53,740	19,424
Excess of Revenues Over (Under) Expenditures	(50,908)	(50,908)	(30,606)	20,302
Other Financing Sources (Uses):				
Transfers - In	50,908	50,908	41,298	(9,610)
Total Other Financing Sources (Uses)	50,908	50,908	41,298	(9,610)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	10,692	10,692
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$10,692</u>	<u>\$10,692</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$68,000	\$68,000	\$98,668	\$30,668
Other	0	0	8,441	8,441
Total Revenues	68,000	68,000	107,109	39,109
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Personal Services	22,560	38,252	37,035	1,217
Fringe Benefits	7,865	10,598	9,440	1,158
Contractual Services	3,500	8,783	5,505	3,278
Capital Outlay	2,000	600	558	42
Other	2,500	2,109	1,639	470
Total Treasurer	38,425	60,342	54,177	6,165
Prosecuting Attorney				
Personal Services	41,301	41,301	32,550	8,751
Fringe Benefits	7,434	6,448	4,321	2,127
Contractual Services	0	3,559	3,559	0
Supplies and Materials	1,000	660	554	106
Capital Outlay	8,167	8,167	5,591	2,576
Other	8,000	9,326	9,326	0
Total Prosecuting Attorney	65,902	69,461	55,901	13,560
Total Expenditures	104,327	129,803	110,078	19,725
Excess of Revenues Over (Under) Expenditures	(36,327)	(61,803)	(2,969)	58,834
Fund Balances (Deficit) at Beginning of Year	123,680	123,680	123,680	0
Prior Year Encumbrances Appropriated	2,167	2,167	2,167	0
Fund Balances (Deficit) at End of Year	<u>\$89,520</u>	<u>\$64,044</u>	<u>\$122,878</u>	<u>\$58,834</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Treasurer's Prepayment Interest Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$1,200	\$1,200	\$1,318	\$118
<i>Total Revenue</i>	1,200	1,200	1,318	118
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	2,500	2,500	204	2,296
Other	3,000	3,000	1,286	1,714
<i>Total Expenditures</i>	5,500	5,500	1,490	4,010
Excess of Revenues Over (Under) Expenditures	(4,300)	(4,300)	(172)	4,128
Fund Balances (Deficit) at Beginning of Year	10,284	10,284	10,284	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,984</u>	<u>\$5,984</u>	<u>\$10,112</u>	<u>\$4,128</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$0	\$2,473	\$8,743	\$6,270
Licenses and Permits	6,000	6,000	6,749	749
<i>Total Revenue</i>	6,000	8,473	15,492	7,019
Expenditures:				
<i>Current:</i>				
Health				
Other	13,511	15,984	15,984	0
<i>Total Expenditures</i>	13,511	15,984	15,984	0
Excess of Revenues Over (Under) Expenditures	(7,511)	(7,511)	(492)	7,019
Fund Balances (Deficit) at Beginning of Year	7,511	7,511	7,511	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$7,019</u>	<u>\$7,019</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computerization Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$14,000	\$14,000	\$13,458	(\$542)
<i>Total Revenue</i>	14,000	14,000	13,458	(542)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	26,345	26,345	8,140	18,205
<i>Total Expenditures</i>	26,345	26,345	8,140	18,205
Excess of Revenues Over (Under) Expenditures	(12,345)	(12,345)	5,318	17,663
Fund Balances (Deficit) at Beginning of Year	12,345	12,345	12,345	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$17,663</u>	<u>\$17,663</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate/Juvenile Computer Legal Research Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,000	\$4,000	\$4,041	\$41
<i>Total Revenue</i>	4,000	4,000	4,041	41
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	9,385	9,385	1,586	7,799
<i>Total Expenditures</i>	9,385	9,385	1,586	7,799
Excess of Revenues Over (Under) Expenditures	(5,385)	(5,385)	2,455	7,840
Fund Balances (Deficit) at Beginning of Year	5,385	5,385	5,385	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$7,840</u>	<u>\$7,840</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computerization Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$8,000	\$8,502	\$25,491	\$16,989
<i>Total Revenue</i>	8,000	8,502	25,491	16,989
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	30,794	31,296	4,157	27,139
<i>Total Expenditures</i>	30,794	31,296	4,157	27,139
Excess of Revenues Over (Under) Expenditures	(22,794)	(22,794)	21,334	44,128
Fund Balances (Deficit) at Beginning of Year	25,489	25,489	25,489	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,695</u>	<u>\$2,695</u>	<u>\$46,823</u>	<u>\$44,128</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Common Pleas Computer Legal Research Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$2,000	\$2,000	\$2,637	\$637
<i>Total Revenue</i>	2,000	2,000	2,637	637
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	2,000	2,000	2,637	637
Fund Balances (Deficit) at Beginning of Year	2,335	2,335	2,335	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,335</u>	<u>\$4,335</u>	<u>\$4,972</u>	<u>\$637</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Special Projects Common Pleas Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$4,000	\$4,000	\$6,487	\$2,487
<i>Total Revenue</i>	4,000	4,000	6,487	2,487
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	5,000	5,000	3,596	1,404
<i>Total Expenditures</i>	5,000	5,000	3,596	1,404
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,000)	2,891	3,891
Fund Balances (Deficit) at Beginning of Year	14,718	14,718	14,718	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,718</u>	<u>\$13,718</u>	<u>\$17,609</u>	<u>\$3,891</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Projects Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$6,000	\$6,000	\$10,724	\$4,724
<i>Total Revenue</i>	6,000	6,000	10,724	4,724
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	5,256	5,256	3,119	2,137
<i>Total Expenditures</i>	5,256	5,256	3,119	2,137
Excess of Revenues Over (Under) Expenditures	744	744	7,605	6,861
Other Financing Sources (Uses):				
Transfers - Out	(3,000)	(3,000)	(3,000)	0
<i>Total Other Financing Sources (Uses)</i>	(3,000)	(3,000)	(3,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,256)	(2,256)	4,605	6,861
Fund Balances (Deficit) at Beginning of Year	2,256	2,256	2,256	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$6,861</u>	<u>\$6,861</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Mediation Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$6,000	\$6,000	\$1,710	(\$4,290)
<i>Total Revenue</i>	6,000	6,000	1,710	(4,290)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Other	4,298	4,298	0	4,298
<i>Total Expenditures</i>	4,298	4,298	0	4,298
Excess of Revenues Over (Under) Expenditures	1,702	1,702	1,710	8
Other Financing Sources (Uses):				
Transfers - Out	(13,860)	(13,860)	(13,860)	0
<i>Total Other Financing Sources (Uses)</i>	(13,860)	(13,860)	(13,860)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(12,158)	(12,158)	(12,150)	8
Fund Balances (Deficit) at Beginning of Year	12,158	12,158	12,158	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$8</u>	<u>\$8</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,000	\$3,000	\$1,400	(\$1,600)
<i>Total Revenue</i>	3,000	3,000	1,400	(1,600)
Expenditures:				
<i>Current:</i>				
Health				
Other	6,450	6,450	0	6,450
<i>Total Expenditures</i>	6,450	6,450	0	6,450
Excess of Revenues Over (Under) Expenditures	(3,450)	(3,450)	1,400	4,850
Fund Balances (Deficit) at Beginning of Year	3,450	3,450	3,450	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,850</u>	<u>\$4,850</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff's Grant Projects Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$9,600	\$12,058	\$17,700	\$5,642
<i>Total Revenue</i>	9,600	12,058	17,700	5,642
Expenditures:				
<i>Current:</i>				
Public Safety				
Personal Services	13,227	15,650	14,841	809
Fringe Benefits	2,639	2,674	2,314	360
<i>Total Expenditures</i>	15,866	18,324	17,155	1,169
Excess of Revenues Over (Under) Expenditures	(6,266)	(6,266)	545	6,811
Other Financing Sources (Uses):				
Transfers - In	0	0	1,675	1,675
<i>Total Other Financing Sources (Uses)</i>	0	0	1,675	1,675
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,266)	(6,266)	2,220	8,486
Fund Balances (Deficit) at Beginning of Year	6,266	6,266	6,266	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$8,486</u>	<u>\$8,486</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$150	\$150	\$100	(\$50)
<i>Total Revenue</i>	150	150	100	(50)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	1,350	1,350	0	1,350
<i>Total Expenditures</i>	1,350	1,350	0	1,350
Excess of Revenues Over (Under) Expenditures	(1,200)	(1,200)	100	1,300
Fund Balances (Deficit) at Beginning of Year	1,200	1,200	1,200	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,300</u>	<u>\$1,300</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
D.U.I. Enforcement and Education Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$1,000	\$2,156	\$370	(\$1,786)
<i>Total Revenue</i>	1,000	2,156	370	(1,786)
Expenditures:				
<i>Current:</i>				
Public Safety				
Other	1,946	790	0	790
<i>Total Expenditures</i>	1,946	790	0	790
Excess of Revenues Over (Under) Expenditures	(946)	1,366	370	(996)
Other Financing Sources (Uses):				
Transfers - Out	0	(1,156)	(1,156)	0
<i>Total Other Financing Sources (Uses)</i>	0	(1,156)	(1,156)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(946)	210	(786)	(996)
Fund Balances (Deficit) at Beginning of Year	946	946	946	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$1,156</u>	<u>\$160</u>	<u>(\$996)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$10,000	\$10,000	\$16,486	\$6,486
Other	3,500	3,500	2,897	(603)
Total Revenue	13,500	13,500	19,383	5,883
Expenditures:				
<i>Current:</i>				
Public Safety				
Sheriff				
Contractual Services	10,000	0	0	0
Other	16,425	15,110	7,344	7,766
Total Sheriff	26,425	15,110	7,344	7,766
Prosecuting Attorney				
Other	5,000	8,000	7,492	508
Total Prosecuting Attorney	5,000	8,000	7,492	508
Total Expenditures	31,425	23,110	14,836	8,274
Excess of Revenues Over (Under) Expenditures	(17,925)	(9,610)	4,547	14,157
Other Financing Sources (Uses):				
Transfers - Out	0	(27,361)	(27,361)	0
Total Other Financing Sources (Uses)	0	(27,361)	(27,361)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(17,925)	(36,971)	(22,814)	14,157
Fund Balances (Deficit) at Beginning of Year	45,426	45,426	45,426	0
Prior Year Encumbrances Appropriated	425	425	425	0
Fund Balances (Deficit) at End of Year	<u>\$27,926</u>	<u>\$8,880</u>	<u>\$23,037</u>	<u>\$14,157</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Diversions - Prosecuting Attorney Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$5,000	\$5,000	\$13,855	\$8,855
<i>Total Revenue</i>	5,000	5,000	13,855	8,855
Expenditures:				
<i>Current:</i>				
Public Safety				
Personal Services	5,000	5,000	5,000	0
Fringe Benefits	900	900	594	306
Other	2,500	2,500	1,335	1,165
<i>Total Expenditures</i>	8,400	8,400	6,929	1,471
Excess of Revenues Over (Under) Expenditures	(3,400)	(3,400)	6,926	10,326
Fund Balances (Deficit) at Beginning of Year	15,908	15,908	15,908	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,508</u>	<u>\$12,508</u>	<u>\$22,834</u>	<u>\$10,326</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Title Administration Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$180,000	\$180,000	\$219,348	\$39,348
Interest	0	0	847	847
Other	0	0	1,958	1,958
<i>Total Revenue</i>	<u>180,000</u>	<u>180,000</u>	<u>222,153</u>	<u>42,153</u>
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Personal Services	109,640	109,640	109,516	124
Fringe Benefits	49,395	50,189	46,976	3,213
Contractual Services	27,352	27,352	21,161	6,191
Supplies and Materials	26,000	23,497	17,182	6,315
Other	6,000	7,709	5,374	2,335
<i>Total Expenditures</i>	<u>218,387</u>	<u>218,387</u>	<u>200,209</u>	<u>18,178</u>
Excess of Revenues Over (Under) Expenditures	(38,387)	(38,387)	21,944	60,331
Fund Balances (Deficit) at Beginning of Year	176,345	176,345	176,345	0
Prior Year Encumbrances Appropriated	<u>352</u>	<u>352</u>	<u>352</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$138,310</u></u>	<u><u>\$138,310</u></u>	<u><u>\$198,641</u></u>	<u><u>\$60,331</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$45,000	\$45,000	\$49,224	\$4,224
<i>Total Revenue</i>	45,000	45,000	49,224	4,224
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	40,594	61,711	59,638	2,073
<i>Total Expenditures</i>	40,594	61,711	59,638	2,073
Excess of Revenues Over (Under) Expenditures	4,406	(16,711)	(10,414)	6,297
Fund Balances (Deficit) at Beginning of Year	71,477	71,477	71,477	0
Prior Year Encumbrances Appropriated	14,594	14,594	14,594	0
Fund Balances (Deficit) at End of Year	<u>\$90,477</u>	<u>\$69,360</u>	<u>\$75,657</u>	<u>\$6,297</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
T.B. Hospital Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$125,128	\$125,128	\$141,270	\$16,142
Intergovernmental	35,398	35,398	18,319	(17,079)
Other	0	0	38	38
<i>Total Revenue</i>	<u>160,526</u>	<u>160,526</u>	<u>159,627</u>	<u>(899)</u>
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	478,853	474,332	125,822	348,510
Other	6,450	6,450	4,841	1,609
<i>Total Expenditures</i>	<u>485,303</u>	<u>480,782</u>	<u>130,663</u>	<u>350,119</u>
Excess of Revenues Over (Under) Expenditures	(324,777)	(320,256)	28,964	349,220
Fund Balances (Deficit) at Beginning of Year	368,095	368,095	368,095	0
Prior Year Encumbrances Appropriated	<u>5,153</u>	<u>5,153</u>	<u>5,153</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$48,471</u></u>	<u><u>\$52,992</u></u>	<u><u>\$402,212</u></u>	<u><u>\$349,220</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$262,976	\$392,745	\$429,500	\$36,755
Intergovernmental	36,691	36,691	66,563	29,872
Other	0	0	125	125
Total Revenue	299,667	429,436	496,188	66,752
Expenditures:				
<i>Current:</i>				
Human Services				
Other	206,800	440,725	440,605	120
Total Expenditures	206,800	440,725	440,605	120
Excess of Revenues Over (Under) Expenditures	92,867	(11,289)	55,583	66,872
Other Financing Sources (Uses):				
Transfers - Out	0	(15,958)	(15,958)	0
Total Other Financing Sources (Uses)	0	(15,958)	(15,958)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	92,867	(27,247)	39,625	66,872
Fund Balances (Deficit) at Beginning of Year	27,247	27,247	27,247	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$120,114</u>	<u>\$0</u>	<u>\$66,872</u>	<u>\$66,872</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
MR/DD Medicaid Risk Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Human Services				
Other	0	8,055	0	8,055
Total Expenditures	0	8,055	0	8,055
Excess of Revenues Over (Under) Expenditures	0	(8,055)	0	8,055
Other Financing Sources (Uses):				
Transfers - In	0	8,055	8,055	0
Total Other Financing Sources (Uses)	0	8,055	8,055	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	8,055	8,055
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$8,055	\$8,055

