

Pike County Financial Condition

Pike County

Single Audit

January 1 , 2001 Through December 31, 2001

Fiscal Year Audited Under GAGAS: 2001

BALESTRA & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

We have reviewed the Independent Auditor's Report of Pike County, prepared by Balestra & Company, for the audit period January 1, 2001 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

JIM PETRO
Auditor of State

July 22, 2002

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PIKE COUNTY
FINANCIAL CONDITION

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Pike County Financial Condition
Pike County
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2001

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U. S. Department of Housing & Urban Development			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants		14.228	
Formula 2001	G00541 H095		\$171,631
Appalachian Regional Commission Program	B-P-00-061-1		80,731
Community Housing Improvement Program - Countywide 2001	G90102 G016		343,022
Community Housing Improvement Program - Pee Pee & Waverly 99	G90102 G016		1,663
Piketon Sewer Plant Upgrade 99	G90970 G622		260,000
Total U. S. Department of Housing & Urban Development			857,047
U. S. Department of Justice			
<i>Passed through Governor's Office of Criminal Justice Services</i>			
Law Enforcement Block Grant	N/A	16.592	2,377
"Cops" Fast Federal Grant Public Safety & Community Policing Grant	N/A	16.710	62,709
Total U. S. Department of Justice			65,086
U.S. Department of Labor			
<i>Passed through the State Department of Job & Family Services</i>			
Workforce Initiative Allocation Cluster:			
Workforce Initiative Allocation - Youth	N/A	17.258	149,738
Workforce Initiative Allocation - Adult	N/A	17.259	189,904
Workforce Initiative Allocation - Dislocated	N/A	17.260	89,849
Total Workforce Initiative Allocation Cluster			429,491
Total U. S. Department of Labor			429,491
U. S. Department of Transportation			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction			
Multiple Bridge Project 99	917149	20.205	9,400
Total U. S. Department of Transportation			9,400
Federal Emergency Management Assistance Act			
<i>Passed through the EMA of Pike County</i>			
Public Assistance Grants			
EMA Comprehensive Coop. Agreement	N/A	83.544	32,730
Total Federal Emergency Management Assistance Act			32,730
U.S. Department of Education			
<i>Passed through the State Department of Education</i>			
DARE Grant	N/A	84.184	9,720
Special Education Cluster:			
Special Education - Grants for School Age Supplies	C2-S1-2001	84.298	59
Special Education - Grants to States	6B-SF-01P	84.027	7,998
Special Education - Preschool Grants	PG-SC-00P	84.173	545
Total Special Education Cluster			8,602
Total U. S. Department of Education			18,322
U.S. Department of Health & Human Services			
<i>Passed through the State Department of MRDD</i>			
Social Services Block Grant - Title XX	N/A	93.667	35,088
Medical Assistance Program	N/A	93.778	523,471
Total U. S. Department of Health & Human Services			558,559
U.S. Department of Energy			
<i>Passed through the Southern Ohio Diversification Initiative</i>			
Zahn's Corner Industrial Park Sewer Line	N/A	81.092	280,508
Computerized Tax Mapping	N/A	81.092	258,044
Agreement in Principal	N/A	81.XXX	1,320
Total U. S. Department of Energy			539,872
Total Federal Financial Assistance			\$2,510,507

N/A - Pass through entity number not available

See Accompanying Notes to the Schedule of Federal Awards Expenditures

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – REVOLVING LOAN FUNDS

Pike County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2001 the total amount of loans outstanding was \$1,557,198. Declining mortgage loans are also provided to low and moderate income families with the intent that they do have to repay the loans unless they leave the residence before ten years. As of December 31, 2001, the total amount of loans outstanding was \$532,280.

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Ohio Society of Certified Public Accountants

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

Board of County Commissioners
Pike County
Waverly, Ohio 45690

We have audited the general purpose financial statements of Pike County (the County), as of and for the year ended December 31, 2001, in which we indicated the County had changed its method of accounting for non-exchange transactions, and have issued our report thereon dated June 21, 2002. We did not audit the financial statements of Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Health Services, Inc., is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 21, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the County in a separate letter dated June 21, 2002.

Board of County Commissioners

Pike County

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

Page 2

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

Balestra & Company

Balestra & Company

June 21, 2002

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

Board of County Commissioners
Pike County
Waverly, Ohio 45690

Compliance

We have audited the compliance of Pike County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. Pike County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on Pike County's compliance based on our audit.

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

In our opinion, Pike County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 21, 2002.

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

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of Pike County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 21, 2002, wherein we noted the County adopted Governmental Accounting Standards Board Statements numbers 33 and 36. We did not audit the financial statements of Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Health Services, Inc., is based solely on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Balestra & Company
Balestra & Company

June 21, 2002

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

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	Workforce Initiative Allocation Cluster, CFDA #'s 17.258, 17.259, 17.260; Zahn's Corner Industrial Park and Computerized Tax Mapping, CFDA # 81.092; Medical Assistance Program, CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2001**

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

Finding Number	None
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3. FINDINGS FOR FEDERAL AWARDS

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

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

**PIKE COUNTY FINANCIAL CONDITION
PIKE COUNTY
DECEMBER 31, 2001**

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

PIKE COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2001

PIKE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2001

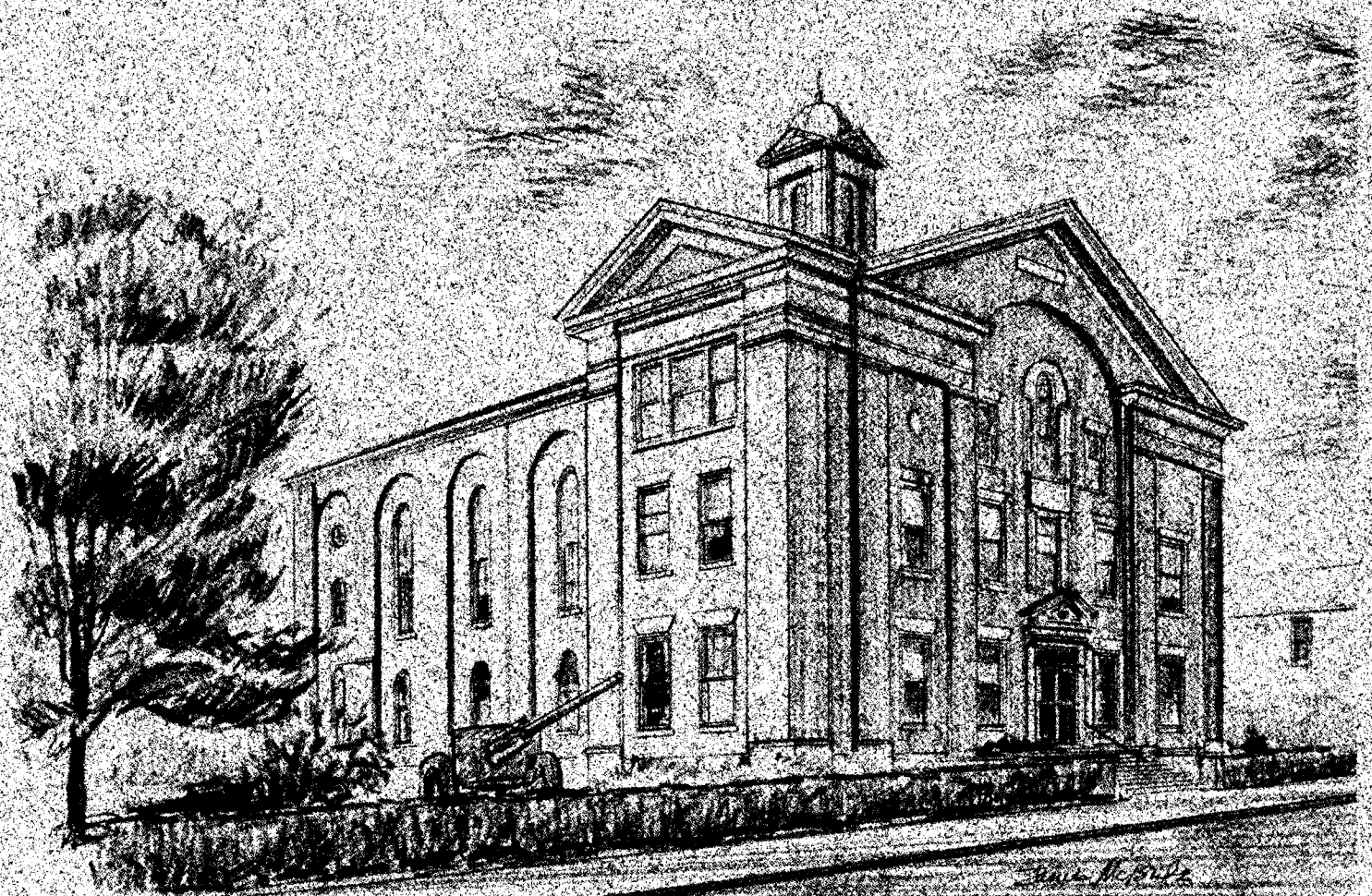


ISSUED BY THE PIKE COUNTY AUDITOR'S OFFICE

**TEDDY L. WHEELER
PIKE COUNTY AUDITOR**

PIKE COUNTY, OHIO

INTRODUCTORY SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY COMMISSIONERS



JAMES A. BRUSHART



HARRY RIDER



JOHN HARBERT

PIKE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2001

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Teddy L. Wheeler

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



June 21, 2002

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

Honorable James Brushart
Honorable Harry Rider
Honorable John Harbert

As Auditor of Pike County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2001. This report conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for the accuracy of the data presented, as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County. This CAFR will provide the necessary information to the taxpayers of Pike County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Pike County with better financial information for future decision making.

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

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

HISTORY OF PIKE COUNTY

NATIVE AMERICAN HERITAGE

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

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

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

EARLY SETTLERS

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

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

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

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

FORMATION OF THE COUNTY

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

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

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

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

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

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

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

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

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

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

PIKE COUNTY'S COMMUNITIES

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

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

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

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

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

PIKE COUNTY'S TOWNSHIPS

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

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

Pike County's population increased from 24,249 in 1990 to 27,695 in 2000 according to the most recent preliminary 2000 census numbers. The population of Pike County continues to grow, increasing 6.3 percent during the 1980's and 14.2 percent in the 1990's. Waverly, the county seat of Pike County, is the largest city in the county with a population of 4,433 people per the new 2000 census. Mill's Pride and the Department of Energies Facility are the county's largest employers, utilizing 2,750 and 1,300 employees respectively. However, USEC officially notified the U.S. Department of Energy that its Picketon Gaseous Diffusion Plant ceased production of uranium on Friday May 11, 2001. The company's plans to consolidate its enrichment operations at one plant - its Paducah, Kentucky plant - were announced in June 2001. Other major industries include, Brown Corporation, Randal Homes, and Wausau Homes. Mead corporation in Ross county and Jenco's in Jackson county are also major sources of employment for Pike County residents.

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

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

The addition of Walmart in the County has greatly affected consumer shopping patterns and the sales tax base in the County. The new Walmart has significantly decreased the amount of out shopping in the County by servicing local shoppers who previously had shopped outside the county. The retail sales tax collections in the County remained relatively strong despite experiencing a 3.5 percent decrease of revenue receipts during 2001 as more local income continued to be spent in the local economy.

Personal per capita income increased at 3.6% per year during the 1990's decade, compared to 6.1% for Ohio and 6.5% for the U.S. The unemployment rate in Pike County has historically varied from a low of 8.2 percent in 1978 to 17.6 percent in 1985 to a new low of 7.8 percent in 2000. The unemployment rate decreased from 10.5 percent in December of 1997 to 9 percent in December of 1998 to 8.1 percent in December 2000 to 7.9 percent in December 2001. The economy created 400 new jobs in 1998 increasing the employment base from 10,400 to 10,800 during the year; 800 new jobs in 1999 from increasing base employment from 10,800 to 11,600 during the year; and 300 jobs in 2000 from increasing base employment from 11,600 to 11,900 during the year. 2001 new job statistics were not available at the time of publication of this document.

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

Agriculture contributed \$7,051,000 million in agricultural commodities cash receipts output to the County's economy according to the most recent data released by The Ohio State University for calendar year 2000. There were approximately 460 farms located on over 92,000 acres in Pike County in 2000. The average farm size in Pike County 2000 was 200 acres with average receipts per farm of \$15,328. The timber and lumber industry continues to contribute significantly to the local economy. Pike County has approximately 25 sawmills which produce over 30 million board feet of lumber annually.

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

The overall economy in Pike County is expected to continued to gain establishments during the 1990's and through calendar year 2001. Growth is expected to be vigorous, fueled by expansions in the manufacturing, commercial, and tourist industries despite USEC's announced closure of its uranium enrichment operations at the Piketon Gaseous Diffusion plant and the potential local economic impact of the 9-11 attacks on America in New York and Washington, D.C. The continued implementation of the SODI reuse plan in conjunction with a strong partnership between local government and the private sector is necessary for the continued development of the Pike County economy into the current new millennia.

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

MAJOR INITIATIVES

FOR THE YEAR

The major capital projects commencing construction and/or completed in the 2001 calendar year by the Board of Pike County Commissioners were the Pike County Local Government Services Project, the Community Housing Improvement Program-Countywide, South Central Ohio Juvenile Detention Center, the Pike County Early Childhood and Family Center, and the numerous road and bridge projects of the county engineer's office.

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

The "Phase II" completion of the preparation of computerized orthophoto base property maps for Pike County, originally anticipated to commence in late summer of 1999, was contracted out to TDC Group, Inc., of Dayton, Ohio, for \$315,229.00 on October 30, 2000. Phase II includes the mapping of Beaver Township, Beaver Village, Jackson Township, Marion Township, Pee Pee Township, Pebble Township, Waverly City, Scioto Township, Seal Township, Piketon Village, and Union Township which in total contains approximately 15,500 real estate parcels. The "Phase II" completion of the project is funded in full by a \$350,000 grant award to Pike County from the United States Department of Energy announced by Congressman Ted Strickland in mid-1998. The \$350,000 grant award is a result of a 3161 funds request submitted in late 1997 to the United States Department of Energy as a community transition plan project by the Southern Ohio Development Initiative. County Engineer Denny Salisbury continues as the administrator of the county's mapping project. "Total Phase I" and "Phase II" expenditures incurred in the mapping project as of December 31, 2001, totaled \$650,454, of which \$118,925.14 was expended in 1996, \$100,335.87 in 1997, \$77,615.07 in 1998, \$0 in 1999, \$95,533.96 in calendar year 2000, and \$258,043.96 in 2001 from the Computerized Tax Mapping Fund. Funding for "Phase I" the mapping project included transfers-in from the county's "general fund" in the amount of \$200,000 and \$125,000 from the county auditor's "real estate assessment fund." It is important to note that only 31% of the total cost of the computerized mapping project has been financed with county general fund monies. Completion of the project anticipated for early summer of 2002 will mark history as Pike County will own its first set of countywide based property tax maps produced in full in more than 100 years.

The major capital construction projects completed by County Engineer Salisbury's department for calendar year 2001 are listed in the following table:

COMPLETED 2001 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	DESCRIPTION OF IMPROVEMENT	PROJECT COST	DATE OF COMPLETION
Buchanan Road Bridge	SCIP & Local Funds	Bridge Replacement	\$154,056	11/26/01
Boswell Road Bridge	SCIP & Local Funds	Bridge Replacement	60,667	8/13/01
Long Fork Road Bridge	SCIP & Local Funds	Bridge Replacement	111,949	9/17/01
Nipgen Bridge	LTIP & Local Funds	Bridge Replacement	179,277	11/19/01
Loys Run Road Bridge	LTIP & Local Funds	Bridge Replacement	69,701	8/13/01
Salem Cave Upgrade	LTIP & Local Funds	Road Widening & Paving	225,841	8/15/01
Sunfish Creek Road Relocation	SCIP & Local Funds	New Road Construction	507,977	12/26/01
Federal Aid Guardrail Project	FHWAER	Guardrail	238,472	9/30/01

SCIP Denotes State Capital Improvement Program, (Issue II)

ODOD Denotes Funds provided by Ohio Department of Development

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

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

BRO Funds Denotes federal bridge replacement funds

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

FHWAER Funds Denotes Federal Highway Administration Emergency Repair Funds

CSTP Denotes Federal Aid Surface Transportation Program Funds

A new CHIP-Countywide grant was awarded to Pike County in August 2000 in the amount of \$500,000.00 by the Ohio Department of Development targeting the entire county. The project description specifies that Pike County will provide down payment/closing assistance to 13 households to acquire a home which will then be rehabilitated. The county will also purchase 4 units to be rehabilitated and resold to low to moderate income families. In all, 13 units will be acquired and rehabilitated and 4 units purchased for resale after completion. Expenditures of \$53,685.58 were incurred in calendar year 2000 and \$343,022.28 in 2001 in the administration of the CHIP-Countywide program by the Pike County Office of Community Development. Total expenditures from the CHIP-Countywide Grant as of December 31, 2001 were \$396,707.86.

Construction of the new Market Street Office Complex, which is attached to Pike County's Cooperative Extension Service Office on Market Street in Waverly, commenced in early 1999. A contract was signed between the Board of Pike County Commissioners and the general contractor Bluegrass Construction, Inc., of Waverly in December of 1998 for the construction of the building. The initial estimated cost of the project, which was completed in the early part of calendar year 2000 was \$580,000. Capital expenditures incurred on the project included \$578,897.08 in 1999 and an additional \$98,243.58 in calendar year 2000, and \$2,717.00 in year 2001 for a total project cost of \$679,857.66. The project was financed with the issuance of general obligation notes issued by the Board of County Commissioners in the amount of \$580,000 with the additional \$99,857.66 balance required to complete the project paid from the county's general fund. The retirement of the \$580,000 general obligation notes shall also be from the county's general fund revenues.

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

In late spring of 2000, the Board of Pike County Commissioners contracted with the firm of McCarty and Associates of Hillsboro, Ohio, for architecture, engineering, and other professional services required for the renovation of the K-Mart building into the planned Pike County Local Government Service Center. Construction renovations of the building commenced in late spring of calendar year 2001, after building plans were completed by McCarty and Associates and subsequently approved with the required permits issued by the state and local authorities. The construction firm of DURSCO Contractors, Inc. of Cincinnati, Ohio submitted the lowest bid and was awarded the General Trades contract for the renovation project. Other trades contractors working on the project included Mechanical Construction, Inc. (HVA/C, Plumbing) of Waverly, Ohio; S.O.S. Electric, Inc. (Electrical) of Chillicothe, Ohio; A.J. Stockmeister, inc. (HVA/C-air) of Jackson, Ohio; Shelly & Sands, inc. (Paving) of Chillicothe, Ohio; Murray Roofing Company (Roofing) of Waverly, Ohio; Parallel Technologies, Inc. (Voice & Data) of Columbus, Ohio; Constonics Systems of Ohio (Security & Alarm); Infinitek Corporation (Access Control) of Columbus, Ohio; and Buckeye Fire Safety Products (Sprinkler) of Chillcothe, Ohio. Expenditures incurred on the Pike County Governmental Center capital project were \$53,691.87 in 2000 and \$2,037,252.04 in 2001 for a total renovation cost of \$2,090,943.91 for the project as of December 31, 2001. The renovation is expected to be completed in early spring of calendar year 2002. Thirty-five percent of the \$1,300,000 building purchase price, plus the estimated \$2,600,000 in construction renovation costs will be paid for with funds reimbursed to Pike County's Department of Jobs and Family Services from The State of Ohio's Jobs and Family Services over a twenty year period. The balance of the debt retirement of the General Obligation Notes issued for the construction renovation will be paid with proceeds from the county's general fund. The goal of this major initiative undertaken by The Board of Pike County Commissioners renovating the K-Mart Building into Pike County's Local Government Services Center was for the purpose of improving the accessibility and delivery of local government services to the people of Pike County.

The State of Ohio, Department of Mental Retardation and Developmental Disabilities and The Pike County Board of Mental Retardation and Developmental Disabilities entered into a joint venture with The Board of Pike County Commissioners for the construction of a 10,441 square feet facility to be known as The Pike County Early Childhood and Family Center. The facility is located on a property located in Seal Township, Pike County, Ohio near The Vern Riffe-Pike County Joint Vocational School on State Route 124 just east of Piketon. The Early Childhood and Family Center will be for children and their families age zero through age five. Children at the center will be served by various agencies of Pike County including the Pike County Board of Mental Retardation and Developmental Disabilities, Board of Health, Pike Community Hospital and The Community Action Committee of Pike County. The actual expenditures on the project as of December 31, 2001 was \$1,037,747.41 with \$25,300 being expended in 2000 and \$ 1,012,447.41 in calendar year 2001. The projected date of the completion of the facility has been revised to be in early summer of 2002. The Early Childhood and Family Center is being funded by a \$1,500,000 grant from the State of Ohio, Department of Mental Retardation and Developmental Disabilities plus a \$150,000 local share transfer-in by the Pike County Commissioners from the county's general fund. The county's \$150,000 in funding was used for the planning, engineering and development of the project.

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

The Pike County Commissioners also applied for and were awarded a Community Development Block Grant on behalf of the Village of Piketon in the amount of \$1,163,300 in 2001 for the sole and express purpose of providing funds to finance capital construction improvement to the village's wastewater treatment plant to include a secondary primary clarifier, a second trickling filter, new screening and grit removing equipment and to repair existing equipment. The effluent from the Village of Piketon's current wastewater treatment plant exceeds the amounts permitted under the facility's discharge permit. The improvement was necessary in order for the Village of Piketon to have the capacity requirement to accommodate the increased waste to be generated and pumped to Piketon's wastewater plant by the Zahns Corner Industrial Park currently also under construction. Total funds drawn down by Pike County and passed thru to the Village of Piketon as of December 31, 2001 totaled \$53,892.15. The project is anticipated to be completed in the latter part of calendar year 2002 or early 2003.

The Board of Pike County Commissioners, in a joint venture with the Southern Ohio Development Initiative and the Community Action Committee of Pike County, developed plans and design specifications for the construction of a sanitary gravity sewer, forced main sewer, and pumping station meeting the requirements of the Ohio Environmental Protection Agency and the Village of Piketon. This improvement will connect the Village of Piketon wastewater collection system for treatment. The actual construction of the project commenced in 2001 with completion projected for early spring 2003. The project is being financed by a \$287,000 United States Department of Energy grant received by the Board of Pike County Commissioners through the Southern Ohio Diversification initiative and a \$300,000 grant award from the Ohio Department of Development. The sewer project will provide sanitary sewer service for the Zahns Corner Industrial Park and the Rehms Addition, both of which are located in Seal Township at Zahns Corner. Expenditures on the project as of December 31, 2001 totaled \$537,892.15.

Other capital projects under the auspices of the Board of Pike County Commissioners commencing construction in calendar year 2001 include the Edwards Road Waterline Project in Camp Creek Township and Pike Lake Road Waterline Project in Benton Township. The Edwards Road Waterline Project is being financed with Federal Formula Grant Funds and the Pike Lake Road Waterline is being funded with Appalachian Regional Commission Grant monies. Total expenditures for the Pike Lake Road Waterline were \$89,030.73 as of December 31, 2001 with \$7,800.00 in calendar year 2000 and \$81,230.73 in 2001. Expenditures incurred on the Edwards Road Waterline total \$25,000.00.

William D. Whitfield, Director of the Pike County Department of Jobs and Family Services, reported 2001 to be a year of future planning and preparation for the agency.

In January, the department began to talk about preparation for their move to the new Pike County Government Center located at 230 Waverly Plaza. The prospect of a new location with better lighting, air circulation, parking, and space seemed to many of the staff of the Department of Jobs and Family Services like a dream with little chance of coming true. However, the process began, unabated by skepticism.

January was also the time when the Pike County Department of Jobs and Family Services held its Biennial Title XX Comprehensive Social Service Plan (CSSP) Hearing. With their consolidated funding, Whitfield conveyed the agency was able to fund the Title XX social service contracts for our community to the tune of \$93,024.86.

After an interval of around six years, State Auditors under contract with ODJFS (Ohio Department of Job and Family Services), arrived in April to do a thorough agency audit for the calendar year 2000. Whitfield noted the agency had a lot of changes in the intervening years and have welcomed an audit in order to measure its performance standards. The audit was finished there in October, and Whitfield was pleased that the findings were minor, resulting only in recommendations without any cash penalties.

One of the unfortunate events of calendar year 2001, according to Whitfield, was the loss of Planning, Retention and Contingency Development Resources (PRC-DR) monies at the end of June. These monies had been used to fund a number of county projects that had been identified by the Pike County Human Services Planning Committee as addressing federal welfare reform goals. These projects included; auto purchasing help, public transportation, computer training, skill testing, school social workers, truck driving training (start-up) etc. The large amount of money provided by ODJFS, as well as it's flexibility, made a substantial and positive impact on our County. The loss was very pronounced as contractors struggled to keep portions of their programs afloat after the funding ended. Our contract managers and myself had been "sold" on the PRC-DR concept, believing that it was a key component in boosting clients into the workforce and keeping them there.

The Pike County's Department of Jobs and Family Services, as well as the other cdjfs's (county department of jobs and family services agencies) in the state, assumed a greater and greater role with pass-through monies. The State Department of Jobs and Family Services views the local cdjfs agencies as a reliable, trackable, conduit for grants. Unfortunately, they didn't supply local agencies with any administrative money to compensate for the enormous staff time involved in the bidding, constructing and billing process.

One of the Pike County Department of Jobs and Family Service's larger pass-throughs for 2001, was the Workforce Investment Area (WIA) money. Designed to address employment and training needs for dislocated workers, youths, and adults; this office disbursed \$442,398.31 to the Workforce Investment Area's fiscal agent during 2001.

The Pike County Department of Jobs and Family Services ended the year with our annual Awards and Recognition Banquet, where we not only recognized the outstanding workers of the year, but also the outstanding work that is done by our entire Agency every day.

FOR THE FUTURE

The completion and final review in year 2002 of both the "Pilot Phase and Phase II" preparation of computerized orthophoto base property maps for Pike County is anticipated. In addition, a website with internet access to all computerized base property maps, plus property search capabilities is expected to be completed for public use by mid-year 2002. Other capital projects scheduled for completion in calendar year 2002 include the Pike County Government Center Capital Project, Zahns Corner Industrial Park, the Pike County Early Childhood and Family Center, Edwards Road Waterline, Pike Lake Road Waterline, and the Piketon Seer Upgrade Project.

Other future major initiatives currently under construction or in the planning process include the Pine Top Waterline Capital Construction Project in Perry Township scheduled to commence construction in 2002 at an estimated cost of \$109,000.00 plus a host of future major capital construction projects planned by County Engineer Denny Salisbury for 2002 are listed in the following table:

PLANNED 2002 CAPITAL PROJECTS

PROJECT NAME	FUNDING SOURCES	DESCRIPTION OF IMPROVEMENT	ESTIMATED PROJECT	PROJECTED DATE OF COMPLETION
River Road Bridge	SCIP and Local Funds	Bridge Replacement	\$280,000	06/01/2002
Owl Creek Bridge	FHWAER	Bridge Replacement	300,000	11/01/2002
Wilson Run Bridge	FHWAER	Bridge Replacement	300,000	11/01/2002
Multi Bridge Project	FHWAER	Bridge Replacement	900,000	10/01/2003
American Boulevard Constr.	SCIP and Local Funds	Road Construction	120,000	10/01/2002
Pike Lake Bridge-Tanglewood	SCIP and Local Funds	Bridge Replacement	50,000	09/01/2002
Loys Run Bridge	SCIP and Local Funds	Bridge Replacement	100,000	10/01/2002
Coal Dock Bridge	SCIP and Local Funds	Bridge Replacement	120,000	11/15/2002
Chenoweth Fork Bridge	SCIP and Local Funds	Bridge Replacement	100,000	11/15/2002

Walkers Ridge Paving	SCIP & Local Funds	Paving	112,000	10/01/2002
Piketon Road Pier Removal	ODNR and Local Funds	Demolition	100,000	11/15/2002
Red Hollow Road Bridge	SCIP and Local Funds	Bridge Replacement	250,000	11/15/2002
Federal Aid Guardrail Project No. 4	FHWA	Guardrail	200,000	11/15/2002

SCIP Denotes State Capital Improvement Program, (Issue II)
 ODOB Denotes Funds provided by Ohio Department of Development
 LTIP Denotes Local Transportation Improvement Program state funds (Issue II)
 Local Funds Denotes county's Motor Vehicle and Gas Tax Funds
 BRO Funds Denotes federal bridge replacement funds
 Credit Bridge Funds Denotes federal bridge credit funds earned by Pike County
 FHWA Funds Denotes Federal Highway Administration Emergency Repair Funds
 CSTP Denotes Federal Aid Surface Transportation Program Funds

FINANCIAL INFORMATION

BASIS OF ACCOUNTING

Pike County's accounting system is organized on a "Fund Basis." Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a basis other than GAAP, for the year ending December 31, 2001, the County changed its basis of financial reporting from a cash basis to a modified accrual basis of accounting for governmental, expendable trust and agency funds, and to the accrual basis of accounting for enterprise funds according to Generally Accepted Accounting Principles (GAAP).

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

INTERNAL CONTROLS

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

BUDGETARY CONTROLS

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

GENERAL GOVERNMENT FUNCTIONS

The General Fund encompasses the general governmental functions of the County and all other functions not accounted for in other funds. General Fund revenues, increases or decreases from 2000, percentage of total and percent of increase or decrease on a GAAP basis are summarized below:

	2000	2001	Increase (Decrease) from 2000	Percent of Total	Percent of Increase (Decrease)
<i>Revenues:</i>					
Taxes	\$3,660,280	\$3,561,702	\$(98,578)	59.20%	(2.69%)
Charges For Services	734,815	721,257	(13,558)	11.99%	(1.85%)
Fees, Licenses and Permits	15,902	13,484	(2,418)	0.22%	(15.21%)
Fines and Forfeitures	94,542	92,012	(2,530)	1.53%	(2.68%)
Intergovernmental	549,693	799,133	249,440	13.29%	45.38%
Interest	696,669	647,595	(49,074)	10.76%	(7.04%)
Other	285,452	181,677	(103,775)	3.01%	(36.35%)
<i>Total Revenues</i>	<u>\$6,037,353</u>	<u>\$6,016,860</u>	<u>\$(20,493)</u>	<u>100.00%</u>	<u>(0.34%)</u>

Taxes decreased \$98,578 over 2000 due to a decrease in the amount of County sales and use taxes that were received during the year.

Interest decreased \$49,074 over 2000 due to a decrease in yield of investments.

Intergovernmental increased \$249,440 over 2000 due to a reclassification of receipts from "Other" to "Intergovernmental".

The following schedule presents a summary of the General Fund expenditures, increases or decreases from 2000, percentage of total and percent of increase or decrease on a GAAP basis:

	2000	2001	Increase (Decrease) from 2000	Percent of Total	Percent of Increase (Decrease)
<i>Expenditures:</i>					
Current:					
General Government					
Legislative and Executive	\$1,987,261	\$2,199,549	\$212,288	41.22%	10.68%
Judicial	665,671	690,516	24,845	12.94%	3.73%
Public Safety	1,406,918	1,464,964	58,046	27.45	4.13%
Public Works	58,021	60,440	2,419	1.14%	4.17%
Health	20,147	24,768	4,621	0.46%	22.94%
Human Services	268,540	309,122	40,582	5.79%	15.11%
Conservation and Recreation	133,240	274,315	141,075	5.14%	105.88%
Capital Outlay	192,042	299,791	107,749	5.62%	56.11%
Other	12,043	0	(12,043)	0.00%	(100.00%)
Debt Service					
Principal Retirement	6,844	9,496	2,652	0.18%	38.75%
Interest	3,396	3,287	(109)	0.06%	(3.21%)
<i>Total Expenditures</i>	<u>\$4,754,123</u>	<u>\$5,336,248</u>	<u>\$582,125</u>	<u>100.00%</u>	<u>12.24%</u>

General Government - Legislative and Executive expenditures increased \$212,288 over 2000 due mainly to increased contractual services.

Conservation & Recreation expenditures increased \$141,075 over 2000 due mainly to increased spending of agriculture grant funding.

GENERAL FUND

In 2001 revenues and other financing sources of \$6,016,860 were less than expenditures and other uses of \$6,479,644, which together with a \$1,846 decrease in inventory resulted in a \$462,784 decrease in the December 31, 2001 balance. Management believes that between the unreserved fund balance of \$3,502,278, along with projected revenues in the future will ensure that the County can continue to provide the same level of services to its citizens in 2002.

SPECIAL REVENUE FUNDS

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

CAPITAL PROJECTS FUNDS

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

A fund equity deficit of \$3,865 exists in the Smith Road Waterline Capital Projects Fund, a fund equity deficit of \$2,212,473 exists in the Pike County Local Government Service Center Fund, and a fund equity deficit of \$122,864 exists in the Children's Service Building because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

A fund equity deficit of \$9,084 exists in the U.S. 23 Sanitary Sewer project Phase Fund, a fund equity deficit of \$492,474 exists in the South Central Juvenile Detention Center, and a fund equity deficit of \$452,272 exists in the Market Street Office Complex because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

A fund equity deficit of \$283,522 exists in the Pike Health Care Addition Capital Projects Fund because of the application of generally accepted accounting principles to the financial reporting to this fund. Bond anticipation note proceeds used to finance the project are not recognized as "other financing sources," but rather as a fund liability. The deficits will be eliminated when the notes are bonded and/or resources are provided for the retirement of the notes.

ENTERPRISE FUNDS

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

In 2001, the Pike County Sewer Fund had a gain of \$2,811, the Pike County Water Fund had a loss of \$8,372, while the Pike County Recycling Fund had a loss of \$2,339, leaving a fund equity balance of \$2,732,648, \$295,966 and \$92,847, respectively.

FIDUCIARY FUNDS

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

Trust and Agency Funds

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

DEBT ADMINISTRATION

As of December 31, 2001, Pike County had a total outstanding debt of \$4,242,437, of which \$3,978,000 occurred by the issuance of notes. The notes are general obligation bond anticipation notes backed by the full faith and credit of the County. The debt is reported for financial purposes as Notes Payable, ODWA Loans Payable, and OPWC Loans Payable. The total debt balance is well below the legal debt limit of \$979,146 for total debt and (\$1,674,048) for unvoted debt as specified in the Ohio Revised Code. A summary of Pike County's debt transactions for the year ended December 31, 2001, appears in Notes 18 and 19 of the Notes to the General Purpose Financial Statements.

Special Revenue Funds have outstanding general obligation bond anticipation note of \$306,000. \$180,000 was incurred to purchase a new building for MR/DD. \$126,000 was incurred to purchase a new building for Supported Living.

Capital Projects Funds have outstanding general obligation bond anticipation notes of \$3,410,000. \$295,000 was issued to construct an addition to the family resources wing of the Pike Community Hospital. \$2,500,000 was issued for construction of the Pike County Local Government Service Center. \$115,000 was issued for a new Children's Service Building. The remaining \$500,000 was issued for the construction of the South Central Ohio Juvenile Detention Center.

Pike County has Enterprise Funds with outstanding notes of \$262,000. \$162,000 of this debt was incurred in the early 1980's to build the Lake White Sewer System. The remaining \$100,000 was incurred for the installation of sewer lines on Circleview Drive in Pee Pee Township. All notes will be retired through proceeds generated by the operation of the Enterprise Funds.

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

CASH MANAGEMENT

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

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

During the year the County invested a portion of the funds available for investment in Star Ohio. The Ohio State Treasurer administers this state-wide investment pool, established by Ohio law in 1985, whereby local governments in Ohio can pool their money with the State. Although the Treasurer of State is limited to investing in the same instruments as the County, by pooling the County's money with the State and other Ohio local governments, the County has realized significantly higher earnings to date than what could have been achieved locally. The balance of any County funds not invested with the State Treasurer is invested in United State Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio Law. Interest earned for all funds of the primary government during 2001 was \$699,561.

RISK MANAGEMENT

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

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

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

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

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

OTHER INFORMATION

INDEPENDENT AUDIT

The County had an independent audit of all its funds and account groups performed by the firm of Balestra and Company for the year ended December 31, 2001. The opinion of Balestra and Company can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Pike County for the year ended December 31, 2000. This was the ninth year that Pike County received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized CAFR. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

ACKNOWLEDGMENTS

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

Respectfully submitted,

Teddy L. Wheeler

Teddy L. Wheeler
Pike County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pike County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

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.



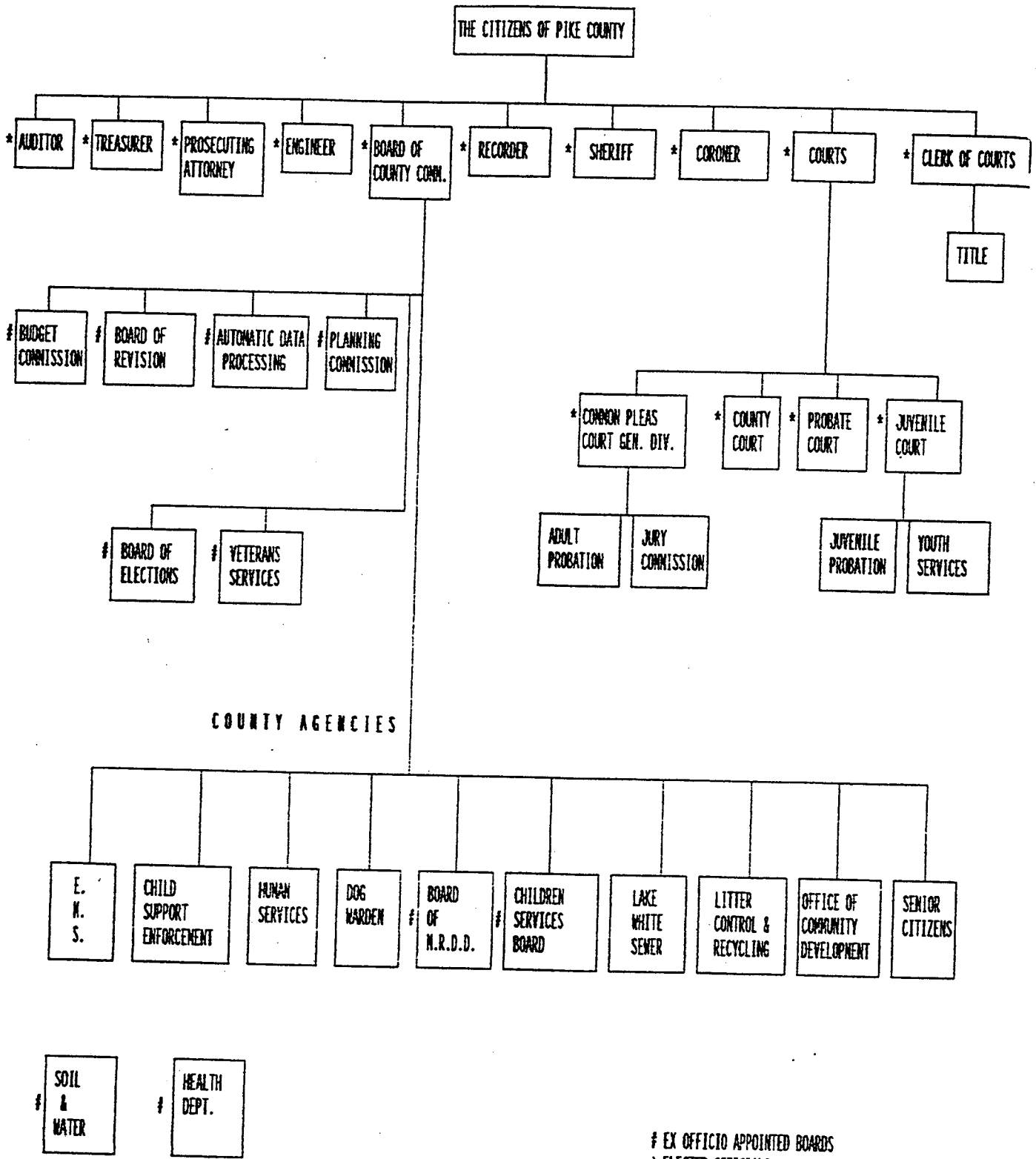
Imelda Aruete
President

Jeffrey L. Essler
Executive Director

PIKE COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2001

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

PIKE COUNTY, OHIO
ORGANIZATIONAL CHART



EX OFFICIO APPOINTED BOARDS
* ELECTED OFFICIALS

PIKE COUNTY, OHIO

FINANCIAL SECTION



Pike County Courthouse Waverly, Ohio

BALESTRA & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
528 South West Street, P.O. Box 687
Piketon, Ohio 45661
Telephone (740) 289-4131
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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

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

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of Pike County (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Pike Health Services, Inc., which are included as a discrete presentation in the County's general-purpose financial statements. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion insofar as it relates to the amounts included for Pike Health Services, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Pike County, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund type and discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2002 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Pike County
Independent Auditor's Report

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

As described in Note 4 to the general purpose financial statements, the County implemented Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*, and Governmental Accounting Standards Board Statement No. 36, *Recipient Reporting for Certain Shared Non-exchange Revenues* (an amendment of GASB Statement No. 33).