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ambulance Service Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$1,355,622	\$1,355,622	\$1,414,781	\$59,159
Intergovernmental	189,101	189,101	186,932	(2,169)
Other	0	0	731	731
Total Revenue	1,544,723	1,544,723	1,602,444	57,721
Expenditures:				
<i>Current:</i>				
Health				
Contractual Services	1,500,000	1,500,000	1,486,140	13,860
Other	34,000	34,000	33,008	992
Total Expenditures	1,534,000	1,534,000	1,519,148	14,852
Excess of Revenues Over (Under) Expenditures	10,723	10,723	83,296	72,573
Fund Balances (Deficit) at Beginning of Year	962,727	962,727	962,727	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$973,450</u>	<u>\$973,450</u>	<u>\$1,046,023</u>	<u>\$72,573</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
911 Emergency Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$968,800	\$968,800	\$1,070,264	\$101,464
Other	0	0	2,841	2,841
Total Revenue	968,800	968,800	1,073,105	104,305
Expenditures:				
<i>Current:</i>				
Public Safety				
Personal Services	491,404	517,404	516,845	559
Fringe Benefits	155,121	176,403	169,796	6,607
Contractual Services	65,881	64,070	62,791	1,279
Supplies and Materials	15,916	22,416	20,567	1,849
Capital Outlay	95,396	202,503	199,106	3,397
Other	112,679	98,254	91,963	6,291
Total Expenditures	936,397	1,081,050	1,061,068	19,982
Excess of Revenues Over (Under) Expenditures	32,403	(112,250)	12,037	124,287
Fund Balances (Deficit) at Beginning of Year	903,657	903,657	903,657	0
Prior Year Encumbrances Appropriated	7,784	7,784	7,784	0
Fund Balances (Deficit) at End of Year	<u>\$943,844</u>	<u>\$799,191</u>	<u>\$923,478</u>	<u>\$124,287</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Bikeway Maintenance Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,190	1,190	1,190	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,190</u>	<u>\$1,190</u>	<u>\$1,190</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DUI Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	215	215	215	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$215</u>	<u>\$215</u>	<u>\$215</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
ACENET Revolving Loan Fund
For the Year Ended December 31, 2003

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CDBG Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,492,195	\$3,502,949	\$1,088,256	(\$2,414,693)
<i>Total Revenue</i>	3,492,195	3,502,949	1,088,256	(2,414,693)
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	3,169,718	3,173,330	1,073,268	2,100,062
<i>Total Expenditures</i>	3,169,718	3,173,330	1,073,268	2,100,062
Excess of Revenues Over (Under) Expenditures	322,477	329,619	14,988	(314,631)
Fund Balances (Deficit) at Beginning of Year	2,359	2,359	2,359	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$324,836</u>	<u>\$331,978</u>	<u>\$17,347</u>	<u>(\$314,631)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
CD Revolving Loan Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$44,509	\$44,509
Other	0	0	572	572
Total Revenue	0	0	45,081	45,081
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance				
Loan Expenditure	0	25,225	24,425	800
Other	0	20,873	20,873	0
Total Expenditures	0	46,098	45,298	800
Excess of Revenues Over (Under) Expenditures	0	(46,098)	(217)	45,881
Other Financing Sources (Uses):				
Loan Repayment	0	0	60,910	60,910
Total Other Financing Sources (Uses)	0	0	60,910	60,910
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(46,098)	60,693	106,791
Fund Balances (Deficit) at Beginning of Year	234,146	234,146	234,146	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$234,146</u>	<u>\$188,048</u>	<u>\$294,839</u>	<u>\$106,791</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
FEMA Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$187,293	\$187,293
<i>Total Revenue</i>	0	0	187,293	187,293
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	187,293	187,293
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$187,293</u>	<u>\$187,293</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA DOJ Grants Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$144,734	\$144,734	\$55,965	(\$88,769)
Other	0	123	123	0
<i>Total Revenue</i>	144,734	144,857	56,088	(88,769)
Expenditures:				
<i>Current:</i>				
Public Safety				
Capital Outlay	141,984	142,107	53,215	88,892
Other	2,750	2,750	2,631	119
<i>Total Expenditures</i>	144,734	144,857	55,846	89,011
Excess of Revenues Over (Under) Expenditures	0	0	242	242
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$242</u>	<u>\$242</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
EMA FEMA Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$36,664	\$13,723	(\$22,941)
<i>Total Revenue</i>	0	36,664	13,723	(22,941)
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	13,600	10,711	2,889
Other	0	23,064	2,015	21,049
<i>Total Expenditures</i>	0	36,664	12,726	23,938
Excess of Revenues Over (Under) Expenditures	0	0	997	997
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$997</u>	<u>\$997</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$367,115	\$367,115	\$227,369	(\$139,746)
Charges for Services	0	0	46,113	46,113
Fines and Forfeitures	51,074	51,074	64,037	12,963
Other	0	0	1,945	1,945
Total Revenue	418,189	418,189	339,464	(78,725)
Expenditures:				
<i>Current:</i>				
Human Services				
Personal Services	244,000	217,711	217,711	0
Fringe Benefits	82,250	98,608	85,475	13,133
Contractual Services	53,952	27,348	27,348	0
Supplies and Materials	7,000	39,079	39,079	0
Capital Outlay	0	3,515	3,515	0
Other	27,900	83,624	83,624	0
Total Expenditures	415,102	469,885	456,752	13,133
Excess of Revenues Over (Under) Expenditures	3,087	(51,696)	(117,288)	(65,592)
Other Financing Sources (Uses):				
Transfers - In	141,393	141,393	30,000	(111,393)
Transfers - Out	0	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	141,393	121,393	10,000	(111,393)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	144,480	69,697	(107,288)	(176,985)
Fund Balances (Deficit) at Beginning of Year	122,031	122,031	122,031	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$266,511</u>	<u>\$191,728</u>	<u>\$14,743</u>	<u>(\$176,985)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TASC Athens County Municipal Drug Court Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$346,380	\$356,380	\$222,500	(\$133,880)
Other	0	0	126	126
Total Revenue	346,380	356,380	222,626	(133,754)
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive				
Personal Services	52,000	31,975	31,975	0
Fringe Benefits	19,550	12,268	6,839	5,429
Contractual Services	224,317	118,419	118,419	0
Supplies and Materials	6,000	8,288	8,288	0
Capital Outlay	15,000	1,080	1,080	0
Other	37,150	48,200	48,200	0
Total Expenditures	354,017	220,230	214,801	5,429
Excess of Revenues Over (Under) Expenditures	(7,637)	136,150	7,825	(128,325)
Other Financing Sources (Uses):				
Transfers - In	0	20,000	20,000	0
Transfers - Out	0	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	0	(10,000)	(10,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,637)	126,150	(2,175)	(128,325)
Fund Balances (Deficit) at Beginning of Year	7,782	7,782	7,782	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$145</u>	<u>\$133,932</u>	<u>\$5,607</u>	<u>(\$128,325)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2003