Balestra & Company
Balestra & Company

June 21, 2002

General Purpose Financial Statements

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

PIKE COUNTY, OHIO
 Combined Balance Sheet
 All Fund Types, Account Groups
 and Discretely Presented Component Units
 As of December 31, 2001

	GOVERNMENTAL FUND TYPES			PROPRIETARY	FIDUCIARY
	General	Special Revenue	Capital Projects	FUND TYPE Enterprise	FUND TYPE Trust and Agency
<i>Assets and Other Debits:</i>					
<i>Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$2,218,831	\$5,030,375	\$1,148,170	\$312,319	\$2,751,318
Cash and Cash Equivalents in Segregated Accounts	12,975	2,607	0	1,651	265,990
Investments with Fiscal and Escrow Agents	0	0	0	0	0
Receivables:					
Taxes	2,242,808	612,301	0	0	17,732,140
Accounts	8,792	43,881	5,100	87,770	2,208
Interfund	871,981	42,449	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	40,895	0	0	2,498
Due from Other Governments	229,067	4,370,195	0	0	690,459
Materials and Supplies					
Inventory	20,002	174,094	0	9,165	0
Notes Receivable	0	35,063	0	0	0
Prepaid Items	6,617	11,077	0	0	0
Loans Receivable (Net of Allowance for Doubtful Accounts)	0	1,933,756	0	0	0
Restricted Assets:					
Investments with Fiscal and Escrow Agents	0	0	0	0	0
Capital Purchases	0	0	0	0	0
Deferred Financing Costs	0	0	0	0	0
Industrial Commission of Ohio Deposit	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	3,164,407	0
<i>Other Debits:</i>					
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$5,611,073</u>	<u>\$12,296,693</u>	<u>\$1,153,270</u>	<u>\$3,575,312</u>	<u>\$21,444,613</u>

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$11,461,013	\$0	\$0	\$11,461,013
0	0	283,223	92,764	921,066	1,297,053
0	0	0	0	523,523	523,523
0	0	20,587,249	0	0	20,587,249
0	0	147,751	120,226	3,558,003	3,825,980
0	0	914,430	0	0	914,430
0	0	0	100	0	100
0	0	43,393	0	0	43,393
0	0	5,289,721	0	0	5,289,721
0	0	203,261	0	360,191	563,452
0	0	35,063	0	0	35,063
0	0	17,694	3,000	102,829	123,523
0	0	1,933,756	0	0	1,933,756
0	0	0	0	1,302,518	1,302,518
0	0	0	0	81,610	81,610
0	0	0	0	342,366	342,366
0	0	0	323	0	323
14,840,673	0	18,005,080	18,990	11,926,033	29,950,103
0	665,611	665,611	0	0	665,611
<u>\$14,840,673</u>	<u>\$665,611</u>	<u>\$59,587,245</u>	<u>\$235,403</u>	<u>\$19,118,139</u>	<u>\$78,940,787</u>

(Continued)

PIKE COUNTY, OHIO
 Combined Balance Sheet
 All Fund Types, Account Groups
 and Discretely Presented Component Units
 As of December 31, 2001

	GOVERNMENTAL FUND TYPES			PROPRIETARY	FIDUCIARY
	General	Special Revenue	Capital Projects	FUND TYPE Enterprise	FUND TYPE Trust and Agency
Liabilities, Fund Equity and Other Credits:					
Liabilities:					
Accounts Payable	\$33,854	\$360,296	\$251,886	\$12,056	\$0
Contracts Payable	5,130	20,095	204,503	0	0
Accrued Wages and Benefits	106,145	162,663	0	2,904	0
Compensated Absences Payable	26,335	68,438	0	3,760	0
Interfund Payable	0	228,742	604,706	38,533	42,449
Due to Other Funds	0	43,393	0	0	0
Due to Other Governments	88,360	198,440	25,000	2,128	19,311,767
Deferred Revenue	1,848,971	3,332,860	0	0	0
Undistributed Monies	0	0	0	0	1,767,492
Deposits Held and Due to Others	0	0	0	0	316,591
Accrued Interest Payable	0	7,979	58,043	5,908	0
Notes Payable	0	306,000	3,410,000	262,000	0
Capital Leases Payable	0	0	0	0	0
OPWC Loans Payable	0	0	0	126,562	0
Health Facilities Revenue Bonds	0	0	0	0	0
Total Liabilities	2,108,795	4,728,906	4,554,138	453,851	21,438,299
Fund Equity and Other Credits:					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	1,163,176	0
Retained Earnings:					
Reserved:					
Reserved for Board Use	0	0	0	0	0
Reserved for Donors	0	0	0	0	0
Unreserved	0	0	0	1,958,285	0
Fund Balance:					
Reserved for Encumbrances	117,437	620,073	458,018	0	0
Reserved for Inventory	20,002	174,094	0	0	0
Reserved for Loans	0	1,933,756	0	0	0
Reserved for Prepaid Items	6,617	11,077	0	0	0
Unreserved:					
Undesignated (Deficit)	3,358,222	4,828,787	(3,858,886)	0	6,314
Total Fund Equity (Deficit) and Other Credits	3,502,278	7,567,787	(3,400,868)	3,121,461	6,314
Total Liabilities and Fund Equity and Other Credits	\$5,611,073	\$12,296,693	\$1,153,270	\$3,575,312	\$21,444,613

See Accompanying Notes to the General Purpose Financial Statements

ACCOUNT GROUPS		Totals (Memorandum Only)	COMPONENT UNITS		Totals (Memorandum Only)
General Fixed Assets	General Long-Term Obligations	Primary Government	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
\$0	\$0	\$658,092	\$5,118	\$973,733	\$1,636,943
0	0	229,728	0	0	229,728
0	0	271,712	39,810	609,836	921,358
0	449,658	548,191	0	0	548,191
0	0	914,430	0	0	914,430
0	0	43,393	0	0	43,393
0	0	19,625,695	4,314	0	19,630,009
0	0	5,181,831	0	0	5,181,831
0	0	1,767,492	0	0	1,767,492
0	0	316,591	0	0	316,591
0	0	71,930	0	284,375	356,305
0	0	3,978,000	0	0	3,978,000
0	78,078	78,078	0	100,388	178,466
0	137,875	264,437	0	0	264,437
0	0	0	0	8,321,918	8,321,918
0	665,611	33,949,600	49,242	10,290,250	44,289,092
14,840,673	0	14,840,673	0	0	14,840,673
0	0	1,163,176	0	0	1,163,176
0	0	0	0	1,362,159	1,362,159
0	0	0	0	21,969	21,969
0	0	1,958,285	186,161	7,443,761	9,588,207
0	0	1,195,528	0	0	1,195,528
0	0	194,096	0	0	194,096
0	0	1,933,756	0	0	1,933,756
0	0	17,694	0	0	17,694
0	0	4,334,437	0	0	4,334,437
14,840,673	0	25,637,645	186,161	8,827,889	34,651,695
\$14,840,673	\$665,611	\$59,587,245	\$235,403	\$19,118,139	\$78,940,787

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures,
 And Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2001

	General	Special Revenue	Capital Projects	Expendable Trust	Totals (Memorandum Only)
Revenues:					
Taxes	\$3,561,702	\$1,171,624	\$0	\$0	\$4,733,326
Charges for Services	721,257	918,326	0	0	1,639,583
Fees, Licenses and Permits	13,484	0	0	0	13,484
Fines and Forfeitures	92,012	10,144	0	0	102,156
Intergovernmental	799,133	11,432,286	2,463,201	0	14,694,620
Interest	647,595	48,114	3,589	263	699,561
Other	181,677	796,602	133,805	25	1,112,109
Total Revenues	6,016,860	14,377,096	2,600,595	288	22,994,839
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,199,549	287,434	0	0	2,486,983
Judicial	690,516	437,499	0	0	1,128,015
Public Safety	1,464,964	457,992	0	0	1,922,956
Public Works	60,440	3,397,389	5,412,749	0	8,870,578
Health	24,768	2,906,381	0	0	2,931,149
Human Services	309,122	5,532,256	0	0	5,841,378
Conservation and Recreation	274,315	0	0	0	274,315
Economic Development and Assistance	0	1,157,691	0	0	1,157,691
Other	0	0	0	237	237
Capital Outlay	299,791	894,904	49,677	0	1,244,372
Debt Service:					
Principal Retirement	9,496	17,957	11,750	0	39,203
Interest and Fiscal Charges	3,287	16,406	104,571	0	124,264
Total Expenditures	5,336,248	15,105,909	5,578,747	237	26,021,141
Excess of Revenues Over (Under) Expenditures	680,612	(728,813)	(2,978,152)	51	(3,026,302)
Other Financing Sources (Uses):					
Sale of Fixed Assets	0	12,952	0	0	12,952
Inception of Capital Lease	0	66,720	0	0	66,720
Operating Transfers - In	0	79,651	1,041,979	0	1,121,630
Operating Transfers - Out	(1,143,396)	0	0	0	(1,143,396)
Total Other Financing Sources (Uses)	(1,143,396)	159,323	1,041,979	0	57,906
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(462,784)	(569,490)	(1,936,173)	51	(2,968,396)
Fund Balances at Beginning of Year (Restated - Note 4)	3,966,908	8,126,411	(1,464,695)	6,263	10,634,887
Increase (Decrease) in Reserve for Inventory	(1,846)	10,866	0	0	9,020
Fund Balance (Deficit) at End of Year	\$3,502,278	\$7,567,787	(\$3,400,868)	\$6,314	\$7,675,511

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2001

	GENERAL		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Taxes	\$3,686,122	\$3,475,060	(\$211,062)
Charges for Services	509,139	751,374	242,235
Fees, Licenses and Permits	15,605	13,484	(2,121)
Fines and Forfeitures	83,743	92,012	8,269
Intergovernmental	461,863	522,645	60,782
Interest	395,000	553,076	158,076
Other	280,300	461,424	181,124
Total Revenues	5,431,772	5,869,075	437,303
Expenditures:			
Current:			
General Government:			
Legislative and Executive	2,614,288	2,336,391	277,897
Judicial	775,721	711,569	64,152
Public Safety	1,617,635	1,488,587	129,048
Public Works	59,928	53,877	6,051
Health	37,054	25,468	11,586
Human Services	324,789	309,210	15,579
Conservation and Recreation	317,848	244,215	73,633
Capital Outlay	386,170	339,415	46,755
Total Expenditures	6,133,433	5,508,732	624,701
Excess of Revenues Over (Under) Expenditures	(701,661)	360,343	1,062,004
Other Financing Sources (Uses):			
Advances - In	0	2,760,383	2,760,383
Advances - Out	0	(1,858,089)	(1,858,089)
Operating Transfers - Out	(1,143,397)	(1,143,396)	1
Total Other Financing Sources (Uses)	(1,143,397)	(241,102)	902,295
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,845,058)	119,241	1,964,299
Fund Balance at Beginning of Year	1,564,613	1,564,613	0
Prior Year Encumbrances	224,260	224,260	0
Fund Balance at End of Year	(\$56,185)	\$1,908,114	\$1,964,299

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2001
 (Continued)

	SPECIAL REVENUE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$747,563	\$1,173,864	\$426,301
Charges for Services	824,909	896,632	71,723
Fines and Forfeitures	14,534	12,229	(2,305)
Intergovernmental	11,161,585	10,148,804	(1,012,781)
Interest	50,912	50,913	1
Other	1,266,139	1,232,464	(33,675)
Total Revenues	14,065,642	13,514,906	(550,736)
Expenditures:			
Current:			
General Government:			
Legislative and Executive	470,967	306,816	164,151
Judicial	506,313	452,673	53,640
Public Safety	718,477	489,531	228,946
Public Works	4,535,587	3,731,285	804,302
Health	3,451,773	3,040,341	411,432
Human Services	6,530,868	5,612,864	918,004
Economic Development and Assistance	1,371,305	1,244,521	126,784
Capital Outlay	1,231,642	1,133,759	97,883
Debt Service:			
Principal Retirement	79,000	9,000	70,000
Interest and Fiscal Charges	7,502	7,502	0
Total Debt Service	86,502	16,502	70,000
Total Expenditures	18,903,434	16,028,292	2,875,142
Excess of Revenues Over (Under) Expenditures	(4,837,792)	(2,513,386)	2,324,406
Other Financing Sources (Uses):			
Proceeds From Sale of Fixed Assets	0	12,952	12,952
Advances - In	34,182	448,542	414,360
Advances - Out	0	(369,609)	(369,609)
Operating Transfers - In	89,436	59,637	(29,799)
Total Other Financing Sources (Uses)	123,618	151,522	27,904
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,714,174)	(2,361,864)	2,352,310
Fund Balance at Beginning of Year	5,126,198	5,126,198	0
Prior Year Encumbrances	1,172,677	1,172,677	0
Fund Balance at End of Year	\$1,584,701	\$3,937,011	\$2,352,310

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2001
 (Continued)

	DEBT SERVICE		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other Revenues	\$275,962	\$83,662	(\$192,300)
<i>Total Revenues</i>	<i>275,962</i>	<i>83,662</i>	<i>(192,300)</i>
Expenditures:			
Capital Outlay			
Capital Improvements	4,033	4,033	0
Debt Service:			
Principal Retirement	964,157	894,157	70,000
Interest and Fiscal Charges	50,369	42,084	8,285
<i>Total Expenditures</i>	<i>1,018,559</i>	<i>940,274</i>	<i>78,285</i>
Excess of Revenues Under Expenditures	(742,597)	(856,612)	(114,015)
Other Financing Sources (Uses):			
Proceeds of Notes	795,000	795,000	0
Advances - In	475,000	774,688	299,688
Advances - Out	0	(799,688)	(799,688)
Operating Transfers - In	82,917	118,328	35,411
<i>Total Other Financing Sources (Uses)</i>	<i>1,352,917</i>	<i>888,328</i>	<i>(464,589)</i>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	610,320	31,716	(578,604)
Fund Balance at Beginning of Year	42,906	42,906	0
Prior Year Encumbrances	1,643	1,643	0
Fund Balance (Deficit) at End of Year	\$654,869	\$76,265	(\$578,604)

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Fund
 For the Year Ended December 31, 2001
 (Continued)

	CAPITAL PROJECTS		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$6,777,449	\$2,463,201	(\$4,314,248)
Interest	2,302	3,920	1,618
Other	226,694	99,287	(127,407)
<i>Total Revenues</i>	<u>7,006,445</u>	<u>2,566,408</u>	<u>(4,440,037)</u>
Expenditures:			
Current:			
Public Works	7,507,080	5,635,809	1,871,271
Capital Outlay	300,208	292,059	8,149
Debt Service:			
Principal Retirement	365,000	365,000	0
Interest and Fiscal Charges	17,475	17,417	58
<i>Total Expenditures</i>	<u>8,189,763</u>	<u>6,310,285</u>	<u>1,879,478</u>
Excess of Revenues Under Expenditures	<u>(1,183,318)</u>	<u>(3,743,877)</u>	<u>(2,560,559)</u>
Other Financing Sources (Uses):			
Proceeds of Notes	795,000	3,295,000	2,500,000
Advances - In	91,259	395,459	304,200
Advances - Out	0	(1,221,686)	(1,221,686)
Operating Transfers - In	400,513	943,986	543,473
<i>Total Other Financing Sources</i>	<u>1,286,772</u>	<u>3,412,759</u>	<u>2,125,987</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>103,454</u>	<u>(331,118)</u>	<u>(434,572)</u>
Fund Balance at Beginning of Year	376,606	376,606	0
Prior Year Encumbrances	153,169	153,169	0
Fund Balance at End of Year	<u>\$633,229</u>	<u>\$198,657</u>	<u>(\$434,572)</u>

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Fund
For the Year Ended December 31, 2001
(Continued)

	EXPENDABLE TRUST		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$140	\$292	\$152
Other Revenue	1,792	25	(1,767)
<i>Total Revenues</i>	1,932	317	(1,615)
Expenditures:			
Other Expenditures	5,400	2,397	3,003
<i>Total Expenditures</i>	5,400	2,397	3,003
Excess of Revenues Under Expenditures	(3,468)	(2,080)	1,388
Other Financing Sources (Uses):			
Other Financing Sources	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,468)	(2,080)	1,388
Fund Balance at Beginning of Year	7,422	7,422	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$3,954	\$5,342	\$1,388

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2001

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only)
	Enterprise	Pike County Adult Activities Center	Pike Health Services, Inc.	Reporting Entity
Operating Revenues:				
Charges for Services	\$450,466	\$1,304,974	\$15,927,867	\$17,683,307
Cafeteria	0	0	97,664	97,664
Other Operating Revenues	10,354	244,102	206,575	461,031
Total Operating Revenues	460,820	1,549,076	16,232,106	18,242,002
Operating Expenses:				
Personal Services	71,676	1,027,292	6,602,625	7,701,593
Contractual Services	198,570	61,328	2,464,822	2,724,720
Materials and Supplies	11,756	274,324	1,955,353	2,241,433
Other	82,494	21,055	2,605,994	2,709,543
Fringe Benefits	10,748	98,839	1,458,696	1,568,283
Depreciation	102,443	10,343	1,090,419	1,203,205
Total Operating Expenses	477,687	1,493,181	16,177,909	18,148,777
Operating Income (Loss)	(16,867)	55,895	54,197	93,225
Non-Operating Revenues (Expenses):				
Interest Income	0	2,243	100,021	102,264
Contributions	0	0	41,790	41,790
Gain (Loss) on Investments	0	0	(20,661)	(20,661)
Property Taxes	0	0	960,157	960,157
Interest and Fiscal Charges	(13,689)	0	(607,254)	(620,943)
Other Non-Operating Revenues	890	0	0	890
Total Non-Operating Revenues (Expenses)	(12,799)	2,243	474,053	463,497
Income (Loss) Before Operating Transfers	(29,666)	58,138	528,250	556,722
Operating Transfers - In	21,766	0	0	21,766
Net Income (Loss)	(7,900)	58,138	528,250	578,488
Retained Earnings at Beginning of Year (Restated - Note 4)	1,966,185	128,023	8,299,639	10,393,847
Retained Earnings	1,958,285	186,161	8,827,889	10,972,335
Contributed Capital at Beginning of Year	1,163,176	0	0	1,163,176
Contributed Capital at End of Year	1,163,176	0	0	1,163,176
Total Fund Equity at End of Year	\$3,121,461	\$186,161	\$8,827,889	\$12,135,511

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenses and Changes
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Enterprise Funds - Primary Government
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$299,988	\$312,316	\$12,328
Other Operating Revenues	8,500	750	(7,750)
Other Non-Operating Revenues	136,214	890	(135,324)
<i>Total Revenues</i>	<u>444,702</u>	<u>313,956</u>	<u>(130,746)</u>
Expenses:			
Personal Services	76,309	73,559	2,750
Fringe Benefits	12,960	12,202	758
Contractual Services	253,191	206,151	47,040
Materials and Supplies	11,458	5,616	5,842
Other Operating Expenses	942	150	792
Capital Outlay	22,614	18,284	4,330
Debt Service:			
Principal Retirement	313,000	313,000	0
Interest and Fiscal Charges	14,759	14,660	99
<i>Total Expenses</i>	<u>705,233</u>	<u>643,622</u>	<u>61,611</u>
Excess of Revenues Over (Under) Expenses	(260,531)	(329,666)	(69,135)
Other Financing Sources (Uses):			
Proceeds of Notes	262,000	262,000	0
Advances - In	0	262,000	262,000
Advances - Out	0	(377,000)	(377,000)
Operating Transfers - In	7,116	21,445	14,329
<i>Total Other Financing Sources (Uses)</i>	<u>269,116</u>	<u>168,445</u>	<u>(100,671)</u>
Excess of Revenues Over Expenses, Advances and Operating Transfers	8,585	(161,221)	(169,806)
Fund Equity at Beginning of Year	438,754	438,754	0
Prior Year Encumbrances	21,483	21,483	0
Fund Equity at End of Year	<u>\$468,822</u>	<u>\$299,016</u>	<u>(\$169,806)</u>

See Accompanying Note to the General Purpose Financial Statements

PIKE COUNTY, OHIO
 Combined Statement of Cash Flows
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2001

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only)
	Enterprise	Pike County Adult Activities Center	Pike Health Services Inc.	Reporting Entity
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$391,127	\$1,264,668	\$0	\$1,655,795
Cash Received from Patients and Third Party Payers	0	0	15,224,583	15,224,583
Cash Received from Other Operating Sources	10,354	244,102	304,239	558,695
Cash Payments to Suppliers for Goods and Services	(299,621)	(347,728)	(7,479,615)	(8,126,964)
Cash Payments to Employees for Services and Benefits	(85,761)	(1,126,131)	(7,978,204)	(9,190,096)
<i>Net Cash Provided by (Used for) Operating Activities</i>	16,099	34,911	71,003	122,013
<i>Cash Flows from Noncapital Financing Activities:</i>				
Property Taxes	0	0	960,157	960,157
Contributions	0	0	41,790	41,790
Operating Transfers-In	21,766	0	0	21,766
Advances-In	266,688	0	0	266,688
Advances-Out	(381,688)	0	0	(381,688)
Other	890	0	0	890
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	(92,344)	0	1,001,947	909,603
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Proceeds from Sale of Notes	262,000	0	0	262,000
Acquisition of Capital Assets	0	(10,634)	(488,395)	(499,029)
Principal Payments	(330,407)	0	(633,482)	(963,889)
Interest Payments	(14,981)	0	(617,398)	(632,379)
<i>Net Cash Used for Capital and Related Financing Activities</i>	(83,388)	(10,634)	(1,739,275)	(1,833,297)
<i>Cash Flows from Investing Activities:</i>				
Interest on Investments	0	2,244	120,682	122,926
Decrease in Board Designated Assets	0	0	688,357	688,357
<i>Net Cash Provided by Investing Activities</i>	0	2,244	809,039	811,283
Net Increase/(Decrease) in Cash and Cash Equivalents	(159,633)	26,521	142,714	9,602
Cash and Cash Equivalents at Beginning of Year	473,603	66,243	778,352	1,318,198
Cash and Cash Equivalents at End of Year	\$313,970	\$92,764	\$921,066	\$1,327,800

(Continued)

PIKE COUNTY, OHIO
 Combined Statement of Cash Flows
 All Enterprise Funds and Discretely Presented Component Units
 For the Year Ended December 31, 2001
 (Continued)

	PRIMARY GOVERNMENT	COMPONENT UNITS		Totals (Memorandum Only) Reporting Entity
	Enterprise	Pike County Adult Activities Center	Pike Health Services Inc.	
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Operating Income (Loss)	(\$16,867)	\$55,895	\$54,197	\$93,225
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i>				
Depreciation	102,443	10,343	1,090,419	1,203,205
Deferred Financing Cost	0	0	20,719	20,719
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	(59,339)	(38,061)	(703,284)	(800,684)
(Increase)/Decrease in Prepaid Items	0	(3,000)	(42,775)	(45,775)
(Increase)/Decrease in Inventory Held for Resale	0	0	(27,058)	(27,058)
(Increase)/Decrease in Materials and Supplies Inventory	6,290	0	0	6,290
Increase/(Decrease) in Accounts Payable	9,391	1,622	(394,008)	(382,995)
Increase/(Decrease) in Accrued Wages and Benefits	84	9,319	72,793	82,196
Increase/(Decrease) in Compensated Absences Payable	(2,160)	0	0	(2,160)
Increase/(Decrease) in Due to Other Governments	(19,543)	(1,207)	0	(20,750)
Increase/(Decrease) in Capital Leases Payable	(4,200)	0	0	(4,200)
Total Adjustments	32,966	(20,984)	16,806	28,788
Net Cash Provided by (Used for) Operating Activities	\$16,099	\$34,911	\$71,003	\$122,013

See Accompanying Notes to the General Purpose Financial Statements

PIKE COUNTY, OHIO
Notes to The General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Funds: These funds are used to account for the accumulation of financial resources for, and the payment of general obligation long-term debt principal, interest and related costs. In accordance with Ohio Law, these funds were reported on a budgetary basis. For GAAP reporting, these funds have been combined with the fund responsible for the repayment of the debt (See page 180 for the information on GAAP reporting of these funds).

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. (See Note 7.) Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenue.

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Estimated Resources: The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include actual unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

During fiscal year 2001, Investments were limited to STAROhio, U.S. Treasury Notes and Money Market Mutual Funds.

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

The County has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2001. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price of the investment could be sold for on December 31, 2001.

Interest is distributed to the General Fund, Community Development, Motor Vehicle and Gas Tax, and Law Enforcement Block Grant Special Revenue Funds, Pike Health Care Addition, and Pike County Multiple Bridge Capital Project Funds, and the Armintrout Expendable Trust Fund. Interest earned during 2001 amounted to \$699,561.

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

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

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Depreciation: The fixed asset values initially were determined at December 31, 1991, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated fixed assets are capitalized at estimated fair market value on the date donated. During 2001, the County has increased its threshold for which fixed assets are to be reported from \$500 to \$5,000.

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed Capital: Contributed capital represents resources from other funds, other governments, private sources, and tap-in fees, to the extent they exceed the cost of physical connection to the system, which have been provided to the enterprise funds and are not subject to repayment. Because the County, prior to 1992 had not prepared financial statements in accordance with accounting principles generally accepted in the United States of America, the exact amount of contributed capital pertaining to years prior to 1992 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the enterprise funds have been classified as retained earnings. As of December 31, 2001 the County's contributed capital consisted of tap-in fees and capital grants.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types					
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	<u>\$(462,784)</u>	<u>\$ (569,490)</u>	<u>\$ 0</u>	<u>\$(1,936,173)</u>	<u>\$ 51</u>
Increases (Decreases) Due To:					
Revenue Accruals	(147,785)	(928,910)	83,662	(34,187)	29
Expenditure Accruals	(24,891)	113,271	(940,274)	172,392	(1,200)
Encumbrances	(147,593)	(1,035,654)	0	(903,930)	(960)
Transfers	0	(20,014)	118,328	(97,993)	0
Note Proceeds	0	0	795,000	3,295,000	0
Advances	902,294	78,933	(25,000)	(826,227)	0
Budget Basis	<u>\$ 119,241</u>	<u>\$(2,361,864)</u>	<u>\$ 31,716</u>	<u>\$ (331,118)</u>	<u>\$(2,080)</u>

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

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

	Net Loss/Excess of Revenues Over Expenses, and Operating Transfers Proprietary Fund Type
GAAP Basis	<u>Enterprise</u> \$ (7,900)
Increases (Decreases) Due To:	
Revenue Accruals	(148,075)
Expense Accruals	(139,172)
Advances	(115,000)
Proceeds of Notes	262,000
Encumbrances	<u>(13,074)</u>
Budget Basis	<u>\$(161,221)</u>

NOTE 4 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES/RETAINED EARNINGS

Changes in Accounting Principles For fiscal year 2001, the County has implemented GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*. The implementation of GASB Statements No. 33 and 36 had the following effect on fund balance at December 31, 2000:

	General	Special Revenue
Fund Balance at December 31, 2000	\$3,906,454	\$7,653,919
Implementation of GASB 33	85,454	451,229
Adjusted Fund Balance at January 1, 2001	<u>\$3,991,908</u>	<u>\$8,105,148</u>

Restatement of Fund Balances/Retained Earnings The fund balances at December 31, 2000 of the Governmental Funds were restated from amounts previously reported to eliminate an interfund transaction, reduce a cash balance for the payoff of conduit debt, and reduce a receivable not received. The retained earnings balances at December 31, 2000 of the Enterprise Funds were restated from amounts previously reported to eliminate the reporting of Property, Plant, and Equipment below the capitalization threshold, which was increased from \$500 to \$5,000. The increase in the capitalization threshold also resulted in the General Fixed Asset Account Group being restated from the balance previously restated of \$13,157,468 to \$11,791,892. These restatements had the following effect on fund balance/retained earnings as they were previously reported as of December 31, 2000:

	General	Special Revenue	Capital Project	Enterprise
Fund Balance/Retained Earnings at December 31, 2000	\$3,906,454	\$7,653,919	\$(1,359,446)	\$2,001,762
Implementation of GASB 33	85,454	451,229	0	0
Restatement Amount	(25,000)	21,263	(105,249)	(35,577)
Adjusted Fund Balance/Retained Earnings at January 1, 2001	<u>\$3,966,908</u>	<u>\$8,126,411</u>	<u>\$(1,464,695)</u>	<u>\$1,966,185</u>

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

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

Accountability - Fund Equity/Retained Earnings Deficits: The following funds have a fund balance deficit as of December 31, 2001:

<u>Special Revenue Funds</u>	
Emergency Shelter Grant Fund	\$16,050
<u>Capital Projects Funds</u>	
Smith Road Waterline Fund	3,865
Market Street Office Complex Fund	452,272
Pike Health Care Addition Fund	283,522
U.S. 23 Sanitary Sewer Fund	9,084
Children's Services Building Fund	122,864
Pike County Local Gov't Service Center Fund	2,212,473
South Central Ohio Juvenile Detention Center Fund	492,474
<u>Enterprise Funds</u>	
Pike County Water Fund	356,203

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

Legal Compliance: The following funds had appropriations in excess of estimated resources at December 31, 2001:

General Fund	56,185
<u>Special Revenue Funds</u>	
MVGT Fund	424,538
Computerized Tax Mapping Fund	194,919
Chip Pee Pee & Waverly CDBG Fund	823
Children Services Fund	17,823
<u>Capital Project Funds</u>	
Zahn's Corner Industrial Park Fund	21,692

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

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

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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

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

1. United States treasury notes, bills, bonds, or other obligations of or security issued by the United States treasury or any other obligation guaranteed as to the payment of principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, debt interests rated in either of the two highest rating classifications by at least two nationally recognized agencies.

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

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

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

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

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

Deposits: At year end, the carrying amount of the County's deposits was \$2,100,502 and the bank balance was \$3,881,705. Of the bank balance:

1. \$200,000 was covered by federal depository insurance; and
2. \$3,681,705 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

	Category			Carrying Value	Fair Value
	1	2	3		
<u>Investments:</u>					
U.S. Treasury Notes	\$ 0	\$5,104,838	\$ 0	\$5,104,838	\$5,104,838
Money Market Mutual Funds	0	0	0	29,585	29,585
STAROhio	0	0	0	4,504,311	4,504,311
 Total Investments	 <u>\$ 0</u>	 <u>\$5,104,838</u>	 <u>\$ 0</u>	 <u>\$9,638,734</u>	 <u>\$9,638,734</u>

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

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

GASB 3 to GASB 9 Reconciliation

	Cash & Cash Equivalents	Investments
GASB 9 Balances	\$11,744,236	\$ 0
Cash on Hand	(5,000)	0
U.S. Treasury Notes	(5,104,838)	5,104,838
Money Market Mutual Funds	(29,585)	29,585
STAROhio	(4,504,311)	4,504,311
GASB 3	<u>\$ 2,100,502</u>	<u>\$9,638,734</u>

NOTE 7 - PROPERTY TAXES

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

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

NOTE 7 - PROPERTY TAXES (Continued)

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

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable and unpaid as of December 31, 2001. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations. The receivable and the portion of the tax levies prepaid by year end into the undivided general tax agency fund are therefore offset by a credit to deferred revenue.

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

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$199,535,010
Public Utility Personal Property	30,125,470
Tangible Personal Property	124,221,009
Total Property Taxes	<u>\$353,881,489</u>

NOTE 8 - PERMISSIVE SALES TAX

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

Proceeds of the tax are credited entirely to the general fund. Amounts that have been collected by the State and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2001 amounted to \$1,797,341.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2001, consisted of taxes, accounts (billings for user charged services, and delinquent child support payments), loans, notes, interest and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full.

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

NOTE 9 - RECEIVABLES (Continued)

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

Of the total Loans Receivable disclosed on the balance sheet, \$532,280 represents the amount of principal on the loans subject to forgiveness under the above agreement.

Other loans receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Community Development program and are recorded net of the \$155,722 allowance for doubtful accounts.

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

Fund / Type	Amount
<i>General Fund</i>	
Homestead & Rollback	\$ 66,567
Local Government	162,500
<i>Total General Fund</i>	229,067
<i>Special Revenue Funds</i>	
Homestead & Rollback	43,313
Grants and Entitlements	4,326,882
<i>Total Special Revenue Funds</i>	4,370,195
<i>Agency Funds</i>	
Gasoline Tax	58,660
Local Government	157,948
Permissive Tax	136,367
Local Government Revenue Assistance	55,696
Library and Local Government	281,788
<i>Total Agency Funds</i>	690,459
<i>Total All Funds</i>	\$5,289,721

NOTE 10 - FEDERAL FOOD STAMP PROGRAM

The County's Department of Human Services distributes federal food stamps through contracting issuance centers to entitled recipients within Pike County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. The inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$21,849 of federal food stamps at December 31, 2001.

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

NOTE 11 - FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 2001, are as follows:

	<u>Enterprise</u>
Land	\$ 12,500
Buildings	121,237
Machinery and Equipment	78,561
Vehicles	20,200
Water and Sewer Lines	<u>4,219,864</u>
Total Fund Fixed Assets	<u>4,452,362</u>
Less: Accumulated Depreciation	<u>(1,287,955)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u>\$3,164,407</u>

A summary of the changes in general fixed assets during 2001 is as follows:

Asset Category	*Restated Balance for the Year Ended 12/31/00	Additions	Deletions	Balance for the Year Ended 12/31/01
Land	\$ 672,840	\$ 0	\$ 0	\$ 672,840
Buildings	7,065,955	80,000	12,550	7,133,405
Improvements Other Than Buildings	371,047	2,351,680	0	2,722,727
Machinery and Equipment	1,252,570	303,424	0	1,555,994
Furniture and Fixtures	95,238	0	0	95,238
Vehicles	<u>2,334,242</u>	<u>680,337</u>	<u>354,110</u>	<u>2,660,469</u>
Totals	<u>\$ 11,791,892</u>	<u>\$ 3,415,441</u>	<u>\$ 366,660</u>	<u>\$14,840,673</u>

* See Note 4 for Restatement of fund balances and retained earnings.

NOTE 12 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2001, the County contracted with the Buckeye Joint-County Self-Insurance Council (a jointly governed organization, see Note 21) for liability, auto, and crime insurance. This jointly governed organization is a cost-sharing pool. The program has a \$0 to \$2,500 deductible per occurrence.

Coverages provided by the program are as follows:

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

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

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

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

NOTE 12 - RISK MANAGEMENT (Continued)

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

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

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

NOTE 13 - DEFINED BENEFIT RETIREMENT PLANS

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. In January 2001, House Bill 416 divided the PERS law enforcement program inot two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9.0%. The 2001 employer contribution rate for local government employer units was 13.55% of covered payroll; 4.3% to fund health care. For law enforcement, the employer rate was 16.70% of covered payroll. Pike County's contributions to PERS for the years ending December 31, 1999, 2000 and 2001, were \$988,509, \$731,122, and \$964,161, respectively which are equal to the required contributions for each year.

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

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 4.5% was the portion to fund the Health Care Reserve Fund. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Pike County's contributions to STRS for the years ending December 31, 1999, 2000 and 2001 were \$7,641, \$14,829, and \$23,603 which are equal to the required contributions for each year.

Effective July 1, 1991, all employees not otherwise covered by the Public Employees Retirement System or the State Teachers Retirement System have an option to choose social security or the Public Employees Retirement System/State Teachers Retirement System. As of December 31, 2001, none of the elected officials has elected social security.

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

NOTE 14 - POSTEMPLOYEMENT BENEFITS

Public Employees Retirement System: The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement service is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for the year 2001 was \$305,970; 4.30% of covered payroll.

The health inflation and significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 2000. OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

The number of active contributing participants was 411,076. \$11,735.9 million represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2000. The actuarially accrued liability and the unfunded actuarial liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continue to contribute at 9.0%. The employer contribution rate for both law enforcement and public safety divisions is 16.70%.

Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula that for PERS members not covered under this division.

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

Benefits are funded on a pay-as-you-go basis. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from System funds shall be included in the employer contribution rate, currently 14% of covered payroll. The board currently allocates employer contributions equal to 4.50% of covered payroll to the Health Care Reserve Fund. For Pike County this amount equaled \$7,587 during 2001. The balance in the Health Care Reserve Fund was \$3.256 billion, on June 30, 2001. As of July 1, 2001, eligible benefits recipients totaled 102,132. For the year ended June 30, 2001, net health care costs paid by the System were \$300,772,000.

NOTE 15 - OTHER EMPLOYEE BENEFITS

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

Accumulated, unused sick leave is paid up to a maximum of 240 hours, depending on length of service, to employees who retire. As of December 31, 2001, the liability for compensated absences was \$548,191 for the entire County.

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

NOTE 16 - DEFERRED COMPENSATION

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

NOTE 17 - CAPITALIZED LEASES - LESSEE DISCLOSURE

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

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

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2001.

Year Ending <u>December 31,</u>	<u>Long-Term Debt</u>
2002	\$30,740
2003	29,771
2004	23,227
2005	3,051
Thereafter	<u>253</u>
Total Minimum Lease Payments	87,042
Less: Amount Representing Interest	<u>(8,964)</u>
Present Value of Minimum Lease Payments	<u><u>\$78,078</u></u>

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

NOTE 18 - LONG-TERM DEBT

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

<u>Types / Issues</u>	<u>Outstanding at 01/01/01</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/01</u>
<u>General Long-Term Obligations</u>				
Compensated Absences	\$383,340	\$ 66,318	\$ 0	\$449,658
General Obligation Debt Loan 0.00% - 1995 Ohio Public Works Commission	104,625	0	6,750	97,875
General Obligation Debt Loan 0.00% - 1998 Ohio Public Works Commission	45,000	0	5,000	40,000
Capital Leases	<u>38,811</u>	<u>66,720</u>	<u>27,453</u>	<u>78,078</u>
Total Long-Term Obligations	<u>\$571,776</u>	<u>\$133,038</u>	<u>\$39,203</u>	<u>\$665,611</u>
<u>Types / Issues</u>	<u>Outstanding at 01/01/01</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding at 12/31/01</u>
<u>Enterprise Fund Obligations</u>				
<u>Pike County Water Fund</u> Loan - 0.00% - 1994 Ohio Public Works Commission	<u>\$ 135,937</u>	<u>\$ 0</u>	<u>\$ 9,375</u>	<u>\$126,562</u>
<u>Pike County Sewer Fund</u> Capital Leases	<u>4,200</u>	<u>0</u>	<u>4,200</u>	<u>0</u>
Total Enterprise Funds Obligations	<u>\$ 140,137</u>	<u>\$ 0</u>	<u>\$13,575</u>	<u>\$126,562</u>

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

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

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

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

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

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

NOTE 18 - LONG-TERM DEBT (Continued)

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

	Lapparell Road OPWC Loan	Buchanan Road OPWC Loan	Pike Lake Road Bridge OPWC Loan
2002	\$ 4,688	\$ 6,750	\$ 1,250
2003	9,376	6,750	2,500
2004	9,376	6,750	2,500
2005	9,376	6,750	2,500
2006	9,376	6,750	2,500
2007-2011	46,880	33,750	12,500
2012-2016	37,490	30,375	12,500
Thereafter	<u>0</u>	<u>0</u>	<u>3,750</u>
Total	<u>\$ 126,562</u>	<u>\$ 97,875</u>	<u>\$ 40,000</u>

NOTE 19 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2001 follows:

Fund Type/Fund	Outstanding at 01/01/01	Issued	Retired	Outstanding at 12/31/01
<i>Special Revenue Funds</i>				
MR/DD Facility	\$ 200,000	\$ 180,000	\$ 200,000	\$ 180,000
MR/DD (Supported Living)	135,000	0	9,000	126,000
Total Special Revenue Funds	<u>335,000</u>	<u>180,000</u>	<u>209,000</u>	<u>306,000</u>
<i>Capital Projects Funds</i>				
Pike Health Care Addition Fund	315,000	295,000	315,000	295,000
Children Services Building Fund	135,000	115,000	135,000	115,000
Pike County Multiple Bridge Fund	50,000	0	50,000	0
Market Street Office Complex	0	500,000	500,000	0
Pike County Local Gov't Service Ctr.	0	2,500,000	0	2,500,000
South Central Ohio Juv. Det. Ctr.	0	500,000	0	500,000
Airport Hanger Construction	30,000	0	30,000	0
Total Capital Projects Funds	<u>530,000</u>	<u>3,910,000</u>	<u>1,030,000</u>	<u>3,410,000</u>
<i>Enterprise Fund</i>				
Pike County Sewer Fund				
Pike County Sewer Notes	198,000	162,000	198,000	162,000
Circleview Drive Sewer Notes	115,000	100,000	115,000	100,000
Total Pike County Sewer Fund	<u>313,000</u>	<u>262,000</u>	<u>313,000</u>	<u>262,000</u>
Pike County Water Fund				
Lapparell Road/Cynthiana				
Waterline Notes	8,032	0	8,032	0
Total Enterprise Funds	<u>321,032</u>	<u>262,000</u>	<u>321,032</u>	<u>262,000</u>
Total All Funds	<u>\$1,186,032</u>	<u>\$4,352,000</u>	<u>\$1,560,032</u>	<u>\$3,978,000</u>

All of the notes are backed by the full faith and credit of Pike County. The note liability is reflected in the fund which received the proceeds and will be retired from the general revenues of the County. Those notes pertaining to enterprise funds will be paid from revenues derived by the County from operations. All the notes scheduled to mature have interest rates ranging from 3.76 percent to 8.75 percent.