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Local Emergency Planning Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$15,524	\$13,215	(\$2,309)
Other	0	16	0	(16)
Total Revenue	0	15,540	13,215	(2,325)
Expenditures:				
<i>Current:</i>				
Public Safety				
Contractual Services	0	740	12	728
Materials and Supplies	1,500	1,500	0	1,500
Other	183	10,441	8,371	2,070
Total Expenditures	1,683	12,681	8,383	4,298
Excess of Revenues Over (Under) Expenditures	(1,683)	2,859	4,832	1,973
Other Financing Sources (Uses):				
Operating Transfers - Out	0	(14,903)	(14,903)	0
Total Other Financing Sources (Uses)	0	(14,903)	(14,903)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,683)	(12,044)	(10,071)	1,973
Fund Balances (Deficit) at Beginning of Year	32,717	32,717	32,717	0
Prior Year Encumbrances Appropriated	183	183	183	0
Fund Balances (Deficit) at End of Year	<u>\$31,217</u>	<u>\$20,856</u>	<u>\$22,829</u>	<u>\$1,973</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Recycle Ohio Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$101,600	\$101,600	\$97,736	(\$3,864)
Other	10,000	14,000	18,348	4,348
Total Revenue	111,600	115,600	116,084	484
Expenditures:				
<i>Current:</i>				
Health				
Personal Services	52,333	44,179	43,933	246
Fringe Benefits	14,373	15,718	14,485	1,233
Contractual Services	9,066	13,456	12,790	666
Supplies and Materials	10,826	10,965	10,957	8
Capital Outlay	16,296	18,449	18,422	27
Other	23,270	28,775	28,499	276
Total Expenditures	126,164	131,542	129,086	2,456
Excess of Revenues Over (Under) Expenditures	(14,564)	(15,942)	(13,002)	2,940
Fund Balances (Deficit) at Beginning of Year	1,783	1,783	1,783	0
Prior Year Encumbrances Appropriated	14,564	14,564	14,564	0
Fund Balances (Deficit) at End of Year	<u>\$1,783</u>	<u>\$405</u>	<u>\$3,345</u>	<u>\$2,940</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Probate Court Mental Illness Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$69,132	\$69,132	\$61,686	(\$7,446)
<i>Total Revenue</i>	69,132	69,132	61,686	(7,446)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Contractual Services	70,094	70,094	49,448	20,646
<i>Total Expenditures</i>	70,094	70,094	49,448	20,646
Excess of Revenues Over (Under) Expenditures	(962)	(962)	12,238	13,200
Fund Balances (Deficit) at Beginning of Year	962	962	962	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$13,200</u>	<u>\$13,200</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$16,000	\$16,000	\$0	(\$16,000)
<i>Total Revenue</i>	16,000	16,000	0	(16,000)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Contractual Services	12,000	12,000	9,057	2,943
<i>Total Expenditures</i>	12,000	12,000	9,057	2,943
Excess of Revenues Over (Under) Expenditures	4,000	4,000	(9,057)	(13,057)
Fund Balances (Deficit) at Beginning of Year	15,290	15,290	15,290	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,290</u>	<u>\$19,290</u>	<u>\$6,233</u>	<u>(\$13,057)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
TCMPA Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,091	\$3,091	\$0	(\$3,091)
<i>Total Revenue</i>	3,091	3,091	0	(3,091)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	3,091	3,091	0	(3,091)
Fund Balances (Deficit) at Beginning of Year	3,736	3,736	3,736	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,827</u>	<u>\$6,827</u>	<u>\$3,736</u>	<u>(\$3,091)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Natureworks Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$13,320	\$13,320	\$0	(\$13,320)
Other	13,320	13,320	0	(13,320)
Total Revenue	26,640	26,640	0	(26,640)
Expenditures:				
<i>Current:</i>				
Public Works				
Contractual Services	16,650	16,650	15,958	692
Other	13,320	13,320	0	13,320
Total Expenditures	29,970	29,970	15,958	14,012
Excess of Revenues Over (Under) Expenditures	(3,330)	(3,330)	(15,958)	(12,628)
Other Financing Sources (Uses):				
Transfers - In	3,330	3,330	15,958	12,628
Total Other Financing Sources (Uses)	3,330	3,330	15,958	12,628
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Clean Kids Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	17	17	17	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17</u>	<u>\$17</u>	<u>\$17</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
DARE Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$8,000	\$8,000	\$20,850	\$12,850
<i>Total Revenue</i>	8,000	8,000	20,850	12,850
Expenditures:				
<i>Current:</i>				
Public Safety				
Personal Services	0	13,749	13,097	652
Fringe Benefits	0	5,451	4,568	883
<i>Total Expenditures</i>	0	19,200	17,665	1,535
Excess of Revenues Over (Under) Expenditures	8,000	(11,200)	3,185	14,385
Fund Balances (Deficit) at Beginning of Year	17,114	17,114	17,114	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$25,114</u>	<u>\$5,914</u>	<u>\$20,299</u>	<u>\$14,385</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Sheriff Equipment Grant Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Current:</i>				
Public Safety Equipment	6,000	6,000	4,159	1,841
Total Expenditures	6,000	6,000	4,159	1,841
Excess of Revenues Over (Under) Expenditures	(6,000)	(6,000)	(4,159)	1,841
Fund Balances (Deficit) at Beginning of Year	177	177	177	0
Prior Year Encumbrances Appropriated	6,000	6,000	6,000	0
Fund Balances (Deficit) at End of Year	<u>\$177</u>	<u>\$177</u>	<u>\$2,018</u>	<u>\$1,841</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$129,903	\$347,031	\$339,862	(\$7,169)
Other	360	360	571	211
Total Revenue	130,263	347,391	340,433	(6,958)
Expenditures:				
<i>Current:</i>				
Human Services				
Personal Services	126,544	199,344	119,155	80,189
Fringe Benefits	67,390	104,255	35,984	68,271
Contractual Services	191,751	259,591	100,359	159,232
Supplies and Materials	16,471	16,471	2,079	14,392
Capital Outlay	7,000	7,000	1,732	5,268
Other	84,129	118,129	35,653	82,476
Total Expenditures	493,285	704,790	294,962	409,828
Excess of Revenues Over (Under) Expenditures	(363,022)	(357,399)	45,471	402,870
Other Financing Sources (Uses):				
Transfers - Out	0	(73)	(73)	0
Total Other Financing Sources (Uses)	0	(73)	(73)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(363,022)	(357,472)	45,398	402,870
Fund Balances (Deficit) at Beginning of Year	425,768	425,768	425,768	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$62,746</u>	<u>\$68,296</u>	<u>\$471,166</u>	<u>\$402,870</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Juvenile Court Projects Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$12,000	\$12,000	\$33,229	\$21,229
Other	0	0	93	93
Total Revenue	12,000	12,000	33,322	21,322
Expenditures:				
<i>Current:</i>				
Human Services				
Other	92,222	92,222	78,329	13,893
Total Expenditures	92,222	92,222	78,329	13,893
Excess of Revenues Over (Under) Expenditures	(80,222)	(80,222)	(45,007)	35,215
Other Financing Sources (Uses):				
Transfers - In	0	0	13,934	13,934
Total Other Financing Sources (Uses)	0	0	13,934	13,934
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(80,222)	(80,222)	(31,073)	49,149
Fund Balances (Deficit) at Beginning of Year	80,222	80,222	80,222	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$49,149</u>	<u>\$49,149</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Americorp Grants Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers - Out	(1)	(1)	(1)	0
Total Other Financing Sources (Uses)	(1)	(1)	(1)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1)	(1)	(1)	0
Fund Balances (Deficit) at Beginning of Year	1	1	1	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Victims Assistance Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$119,181	\$140,383	\$141,514	\$1,131
Other	28,875	17,210	5,113	(12,097)
Total Revenue	148,056	157,593	146,627	(10,966)
Expenditures:				
<i>Current:</i>				
Human Services				
Personal Services	105,055	112,396	108,911	3,485
Fringe Benefits	31,872	33,917	30,125	3,792
Contractual Services	14,331	23,683	19,744	3,939
Supplies and Materials	949	2,217	2,026	191
Other	3,487	20,699	6,857	13,842
Total Expenditures	155,694	192,912	167,663	25,249
Excess of Revenues Over (Under) Expenditures	(7,638)	(35,319)	(21,036)	14,283
Other Financing Sources (Uses):				
Transfers - In	0	27,580	27,580	0
Total Other Financing Sources (Uses)	0	27,580	27,580	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,638)	(7,739)	6,544	14,283
Fund Balances (Deficit) at Beginning of Year	14,383	14,383	14,383	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,745</u>	<u>\$6,644</u>	<u>\$20,927</u>	<u>\$14,283</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS-DVDA Sheriff Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$60,000	\$60,000	\$46,641	(\$13,359)
Other	0	0	3,967	3,967
Total Revenue	60,000	60,000	50,608	(9,392)
Expenditures:				
<i>Current:</i>				
Public Safety				
Personal Services	22,646	70,653	65,504	5,149
Fringe Benefits	5,245	18,669	14,851	3,818
Total Expenditures	27,891	89,322	80,355	8,967
Excess of Revenues Over (Under) Expenditures	32,109	(29,322)	(29,747)	(425)
Other Financing Sources (Uses):				
Transfers - In	0	14,387	26,843	12,456
Total Other Financing Sources (Uses)	0	14,387	26,843	12,456
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	32,109	(14,935)	(2,904)	12,031
Fund Balances (Deficit) at Beginning of Year	14,935	14,935	14,935	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$47,044</u>	<u>\$0</u>	<u>\$12,031</u>	<u>\$12,031</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
OCJS Prosecutor Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	15	15	15	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15</u>	<u>\$15</u>	<u>\$15</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Jail Bond Retirement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$0	\$0	\$19	\$19
<i>Total Revenue</i>	0	0	19	19
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	0	1	1	0
<i>Total Expenditures</i>	0	1	1	0
Excess of Revenues Over (Under) Expenditures	0	(1)	18	19
Fund Balances (Deficit) at Beginning of Year	4,036	4,036	4,036	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,036</u>	<u>\$4,035</u>	<u>\$4,054</u>	<u>\$19</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	29,884	91,604	91,604	0
Interest & Fiscal Charges	24,480	71,489	71,489	0
Total Debt Service	54,364	163,093	163,093	0
Total Expenditures	54,364	163,093	163,093	0
Excess of Revenues Over (Under) Expenditures	(54,364)	(163,093)	(163,093)	0
Other Financing Sources (Uses):				
Transfers - In	98,188	152,552	163,093	10,541
Total Other Financing Sources (Uses)	98,188	152,552	163,093	10,541
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	43,824	(10,541)	0	10,541
Fund Balances (Deficit) at Beginning of Year	10,541	10,541	10,541	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$54,365	\$0	\$10,541	\$10,541

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Bond Retirement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$0	\$0	\$90	\$90
Interest	0	0	16	16
<i>Total Revenue</i>	0	0	106	106
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	0	8	8	0
<i>Total Expenditures</i>	0	8	8	0
Excess of Revenues Over (Under) Expenditures	0	(8)	98	106
Fund Balances (Deficit) at Beginning of Year	2,416	2,416	2,416	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,416</u>	<u>\$2,408</u>	<u>\$2,514</u>	<u>\$106</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$1	\$1
<i>Total Revenue</i>	0	0	1	1
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	1	1
Fund Balances (Deficit) at Beginning of Year	194	194	194	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$194</u>	<u>\$194</u>	<u>\$195</u>	<u>\$1</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$2	\$2
<i>Total Revenue</i>	0	0	2	2
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	2	2
Fund Balances (Deficit) at Beginning of Year	381	381	381	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$381</u>	<u>\$381</u>	<u>\$383</u>	<u>\$2</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures,
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Buildings Bond Retirement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	0	295,000	295,000	0
Interest & Fiscal Charges	0	133,293	133,293	0
Total Debt Service	0	428,293	428,293	0
Total Expenditures	0	428,293	428,293	0
Excess of Revenues Over (Under) Expenditures	0	(428,293)	(428,293)	0
Other Financing Sources (Uses):				
Transfers - In	0	428,293	428,293	0
Total Other Financing Sources (Uses)	0	428,293	428,293	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Building Purchases Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$10,656	\$10,656	\$0
<i>Total Revenue</i>	0	10,656	10,656	0
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	0	148,000	148,000	0
Interest & Fiscal Charges	0	5,655	5,655	0
Total Debt Service	0	153,655	153,655	0
<i>Total Expenditures</i>	0	153,655	153,655	0
Excess of Revenues Over (Under) Expenditures	0	(142,999)	(142,999)	0
Other Financing Sources (Uses):				
Transfers - In	0	111,031	111,031	0
<i>Total Other Financing Sources (Uses)</i>	0	111,031	111,031	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(31,968)	(31,968)	0
Fund Balances (Deficit) at Beginning of Year	31,968	31,968	31,968	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$31,968</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Welfare Building Renovation Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers - In	192,039	192,039	0	(192,039)
Total Other Financing Sources (Uses)	192,039	192,039	0	(192,039)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	192,039	192,039	0	(192,039)
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$192,039	\$192,039	\$0	(\$192,039)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
County Home Improvement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$269	\$269
<i>Total Revenue</i>	0	0	269	269
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	269	269
Fund Balances (Deficit) at Beginning of Year	1,396	1,396	1,396	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,396</u>	<u>\$1,396</u>	<u>\$1,665</u>	<u>\$269</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Dog Shelter Construction Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	492	492	492	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$492</u></u>	<u><u>\$492</u></u>	<u><u>\$492</u></u>	<u><u>\$0</u></u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Issue II Projects Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$951,975	\$951,975	\$659,552	(\$292,423)
<i>Total Revenue</i>	951,975	951,975	659,552	(292,423)
Expenditures:				
Capital Outlay	0	659,552	659,552	0
<i>Total Expenditures</i>	0	659,552	659,552	0
Excess of Revenues Over (Under) Expenditures	951,975	292,423	0	(292,423)
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$951,975</u>	<u>\$292,423</u>	<u>\$0</u>	<u>(\$292,423)</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Beacon Capital Improvement Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$131,154	\$131,154
<i>Total Revenue</i>	0	0	131,154	131,154
Expenditures:				
Capital Outlay	214,334	551,448	550,513	935
<i>Total Expenditures</i>	214,334	551,448	550,513	935
Excess of Revenues Over (Under) Expenditures	(214,334)	(551,448)	(419,359)	132,089
Other Financing Sources (Uses):				
Transfers - In	75,000	331,000	308,250	(22,750)
<i>Total Other Financing Sources (Uses)</i>	75,000	331,000	308,250	(22,750)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(139,334)	(220,448)	(111,109)	109,339
Fund Balances (Deficit) at Beginning of Year	26,175	26,175	26,175	0
Prior Year Encumbrances Appropriated	214,334	214,334	214,334	0
Fund Balances (Deficit) at End of Year	<u>\$101,175</u>	<u>\$20,061</u>	<u>\$129,400</u>	<u>\$109,339</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Health Department Renovations Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$42,306	\$42,306	\$42,903	\$597
<i>Total Revenue</i>	42,306	42,306	42,903	597
Expenditures:				
<i>Debt Service:</i>				
Principal Retirement	0	70,000	70,000	0
Interest & Fiscal Charges	0	4,482	3,672	810
<i>Total Expenditures</i>	0	74,482	73,672	810
Excess of Revenues Over (Under) Expenditures	42,306	(32,176)	(30,769)	1,407
Other Financing Sources (Uses):				
Transfers - In	31,579	31,579	31,579	0
<i>Total Other Financing Sources (Uses)</i>	31,579	31,579	31,579	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	73,885	(597)	810	1,407
Fund Balances (Deficit) at Beginning of Year	6,924	6,924	6,924	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$80,809</u>	<u>\$6,327</u>	<u>\$7,734</u>	<u>\$1,407</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Sewer Revenue Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$0	\$135,383	\$24,158	(\$111,225)
Intergovernmental	18,000	18,000	18,000	0
Charges for Services	286,600	286,600	479,128	192,528
Other	0	0	8,259	8,259
Total Revenue	304,600	439,983	529,545	89,562
Expenses:				
Personal Services	79,500	79,500	72,960	6,540
Fringe Benefits	32,575	33,850	30,284	3,566
Contractual Services	273,055	431,124	349,144	81,980
Supplies & Materials	30,802	28,302	16,589	11,713
Other	10,000	12,500	6,396	6,104
Debt Service:				
Principal Retirement	23,877	133,785	133,785	0
Interest & Fiscal Charges	21,873	39,105	39,105	0
Total Expenses	471,682	758,166	648,263	109,903
Excess of Revenues Over (Under) Expenses	(167,082)	(318,183)	(118,718)	199,465
Other Financing Sources (Uses):				
Proceeds of Loans	48,050	108,985	102,974	(6,011)
Transfers-Out	0	(715)	(715)	0
Total Other Financing Sources (Uses)	48,050	108,270	102,259	(6,011)
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses	(119,032)	(209,913)	(16,459)	193,454
Fund Equity (Deficit) at Beginning of Year	493,839	493,839	493,839	0
Prior Year Encumbrances Appropriated	12,014	12,014	12,014	0
Fund Equity (Deficit) at End of Year	<u>\$386,821</u>	<u>\$295,940</u>	<u>\$489,394</u>	<u>\$193,454</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$116,057	\$116,057	\$138,023	\$21,966
Other	0	30,506	31,676	1,170
Total Revenue	116,057	146,563	169,699	23,136
Expenses:				
Personal Services	20,642	20,642	19,481	1,161
Fringe Benefits	7,580	9,164	7,969	1,195
Contractual Services	79,220	79,220	70,672	8,548
Supplies & Materials	900	29,822	5,317	24,505
Other	300	300	0	300
Debt Service:				
Interest & Fiscal Charges	0	30,864	30,864	0
Total Expenses	108,642	170,012	134,303	35,709
Excess of Revenues Over (Under) Expenses	7,415	(23,449)	35,396	58,845
Fund Equity (Deficit) at Beginning of Year	64,134	64,134	64,134	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$71,549</u>	<u>\$40,685</u>	<u>\$99,530</u>	<u>\$58,845</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Plains Water Revenue Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$464,000	\$463,865	\$505,496	\$41,631
Interest	0	0	424	424
Other	0	0	2,004	2,004
Total Revenue	464,000	463,865	507,924	44,059
Expenses:				
Personal Services	75,628	75,628	72,260	3,368
Fringe Benefits	24,900	24,900	16,236	8,664
Contractual Services	663,513	663,377	353,039	310,338
Supplies & Materials	53,285	53,265	29,632	23,633
Other	17,000	17,000	6,960	10,040
Debt Service:				
Principal Retirement	0	1,800	1,800	0
Interest & Fiscal Charges	0	2,440	2,440	0
Total Expenses	834,326	838,410	482,367	356,043
Excess of Revenues Over (Under) Expenses	(370,326)	(374,545)	25,557	400,102
Other Financing Sources (Uses):				
Transfers - In	715	715	715	0
Total Other Financing Sources (Uses)	715	715	715	0
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses	(369,611)	(373,830)	26,272	400,102
Fund Equity (Deficit) at Beginning of Year	454,298	454,298	454,298	0
Prior Year Encumbrances Appropriated	2,328	2,328	2,328	0
Fund Equity (Deficit) at End of Year	<u>\$87,015</u>	<u>\$82,796</u>	<u>\$482,898</u>	<u>\$400,102</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Buchtel Water Revenue Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$142,696	\$142,696	\$139,576	(\$3,120)
Other	0	0	3,071	3,071
Total Revenue	142,696	142,696	142,647	(49)
Expenses:				
Personal Services	20,642	20,641	19,544	1,097
Fringe Benefits	7,580	7,580	7,398	182
Contractual Services	88,940	87,161	70,357	16,804
Supplies & Materials	21,155	19,880	5,410	14,470
Other	0	1,000	462	538
Debt Service:				
Principal	0	1,989	1,989	0
Interest & Fiscal Charges	0	1,570	1,570	0
Total Expenses	138,317	139,821	106,730	33,091
Excess of Revenues Over (Under) Expenses	4,379	2,875	35,917	33,042
Fund Equity (Deficit) at Beginning of Year	35,353	35,353	35,353	0
Prior Year Encumbrances Appropriated	1,275	1,275	1,275	0
Fund Equity (Deficit) at End of Year	<u>\$41,007</u>	<u>\$39,503</u>	<u>\$72,545</u>	<u>\$33,042</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Rural Solid Waste Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenses	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0	0
Fund Equity (Deficit) at Beginning of Year	54,879	54,879	54,879	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$54,879</u>	<u>\$54,879</u>	<u>\$54,879</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Athens County Solid Waste Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenses	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	0	0	0
Fund Equity (Deficit) at Beginning of Year	62	62	62	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$62</u>	<u>\$62</u>	<u>\$62</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses,
And Changes in Fund Equity - Budget
(Non-GAAP Budgetary Basis) and Actual
Employee Benefits Trust Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$5,157	\$5,157
<i>Total Revenue</i>	0	0	5,157	5,157
Expenses:				
Fringe Benefits	0	258,487	256,569	1,918
<i>Total Expenses</i>	0	258,487	256,569	1,918
Excess of Revenues Over (Under) Expenses	0	(258,487)	(251,412)	7,075
Fund Equity (Deficit) at Beginning of Year	482,415	482,415	482,415	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$482,415</u>	<u>\$223,928</u>	<u>\$231,003</u>	<u>\$7,075</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Children Services Trust Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$250	\$250	\$105	(\$145)
Other	12,000	12,000	19,417	7,417
Total Revenue	12,250	12,250	19,522	7,272
Expenditures:				
<i>Current:</i>				
Human Services				
Other	15,000	15,000	14,357	643
Total Human Services	15,000	15,000	14,357	643
Total Expenditures	15,000	15,000	14,357	643
Excess of Revenues Over (Under) Expenditures	(2,750)	(2,750)	5,165	7,915
Fund Balances (Deficit) at Beginning of Year	11,537	11,537	11,537	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,787</u>	<u>\$8,787</u>	<u>\$16,702</u>	<u>\$7,915</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ida Brooks Trust Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$50	\$50	\$28	(\$22)
Other	2,000	2,000	1,496	(504)
<i>Total Revenue</i>	2,050	2,050	1,524	(526)
Expenditures:				
<i>Current:</i>				
Human Services				
Other	4,000	4,000	1,869	2,131
Total Human Services	4,000	4,000	1,869	2,131
<i>Total Expenditures</i>	4,000	4,000	1,869	2,131
Excess of Revenues Over (Under) Expenditures	(1,950)	(1,950)	(345)	1,605
Fund Balances (Deficit) at Beginning of Year	3,876	3,876	3,876	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,926</u>	<u>\$1,926</u>	<u>\$3,531</u>	<u>\$1,605</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Ruth Dye Trust Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	9	9	9	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9</u>	<u>\$9</u>	<u>\$9</u>	<u>\$0</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures
And Changes in Fund Balance - Budget
(Non-GAAP Budgetary Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2003

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$4,489	\$4,489
<i>Total Revenue</i>	0	0	4,489	4,489
Expenditures:				
<i>Current:</i>				
Other				
Other	0	38,868	38,407	461
Total Other	0	38,868	38,407	461
<i>Total Expenditures</i>	0	38,868	38,407	461
Excess of Revenues Over (Under) Expenditures	0	(38,868)	(33,918)	4,950
Fund Balances (Deficit) at Beginning of Year	112,398	112,398	112,398	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$112,398</u>	<u>\$73,530</u>	<u>\$78,480</u>	<u>\$4,950</u>

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STATISTICAL SECTION

Photo: S. Louise Fish



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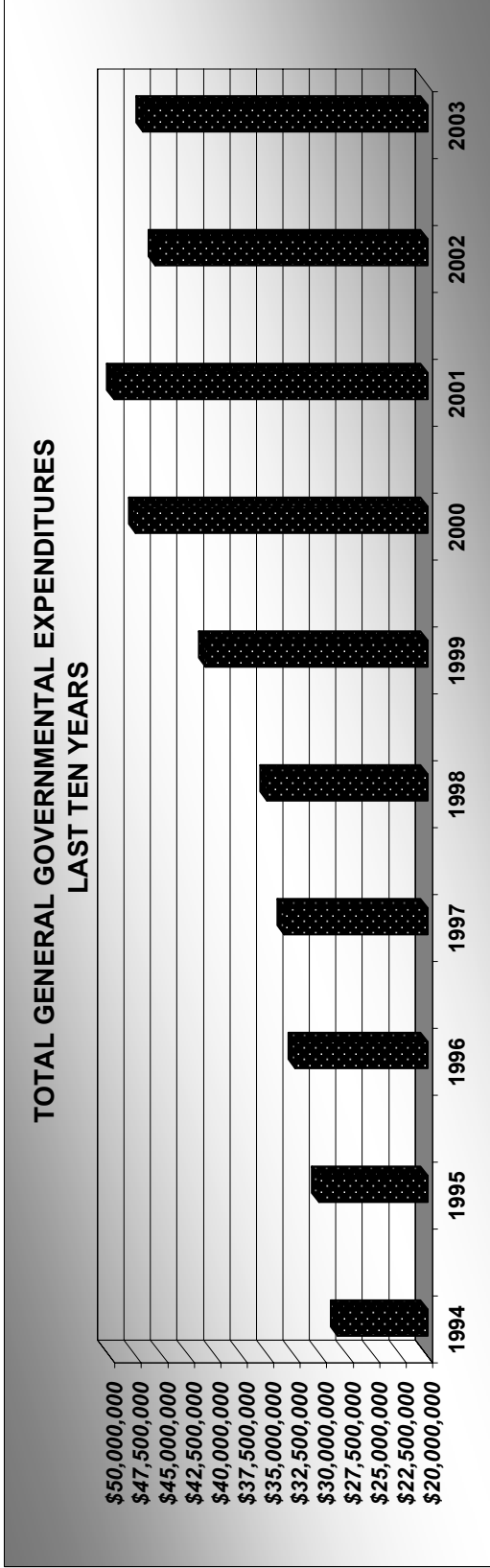
**TABLE 1
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN YEARS**