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

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2001, consist of the following individual fund receivables and payables:

<u>Fund Type/Fund</u>	<u>Asset Interfund Receivable</u>	<u>Liability Interfund Payable</u>
<i>General Fund</i>	<u>\$ 871,981</u>	<u>\$ 0</u>
<i>Special Revenue Funds</i>		
Emergency Shelter Grant Fund	0	16,050
EMA Co-op Agreement Fund	0	12,000
Community Development Fund	0	134,520
Board of MR/DD Fund	42,449	9,672
VOCA Grant Fund	0	1,500
OH-EPA Septic Tank Fund	0	55,000
<i>Total Special Revenue Funds</i>	<u>42,449</u>	<u>228,742</u>
<i>Capital Projects Funds</i>		
Children's Services Building Fund	0	22,663
Pike Lake Road Waterline Fund	0	9,200
U.S. 23 Sanitary Sewer Project Fund	0	9,084
Zahn's Corner Industrial Park Fund	0	81,259
Market Street Office Complex Fund	0	475,000
Smith Road Waterline Fund	0	7,500
<i>Total Capital Projects Funds</i>	<u>0</u>	<u>604,706</u>
<i>Enterprise Fund</i>		
Pike County Sewer Fund	0	38,533
<i>Total Enterprise Funds</i>	<u>0</u>	<u>38,533</u>
<i>Agency Fund</i>		
Family & Children First Council Fund	0	42,449
<i>Total Agency Funds</i>	<u>0</u>	<u>42,449</u>
<i>Total All Funds</i>	<u>\$ 914,430</u>	<u>\$ 914,430</u>
	<u>Due From Funds</u>	<u>Due To Funds</u>
<i>Special Revenue Funds</i>		
Children Services	\$13,675	\$ 0
MR/DD	21,975	0
Human Services	5,245	38,148
Child Support Enforcement Agency	0	5,245
<i>Total Special Revenue Funds</i>	<u>40,895</u>	<u>43,393</u>
<i>Agency Funds</i>		
District Board of Health	2,498	0
<i>Total All Funds</i>	<u>\$43,393</u>	<u>\$43,393</u>

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

Buckeye Joint-County Self-Insurance Council

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

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

In the event of losses, the first \$250 to \$2,500 of any valid claim, depending on type of loss, will be paid by the member. The next payment, with a maximum pay out ranging from \$100,000 to \$1,000,000 per occurrence, will come from the self-insurance pool based on the members' percentage of contribution. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary payments. Pike County does not have any ongoing financial interest or responsibility. The agreement between the County and the Council indicates that a voluntary withdrawal or termination by the County shall constitute a forfeiture of any pro rata share of the Council reserve fund. In the event of the termination of the Council, current members shall be paid in an amount they have contributed to the Council as of the last month of the Council's existence. Current calculation of this potential residual interest is therefore not possible. During 2001, Pike County paid \$90,822 to the Council for insurance coverage.

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

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

Pike County cannot significantly influence operations of the Board, who has sole budgetary authority and controls surpluses and deficits. The Pike County has no ongoing financial interest or responsibility. During 2001, Pike County contributed \$292,569 to the program.

Buckeye Joint-County Health Benefit Trust

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

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

The degree of control exercised by any participating government is limited to its representation on the Board. The Governing Board is composed of at least one County Commissioner from each of the participating counties. The Governing Board annually elects officers which include a Chairman and Vice Chairman. The expenses and investment of funds by the officers must be approved by the Governing Board unless specific limits have been set by the Governing Board to permit otherwise. The Buckeye Joint-County Health Benefit Trust received no contributions from the county during 2001.

Hocking Valley Community Residential Center

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

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

South Central Regional Juvenile Detention Center

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

The Center's revenue is from per diem charges for inmates to the respective counties and a percent of the county tax base to the total tax base. Ross County is the fiscal officer of the Center. Pike County does not have any financial interest or responsibility. During 2001, Pike County contributed \$54,355 to the Center.

Ohio Valley Resource Conservation and Development Area, Inc.

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

Job Training Partnership Consortium

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

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

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

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

Private Industry Council

The PIC is a jointly governed organization corporation consisting of representatives from the private and public sectors of Pike, Scioto, Adams, Jackson and Brown Counties appointed by the County Commissioners from each county. The Board of Trustees is the governing board of the PIC. The Board of Trustees elects a President, Vice President, Secretary, Treasurer and an Executive Director. The President may execute, without limitation, contracts, bonds, notes, debentures, deeds, mortgages and other obligations in the name of the PIC. The County does not have any financial interest or responsibility. The Private Industry Council received no contributions from the County during 2001.

Southern Ohio Development Initiative

Southern Ohio Development Initiative was created with assistance from the U.S. Department of Energy to assist in the development of industrial areas to offset the potential downsizing and privatization of the Uranium Enrichment Plant in Piketon, Ohio. It is a legally separate, not for profit corporation with representatives from each of the counties impacted by the events at the Piketon Plant. The Counties involved in this initiative are Pike, Ross, Scioto and Jackson Counties. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Initiative received \$30,000 from the County during 2001.

NOTE 22 - RELATED ORGANIZATIONS

Garnet A. Wilson Library of Pike County

The Garnet A. Wilson Library of Pike County is a political subdivision that is governed by a board of trustees appointed by the County Commissioners. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Library received no contributions from the County during 2001.

Pike Metropolitan Housing Authority

The Pike Metropolitan Housing Authority is a political subdivision that consists of five members. One member is appointed by the probate court, one member by the court of common pleas, one member by the board of county commissioners, and two members by the chief executive officer of the most populous city included in the district, in accordance with the last preceding federal census. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The Authority received no contributions from the County during 2001.

NOTE 23 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for sewage, water and recycling services. The component units, Pike County Adult Activities Center and Pike Health Services were excluded because they are presented individually in the general purpose financial statements. Financial segment information as of and for the year ended December 31, 2001, is as follows:

	<u>Pike County Sewer Fund</u>	<u>Pike County Water Fund</u>	<u>Pike County Recycling Fund</u>	<u>Total Enterprise Funds</u>
Operating Revenues	\$ 365,634	\$ 9,375	\$85,811	\$ 460,820
Operating Expenses Before Depreciation	287,644	0	87,600	375,244
Depreciation Expense	84,146	17,747	550	102,443
Operating Gain (Loss)	(6,156)	(8,372)	(2,339)	(16,867)
Net Non - Operating Revenues (Expenses)	(12,478)	(321)	0	(12,799)
Operating Transfers - In	21,445	321	0	21,766
Net Gain (Loss)	2,811	(8,372)	(2,339)	(7,900)
Net Working Capital	55,976	0	27,640	83,616
Total Assets	3,059,937	422,528	92,847	3,575,312
Notes Payable	262,000	0	0	262,000
Total Equity	2,732,648	295,966	92,847	3,121,461
Encumbrances Outstanding at 12/31/01	12,859	0	215	13,074

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

NOTE 24 - CONTINGENT LIABILITIES

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

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

NOTE 25 - RELATED PARTY TRANSACTIONS

Pike County Adult Activities Center: The Pike County Adult Activities Center, a discretely presented component unit of Pike County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. These contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the financial statements of the center. In 2001, these contributions were \$244,102.

NOTE 26 - PIKE COUNTY ADULT ACTIVITIES CENTER

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

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

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

Cash and Cash Equivalents - At year end, the carrying amount of the Center's deposits was \$92,764, and the bank balance was \$97,993. The entire bank balance was covered by Federal Depository Insurance.

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

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

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

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

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

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

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

NOTE 26 - PIKE COUNTY ADULT ACTIVITIES CENTER (Continued)

Fixed Assets - A summary of Pike adult Activity Center's fixed assets at December 31, 2001 follows:

Furniture and Fixtures	\$ 8,567
Equipment	90,282
Total	<u>98,849</u>
Less: Accumulated Depreciation	<u>(79,859)</u>
Total Fixed Assets (net of accumulated depreciation)	<u>\$18,990</u>

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

NOTE 27 - PIKE HEALTH SERVICES, INC.

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

A. Summary of Significant Accounting Policies

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

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

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

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

Cash and Cash Equivalents - at year end, the carrying amount of the Hospital's deposits was \$921,066 and the bank balance was \$921,066. \$200,000 was covered by Federal Depository Insurance. The remaining balance was uninsured and uncollateralized.

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

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

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

A. Summary of Significant Accounting Policies (continued)

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

	Category			Carrying Value	Fair Value
	1	2	3		
U.S. Treasury Obligations	\$1,482,384	\$ 0	\$ 0	\$1,482,384	\$1,482,384
Government Mutual Funds	0	0	0	161,646	161,646
Debt Securities	82,516	0	0	82,516	82,516
Money Market	0	0	0	106,332	106,332
Common Stock	74,773	0	0	74,773	74,773
Total	<u>\$1,639,673</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$1,907,651</u>	<u>\$1,907,651</u>

Investment Income for the year ended December 31, 2001 consists of the following:

<u>2001</u>
Interest and Dividends \$100,021

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

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

Deferred Financing Fees - Costs incurred in connection with the issuance of bonds are being amortized over the lives of the related bonds using the straight-line method. Accumulated amortization is \$30,293 at December 31, 2001.

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

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

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

Charity Care - The Hospital maintains a policy whereby patients in need of medical services are treated without regard to their ability to pay for such services. Because the Hospital does not expect to pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue. The Hospital had \$1,230,000 in charity care in 2001.

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

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

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

B. Leases

The capital lease obligations are secured by certain equipment with a cost of \$387,371 and accumulated amortization of \$219,789 at December 31, 2001. Lease amortization is included in depreciation expense. At December 31, 2001, future minimum payments, by year and in the aggregate, for capital leases consist of the following:

2002	\$71,586
2002	29,760
2003	<u>4,638</u>
Total minimum lease payment	105,984
Amounts representing interest	<u>(5,596)</u>
Present Value of net minimum lease payments	<u>\$100,388</u>

C. Net Patient Service Revenue

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

Medicare: Inpatient acute care services rendered to medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors effective August 1, 2000, reimbursement for certain outpatient services, and outpatient capital costs related to Medicare beneficiaries were paid based on a cost reimbursement methodology until August 1, 2000. The Hospital was reimbursed for those items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Hospital. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through December 31, 1998.

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

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

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

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

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

	Year Ended December 31, 2001
Total patient service revenue	<u>\$30,148,012</u>
Contractual adjustments:	
Medicare	7,215,102
Medicaid	4,724,227
Blue Cross	234,665
Workers' compensation	121,439
PM & SA	1,460,565
Other	464,147
Total contractual adjustments	<u>14,220,145</u>
Net patient service revenue	<u><u>\$ 15,927,867</u></u>

D. Pension Plan

The Hospital has established a defined contribution plan for all employees 21 years of age and with at least 2 years of service. Employees become vested after 2 years of service. The Hospital funds pension costs based on a rate of 3% of each employee's salary, as determined by the plan. The Hospital's Board of Trustees is responsible for amending the pension plan provisions and contribution requirements. The provision for retirement plan expense for the year ended December 31, 2001 was \$95,670.

E. County Tax Levy

In 1997, the voters of Pike County renewed a property tax levy to provide operating support for the Hospital for an additional five years. It was expected that the levy would provide the Hospital with approximately \$600,000 per year from 1999 to 2002. Actual receipts in 2001 amounted to approximately \$960,000.

F. Contingencies

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

Malpractice and general patient liability claims have been asserted against the Hospital by various claimants. The claims are in various stages and some may ultimately be brought to trial. At December 31, 2001, management believes asserted and unasserted claims and assessments will not exceed the limits of insurance coverage. Accordingly, no amounts have been accrued for malpractice and general patient liability claims at December 31, 2001.

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

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

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

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

G. Fixed Assets

A summary of the Hospital's fixed assets at December 31, 2001 are as follows:

Land	\$ 244,450
Land Improvements	478,236
Building	12,382,077
Fixed Equipment	145,249
Construction in Progress	50,816
Major movable equipment	6,361,912
Total	<u>19,662,740</u>
Less: allowances for depreciation	<u>(7,736,707)</u>
Total Fund Fixed Assets (net of accumulated depreciation)	<u>\$11,926,033</u>

H. Functional Expenses

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

	2001
Health care services	<u>\$15,683,132</u>
General and administrative	1,102,031
Total	<u>\$16,785,163</u>

I. Long-Term Debt

Long-Term debt consists of:

	December 31, <u>2001</u>
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1997 (Pike Health Services, Inc. Project) 5.05% to 6.75% serial bonds, due in varying annual installments to July 2017, secured by a mortgage	\$5,460,000
County of Pike, Ohio Hospital Facilities Revenue Bonds, Series 1999 (Pike Health Services, Inc. Project) 7.00% serial bonds, due in varying annual installments to July 2022, secured by a mortgage	2,940,000
Less - bond discount	(78,082)
Capital Lease Obligations	<u>100,388</u>
Total Long-Term Debt	<u>\$8,422,306</u>

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

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

Long-Term debt maturities are as follows:

<u>Year</u>	<u>Amount</u>
2002	\$328,156
2003	316,254
2004	300,926
2005	320,000
2006	340,000
Thereafter	6,816,970
Total	<u>\$8,422,306</u>

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

NOTE 28 - OPERATING TRANSFERS/ADVANCES

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

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COMBINING, INDIVIDUAL FUND

AND ACCOUNT GROUP

STATEMENTS AND SCHEDULES

General Fund

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$3,686,122	\$3,475,060	(\$211,062)
Charges for Services	509,139	751,374	242,235
Fees, Licenses and Permits	15,605	13,484	(2,121)
Fines and Forfeitures	83,743	92,012	8,269
Intergovernmental	461,863	522,645	60,782
Interest	395,000	553,076	158,076
Other	280,300	461,424	181,124
Total Revenues	5,431,772	5,869,075	437,303
Expenditures:			
Current:			
General Government - Legislative and Executive			
Commissioners			
Salaries	178,986	178,699	287
Fringe Benefits	64,202	60,192	4,010
Supplies and Materials	4,157	3,263	894
Contractual Services	102,739	90,042	12,697
Other Expenditures	52,187	31,512	20,675
Total Commissioners	402,271	363,708	38,563
Microfilm			
Supplies and Materials	200	0	200
Other Expenditures	522	522	0
Total Microfilm	722	522	200
County Auditor			
Salaries	160,887	145,909	14,978
Fringe Benefits	52,955	41,318	11,637
Supplies and Materials	10,634	7,768	2,866
Contractual Services	865	499	366
Other Expenditures	17,107	12,392	4,715
Total County Auditor	242,448	207,886	34,562
Personal Property			
Salaries	22,825	22,825	0
Fringe Benefits	4,118	3,971	147
Supplies and Materials	6,380	4,649	1,731
Other Expenditures	1,000	36	964
Total Personal Property	34,323	31,481	2,842

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Appraisal of Real Property			
Supplies and Materials	875	180	695
Total Appraisal of Real Property	875	180	695
County Treasurer			
Salaries	107,695	105,316	2,379
Fringe Benefits	24,936	24,746	190
Supplies and Materials	4,654	4,635	19
Contractual Services	150	0	150
Other Expenditures	9,940	9,333	607
Total County Treasurer	147,375	144,030	3,345
Prosecuting Attorney			
Salaries	206,561	205,928	633
Fringe Benefits	54,650	49,857	4,793
Supplies and Materials	4,922	4,532	390
Contractual Services	9,300	6,889	2,411
Other Expenditures	56,611	50,748	5,863
Total Prosecuting Attorney	332,044	317,954	14,090
Budget Commission			
Supplies and Materials	500	112	388
Board of Revision			
Supplies and Materials	100	0	100
Other Expenditures	100	0	100
Total Board of Revision	200	0	200
Bureau of Inspection			
Contractual Services	54,311	51,492	2,819
County Planning Commission			
Salaries	49,840	49,839	1
Fringe Benefits	18,975	13,574	5,401
Supplies and Materials	700	639	61
Contractual Services	715	0	715
Other Expenditures	7,067	4,457	2,610
Total County Planning Commission	77,297	68,509	8,788
Data Processing			
Supplies and Materials	5,910	3,357	2,553
Other Expenditures	2,000	1,172	828
Total Data Processing	7,910	4,529	3,381

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections			
Salaries	136,151	135,405	746
Fringe Benefits	86,963	86,119	844
Supplies and Materials	10,568	10,557	11
Contractual Services	3,770	3,342	428
Other Expenditures	8,329	6,921	1,408
	-----	-----	-----
Total Board of Elections	245,781	242,344	3,437
	-----	-----	-----
Buildings and Grounds - Maintenance			
Salaries	111,852	106,444	5,408
Fringe Benefits	40,628	37,152	3,476
Supplies and Materials	12,000	8,340	3,660
Contractual Services	238,592	191,691	46,901
Other Expenditures	94,872	69,427	25,445
	-----	-----	-----
Total Buildings and Grounds - Maintenance	497,944	413,054	84,890
	-----	-----	-----
Recorder			
Salaries	102,724	102,724	0
Fringe Benefits	31,850	30,995	855
Supplies and Materials	4,050	1,722	2,328
Contractual Services	400	0	400
Other Expenditures	7,013	4,160	2,853
	-----	-----	-----
Total Recorder	146,037	139,601	6,436
	-----	-----	-----
Insurance, Pensions, Taxes			
Contractual Services	156,330	110,329	46,001
	-----	-----	-----
Miscellaneous			
Other Expenditures	267,920	240,660	27,260
	-----	-----	-----
Total General Government - Legislative and Executive	2,614,288	2,336,391	277,897
	-----	-----	-----
General Government - Judicial			
Court of Appeals			
Other Expenditures	8,939	8,117	822
	-----	-----	-----
Common Pleas Court			
Salaries	58,903	57,932	971
Fringe Benefits	18,887	18,842	45
Supplies and Materials	2,500	2,146	354
Contractual Services	11,154	7,618	3,536
Other Expenditures	18,668	12,195	6,473
	-----	-----	-----
Total Common Pleas Court	110,112	98,733	11,379
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Jury Commission			
Salaries	1,050	580	470
Fringe Benefits	245	89	156
Supplies and Materials	650	648	2
Other Expenditures	75	0	75
	-----	-----	-----
Total Jury Commission	2,020	1,317	703
	-----	-----	-----
Adult Probation			
Supplies and Materials	1,000	575	425
Contractual Services	350	0	350
Other Expenditures	2,924	2,205	719
	-----	-----	-----
Total Adult Probation	4,274	2,780	1,494
	-----	-----	-----
Juvenile Court			
Salaries	69,637	69,637	0
Fringe Benefits	16,340	15,472	868
Supplies and Materials	3,000	2,863	137
Contractual Services	1,000	646	354
Other Expenditures	9,795	4,096	5,699
	-----	-----	-----
Total Juvenile Court	99,772	92,714	7,058
	-----	-----	-----
Probate Court			
Salaries	50,540	50,539	1
Fringe Benefits	12,966	12,580	386
Supplies and Materials	3,742	1,955	1,787
Contractual Services	1,260	895	365
Other Expenditures	6,603	4,277	2,326
	-----	-----	-----
Total Probate Court	75,111	70,246	4,865
	-----	-----	-----
Clerk of Courts			
Personal Services	81,053	81,053	0
Fringe Benefits	28,847	28,457	390
Supplies and Materials	5,000	4,682	318
Contractual Services	400	0	400
Other Expenditures	1,964	650	1,314
	-----	-----	-----
Total Clerk of Courts	117,264	114,842	2,422
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
County Court			
Personal Services	177,562	177,559	3
Fringe Benefits	70,965	68,465	2,500
Supplies and Materials	5,070	1,737	3,333
Other Expenditures	18,184	8,698	9,486
	-----	-----	-----
Total County Court	271,781	256,459	15,322
	-----	-----	-----
Public Defender			
Contractual Services	81,868	61,898	19,970
	-----	-----	-----
Law Library			
Personal Services	3,875	3,875	0
Fringe Benefits	705	588	117
	-----	-----	-----
Total Law Library	4,580	4,463	117
	-----	-----	-----
Total General Government - Judicial	775,721	711,569	64,152
	-----	-----	-----
Public Safety			
Coroner			
Personal Services	23,662	23,596	66
Fringe Benefits	13,181	12,655	526
Supplies and Materials	100	0	100
Contractual Services	12,000	6,375	5,625
Other Expenditures	1,100	251	849
	-----	-----	-----
Total Coroner	50,043	42,877	7,166
	-----	-----	-----
Juvenile Probation			
Personal Services	53,000	35,735	17,265
Fringe Benefits	26,533	18,441	8,092
Materials and Supplies	3,000	198	2,802
Other Expenditures	8,728	3,664	5,064
	-----	-----	-----
Total Juvenile Probation	91,261	58,038	33,223
	-----	-----	-----
Sheriff			
Personal Services	594,478	594,403	75
Fringe Benefits	195,917	195,794	123
Supplies and Materials	13,802	13,913	(111)
Contractual Services	74,670	21,889	52,781
Other Expenditures	132,573	122,808	9,765
	-----	-----	-----
Total Sheriff	1,011,440	948,807	62,633
	-----	-----	-----
Prisoner Care			
Contractual Services	463,141	438,865	24,276
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Disaster Services			
Supplies and Materials	200	0	200
Contractual Services	1,500	0	1,500
Other Expenditures	50	0	50
	-----	-----	-----
Total Disaster Services	1,750	0	1,750
	-----	-----	-----
Total Public Safety	1,617,635	1,488,587	129,048
	-----	-----	-----
Public Works			
Engineer			
Personal Services	38,030	37,724	306
Fringe Benefits	15,648	11,839	3,809
Supplies and Materials	2,000	1,555	445
Other Expenditures	4,250	2,759	1,491
	-----	-----	-----
Total Public Works	59,928	53,877	6,051
	-----	-----	-----
Health			
Other Health			
Fees-Vital Statistics	300	259	41
Hydrophobia Claims	200	0	200
Crippled Children Aid	33,939	23,234	10,705
Contractual Services	2,300	1,765	535
Other Expenditures	315	210	105
	-----	-----	-----
Total Health	37,054	25,468	11,586
	-----	-----	-----
Soldiers' Relief			
Salaries	49,900	49,534	366
Fringe Benefits	12,786	10,175	2,611
Supplies and Materials	1,100	1,060	40
Contractual Services	15,844	11,261	4,583
Other Expenditures	29,200	21,483	7,717
	-----	-----	-----
Total Soldiers' Relief	108,830	93,513	15,317
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Veterans' Services			
Other Expenditures	3,523	3,261	262
Other Human Services			
Welfare Assistance	212,436	212,436	0
Total Human Services	324,789	309,210	15,579
Conservation and Recreation			
Airport			
Personal Services	11,622	11,622	0
Fringe Benefits	5,119	3,664	1,455
Supplies and Materials	1,000	39	961
Contractual Services	117,625	60,794	56,831
Other Expenditures	18,095	7,210	10,885
Total Airport	153,461	83,329	70,132
Agriculture			
Grants	164,387	160,886	3,501
Total Conservation and Recreation	317,848	244,215	73,633
Capital Outlay	386,170	339,415	46,755
<i>Total Expenditures</i>	6,133,433	5,508,732	624,701
Excess of Revenues Under Expenditures	(701,661)	360,343	1,062,004
<i>Other Financing Sources (Uses):</i>			
Advances - In	0	2,760,383	2,760,383
Advances - Out	0	(1,858,089)	(1,858,089)
Operating Transfers - Out	(1,143,397)	(1,143,396)	1
Total Other Financing Sources (Uses)	(1,143,397)	(241,102)	902,295
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(1,845,058)	119,241	1,964,299
Fund Balance at Beginning of Year	1,564,613	1,564,613	0
Prior Year Encumbrances Appropriated	224,260	224,260	0
Fund Balance at End of Year	(\$56,185)	\$1,908,114	\$1,964,299

Special Revenue Funds

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

Community Development Fund

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

Motor Vehicle and Gas Tax Fund

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

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

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

Road and Bridge Fund

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

Dog and Kennel Fund

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

Human Services Fund

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

Marriage License Special Fund

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

Child Support Enforcement Agency Fund

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

Probate Court Business Fund

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

Children's Trust Fund

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

Real Estate Assessment Fund

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

Youth Services Subsidy Grant Fund

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

Continued

Special Revenue Funds
(Continued)

Tuberculosis Levy Fund

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

Prosecutor's Computer Grant Fund

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

County Court Computerization Fund

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

County Court Computer Legal Research Fund

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

County Recorder's Equipment Fund

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

Certificate of Title Administration Fund

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

Jobs - Transportation Pass Through Fund

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

Food Stamp Pass Through Fund

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

Federal Department of Energy Agreement in Principal Fund

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

Cops Fast Federal Grant Fund

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

Pike Crime Prevention Grant Fund

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

Continued

Special Revenue Funds
(Continued)

Law Enforcement Trust Fund

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

Drug Abuse Resistance Education (DARE) Grant Fund

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

Juvenile Court Computerization Fund

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

ODNR Special Assistance Fund

To account for the revenue receipts and expenditures incurred in the administration of a one time special assistance grant received from the Ohio Department of Natural Resources, Division of Recycling and Litter Prevention for purchasing special equipment to be used in the county's recycling and litter program.

S. V. A. A. Fund

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

Family and Children First Fund

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

Emergency Medical Services Fund

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

Probate Court Computerization Fund

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

Probate Court Computer Legal Research Fund

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

Common Pleas Court Computerization Fund

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

Common Pleas Court Computer Legal Research Fund

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

Continued

Special Revenue Funds
(Continued)

Microenterprise Grant Fund

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

Children Services Fund

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

Computerized Tax Mapping Fund

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

County Emergency Preparedness Fund

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

County EMA Terrorism Planning Grant

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

CHIP Housing Revolving Loan Fund

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

Emergency Management Agency Co-Operative Agreement Fund

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

Transportation - Section 18 Fund

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

Aging Grant Fund

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

Continued

Special Revenue Funds
(Continued)

Delinquent Real Estate Tax and Assessment Collection Fund

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

Drug Law Enforcement Fund

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

Indigent Guardianship Fund

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

Community Corrections Grant Fund

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

Community Right to Know Emergency Fund

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

Indigent Drivers Alcohol Treatment Fund

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

Enforcement and Education Fund

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

Reclaim Ohio 401 Grant Fund

To account for resources to perform beautification projects.

Community Corrections Planning Fund

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

Community Correction Act Grant

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

Law Enforcement Block Grant

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

Continued

Special Revenue Funds
(Continued)

FEMA Flood Assistance Grant - Engineer

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

FEMA Flood Assistance - Other Depts.

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

Federal Highway Administration - ER Fund

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

V.O.C.A. Grant Fund

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

Cops in Shops Grant Fund

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

CHIP - Pee Pee Township & Waverly CDBG Grant Fund

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

Guardrail Inventory Project Grant Fund

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

Ohio EPA - Septic Tank Repair Fund

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

Court Security Grant Fund

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

Continued

Special Revenue Funds
(Continued)

Piketon Sewer Plant Upgrade Fund

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

Small Cities CDBG FY99 Fund

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

Byrne Memorial D02 Victim Fund

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

Electronic Monitor House Arrest Fund

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

County Court Probation Fund

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

Pike County Project Grant Fund

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

Juvenile Diversion Plan Fund

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

Emergency Shelter Grant Fund

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

ODNR Recycling Market Fund

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

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PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2001

	Community Development	Motor Vehicle and Gas Tax	Board of MR/DD	Road and Bridge	Dog and Kennel
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$467,244	\$673,083	\$1,070,978	\$34,201	\$6,872
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	451,056	0	0
Accounts	42,331	1,550	0	0	0
Interfund	0	0	42,449	0	0
Due from Other Funds	0	0	21,975	0	0
Due from Other Governments	176,274	1,155,273	275,819	0	0
Materials and Supplies					
Inventory	0	153,208	1,593	0	0
Notes Receivable	35,063	0	0	0	0
Prepaid Items	0	113	8,497	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	1,933,756	0	0	0	0
Total Assets	\$2,654,668	\$1,983,227	\$1,872,367	\$34,201	\$6,872
Liabilities:					
Accounts Payable	\$15,427	\$8,416	\$3,238	\$0	\$0
Contracts Payable	0	20,095	0	0	0
Accrued Wages and Benefits	11,542	30,935	32,683	0	1,260
Compensated Absences Payable	4,522	12,482	9,347	0	0
Interfund Payable	134,520	0	9,672	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	9,092	22,959	78,636	0	376
Deferred Revenue	99,094	747,587	549,172	0	0
Accrued Interest Payable	0	0	7,979	0	0
Notes Payable	0	0	306,000	0	0
Total Liabilities	274,197	842,474	996,727	0	1,636
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	52,022	237,488	65,265	4,617	2,030
Reserved for Inventory	0	153,208	1,593	0	0
Reserved for Loans	1,933,756	0	0	0	0
Reserved for Prepaid Items	0	113	8,497	0	0
Unreserved:					
Undesignated (Deficit)	394,693	749,944	800,285	29,584	3,206
Total Fund Equity (Deficit)	2,380,471	1,140,753	875,640	34,201	5,236
Total Liabilities and Fund Equity	\$2,654,668	\$1,983,227	\$1,872,367	\$34,201	\$6,872

Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$338,312	\$4,492	\$224,660	\$3,868	\$14,413	\$338,150	\$96,672
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
5,245	0	0	0	0	0	0
2,670,712	0	0	0	0	0	0
7,697	0	3,053	0	0	0	0
0	0	0	0	0	0	0
611	0	0	0	0	0	0
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
\$3,022,577	\$4,492	\$227,713	\$3,868	\$14,413	\$338,150	\$96,672
-----	-----	-----	-----	-----	-----	-----
\$204,708	\$0	\$0	\$0	\$0	\$13,777	\$0
0	0	0	0	0	0	0
56,689	0	5,393	0	0	3,019	1,556
31,790	0	1,533	0	0	1,441	571
0	0	0	0	0	0	0
38,148	0	5,245	0	0	0	0
64,993	0	3,806	0	49	2,220	530
1,774,632	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
2,170,960	0	15,977	0	49	20,457	2,657
-----	-----	-----	-----	-----	-----	-----
170,272	0	24,860	0	0	17,071	0
7,697	0	3,053	0	0	0	0
0	0	0	0	0	0	0
611	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
673,037	4,492	183,823	3,868	14,364	300,622	94,015
-----	-----	-----	-----	-----	-----	-----
851,617	4,492	211,736	3,868	14,364	317,693	94,015
-----	-----	-----	-----	-----	-----	-----
\$3,022,577	\$4,492	\$227,713	\$3,868	\$14,413	\$338,150	\$96,672
-----	-----	-----	-----	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2001
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research	County Recorder's Equipment
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$6,144	\$76	\$232,019	\$103,146	\$64,406
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts	0	0	0	0	0
Total Assets	\$6,144	\$76	\$232,019	\$103,146	\$64,406
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$12,069
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	0	0	0	0	12,069
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	666	0	1,127
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	6,144	76	231,353	103,146	51,210
Total Fund Equity (Deficit)	6,144	76	232,019	103,146	52,337
Total Liabilities and Fund Equity	\$6,144	\$76	\$232,019	\$103,146	\$64,406

<u>Certificate of Title Administration</u>	<u>Jobs - Transportation Pass Through</u>	<u>Food Stamp Pass Through</u>	<u>Federal Department of Energy in Principal</u>	<u>Cops Fast Federal Grant</u>	<u>Pike Crime Prevention Grant</u>	<u>Law Enforcement Trust</u>
\$129,966	\$0	\$167	\$15,338	\$608	\$4,627	\$12,976
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,621	0	0	0	0	0	0
0	0	0	0	0	0	0
138	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$132,725</u>	<u>\$0</u>	<u>\$167</u>	<u>\$15,338</u>	<u>\$608</u>	<u>\$4,627</u>	<u>\$12,976</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
2,828	0	0	0	0	0	0
1,300	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,056	0	0	0	279	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>6,184</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>279</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
2,621	0	0	0	0	0	0
0	0	0	0	0	0	0
138	0	0	0	0	0	0
<u>123,782</u>	<u>0</u>	<u>167</u>	<u>15,338</u>	<u>329</u>	<u>4,627</u>	<u>12,976</u>
<u>126,541</u>	<u>0</u>	<u>167</u>	<u>15,338</u>	<u>329</u>	<u>4,627</u>	<u>12,976</u>
<u>\$132,725</u>	<u>\$0</u>	<u>\$167</u>	<u>\$15,338</u>	<u>\$608</u>	<u>\$4,627</u>	<u>\$12,976</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2001
(Continued)

	DARE Grant	Juvenile Court Computerization	ODNR Special Assistance	S.V.A.A.	Family and Children First Council
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$5,122	\$6,428	\$0	\$1,600	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	9,000	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$14,122	\$6,428	\$0	\$1,600	\$0
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	1,094	0	0	0	0
Compensated Absences Payable	860	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	336	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	2,290	0	0	0	0
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	11,832	6,428	0	1,600	0
Total Fund Equity (Deficit)	11,832	6,428	0	1,600	0
Total Liabilities and Fund Equity	\$14,122	\$6,428	\$0	\$1,600	\$0

Emergency Medical Services	Probate Court Computerization	Probate Court Computer Legal Research	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Microenterprise Grant	Children Services
\$369,528	\$28,450	\$0	\$25,928	\$2,517	\$0	\$33,047
0	0	0	0	0	0	0
161,245	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	13,675
19,689	0	0	0	0	0	57,522
5,459	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,718
0	0	0	0	0	0	0
<u>\$555,921</u>	<u>\$28,450</u>	<u>\$0</u>	<u>\$25,928</u>	<u>\$2,517</u>	<u>\$0</u>	<u>\$105,962</u>
\$7,016	\$0	\$0	\$0	\$0	\$0	\$72,264
0	0	0	0	0	0	0
518	0	0	40	0	0	10,994
0	0	0	0	0	0	4,592
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,600	0	0	7	0	0	8,123
162,375	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>173,509</u>	<u>0</u>	<u>0</u>	<u>47</u>	<u>0</u>	<u>0</u>	<u>95,973</u>
3,000	0	0	0	0	0	845
5,459	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,718
<u>373,953</u>	<u>28,450</u>	<u>0</u>	<u>25,881</u>	<u>2,517</u>	<u>0</u>	<u>7,426</u>
<u>382,412</u>	<u>28,450</u>	<u>0</u>	<u>25,881</u>	<u>2,517</u>	<u>0</u>	<u>9,989</u>
<u>\$555,921</u>	<u>\$28,450</u>	<u>\$0</u>	<u>\$25,928</u>	<u>\$2,517</u>	<u>\$0</u>	<u>\$105,962</u>

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2001
(Continued)

	Computerized Tax Mapping	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$73,108	\$9,914	\$1,412	\$119,684	\$15,836
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$73,108	\$9,914	\$1,412	\$119,684	\$15,836
Liabilities:					
Accounts Payable	\$23,381	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	1,449
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	12,000
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	35	0	0	398
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	23,381	35	0	0	13,847
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	33,238	0	0	0	55
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	16,489	9,879	1,412	119,684	1,934
Total Fund Equity (Deficit)	49,727	9,879	1,412	119,684	1,989
Total Liabilities and Fund Equity	\$73,108	\$9,914	\$1,412	\$119,684	\$15,836

Transportation Section 18	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Corrections Grant	Community Right to Know Emergency
\$0	\$5,270	\$92,443	\$1,983	\$26,387	\$10,550	\$28,447
0	0	0	2,607	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	463	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
----- \$0	----- \$5,270	----- \$92,443	----- \$4,590	----- \$26,387	----- \$11,013	----- \$28,447
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	775	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	281	0	0	0	25
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
----- 0	----- 0	----- 1,056	----- 0	----- 0	----- 0	----- 25
0	0	0	0	0	0	0
0	0	0	0	0	463	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	5,270	91,387	4,590	26,387	10,550	28,422
----- 0	----- 5,270	----- 91,387	----- 4,590	----- 26,387	----- 11,013	----- 28,422
----- \$0	----- \$5,270	----- \$92,443	----- \$4,590	----- \$26,387	----- \$11,013	----- \$28,447

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2001
(Continued)

	Indigent Drivers Alcohol Treatment	Enforcement and Education	Reclaim Ohio Grant	Community Corrections Planning
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,174	\$7,297	\$155,760	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts	0	0	0	0
Total Assets	\$1,174	\$7,297	\$155,760	\$0
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	0	0	0	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved:				
Undesignated (Deficit)	1,174	7,297	155,760	0
Total Fund Equity (Deficit)	1,174	7,297	155,760	0
Total Liabilities and Fund Equity	\$1,174	\$7,297	\$155,760	\$0

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2001
(Continued)

	Chip Pee Pee & Waverly CDBG	Guardrail Inventory Project	OH - EPA Septic Tank	Court Security	Piketon Sewer Plant Upgrade
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$56,828	\$4,092	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	5,906	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	0	0	0	0
Total Assets	\$0	\$0	\$62,734	\$4,092	\$0
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	55,000	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	0	0	55,000	0	0
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	4,860	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	0	0	2,874	4,092	0
Total Fund Equity (Deficit)	0	0	7,734	4,092	0
Total Liabilities and Fund Equity	\$0	\$0	\$62,734	\$4,092	\$0

PIKE COUNTY, OHIO
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2001
(Continued)

	ODNR Recycling	Total Special Revenue
Assets:		
Equity in Pooled Cash and Cash Equivalents	\$48,000	\$5,030,375
Cash and Cash Equivalents in Segregated Accounts	0	2,607
Receivables:		
Taxes	0	612,301
Accounts	0	43,881
Interfund	0	42,449
Due from Other Funds	0	40,895
Due from Other Governments	0	4,370,195
Materials and Supplies		
Inventory	0	174,094
Notes Receivable	0	35,063
Prepaid Items	0	11,077
Loans Receivable (Net of Allowance for Doubtfull Accounts)	0	1,933,756
	\$48,000	\$12,296,693
Total Assets	\$48,000	\$12,296,693
 Liabilities:		
Accounts Payable	\$0	\$360,296
Contracts Payable	0	20,095
Accrued Wages and Benefits	0	162,663
Compensated Absences Payable	0	68,438
Interfund Payable	0	228,742
Due to Other Funds	0	43,393
Due to Other Governments	0	198,440
Deferred Revenue	0	3,332,860
Accrued Interest Payable	0	7,979
Notes Payable	0	306,000
	0	4,728,906
Total Liabilities	0	4,728,906
 Fund Equity:		
Fund Balance:		
Reserved for Encumbrances	0	620,073
Reserved for Inventory	0	174,094
Reserved for Loans	0	1,933,756
Reserved for Prepaid Items	0	11,077
Unreserved:		
Undesignated (Deficit)	48,000	4,828,787
	48,000	7,567,787
Total Fund Equity (Deficit)	48,000	7,567,787
Total Liabilities and Fund Equity	\$48,000	\$12,296,693

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PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2001

	Community Development	Motor Vehicle and Gas Tax	Board of MR/DD	Road and Bridge	Dog and Kennel
Revenues:					
Taxes	\$0	\$0	\$784,125	\$0	\$0
Charges for Services	295,403	0	0	26,851	8,844
Fines and Forfeitures	0	0	0	0	284
Intergovernmental	647,736	2,660,122	1,464,107	0	0
Interest	1,331	46,733	0	0	0
Other	310,613	139,252	60,560	0	3,027
Total Revenues	1,255,083	2,846,107	2,308,792	26,851	12,155
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	3,103,348	0	34,252	0
Health	317,870	0	2,523,488	0	56,111
Human Services	0	0	0	0	0
Economic Development and Assistance	788,118	0	0	0	0
Capital Outlay	14,436	76,040	129,896	0	35
Debt Service:					
Principal Retirement	0	0	17,957	0	0
Interest and Fiscal Charges	0	0	16,406	0	0
Total Expenditures	1,120,424	3,179,388	2,687,747	34,252	56,146
Excess of Revenues Over (Under) Expenditures	134,659	(333,281)	(378,955)	(7,401)	(43,991)
Other Financing Sources and (Uses):					
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Captial Lease	0	0	66,720	0	0
Operating Transfers - In	13,967	0	20,014	0	40,000
Total Other Financing Sources and (Uses)	13,967	0	86,734	0	40,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	148,626	(333,281)	(292,221)	(7,401)	(3,991)
Fund Balances at Beginning of Year	2,231,845	1,462,527	1,168,328	41,602	9,227
Increase (Decrease) in Reserve for Inventory	0	11,507	(467)	0	0
Fund Balances (Deficit) at End of Year	\$2,380,471	\$1,140,753	\$875,640	\$34,201	\$5,236

Human Services	Marriage License Special	Child Support Enforcement Agency	Probate Court Business	Children's Trust	Real Estate Assessment	Youth Services Subsidy Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	10,253	42,715	231	0	248,200	0
0	0	0	0	0	0	0
4,792,616	0	225,320	0	5,513	0	54,141
0	0	0	0	0	0	0
143,872	0	0	0	127	3,667	664
4,936,488	10,253	268,035	231	5,640	251,867	54,805
0	0	0	0	0	196,129	0
0	0	0	0	0	0	0
0	0	0	0	0	0	45,152
0	0	0	0	0	0	0
0	8,912	0	0	0	0	0
4,534,473	0	244,715	0	10,273	0	0
0	0	0	0	0	0	0
72,408	0	5,885	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,606,881	8,912	250,600	0	10,273	196,129	45,152
329,607	1,341	17,435	231	(4,633)	55,738	9,653
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
329,607	1,341	17,435	231	(4,633)	55,738	9,653
525,315	3,151	194,127	3,637	18,997	261,955	84,362
(3,305)	0	174	0	0	0	0
\$851,617	\$4,492	\$211,736	\$3,868	\$14,364	\$317,693	\$94,015

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	Tuberculosis Levy	Prosecutor's Computer Grant	County Court Computerization	County Court Computer Legal Research	County Recorder's Equipment
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	37,026	11,174	22,424
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	0	0	37,026	11,174	22,424
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	30,780
Judicial	0	0	25,074	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	25,074	0	30,780
Excess of Revenues Over (Under) Expenditures	0	0	11,952	11,174	(8,356)
Other Financing Sources and (Uses):					
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
Total Other Financing Sources and (Uses)	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	11,952	11,174	(8,356)
Fund Balances at Beginning of Year	6,144	76	220,067	91,972	60,693
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,144	\$76	\$232,019	\$103,146	\$52,337