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Gen. Gov.-Leg. & Ex.	\$3,691,786	\$3,809,269	\$4,905,756	\$4,624,966	\$3,803,959	\$3,979,551	\$4,603,478	\$4,601,822	\$4,192,071	\$4,460,906
Gen. Gov.-Judicial	1,035,076	1,202,652	1,253,178	1,447,301	1,655,182	1,945,204	1,881,072	2,321,893	2,553,518	2,479,565
Public Safety	1,363,980	1,815,259	2,061,985	2,361,651	2,903,743	3,093,926	3,476,033	3,209,456	3,482,027	3,854,587
Public Works	3,294,545	2,983,066	3,993,411	3,893,269	3,675,242	4,792,457	3,935,444	4,315,243	4,777,890	5,587,632
Health	1,291,982	1,367,950	1,489,685	1,555,646	1,862,685	2,073,007	2,205,488	2,103,451	2,204,635	2,325,478
Human Services	15,313,029	16,073,333	15,895,544	16,765,863	18,771,471	21,317,853	28,701,831	29,986,100	25,843,250	26,477,643
Conservation & Recreation			301	12,906	11,472	9,486	7,027	11,437	28,745	4,950
Economic Dev. & Asst.	1,792,316	2,342,899	644,024	311,319	249,150	435,044	43,139	147,831	20,295	20,873
Capital Outlay	712,900	662,458	1,525,382	1,467,134	1,759,836	2,626,570	2,025,158	2,207,760	1,912,547	973,119
Debt Service			693,157	1,085,565	445,787	669,147	675,083	698,117	685,498	665,156
Total	\$28,495,614	\$30,256,886	\$32,462,423	\$33,525,620	\$35,138,527	\$40,942,245	\$47,553,753	\$49,603,110	\$45,700,476	\$46,849,909

(1)

(1) Note: Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statement

SOURCE: ATHENS COUNTY AUDITOR

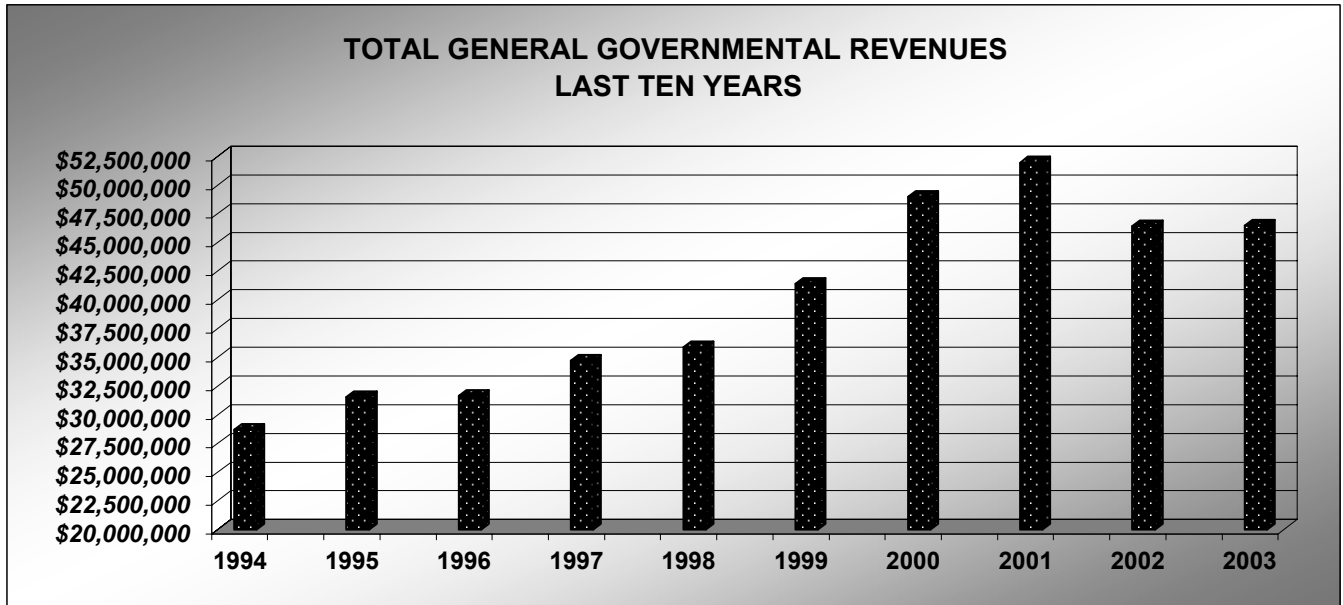


**TABLE 2
ATHENS COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS**

	<u>TAXES</u>	<u>SPECIAL ASSESSMENTS</u>	<u>INTER- GOVERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>LICENSES & PERMITS</u>	<u>INTEREST</u>	<u>FINES & FORFEITS</u>	<u>OTHER REVENUE</u>	<u>TOTAL</u>
1994	\$8,995,283	\$20,024	\$14,841,298	\$1,800,628	\$71,703	\$449,701	\$140,825	\$2,365,187	\$28,684,649
1995	10,256,351	1,216	16,134,781	1,908,294	77,214	611,146	163,613	2,413,893	31,566,508
1996	10,343,898	36	16,482,322	1,830,675	75,044	654,054	140,833	2,124,821	31,651,683
1997	10,808,224	0	17,671,900	2,672,070	90,000	702,549	169,136	2,591,136	34,705,015
1998	11,315,681	0	18,407,730	2,285,812	86,887	965,991	184,668	2,623,622	35,870,391
1999	11,774,566	0	23,104,897	2,224,117	92,301	962,129	179,228	3,054,077	41,391,315
2000	12,196,702	0	28,764,695	2,396,329	96,511	1,348,770	200,020	3,963,623	48,966,650
2001	12,294,864	0	31,983,428	2,820,674	92,632	1,293,799	200,175	3,277,222	51,962,794
2002	13,036,379	0	25,415,058	3,369,514	92,736	682,843	194,127	3,636,736	46,427,393
(1) 2003	14,039,547	0	24,576,545	3,362,666	121,127	397,747	172,493	3,792,705	46,462,830

(1) Note: Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statements

SOURCE: ATHENS COUNTY AUDITOR



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

<u>COLLECTION YEAR</u>	<u>CURRENT TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>PERCENT COLLECTED</u>	<u>DELINQUENT TAX COLLECTED</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>PERCENT OF TOTAL COLLECTION TO CURRENT TAX LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>PERCENT OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY</u>
1994	\$22,033,781	\$21,444,355	97.32%	\$848,389	\$22,292,744	101.18%	\$548,560	2.49%
1995	24,951,743	24,063,168	96.44%	756,114	24,819,282	99.47%	425,703	1.71%
1996	25,675,432	24,660,273	96.05%	763,889	25,424,162	99.02%	383,695	1.49%
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.77%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.17%
2001	32,474,754	30,855,960	95.02%	1,115,775	31,971,735	98.45%	2,006,971	5.82%
2002	33,225,814	31,487,984	94.77%	1,537,932	33,025,916	99.40%	2,481,923	5.69%
2003	37,672,700	35,919,317	95.35%	1,586,594	37,505,911	99.56%	2,765,109	5.02%

Source: Athens County Auditor

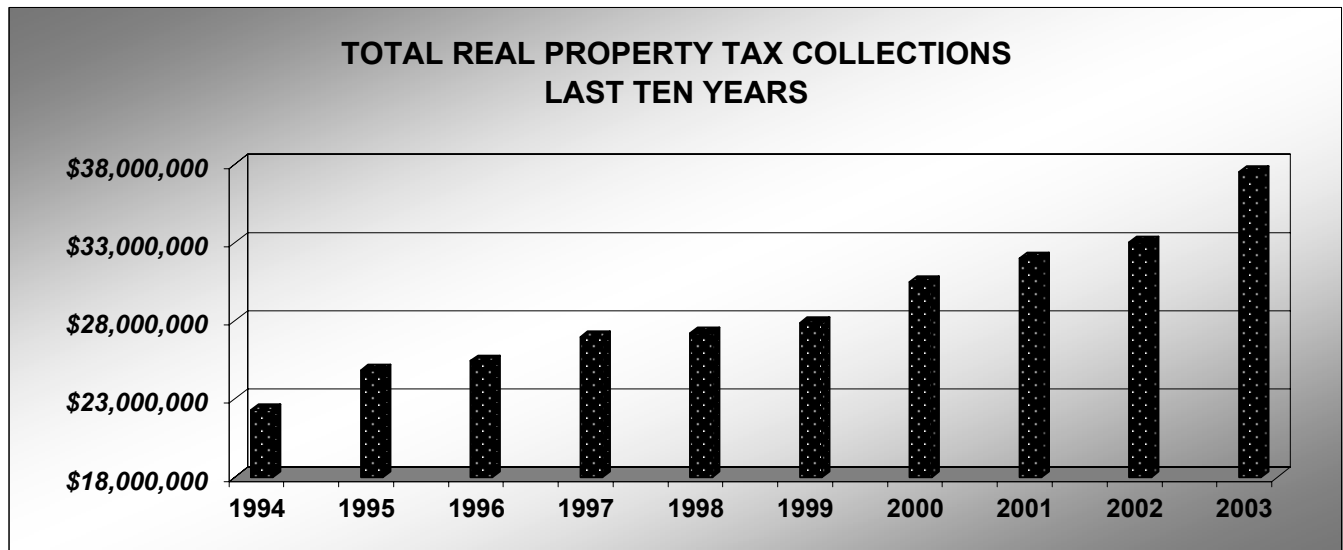


TABLE 4
ATHENS COUNTY, OHIO
ASSESSED VALUATION AND ESTIMATED
ACTUAL VALUES OF TAXABLE PROPERTY
LAST TEN YEARS

COLLECTION YEAR	REAL ESTATE		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1994	\$334,705,440	\$956,253,442	\$25,742,618	\$102,970,472	\$83,294,210	\$237,971,558	\$443,742,268	\$1,297,195,472	34.21%
1995	342,913,440	979,703,698	27,561,137	110,244,548	87,475,040	249,916,189	457,949,617	1,339,864,435	34.18%
1996	350,987,870	1,002,772,345	31,611,997	126,447,988	81,493,950	232,828,215	464,093,817	1,362,048,548	34.07%
1997	416,171,070	1,189,000,747	32,197,953	128,791,812	81,668,140	233,325,876	530,037,163	1,551,118,435	34.17%
1998	421,802,920	1,205,090,942	35,677,360	142,709,440	74,293,160	212,255,558	531,773,440	1,560,055,940	34.09%
1999	430,924,820	1,231,152,211	41,635,353	166,541,412	75,898,010	216,840,615	548,458,183	1,614,534,238	33.97%
2000	487,638,050	1,393,181,909	44,723,083	178,892,332	70,930,360	202,648,039	603,291,493	1,774,722,280	33.99%
2001	501,956,430	1,434,089,521	43,062,728	172,250,912	72,454,060	207,001,249	617,473,218	1,813,341,682	34.05%
2002	513,845,090	1,468,055,422	39,615,549	158,462,196	64,065,610	183,035,448	617,526,249	1,809,553,066	34.13%
2003	618,887,400	1,768,161,302	38,469,814	153,879,256	70,492,800	201,397,930	727,850,014	2,123,438,488	34.28%

SOURCE: ATHENS COUNTY AUDITOR

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

<u>YEAR</u>	<u>BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
1994	\$291,147	\$261,035	89.66%
1995	233,706	206,161	88.21%
1996	239,808	210,388	87.73%
1997	257,829	216,275	83.88%
1998	273,577	224,400	82.02%
1999	315,629	256,973	81.42%
2000	341,346	272,227	79.75%
2001	384,131	303,527	79.02%
2002	403,874	294,099	72.82%
2003	429,983	308,097	71.65%