<u>Certificate of Title Administration</u>	<u>Jobs - Transportation Pass Through</u>	<u>Food Stamp Pass Through</u>	<u>Federal Department of Energy in Principal</u>	<u>Cops Fast Federal Grant</u>	<u>Pike Crime Prevention Grant</u>	<u>Law Enforcement Trust</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
142,861	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	13,388	24,829	0	0
0	0	0	0	0	0	0
886	0	0	0	1,748	0	0
<u>143,747</u>	<u>0</u>	<u>0</u>	<u>13,388</u>	<u>26,577</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
356,800	0	0	0	0	0	0
0	0	0	0	57,582	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
266	0	0	1,320	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>357,066</u>	<u>0</u>	<u>0</u>	<u>1,320</u>	<u>57,582</u>	<u>0</u>	<u>0</u>
(213,319)	0	0	12,068	(31,005)	0	0
0	0	0	0	0	0	12,952
0	0	0	0	0	0	0
0	0	0	0	5,670	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,670</u>	<u>0</u>	<u>12,952</u>
(213,319)	0	0	12,068	(25,335)	0	12,952
337,239	0	167	3,270	25,664	4,627	24
2,621	0	0	0	0	0	0
<u>\$126,541</u>	<u>\$0</u>	<u>\$167</u>	<u>\$15,338</u>	<u>\$329</u>	<u>\$4,627</u>	<u>\$12,976</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	DARE Grant	Juvenile Court Computerization	ODNR Special Assistance	S.V.A.A.	Family and Children First Council
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	1,848	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	9,000	0	14,001	0	0
Interest	0	0	0	0	0
Other	402	0	0	0	0
Total Revenues	9,402	1,848	14,001	0	0
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	36,006	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	14,001	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	36,006	0	14,001	0	0
Excess of Revenues Over (Under) Expenditures	(26,604)	1,848	0	0	0
Other Financing Sources and (Uses):					
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
Total Other Financing Sources and Uses	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(26,604)	1,848	0	0	0
Fund Balances at Beginning of Year	38,436	4,580	0	1,600	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$11,832	\$6,428	\$0	\$1,600	\$0

Emergency Medical Services	Probate Court Computerization	Probate Court Computer Legal Research	Common Pleas Court Computerization	Common Pleas Court Computer Legal Research	Microenterprise Grant	Children Services
\$387,499	\$0	\$0	\$0	\$0	\$0	\$0
0	3,780	0	7,837	1,425	0	0
0	0	0	0	0	0	0
35,722	0	0	0	0	0	694,869
0	0	0	0	0	0	0
7,980	0	0	0	0	0	0
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431,201	3,780	0	7,837	1,425	0	694,869
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	0	0
0	0	0	6,600	2,200	0	0
177,867	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	742,795
0	0	0	0	0	0	0
554,128	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
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731,995	0	0	6,600	2,200	0	742,795
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(300,794)	3,780	0	1,237	(775)	0	(47,926)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
(300,794)	3,780	0	1,237	(775)	0	(47,926)
683,206	24,670	0	24,644	3,292	0	57,915
0	0	0	0	0	0	0
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\$382,412	\$28,450	\$0	\$25,881	\$2,517	\$0	\$9,989
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(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	Computerized Tax Mapping	County Emergency Preparedness	County EMA Terrorism Planning	CHIP Housing Revolving Loan	Emergency Management Agency Co-operative Agreement
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	163,593	25,000	2,000	0	16,230
Interest	0	0	0	0	0
Other	1,461	0	0	119,684	302
Total Revenues	165,054	25,000	2,000	119,684	16,532
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	8,201	588	0	33,150
Public Works	259,789	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	12,453	6,920	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	272,242	15,121	588	0	33,150
Excess of Revenues Over (Under) Expenditures	(107,188)	9,879	1,412	119,684	(16,618)
Other Financing Sources and (Uses):					
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
Total Other Financing Sources and Uses	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(107,188)	9,879	1,412	119,684	(16,618)
Fund Balances at Beginning of Year	156,915	0	0	0	18,607
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$49,727	\$9,879	\$1,412	\$119,684	\$1,989

Transportation Section 18	Aging Grant	Delinquent Real Estate Tax and Assessment Collection	Drug Law Enforcement	Indigent Guardianship	Community Corrections Grant	Community Right to Know Emergency
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	37,072	1,642	3,180	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	10,297
0	0	0	0	0	0	0
0	0	412	0	0	0	65
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0	0	37,484	1,642	3,180	0	10,362
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0	0	30,310	0	0	0	0
0	0	0	0	199	0	0
0	0	0	2,482	0	0	6,815
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	2,153
0	0	0	0	0	0	0
0	0	0	0	0	0	0
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0	0	30,310	2,482	199	0	8,968
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0	0	7,174	(840)	2,981	0	1,394
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
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0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
0	0	7,174	(840)	2,981	0	1,394
0	5,270	84,213	5,430	23,406	10,677	27,028
0	0	0	0	0	336	0
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\$0	\$5,270	\$91,387	\$4,590	\$26,387	\$11,013	\$28,422
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(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	Indigent Drivers Alcohol Treatment	Enforcement and Education	Reclaim Ohio Grant	Community Corrections Planning
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fines and Forfeitures	8,336	1,524	0	0
Intergovernmental	0	0	13,801	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	8,336	1,524	13,801	0
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	9,231	0	0	0
Public Safety	0	0	3,646	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	9,231	0	3,646	0
Excess of Revenues Over (Under) Expenditures	(895)	1,524	10,155	0
Other Financing Sources and (Uses):				
Procees from Sale of Fixed Assets	0	0	0	0
Inception of Captial Lease	0	0	0	0
Operating Transfers - In	0	0	0	0
Total Other Financing Sources and Uses	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(895)	1,524	10,155	0
Fund Balances at Beginning of Year	2,069	5,773	145,605	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,174	\$7,297	\$155,760	\$0

Community Corrections Act Grant	Law Enforcement Block Grant	FEMA Flood Assistance Grant Engineer	FEMA Flood Assistance Grant Other	Federal Highway ADM	VOCA Grant	Cops In Shops Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
48,185	2,377	0	0	0	30,515	0
0	50	0	0	0	0	0
403	178	0	0	0	474	0
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48,588	2,605	0	0	0	30,989	0
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0	0	0	0	0	30,215	0
37,290	0	0	0	0	0	0
0	3,193	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,825	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
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39,115	3,193	0	0	0	30,215	0
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9,473	(588)	0	0	0	774	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	0	0
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9,473	(588)	0	0	0	774	0
23,366	903	0	0	0	3,720	0
0	0	0	0	0	0	0
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\$32,839	\$315	\$0	\$0	\$0	\$4,494	\$0
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(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	Chip Pee Pee & Waverly CDBG	Guardrail Inventory Project	OH - EPA Septic Tank	Court Security	Piketon Sewer Plant Upgrade
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	115,387	0	260,000
Interest	0	0	0	0	0
Other	823	0	0	0	0
<i>Total Revenues</i>	<u>823</u>	<u>0</u>	<u>115,387</u>	<u>0</u>	<u>260,000</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	105	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	983	0	107,821	0	260,000
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>983</u>	<u>0</u>	<u>107,821</u>	<u>105</u>	<u>260,000</u>
Excess of Revenues Over (Under) Expenditures	(160)	0	7,566	(105)	0
Other Financing Sources and (Uses):					
Procees from Sale of Fixed Assets	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Operating Transfers - In	0	0	0	0	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(160)	0	7,566	(105)	0
Fund Balances at Beginning of Year	160	0	168	4,197	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$7,734</u>	<u>\$4,092</u>	<u>\$0</u>

<u>Small Cities CDBG</u>	<u>Byrne Memorial D02 Victim</u>	<u>Electronic Monitor House Arrest</u>	<u>Couty Court Probation</u>	<u>Pike County Project Grant</u>	<u>Juvenile Diversion Plan</u>	<u>Emergency Shelter Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	15,090	470	0	0	0
0	0	0	0	0	0	0
0	9,610	0	0	26,126	19,801	0
0	0	0	0	0	0	0
2	0	0	0	0	0	0
<u>2</u>	<u>9,610</u>	<u>15,090</u>	<u>470</u>	<u>26,126</u>	<u>19,801</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	9,610	10,804	919	26,126	19,801	16,050
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
769	0	0	0	0	0	0
0	0	2,688	450	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>769</u>	<u>9,610</u>	<u>13,492</u>	<u>1,369</u>	<u>26,126</u>	<u>19,801</u>	<u>16,050</u>
(767)	0	1,598	(899)	0	0	(16,050)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(767)	0	1,598	(899)	0	0	(16,050)
767	0	13,186	1,592	0	0	0
0	0	0	0	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$14,784</u>	<u>\$693</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$16,050)</u>

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2001
(Continued)

	ODNR Recycling	Total Special Revenue
Revenues:		
Taxes	\$0	\$1,171,624
Charges for Services	0	918,326
Fines and Forfeitures	0	10,144
Intergovernmental	48,000	11,432,286
Interest	0	48,114
Other	0	796,602
Total Revenues	48,000	14,377,096
Expenditures:		
Current:		
General Government:		
Legislative and Executive	0	287,434
Judicial	0	437,499
Public Safety	0	457,992
Public Works	0	3,397,389
Health	0	2,906,381
Human Services	0	5,532,256
Economic Development and Assistance	0	1,157,691
Capital Outlay	0	894,904
Debt Service:		
Principal Retirement	0	17,957
Interest and Fiscal Charges	0	16,406
Total Expenditures	0	15,105,909
Excess of Revenues Over (Under) Expenditures	48,000	(728,813)
Other Financing Sources and (Uses):		
Procees from Sale of Fixed Assets	0	12,952
Inception of Capital Lease	0	66,720
Operating Transfers - In	0	79,651
Total Other Financing Sources and Uses	0	159,323
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	48,000	(569,490)
Fund Balances at Beginning of Year	0	8,126,411
Increase (Decrease) in Reserve for Inventory	0	10,866
Fund Balances (Deficit) at End of Year	\$48,000	\$7,567,787

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PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$300,000	\$274,122	(\$25,878)
Intergovernmental	634,457	542,949	(91,508)
Other	294,484	315,160	20,676
Total Revenues	1,228,941	1,132,231	(96,710)
Expenditures:			
Current:			
Health			
Litter Control/Recycling			
Personal Services	29,150	28,602	548
Fringe Benefits	9,791	8,079	1,712
Other Expenditures	3,187	3,017	170
Total Litter Control/Recycling	42,128	39,698	2,430
Pike County Solid Waste			
Personal Services	146,000	145,989	11
Fringe Benefits	45,126	40,265	4,861
Supplies and Materials	1,000	958	42
Contractual Services	61,862	25,622	36,240
Other Expenditures	50,104	47,409	2,695
Total Pike County Solid Waste	304,092	260,243	43,849
Total Health	346,220	299,941	46,279
Formula Grant			
Personal Services	16,232	16,232	0
Fringe Benefits	9,364	8,997	367
Contractual Services	98,202	98,200	2
Other Expenditures	48,202	48,202	0
Total Formula Grant	172,000	171,631	369
Randall Homes Grant			
Other Expenditures	6,626	3,057	3,569
Revolving Loans - New			
Personal Services	16,319	16,008	311
Fringe Benefits	7,375	7,229	146
Contractual Services	64,313	63,603	710
Other Expenditures	24,783	24,783	0
Total Revolving Loans - New	\$112,790	\$111,623	\$1,167

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revolving Loans - Old			
Personal Services	\$39,754	\$39,003	\$751
Fringe Benefits	20,601	16,544	4,057
Supplies and Materials	1,200	1,033	167
Contractual Services	136,592	135,500	1,092
Other Expenditures	49,309	42,941	6,368
Total Revolving Loans - Old	247,456	235,021	12,435
Community Housing Impr. - County Wide			
Personal Services	54,200	45,499	8,701
Fringe Benefits	10,960	6,768	4,192
Supplies and Materials	500	424	76
Contractual Services	364,000	294,315	69,685
Other Expenditures	7,500	984	6,516
Total Revolving Loans - Old	437,160	347,990	89,170
Total Economic Development and Assistance	976,032	869,322	106,710
Capital Outlay	16,696	61,402	(44,706)
Total Expenditures	1,338,948	1,230,665	108,283
Excess of Revenues Over (Under) Expenditures	(110,007)	(98,434)	11,573
Other Financing Sources (Uses):			
Advances - In	0	323,260	323,260
Advances - Out	0	(251,877)	(251,877)
Operating Transfers - In	15,346	13,967	(1,379)
Total Other Financing Sources (Uses)	15,346	85,350	70,004
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(94,661)	(13,084)	81,577
Fund Balance at Beginning of Year	391,805	391,805	0
Prior Year Encumbrances	34,441	34,441	0
Fund Balance at End of Year	\$331,585	\$413,162	\$81,577

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,400,000	\$2,606,293	\$206,293
Interest	50,857	50,857	0
Other	120,407	137,702	17,295
	<hr/>	<hr/>	<hr/>
Total Revenues	2,571,264	2,794,852	223,588
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Public Works			
Engineer			
Personal Services	195,746	187,421	8,325
Fringe Benefits	61,091	55,014	6,077
Supplies and Materials	8,500	8,031	469
Contractual Services	5,000	3,715	1,285
Other Expenditures	38,033	25,191	12,842
	<hr/>	<hr/>	<hr/>
Total Engineer	308,370	279,372	28,998
	<hr/>	<hr/>	<hr/>
Roads			
Personal Services	710,000	662,916	47,084
Fringe Benefits	195,439	174,647	20,792
Supplies and Materials	495,866	418,476	77,390
Contractual Services	1,198,242	841,900	356,342
Other Expenditures	38,507	31,140	7,367
	<hr/>	<hr/>	<hr/>
Total Roads	2,638,054	2,129,079	508,975
	<hr/>	<hr/>	<hr/>
Bridges and Culverts			
Personal Services	121,411	113,812	7,599
Fringe Benefits	13,162	13,162	0
Contractual Services	767,776	731,973	35,803
Other Expenditures	134,989	122,808	12,181
	<hr/>	<hr/>	<hr/>
Total Bridges and Culverts	1,037,338	981,755	55,583
	<hr/>	<hr/>	<hr/>
Total Public Works	3,983,762	3,390,206	593,556
	<hr/>	<hr/>	<hr/>
Capital Outlay	89,101	76,040	13,061
	<hr/>	<hr/>	<hr/>
Total Expenditures	4,072,863	3,466,246	606,617
	<hr/>	<hr/>	<hr/>
Excess of Revenues Over (Under) Expenditures	(\$1,501,599)	(\$671,394)	\$830,205

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Other Financing Sources(Uses):</i>			
Advances - In	\$0	\$0	\$0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,501,599)	(671,394)	830,205
Fund Balance at Beginning of Year	652,663	652,663	0
Prior Year Encumbrances	424,398	424,398	0
Fund Balance at End of Year	<u>(\$424,538)</u>	<u>\$405,667</u>	<u>\$830,205</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of MR/DD Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$479,101	\$785,304	\$306,203
Charges for Services	6,403	0	(6,403)
Intergovernmental	1,315,986	1,400,650	84,664
Other	42,275	31,066	(11,209)
Total Revenues	1,843,765	2,217,020	373,255
Expenditures:			
Current:			
Health			
Board of MR/DD			
Personal Services	694,000	668,681	25,319
Fringe Benefits	222,674	189,405	33,269
Supplies and Materials	120,808	77,626	43,182
Contractual Services	1,825,143	1,611,768	213,375
Other Expenditures	159,242	125,654	33,588
Total Health	3,021,867	2,673,134	348,733
Capital Outlay	89,400	79,319	10,081
Debt Service:			
Principal Retirement	9,000	9,000	0
Interest and Fiscal Charges	7,502	7,502	0
Total Expenditures	3,127,769	2,768,955	358,814
Excess of Revenues Over (Under) Expenditures	(1,284,004)	(551,935)	732,069
Other Financing Sources (Uses):			
Advances - In	0	22,600	22,600
Advances - Out	0	(7,600)	(7,600)
Total Other Financing Sources (Uses)	0	15,000	15,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,284,004)	(536,935)	747,069
Fund Balance at Beginning of Year	1,334,469	1,334,469	0
Prior Year Encumbrances	116,494	116,494	0
Fund Balance at End of Year	\$166,959	\$914,028	\$747,069