SOURCE: ATHENS COUNTY AUDITOR

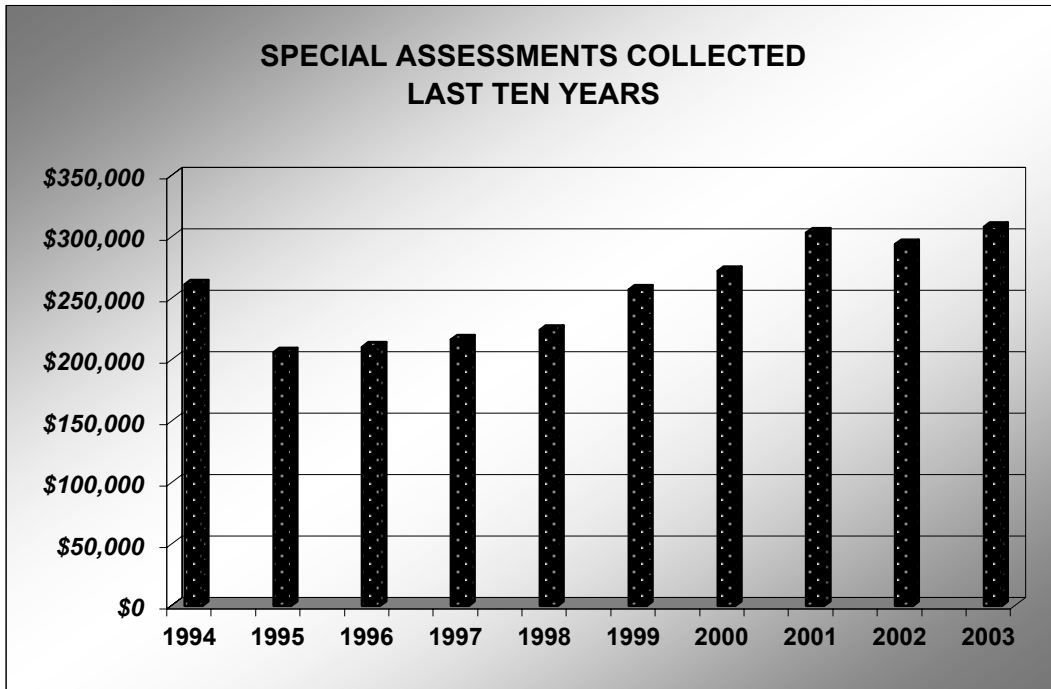


TABLE 6
ATHENS COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN YEARS

<u>COUNTY UNITS</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
GENERAL FUND	2.20	2.20	2.20	2.20	2.29	2.30	2.30	2.30	2.30	2.30
BOND	0.10	0.10	0.10	0.10	0.01	0.00	0.00	0.00	0.00	0.00
SR. CITIZENS	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75
HEALTH	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHILD. SERV.	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
EMS	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
T.B.	0.20	0.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
BEACON	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
ADAMHS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
BEACON BOND	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	18.95	18.95	19.05	19.05	18.55	18.55	18.55	18.55	18.55	18.80
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
ALEXANDER	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
AMES	9.90	9.90	9.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	6.60	6.60	6.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	4.60	4.60	4.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
CARTHAGE	8.60	8.60	8.60	5.20	5.20	5.20	4.80	5.70	5.70	5.70
DOVER	10.70	10.70	10.70	8.70	8.70	8.70	8.70	8.70	8.70	11.20
LEE	4.30	4.30	4.30	4.30	4.30	4.30	4.80	4.80	4.80	5.30
LODI	6.30	6.30	6.30	8.30	8.30	8.80	8.80	8.80	8.80	9.30
ROME	14.90	14.90	14.90	11.70	11.70	11.70	11.70	11.70	11.70	11.70
TROY	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	9.80	9.80	9.80	10.80	10.80	9.90	9.90	9.90	9.90	9.90
YORK	6.10	6.10	6.10	8.10	8.10	8.10	8.10	8.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	33.70	33.70	33.70	38.76	38.76	38.76
TRIMBLE LOCAL	33.90	33.90	33.90	31.90	30.90	30.90	32.92	32.92	32.92	32.92
WARREN LOCAL	28.70	28.70	28.70	37.70	37.10	36.10	36.10	35.70	35.30	35.45
ATHENS CITY	55.60	52.60	52.60	60.40	60.40	59.70	64.60	64.60	64.60	64.60
FED. HOCKING	36.00	36.00	36.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
NEL.-YORK CITY	27.70	27.70	27.70	32.20	32.20	32.20	32.20	32.20	32.20	32.20

continued

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

<u>JOINT VOCATIONAL SCHOOLS</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	9.30	9.80	9.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	6.50	6.50	6.50	7.50	6.50	7.50	7.50	7.50	7.50	8.00
AMESVILLE	14.50	14.50	14.50	14.50	14.50	16.50	16.50	16.50	16.50	18.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	10.50	10.50	10.50	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	12.80	9.90	9.90	10.20	10.20	10.20	10.20	10.20	13.20	13.20
JACKSONVILLE	16.90	16.90	16.90	8.50	8.50	14.50	14.50	14.50	14.50	19.50
TRIMBLE	19.30	19.30	19.30	19.30	20.70	20.70	20.70	20.70	20.70	20.70
BUCHTEL	10.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	11.20	12.70	12.70	12.70	12.70	12.70	12.20	12.20	12.20	12.20

SOURCE: ATHENS COUNTY AUDITOR

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

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) GROSS BONDED DEBT</u>	<u>LESS DEBT SERVICE FUND</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
1994	60,100	\$443,742,268	\$4,480,000	\$129,082	\$4,350,918	0.981%	72.39
1995	60,687	457,949,617	4,185,000	404,651	3,780,349	0.825%	62.29
1996	62,800	464,093,817	3,875,000	407,913	3,467,087	0.747%	55.21
1997	61,276	530,037,163	3,360,000	374,863	2,985,137	0.563%	48.72
1998	61,490	531,773,440	4,175,000	82,774	4,092,226	0.770%	66.55
1999	61,599	548,458,183	3,940,000	85,346	3,854,654	0.703%	62.58
2000	62,223	603,291,493	3,685,000	13,724	3,671,276	0.609%	59.00
2001	62,235	617,473,218	3,415,000	6,419	3,408,581	0.552%	54.77
2002	63,256	617,526,249	3,135,000	6,453	3,128,547	0.507%	49.46
2003	64,380	727,850,014	2,840,000	6,569	2,833,431	0.389%	44.01

(1) 2000 - Bureau of Census,
1995, 1997, 1998, 1999, 2001, 2002, 2003 - Bureau of Economic Analysis,
all other years esitmated.

(2) From Table 4

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

Source: Athens County Auditor

**TABLE 8
ATHENS COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2003**

Total of all County Debt Outstanding	\$5,482,856
Debt Exempt from Computation	
Health Department Note	\$140,224
Sewer Construction Projects Bonds	732,000
OWDA Loans	1,723,632
FmHA Loan	<u>47,000</u>
Total Exempt Debt	<u>2,642,856</u>
Net Indebtedness (Voted and Unvoted)	2,840,000
Less: Available funds in Debt Service Funds as of December 31, 2003	<u>6,569</u>
Total Net Indebtedness Subject to Direct Debt Limitation	<u><u>\$2,833,431</u></u>
Assessed Valuation of County (2003 collection year)	\$727,850,014
Direct Debt Limitation - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	16,696,250
Total Net Indebtedness Subject to Direct Debt Limitation	<u>2,833,431</u>
DIRECT DEBT MARGIN	<u><u>\$13,862,819</u></u>
Unvoted Debt Limitation (1% of County Assessed Valuation)	\$7,278,500
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation	<u>2,833,431</u>
UNVOTED DEBT MARGIN	<u><u>\$4,445,069</u></u>

Source: Athens County Auditor

**TABLE 9
ATHENS COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
NET GENERAL OBLIGATION DEBT
DECEMBER 31, 2003**

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ATHENS COUNTY</u>	<u>AMOUNT APPLICABLE TO ATHENS COUNTY</u>
Athens County	\$2,833,431	100.00%	\$2,833,431
School Districts wholly within the County	15,039,949	100.00%	15,039,949
Entities not wholly within the County -----			
Federal Hocking Local School District	1,675,821	99.30%	1,664,090
Trimble Local School District	954,258	98.75%	<u>942,330</u>
Sub-Total Overlapping Districts			<u>2,606,420</u>
Grand Total			<u><u>\$20,479,800</u></u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.

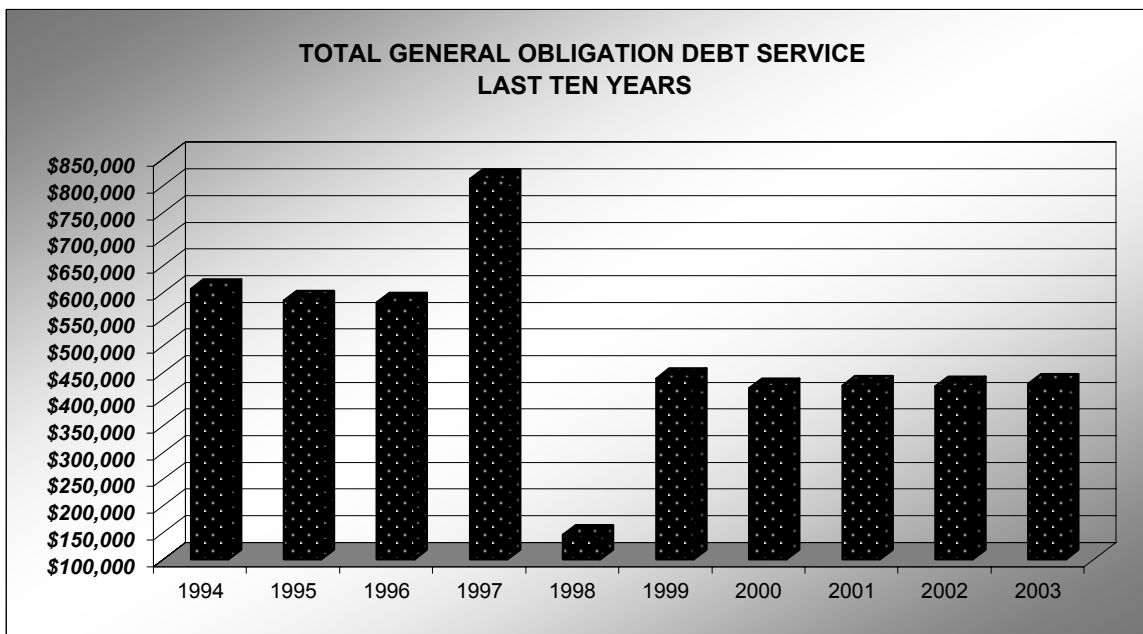
**TABLE 10
ATHENS COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS**

<u>YEAR</u>	<u>(1) PRINCIPAL</u>	<u>(1) INTEREST AND FISCAL CHARGES</u>	<u>TOTAL DEBT SERVICE</u>	<u>(2) TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>
1994	\$300,000	\$306,473	\$606,473	\$28,495,614	2.128%
1995	295,000	289,988	584,988	30,256,886	1.933%
1996	310,000	271,217	581,217	32,462,423	1.790%
1997	515,000	297,432	812,432	33,525,620	2.423%
1998	40,000	105,404	145,404	35,138,527	0.414%
1999	235,000	204,041	439,041	40,942,245	1.072%
2000	255,000	165,493	420,493	47,553,753	0.884%
2001	270,000	155,292	425,292	49,603,110	0.857%
2002	280,000	144,493	424,493	45,700,476	0.929%
2003	295,000	133,293	428,293	46,849,909	0.914%

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

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

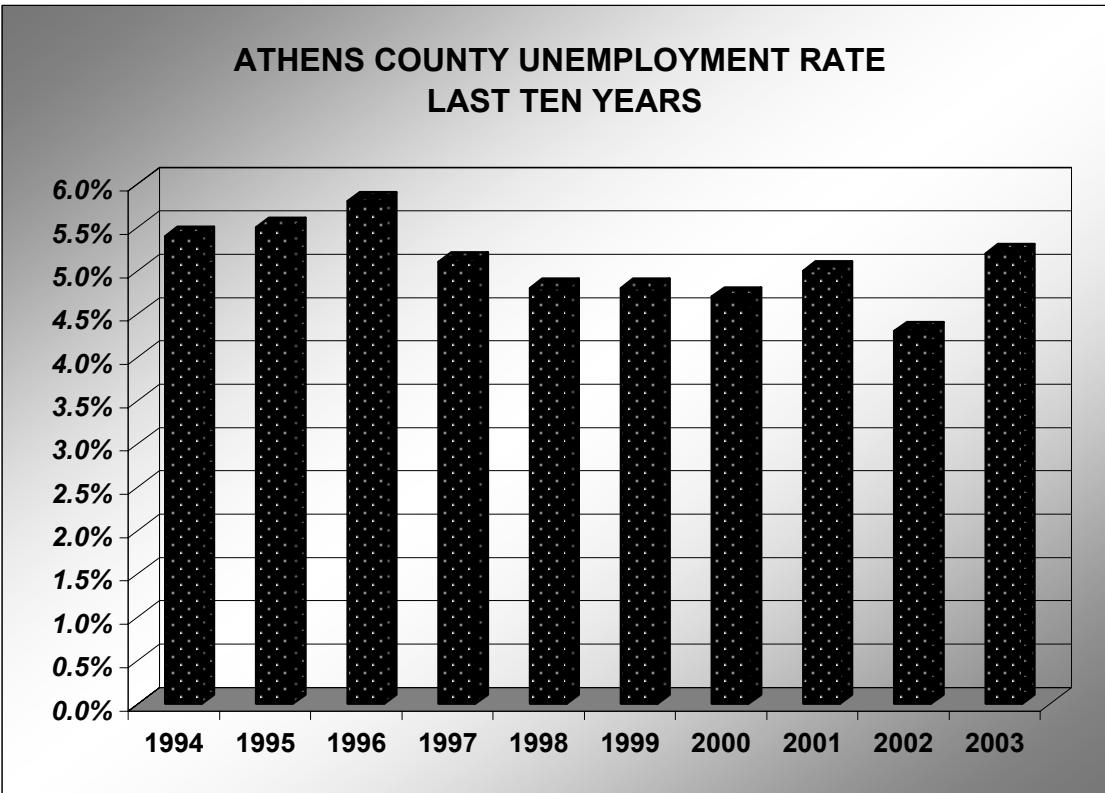
Source: Athens County Auditor



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

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) SCHOOL ENROLLMENT</u>	<u>(3) UNEMPLOYMENT RATE ATHENS COUNTY</u>	<u>(4) PER CAPITA INCOME</u>
1994	60,100	9,696	5.4%	\$13,506
1995	60,687	9,462	5.5%	13,784
1996	62,800	9,373	5.8%	14,544
1997	61,276	9,274	5.1%	15,133
1998	61,490	8,855	4.8%	18,005
1999	61,599	8,772	4.8%	18,202
2000	62,223	8,782	4.7%	18,767
2001	62,235	8,818	5.0%	19,805
2002	63,256	8,293	4.3%	19,885
2003	64,380	8,116	5.2%	N/A

- (1) Source: 2000 - Bureau of the Census,
1995, 1997, 1998, 1999, 2001, 2002, 2003 - Bureau of Economic Analysis, all other years estimated.
- (2) Source: State of Ohio Department of Education
- (3) Source: Ohio Bureau of Employment Services, Division of Labor Force Research and Statistics.
- (4) Source: Bureau of Economic Analysis (Washington, D.C.)

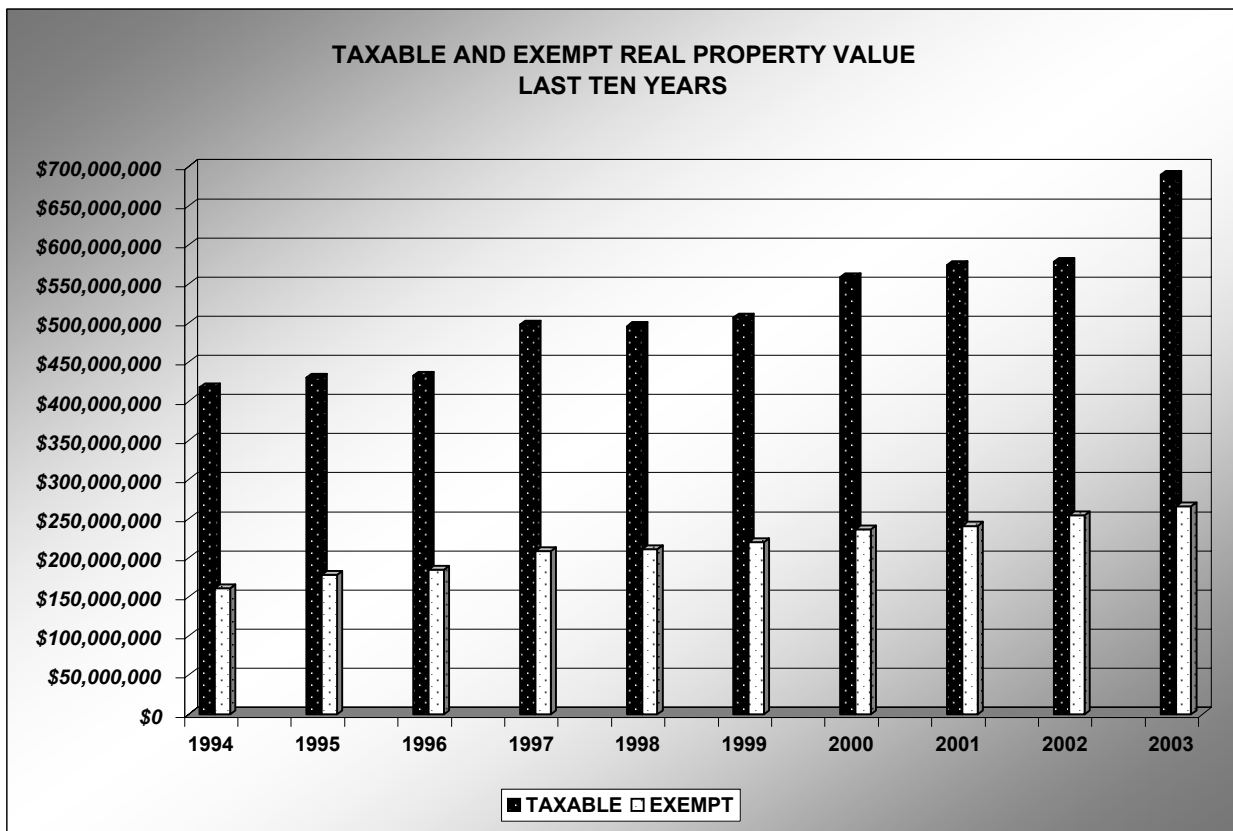


**TABLE 12
ATHENS COUNTY, OHIO
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

COLLECTION YEAR	NEW CONSTRUCTION (1)			(2) BANK DEPOSITS	REAL PROPERTY VALUE (1)			TAX EXEMPT
	AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL NEW CONSTRUCTION		AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL	
1994	\$4,305,550	\$1,894,070	\$6,199,620	\$369,155,000	\$250,250,240	\$167,749,410	\$417,999,650	\$160,799,020
1995	5,487,430	1,700,660	7,188,090	376,663,000	255,717,420	174,671,060	430,388,480	178,490,410
1996	9,157,660	2,778,730	11,936,390	315,951,000	264,072,880	168,408,940	432,481,820	185,058,770
1997	6,979,020	2,180,790	9,159,810	183,547,000	316,824,090	181,015,120	497,839,210	208,677,670
1998	5,976,130	1,528,050	7,504,180	205,286,000	322,075,950	174,020,130	496,096,080	210,696,270
1999	5,713,590	6,521,320	12,234,910	166,593,000	327,316,710	179,506,120	506,822,830	219,862,780
2000	6,897,670	3,296,420	10,194,090	163,980,000	373,008,420	185,559,990	558,568,410	236,535,930
2001	11,413,630	3,707,380	15,121,010	180,810,000	384,695,650	189,714,840	574,410,490	240,761,000
2002	10,541,880	2,287,780	12,829,660	195,104,000	396,077,970	181,832,730	577,910,700	254,507,860
2003	9,283,090	2,880,550	12,163,640	214,724,000	484,129,880	205,250,320	689,380,200	265,864,050

(1) Source: Athens County Auditor

(2) Source: Federal Reserve Bank of Cleveland



**TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2003**

REAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$6,522,800	1.05%
UNIVERSITY MALL LIMITED PARTNERSHIP	RETAIL SHOPPING	4,634,830	0.75%
AAC ATHENS LLC	APARTMENTS	4,069,060	0.66%
CONTINENTAL 72 FUND LLC	RETAIL SHOPPING	2,456,440	0.40%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,072,060	0.33%
INN-OHIO OF ATHENS INC.	MOTEL	1,903,690	0.31%
THE PRESIDENT AND TRUSTEES OF THE OHIO UNIVERSITY (BROMLEY HALL)	APARTMENTS	1,611,440	0.26%
ATHENS CITY	PARKING GARAGE, ETC.	1,609,980	0.26%
MCCDADY PROPERTIES LTD	APARTMENTS	1,634,540	0.26%
R. LESLIE CORNWELL	APARTMENTS/COMMERCIAL	1,542,150	0.25%
TOTAL TOP TEN		21,534,190	3.48%
TOTAL ALL OTHERS		597,353,210	96.52%
TOTAL ASSESSED VALUE		\$618,887,400	100.00%

TANGIBLE PERSONAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	\$1,810,670	4.71%
TS TRIM INDUSTRIES, INC.	CAR SEAT COVERS	1,749,470	4.55%
DON WOODS AUTOMOTIVE	AUTO. DEALERSHIP	1,298,770	3.37%
WAL MART STORES	RETAIL SHOPPING	1,267,920	3.29%
BUCKINGHAM COAL COMPANY	COAL MINING	1,030,710	2.68%
SCOTT RML CO. (McBEE SYSTEMS INC.)	PRINTING & BINDING	973,810	2.53%
TAYLOR MOTORS/TAYLOR HONDA	AUTO. DEALERSHIP	827,400	2.15%
K-MART CORP	RETAIL SHOPPING	591,320	1.54%
KROGER COMPANY	GROCERY STORES	568,610	1.48%
BENEDICT INC.	TIMBER	538,780	1.40%
TOTAL TOP TEN		10,657,460	27.70%
TOTAL ALL OTHERS		27,812,354	72.30%
TOTAL ASSESSED VALUE		\$38,469,814	100.00%

continued

**TABLE 13
ATHENS COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2003
(CONTINUED)**

PUBLIC UTILITY (REAL AND TANGIBLE PERSONAL)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$30,798,250	43.69%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	17,263,150	24.49%
VERIZON NORTH INC.	COMMUNICATIONS	6,883,690	9.77%
TENNESSEE GAS PIPELINE	NATURAL GAS	4,542,010	6.44%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,904,390	2.70%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	1,791,620	2.54%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	1,170,660	1.66%
NORFOLK SOUTHERN	TRANSPORTATION	1,038,080	1.47%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	716,990	1.02%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	709,830	1.01%
TOTAL TOP TEN		66,818,670	94.79%
TOTAL ALL OTHERS		3,674,130	5.21%
TOTAL ASSESSED VALUE		\$70,492,800	100.00%

SOURCE: ATHENS COUNTY AUDITOR

TABLE 14
ATHENS COUNTY, OHIO
ASSESSED VALUE OF EXEMPT REAL PROPERTY
DECEMBER 31, 2003

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<u>MUNCIPALITIES</u>						
Athens City	\$208,340	\$13,157,450	\$3,944,350	\$115,410	\$7,798,360	\$6,421,850
Nelsonville City	277,070	60	4,150,700	2,730	1,423,210	7,800,170
Albany Corporation	0	26,480	8,110	13,880	79,260	471,900
Amesville Corporation	0	0	8,840	23,490	6,210	861,810
Buchtel Corporation	26,860	0	40	0	118,890	990
Chauncey Corporation	34,820	0	0	0	260,200	622,850
Coolville Corporation	0	3,110	31,880	42,120	68,540	722,470
Glouster Corpotation	220	90	38,760	55,330	151,480	1,453,970
Jacksonville Corporation	5,950	0	0	2,620	36,980	0
Trimble Corporation	0	10	0	3,930	65,780	0
	<u>\$553,260</u>	<u>\$13,187,200</u>	<u>\$8,182,680</u>	<u>\$259,510</u>	<u>\$10,008,910</u>	<u>\$18,356,010</u>
<u>TOWNSHIPS</u>						
Athens Township	\$50	\$117,990	\$884,960	\$48,450	\$1,039,550	\$4,569,960
Alexander Township	0	241,530	5,690	12,800	0	1,019,260
Ames Township	0	9,240	360	12,880	28,860	0
Bern Township	0	67,750	0	30,140	0	1,850
Canaan Township	55,110	976,570	15,480	56,250	0	0
Carthage Township	0	335,930	4,020	26,580	540	0
Dover Township	1,984,720	12,380	638,630	21,380	26,060	9,090
Lee Township	0	16,330	46,160	24,110	35,150	27,930
Lodi Township	0	8,140	810	21,030	0	230,960
Rome Township	45,800	83,540	300	48,710	0	2,424,850
Troy Township	13,200	218,070	16,590	7,740	530	0
Trimble Township	650,740	582,670	6,150	936,570	57,000	1,759,310
Waterloo Township	0	648,950	6,690	106,940	0	247,390
York Township	941,780	165,380	169,300	73,080	-	1,286,660
	<u>\$3,691,400</u>	<u>\$3,484,470</u>	<u>\$1,795,140</u>	<u>\$1,426,660</u>	<u>\$1,187,690</u>	<u>\$11,577,260</u>
Total Athens County	<u>\$4,244,660</u>	<u>\$16,671,670</u>	<u>\$9,977,820</u>	<u>\$1,686,170</u>	<u>\$11,196,600</u>	<u>\$29,933,270</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$2,227,930	\$13,528,090	\$5,483,420	\$213,170	\$9,123,560	\$11,623,750
Alexander LSD	0	941,430	67,460	175,630	114,410	1,997,440
Federal Hocking LSD	114,110	1,453,940	61,990	222,410	105,290	4,010,980
Trimble LSD	608,860	582,770	44,910	998,450	310,950	3,192,150
Nelsonville-York CSD	1,293,760	165,440	4,320,040	75,810	1,542,390	9,108,950
Warren LSD	0	0	0	700	0	0
	<u>\$4,244,660</u>	<u>\$16,671,670</u>	<u>\$9,977,820</u>	<u>\$1,686,170</u>	<u>\$11,196,600</u>	<u>\$29,933,270</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$4,244,660	\$16,671,670	\$9,977,820	\$1,685,470	\$11,196,600	\$29,933,270
Washington County J.V.S.	0	0	0	700	0	0
	<u>\$4,244,660</u>	<u>\$16,671,670</u>	<u>\$9,977,820</u>	<u>\$1,686,170</u>	<u>\$11,196,600</u>	<u>\$29,933,270</u>

SOURCE: ATHENS COUNTY AUDITOR

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$283,610	\$145,314,050	\$8,061,780	\$4,271,980	\$575,700	\$3,721,250	\$744,860	\$194,618,990
172,700	9,315,880	2,583,460	984,660	22,660	748,020	1,620	27,482,940
0	0	142,840	833,480	0	0	6,780	1,582,730
0	0	40	36,970	0	0	0	937,360
0	0	0	100,280	0	0	0	247,060
0	0	11,010	259,870	6,710	0	116,030	1,311,490
0	0	138,920	242,160	1,430	0	0	1,250,630
0	0	101,870	232,010	0	0	0	2,033,730
0	0	0	18,240	0	0	27,330	91,120
20	0	12,580	21,600	15,220	0	0	119,140
<u>\$456,330</u>	<u>\$154,629,930</u>	<u>\$11,052,500</u>	<u>\$7,001,250</u>	<u>\$621,720</u>	<u>\$4,469,270</u>	<u>\$896,620</u>	<u>\$229,675,190</u>

\$169,140	\$2,640,110	\$143,310	\$1,167,650	\$12,990	\$0	\$544,820	\$11,338,980
92,650	23,930	260,680	638,920	78,290	0	0	2,373,750
80	0	0	73,400	5,980	0	0	130,800
0	0	0	54,350	1,260	0	0	155,350
21,790	0	0	78,770	41,210	0	0	1,245,180
296,540	0	9,900	183,440	17,940	0	0	874,890
230,720	0	120,710	112,370	14,590	0	0	3,170,650
21,200	2,129,410	0	98,310	0	0	0	2,398,600
28,580	0	0	73,940	11,700	0	0	375,160
13,300	0	27,120	66,140	22,310	0	0	2,732,070
82,850	0	0	385,730	31,020	0	0	755,730
2,940	0	0	84,370	27,610	0	0	4,107,360
16,540	0	18,200	121,140	12,040	0	0	1,177,890
195,830	2,120,720	0	317,680	82,020	0	0	5,352,450
<u>\$1,172,160</u>	<u>\$6,914,170</u>	<u>\$579,920</u>	<u>\$3,456,210</u>	<u>\$358,960</u>	<u>\$0</u>	<u>\$544,820</u>	<u>\$36,188,860</u>

<u>\$1,628,490</u>	<u>\$161,544,100</u>	<u>\$11,632,420</u>	<u>\$10,457,460</u>	<u>\$980,680</u>	<u>\$4,469,270</u>	<u>\$1,441,440</u>	<u>\$265,864,050</u>
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\$536,510	\$147,954,160	\$8,336,810	\$5,793,930	\$630,750	\$3,721,250	\$785,090	\$209,958,420
310,510	2,153,340	421,720	1,783,730	108,590	0	6,780	8,081,040
409,980	0	175,980	1,057,780	93,830	0	620,620	8,326,910
2,960	0	114,450	352,910	42,830	0	27,330	6,278,570
368,530	11,436,600	2,583,460	1,430,130	104,680	748,020	1,620	33,179,430
0	0	0	38,980	0	0	0	39,680
<u>\$1,628,490</u>	<u>\$161,544,100</u>	<u>\$11,632,420</u>	<u>\$10,457,460</u>	<u>\$980,680</u>	<u>\$4,469,270</u>	<u>\$1,441,440</u>	<u>\$265,864,050</u>

\$1,628,490	\$161,544,100	\$11,632,420	\$10,418,480	\$980,680	\$4,469,270	\$1,441,440	\$265,824,370
0	0	0	38,980	0	0	0	39,680
<u>\$1,628,490</u>	<u>\$161,544,100</u>	<u>\$11,632,420</u>	<u>\$10,457,460</u>	<u>\$980,680</u>	<u>\$4,469,270</u>	<u>\$1,441,440</u>	<u>\$265,864,050</u>

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

YEAR	(1) GROSS REVENUE	OPERATING EXPENSES, NET OF DEPRECIATION	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
<i>Plains Sewer</i>							
1994	\$216,537	\$107,580	\$108,957	\$7,000	\$1,476	\$8,476	12.85
1995	241,354	136,001	105,353	7,000	1,091	8,091	13.02
1996	243,841	127,288	116,553	7,000	704	7,704	15.13
1997	224,555	149,635	74,920	7,000	184	7,184	10.43
1998	266,131	120,830	145,301	0	0	0	0.00
1999	272,648	157,920	114,728	0	0	0	0.00
2000	283,241	189,520	93,721	0	0	0	0.00
2001	336,211	179,623	156,588	0	0	0	0.00
2002	650,493	271,373	379,120	0	0	0	0.00
2003	626,213	273,980	352,233	0	0	0	0.00
<i>Plains Water</i>							
1994	349,072	258,592	90,480	10,000	2,108	12,108	7.47
1995	385,253	241,677	143,576	10,000	1,421	11,421	12.57
1996	361,945	299,641	62,304	10,000	1,144	11,144	5.59
1997	362,461	323,618	38,843	10,000	460	10,460	3.71
1998	423,222	328,027	95,195	0	0	0	0.00
1999	430,456	409,659	20,797	0	0	0	0.00
2000	439,757	411,798	27,959	0	0	0	0.00
2001	491,467	467,150	24,317	0	0	0	0.00
2002	527,531	455,006	72,525	0	0	0	0.00
2003	517,967	484,607	33,360	0	0	0	0.00
<i>Buchtel Sewer</i>							
1994	0	0	0	0	0	0	0.00
1995	0	0	0	0	0	0	0.00
1996	0	0	0	0	0	0	0.00
1997	0	0	0	0	0	0	0.00
1998	0	0	0	0	0	0	0.00
1999	14,882	49,383	(34,501)	0	0	0	0.00
2000	107,477	146,039	(38,562)	0	0	0	0.00
2001	173,627	133,116	40,511	0	0	0	0.00
2002	285,324	43,557	241,767	0	0	0	0.00
2003	183,083	110,893	72,190	0	30,864	30,864	2.34

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

Source: Athens County Auditor

TABLE 16
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003

DATE INCORPORATED	1805	
FORM OF GOVERNMENT	Elected Board of County Commissioners	
COUNTY SEAT	Athens	
AREA	483.57 square miles	
POLITICAL SUBDIVISIONS		
Townships	14	
Cities	2	
Incorporated Villages	8	
POPULATION	64,380	
	(2000=62,223 1990=59,549 1980=56,399)	
NUMBER OF LICENSED DRIVERS	36,465 (Issued in Athens County)	
NUMBER OF SHERIFF DEPUTIES	24	
NUMBER OF COUNTY EMPLOYEES	615 (557 Full-time, 58 Part-time)	
HIGHWAY SYSTEM		
US Highways	2	
State Highways	17	
US & State Highway Mileage	189.17 miles	
County Roads	361.68 miles	
Township Roads	536.08 miles	
HOSPITALS		
O'Bleness Memorial Hospital	75 beds	
Doctors Hospital of Nelsonville	50 beds	
AIRPORT FACILITIES		
Runway	4200' X 90'	F.A.A Category 2
RECREATION & TRAVEL		
State Parks & Forests	2	
Municipal Parks	5	
County Fairgrounds	35.62 acres	
Golf Courses		
Public	2	
Private	1	
Swimming Facilities	2 Outdoor-1 Indoor	
Motels	12	
CULTURAL		
Libraries		
Public Libraries	1 with 7 branches	
In Circulation Volumes	257,037 volumes, 21,451 microforms	
Ohio University Library	2,468,497 volumes, 3,185,123 microforms	
Hocking College Library	16,442 volumes, 42,607 microforms	
Museums	2	
COMMUNICATIONS		
T.V. Station	1-WOUB Channel 20	
Cable T.V. Station	1	
Radio Stations		
F.M.	3-WOUB, WSEO, WXTQ	
A.M.	4-WAIS, WATH, WDMX, WOUB,	
Newspapers (Daily)	2	
Newspapers (Twice Weekly)	1	

Continued

**TABLE 16
ATHENS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003
(CONTINUED)**

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

SCHOOL SYSTEM

ATHENS CITY SCHOOL DISTRICT

High Schools	1
Intermediate	1
Elementary	4
Student Population	2,777
Teacher Population	227
Student/Teacher Ratio	12.23:1

NELSONVILLE-YORK CITY SCHOOL DISTRICT

High Schools	1
Intermediate	1
Elementary	3
Student Population	1,210
Teacher Population	81
Student/Teacher Ratio	14.94:1

COUNTY LOCAL SCHOOL DISTRICTS:

	<i>ALEXANDER</i>	<i>FEDERAL-HOCKING</i>	<i>TRIMBLE</i>
High Schools	1	1	1
Intermediate	2	1	1
Elementary	1	1	1
Student Population	1,583	1,352	980
Teacher Population	117	109	79
Student/Teacher Ratio	13.53:1	12.40:1	12.41:1

JOINT VOCATIONAL SCHOOL SYSTEMS

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

PAROCHIAL SCHOOLS

<u>SCHOOL</u>	<u>GRADES</u>	<u>STUDENTS</u>	<u>TEACHERS</u>	<u>RATIO</u>
Grace Academy	K-8	54	4	13.90:1
Heritage Christian School	K-12	44	6	7.33:1
Nelsonville Christian Academy	K-12	40	6	6.67:1
River Valley Community School	K-6	31	3	10.33:1

*BEACON SCHOOL FOR MENTALLY RETARDED
AND DEVELOPMENTALLY DISABLED*

Student Population	45
Teacher Population	13
Student/Teacher Ratio	3.46:1

HIGHER EDUCATION

Ohio University
Hocking College

	<u>PLAINS WATER</u>	<u>PLAINS SEWER</u>	<u>BUCHTEL WATER</u>	<u>BUCHTEL SEWER</u>
Miles of Water Lines	13	0	4.5	0
Miles of Sewer Lines	0	16	0	16
Customers Served	1,097	1,160	279	290

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



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

ATHENS COUNTY FINANCIAL CONDITION

ATHENS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 16, 2004**