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$26,742	(\$3,258)
<i>Total Revenues</i>	<u>30,000</u>	<u>26,742</u>	<u>(3,258)</u>
Expenditures:			
Current:			
Public Works			
Road and Bridge			
Contractual Services	22,000	21,422	578
Other Expenditures	45,215	17,447	27,768
Total Public Works	<u>67,215</u>	<u>38,869</u>	<u>28,346</u>
<i>Total Expenditures</i>	<u>67,215</u>	<u>38,869</u>	<u>28,346</u>
Excess of Revenues Over (Under) Expenditures	(37,215)	(12,127)	25,088
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(37,215)	(12,127)	25,088
Fund Balance at Beginning of Year	38,455	38,455	0
Prior Year Encumbrances	1,665	1,665	0
Fund Balance at End of Year	<u>\$2,905</u>	<u>\$27,993</u>	<u>\$25,088</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,000	\$8,844	\$844
Fines and Forfeitures	200	284	84
Other	300	3,027	2,727
	-----	-----	-----
Total Revenues	8,500	12,155	3,655
	-----	-----	-----
Expenditures:			
Current:			
Health			
Dog and Kennel			
Personal Services	27,723	26,989	734
Fringe Benefits	21,168	14,897	6,271
Supplies and Materials	6,500	4,376	2,124
Contractual Services	1,000	375	625
Other Expenditures	15,217	11,717	3,500
	-----	-----	-----
Total Health	71,608	58,354	13,254
	-----	-----	-----
Capital Outlay	3,929	35	3,894
	-----	-----	-----
Total Expenditures	75,537	58,389	17,148
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(67,037)	(46,234)	20,803
Other Financing Sources (Uses):			
Operating Transfers - In	60,000	40,000	(20,000)
	-----	-----	-----
Total Other Financing Sources (Uses)	60,000	40,000	(20,000)
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,037)	(6,234)	803
Fund Balance at Beginning of Year	9,916	9,916	0
Prior Year Encumbrances	1,160	1,160	0
	-----	-----	-----
Fund Balance at End of Year	\$4,039	\$4,842	\$803
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Human Services Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$5,008,191	\$3,854,650	(\$1,153,541)
Other	289,586	411,395	121,809
Total Revenues	5,297,777	4,266,045	(1,031,732)
Expenditures:			
Current:			
Human Services			
Human Services			
Personal Services	1,060,000	1,054,288	5,712
Fringe Benefits	401,429	383,936	17,493
Supplies and Materials	66,884	62,613	4,271
Contractual Services	526,458	485,533	40,925
Other Expenditures	2,146,803	1,571,463	575,340
Total Human Services	4,201,574	3,557,833	643,741
Public Social Services			
Personal Services	395,000	385,630	9,370
Fringe Benefits	148,999	133,658	15,341
Supplies and Materials	15,000	7,568	7,432
Contractual Services	593,234	501,414	91,820
Other Expenditures	25,000	19,297	5,703
Total Public Social Services	1,177,233	1,047,567	129,666
Total Human Services	5,378,807	4,605,400	773,407
Capital Outlay	304,000	287,917	16,083
Total Expenditures	5,682,807	4,893,317	789,490
Excess of Revenues Over (Under) Expenditures	(385,030)	(627,272)	(242,242)
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(385,030)	(627,272)	(242,242)
Fund Balance at Beginning of Year	271,554	271,554	0
Prior Year Encumbrances	263,948	263,948	0
Fund Balance at End of Year	\$150,472	(\$91,770)	(\$242,242)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$9,000	\$10,537	\$1,537
<i>Total Revenues</i>	<u>9,000</u>	<u>10,537</u>	<u>1,537</u>
Expenditures:			
Current:			
Health			
Marriage License Special			
Contractual Services	11,578	8,912	2,666
<i>Total Expenditures</i>	<u>11,578</u>	<u>8,912</u>	<u>2,666</u>
Excess of Revenues Over (Under) Expenditures	(2,578)	1,625	4,203
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(2,578)	1,625	4,203
Fund Balance at Beginning of Year	2,578	2,578	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$4,203</u>	<u>\$4,203</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$42,715	\$12,715
Intergovernmental	184,129	184,129	0
Other	144,251	39,775	(104,476)
	-----	-----	-----
Total Revenues	358,380	266,619	(91,761)
	-----	-----	-----
Expenditures:			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	142,000	124,746	17,254
Fringe Benefits	68,837	42,345	26,492
Supplies and Materials	6,000	1,725	4,275
Contractual Services	5,000	1,896	3,104
Other Expenditures	123,841	90,719	33,122
	-----	-----	-----
Total Human Services	345,678	261,431	84,247
	-----	-----	-----
Capital Outlay	25,565	21,147	4,418
	-----	-----	-----
Total Expenditures	371,243	282,578	88,665
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(12,863)	(15,959)	(3,096)
Other Financing Sources (Uses):			
Advances - In	0	0	0
	-----	-----	-----
Total Other Financing Sources (Uses)	0	0	0
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(12,863)	(15,959)	(3,096)
Fund Balance at Beginning of Year	194,268	194,268	0
Prior Year Encumbrances	7,923	7,923	0
	-----	-----	-----
Fund Balance at End of Year	\$189,328	\$186,232	(\$3,096)
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Business Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$200	\$227	\$27
<i>Total Revenues</i>	<u>200</u>	<u>227</u>	<u>27</u>
Expenditures:			
Current:			
General Government - Judicial Probate Court Business Other Expenditures	200	0	200
<i>Total Expenditures</i>	<u>200</u>	<u>0</u>	<u>200</u>
Excess of Revenues Over (Under) Expenditures	0	227	227
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	0	227	227
Fund Balance at Beginning of Year	3,624	3,624	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$3,624</u>	<u>\$3,851</u>	<u>\$227</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Trust Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$8,259	\$5,513	(\$2,746)
Other	2,000	127	(1,873)
Total Revenues	10,259	5,640	(4,619)
Expenditures:			
Current:			
Human Services			
Children's Trust			
Salaries	8,574	7,640	934
Fringe Benefits	2,829	2,054	775
Other Expenditures	1,497	1,086	411
Total Expenditures	12,900	10,780	2,120
Excess of Revenues Over (Under) Expenditures	(2,641)	(5,140)	(2,499)
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,641)	(5,140)	(2,499)
Fund Balance at Beginning of Year	19,553	19,553	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$16,912	\$14,413	(\$2,499)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$175,000	\$248,200	\$73,200
Other	2,500	3,667	1,167
	-----	-----	-----
<i>Total Revenues</i>	177,500	251,867	74,367
	-----	-----	-----
Expenditures:			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	76,205	76,205	0
Fringe Benefits	18,396	17,541	855
Supplies and Materials	4,692	3,204	1,488
Contractual Services	200,219	93,845	106,374
Other Expenditures	55,936	29,863	26,073
	-----	-----	-----
<i>Total Expenditures</i>	355,448	220,658	134,790
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(177,948)	31,209	209,157
Other Financing Sources (Uses):			
Advances - In	0	0	0
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	0	0	0
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(177,948)	31,209	209,157
Fund Balance at Beginning of Year	193,856	193,856	0
Prior Year Encumbrances	82,237	82,237	0
	-----	-----	-----
Fund Balance at End of Year	\$98,145	\$307,302	\$209,157
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Subsidy Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	\$54,141	\$4,141
Other	0	664	664
<i>Total Revenues</i>	<u>50,000</u>	<u>54,805</u>	<u>4,805</u>
Expenditures:			
Current:			
Public Safety			
Youth Services Subsidy			
Personal Services	39,808	39,808	0
Fringe Benefits	9,606	6,677	2,929
Supplies and Materials	5,000	0	5,000
Other Expenditures	1,400	0	1,400
<i>Total Expenditures</i>	<u>55,814</u>	<u>46,485</u>	<u>9,329</u>
Excess of Revenues Over (Under) Expenditures	(5,814)	8,320	14,134
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,814)	8,320	14,134
Fund Balance at Beginning of Year	88,352	88,352	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$82,538</u>	<u>\$96,672</u>	<u>\$14,134</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Levy Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prosecutor's Computer Grant Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computerization Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$38,821	\$36,999	(\$1,822)
<i>Total Revenues</i>	<u>38,821</u>	<u>36,999</u>	<u>(1,822)</u>
Expenditures:			
Current:			
General Government - Judicial County Court Computerization Other Expenditures	46,590	25,740	20,850
<i>Total Expenditures</i>	<u>46,590</u>	<u>25,740</u>	<u>20,850</u>
Excess of Revenues Over (Under) Expenditures	(7,769)	11,259	19,028
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,769)	11,259	19,028
Fund Balance at Beginning of Year	217,808	217,808	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$210,039</u>	<u>\$229,067</u>	<u>\$19,028</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$11,643	\$11,177	(\$466)
<i>Total Revenues</i>	<u>11,643</u>	<u>11,177</u>	<u>(466)</u>
Expenditures:			
Current:			
General Government - Judicial County Court Computer Legal Research Other Expenditures	5,000	0	0
<i>Total Expenditures</i>	<u>5,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	6,643	11,177	4,534
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,643	11,177	4,534
Fund Balance at Beginning of Year	91,285	91,285	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$97,928</u>	<u>\$102,462</u>	<u>\$4,534</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Recorder's Equipment Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$30,000	\$22,388	(\$7,612)
<i>Total Revenues</i>	<u>30,000</u>	<u>22,388</u>	<u>(7,612)</u>
Expenditures:			
Current:			
General Government - Legislative and Executive County Recorder's Equipment Contractual Services	40,006	23,996	16,010
Capital Outlay	15,000	10,696	4,304
<i>Total Expenditures</i>	<u>55,006</u>	<u>34,692</u>	<u>20,314</u>
Excess of Revenues Over (Under) Expenditures	(25,006)	(12,304)	12,702
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(25,006)	(12,304)	12,702
Fund Balance at Beginning of Year	60,674	60,674	0
Prior Year Encumbrances	2,744	2,744	0
Fund Balance at End of Year	<u>\$38,412</u>	<u>\$51,114</u>	<u>\$12,702</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$121,634	\$141,719	\$20,085
Other	449	886	437
	-----	-----	-----
<i>Total Revenues</i>	122,083	142,605	20,522
	-----	-----	-----
Expenditures:			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	71,036	71,036	0
Fringe Benefits	28,725	28,066	659
Supplies and Materials	5,000	3,547	1,453
Contractual Services	1,000	275	725
Other Expenditures	255,000	253,825	1,175
	-----	-----	-----
Total General Government - Judicial	360,761	356,749	4,012
	-----	-----	-----
Capital Outlay	3,709	266	3,443
	-----	-----	-----
<i>Total Expenditures</i>	364,470	357,015	7,455
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(242,387)	(214,410)	27,977
Other Financing Sources (Uses):			
Advances - In	0	0	0
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	0	0	0
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(242,387)	(214,410)	27,977
Fund Balance at Beginning of Year	334,132	334,132	0
Prior Year Encumbrances	0	0	0
	-----	-----	-----
Fund Balance at End of Year	\$91,745	\$119,722	\$27,977
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jobs-Transportation Pass Through Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Food Stamp Pass Through Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Department of Energy in Principal Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$14,500	\$13,388	(\$1,112)
Total Revenues	14,500	13,388	(1,112)
Expenditures:			
Current:			
Public Safety			
Federal DOE in Principal Contractual Services	0	0	0
Total Public Safety	0	0	0
Capital Outlay	15,000	1,320	13,680
Total Expenditures	15,000	1,320	13,680
Excess of Revenues Over (Under) Expenditures	(500)	12,068	12,568
Other Financing Sources (Uses):			
Advances - In	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(500)	12,068	12,568
Fund Balance at Beginning of Year	3,270	3,270	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$2,770	\$15,338	\$12,568

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cops Fast Federal Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$32,136	\$32,137	\$1
Other	7,418	1,748	(5,670)
	-----	-----	-----
<i>Total Revenues</i>	39,554	33,885	(5,669)
	-----	-----	-----
Expenditures:			
Current:			
Public Safety			
Cops Fast Federal Grant			
Personal Services	44,467	44,445	22
Fringe Benefits	18,434	18,264	170
	-----	-----	-----
Total Public Safety	62,901	62,709	192
	-----	-----	-----
<i>Total Expenditures</i>	62,901	62,709	192
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	(23,347)	(28,824)	(5,477)
Other Financing Sources (Uses):			
Operating Transfers - In	0	5,670	(5,670)
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	0	5,670	(5,670)
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(23,347)	(23,154)	193
Fund Balance at Beginning of Year	23,761	23,761	0
Prior Year Encumbrances	0	0	0
	-----	-----	-----
Fund Balance at End of Year	\$414	\$607	\$193
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Crime Prevention Grant Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Trust Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Public Safety			
Law Enforcement Trust			
Other Expenditures	0	0	0
Capital Outlay	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Proceed From Sale of Fixed Asset	0	12,952	12,952
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>12,952</u>	<u>12,952</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	12,952	12,952
Fund Balance at Beginning of Year	24	24	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$24</u>	<u>\$12,976</u>	<u>\$12,952</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DARE Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,000	\$9,720	\$720
Other	28,070	402	(27,668)
<i>Total Revenues</i>	<u>37,070</u>	<u>10,122</u>	<u>(26,948)</u>
Expenditures:			
Current:			
Public Safety			
DARE Program			
Salaries	22,956	22,940	16
Fringe Benefits	14,114	13,008	1,106
<i>Total Expenditures</i>	<u>37,070</u>	<u>35,948</u>	<u>1,122</u>
Excess of Revenues Over (Under) Expenditures	0	(25,826)	(25,826)
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(25,826)	(25,826)
Fund Balance at Beginning of Year	30,948	30,948	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$30,948</u>	<u>\$5,122</u>	<u>(\$25,826)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Computerization Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,200	\$1,918	\$718
<i>Total Revenues</i>	1,200	1,918	718
Expenditures:			
Current:			
Judicial			
Juvenile County Court			
Salaries	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	1,200	1,918	718
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,200	1,918	718
Fund Balance at Beginning of Year	4,460	4,460	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$5,660	\$6,378	\$718

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ODNR Special Assistance Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$15,000	\$14,001	(\$999)
<i>Total Revenues</i>	<u>15,000</u>	<u>14,001</u>	<u>(999)</u>
Expenditures:			
Current:			
Public Works			
ODNR Special Assistance			
Capital Outlay	14,001	14,001	0
<i>Total Expenditures</i>	<u>14,001</u>	<u>14,001</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	999	0	(999)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	999	0	(999)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$999</u>	<u>\$0</u>	<u>(\$999)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
S.V.A.A. Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Family and Children First Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Medical Services Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$268,462	\$388,560	\$120,098
Intergovernmental	10,005	25,935	15,930
Other	37,810	7,980	(29,830)
Total Revenues	316,277	422,475	106,198
Expenditures:			
Current:			
Public Safety			
Emergency Medical Services			
Personal Services	85,676	55,613	30,063
Fringe Benefits	19,712	16,965	2,747
Supplies and Materials	32,174	19,892	12,282
Contractual Services	67,445	39,514	27,931
Other Expenditures	109,230	72,227	37,003
Total Public Safety	314,237	204,211	110,026
Capital Outlay	579,068	554,646	24,422
Debt Service:			
Payment on Principal	70,000	0	70,000
Total Expenditures	963,305	758,857	204,448
Excess of Revenues Over (Under) Expenditures	(647,028)	(336,382)	310,646
Other Financing Sources(Uses):			
Advances - In	16,932	0	(16,932)
Total Other Financing Sources (Uses)	16,932	0	(16,932)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(630,096)	(336,382)	293,714
Fund Balance at Beginning of Year	672,023	672,023	0
Prior Year Encumbrances	23,868	23,868	0
Fund Balance at End of Year	\$65,795	\$359,509	\$293,714

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Computerization Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,500	\$3,590	\$90
<i>Total Revenues</i>	<u>3,500</u>	<u>3,590</u>	<u>90</u>
Expenditures:			
Current:			
Judicial			
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
<i>Total Expenditures</i>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
Excess of Revenues Over (Under) Expenditures	0	3,590	3,590
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	3,590	3,590
Fund Balance at Beginning of Year	24,510	24,510	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$24,510</u>	<u>\$28,100</u>	<u>\$3,590</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Computerization Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,007	\$8,347	\$3,340
<i>Total Revenues</i>	<u>5,007</u>	<u>8,347</u>	<u>3,340</u>
Expenditures:			
Current:			
Judicial			
Common Pleas Ct. Computerization			
Supplies and Materials	2,000	0	2,000
Other Expenditures	8,090	6,553	1,537
Capital Outlay	7,000	0	7,000
<i>Total Expenditures</i>	<u>17,090</u>	<u>6,553</u>	<u>10,537</u>
Excess of Revenues Over (Under) Expenditures	(12,083)	1,794	13,877
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,083)	1,794	13,877
Fund Balance at Beginning of Year	23,689	23,689	0
Prior Year Encumbrances	445	445	0
Fund Balance at End of Year	<u>\$12,051</u>	<u>\$25,928</u>	<u>\$13,877</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Computer Legal Research Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$844	\$1,533	\$689
<i>Total Revenues</i>	<u>844</u>	<u>1,533</u>	<u>689</u>
Expenditures:			
Other	3,494	2,200	1,294
<i>Total Expenditures</i>	<u>3,494</u>	<u>2,200</u>	<u>1,294</u>
Excess of Revenues Over (Under) Expenditures	(2,650)	(667)	1,983
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,650)	(667)	1,983
Fund Balance at Beginning of Year	3,184	3,184	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$534</u>	<u>\$2,517</u>	<u>\$1,983</u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Microenterprise Grant Special Revenue Fund
 For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$29	\$0	(\$29)
Intergovernmental	612,063	544,534	(67,529)
Other	87,523	155,061	67,538
Total Revenues	699,615	699,595	(20)
Expenditures:			
Current:			
Human Services			
Children Services			
Personal Services	284,012	283,250	762
Fringe Benefits	95,084	91,447	3,637
Supplies and Materials	3,412	2,802	610
Contractual Services	353,109	314,940	38,169
Other Expenditures	57,866	42,814	15,052
Total Human Services	793,483	735,253	58,230
Capital Outlay	0	0	0
Total Expenditures	793,483	735,253	58,230
Excess of Revenues Over (Under) Expenditures	(93,868)	(35,658)	58,210
Other Financing Sources(Uses):			
Advances - In	11,250	40,132	28,882
Advances - Out	0	(40,132)	(40,132)
Operating Transfer - In	90	0	(90)
Total Other Financing Sources (Uses)	11,340	0	(11,340)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(82,528)	(35,658)	46,870
Fund Balance at Beginning of Year	32,759	32,759	0
Prior Year Encumbrances	31,946	31,946	0
Fund Balance at End of Year	(\$17,823)	\$29,047	\$46,870

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computerized Tax Mapping Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$163,593	\$163,593	\$0
Other	0	1,461	1,461
<i>Total Revenues</i>	<u>163,593</u>	<u>165,054</u>	<u>1,461</u>
Expenditures:			
Current:			
Public Works			
Computerized Tax Mapping Fund			
Contractual Services	437,110	259,292	177,818
Other Expenditures	47,500	42,918	4,582
Total Public Works	<u>484,610</u>	<u>302,210</u>	<u>182,400</u>
Capital Outlay	40,000	12,453	27,547
<i>Total Expenditures</i>	<u>524,610</u>	<u>314,663</u>	<u>209,947</u>
Excess of Revenues Over (Under) Expenditures	(361,017)	(149,609)	211,408
Other Financing Sources(Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(361,017)	(149,609)	211,408
Fund Balance at Beginning of Year	7,418	7,418	0
Prior Year Encumbrances	158,680	158,680	0
Fund Balance at End of Year	<u>(\$194,919)</u>	<u>\$16,489</u>	<u>\$211,408</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Emergency Preparedness Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$25,000	\$25,000	\$0
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Expenditures:			
Current:			
Public Safety			
County Emergency Preparedness			
Personal Services	6,588	5,760	828
Fringe Benefits	4,765	2,068	2,697
Other Expenditures	2,000	338	1,662
Total Public Safety	<u>13,353</u>	<u>8,166</u>	<u>5,187</u>
Capital Outlay	<u>11,647</u>	<u>6,920</u>	<u>4,727</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>15,086</u>	<u>9,914</u>
Excess of Revenues Over (Under) Expenditures	0	9,914	9,914
Other Financing Sources(Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	9,914	9,914
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$9,914</u>	<u>\$9,914</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County EMA Terrorism Planning Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,000	\$2,000	\$0
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Expenditures:			
Current:			
Public Safety			
County EMA Terrorism Planning			
Supplies and Materials	300	283	17
Contractual Services	200	0	200
Other Expenditures	800	305	495
Total Public Safety	<u>1,300</u>	<u>588</u>	<u>712</u>
Capital Outlay	<u>700</u>	<u>0</u>	<u>700</u>
<i>Total Expenditures</i>	<u>2,000</u>	<u>588</u>	<u>1,412</u>
Excess of Revenues Over (Under) Expenditures	0	1,412	1,412
Other Financing Sources(Uses):			
Advance - In	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	1,412	1,412
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$1,412</u>	<u>\$1,412</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
CHIP Housing Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$200,000	\$119,684	(\$80,316)
<i>Total Revenues</i>	<u>200,000</u>	<u>119,684</u>	<u>(80,316)</u>
Expenditures:			
Current:			
Economic Development & Assistance			
CHIP Housing Revolving Loan			
Other Expenditures	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	200,000	119,684	(80,316)
Other Financing Sources(Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	200,000	119,684	(80,316)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$200,000</u>	<u>\$119,684</u>	<u>(\$80,316)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Co-Operative Agreement Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$30,977	\$36,642	\$5,665
Other	302	302	0
<i>Total Revenues</i>	<u>31,279</u>	<u>36,944</u>	<u>5,665</u>
Expenditures:			
Current:			
Public Safety			
Emergency Management Assistance			
Cooperation Agreement			
Personal Services	21,810	21,809	1
Fringe Benefits	9,660	8,508	1,152
Supplies and Materials	300	278	22
Contractual Services	113	0	113
Other Expenditures	2,535	2,190	345
<i>Total Expenditures</i>	<u>34,418</u>	<u>32,785</u>	<u>1,633</u>
Excess of Revenues Over (Under) Expenditures	(3,139)	4,159	7,298
Other Financing Sources(Uses):			
Advances - In	0	5,000	5,000
Operating Transfers - In	14,000	0	(14,000)
<i>Total Other Financing Sources (Uses)</i>	<u>14,000</u>	<u>5,000</u>	<u>(9,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	10,861	9,159	(1,702)
Fund Balance at Beginning of Year	6,509	6,509	0
Prior Year Encumbrances	113	113	0
Fund Balance at End of Year	<u>\$17,483</u>	<u>\$15,781</u>	<u>(\$1,702)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation - Section 18 Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Grant Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$31,936	\$37,072	\$5,136
Other	181	412	231
<i>Total Revenues</i>	<u>32,117</u>	<u>37,484</u>	<u>5,367</u>
Expenditures:			
Current:			
General Government - Legislative and Executive			
Treasurer			
Other	0	0	0
<i>Total Treasurer</i>	<u>0</u>	<u>0</u>	<u>0</u>
Prosecuting Attorney			
Personal Services	23,475	22,744	731
Fringe Benefits	8,666	8,149	517
Supplies and Materials	2,500	0	2,500
<i>Total Prosecuting Attorney</i>	<u>34,641</u>	<u>30,893</u>	<u>3,748</u>
<i>Total General Government - Legislative and Executive</i>	<u>34,641</u>	<u>30,893</u>	<u>3,748</u>
<i>Total Expenditures</i>	<u>34,641</u>	<u>30,893</u>	<u>3,748</u>
Excess of Revenues Over (Under) Expenditures	(2,524)	6,591	9,115
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,524)	6,591	9,115
Fund Balance at Beginning of Year	85,851	85,851	0
Prior Year Encumbrances	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$83,327</u>	<u>\$92,442</u>	<u>\$9,115</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,000	\$1,642	(\$3,358)
<i>Total Revenues</i>	<u>5,000</u>	<u>1,642</u>	<u>(3,358)</u>
Expenditures:			
Current:			
Public Safety			
Drug Law Enforcement			
Other Expenditures	5,000	509	4,491
<i>Total Expenditures</i>	<u>5,000</u>	<u>509</u>	<u>4,491</u>
Excess of Revenues Over (Under) Expenditures	0	1,133	1,133
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	1,133	1,133
Fund Balance at Beginning of Year	850	850	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$850</u>	<u>\$1,983</u>	<u>\$1,133</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,192	\$2,780	(\$412)
<i>Total Revenues</i>	<u>3,192</u>	<u>2,780</u>	<u>(412)</u>
Expenditures:			
Current:			
General Government - Judicial			
Indigent Guardianship			
Supplies and Materials	1,000	0	1,000
Contractual Services	1,000	0	1,000
Other Expenditures	1,500	199	1,301
Capital Outlay	500	0	500
<i>Total Expenditures</i>	<u>4,000</u>	<u>199</u>	<u>3,801</u>
Excess of Revenues Over (Under) Expenditures	(808)	2,581	3,389
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(808)	2,581	3,389
Fund Balance at Beginning of Year	23,356	23,356	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$22,548</u>	<u>\$25,937</u>	<u>\$3,389</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,830	\$0	(\$1,830)
Other	141	0	(141)
<i>Total Revenues</i>	<u>1,971</u>	<u>0</u>	<u>(1,971)</u>
Expenditures:			
Current:			
General Government - Judicial			
Community Correction Grant			
Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>(1,971)</u>
Excess of Revenues Over (Under) Expenditures	1,971	0	(1,971)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,971	0	(1,971)
Fund Balance at Beginning of Year	10,550	10,550	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$12,521</u>	<u>\$10,550</u>	<u>(\$1,971)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Right to Know Emergency Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$12,000	\$10,297	(\$1,703)
Other	0	65	65
<i>Total Revenues</i>	<u>12,000</u>	<u>10,362</u>	<u>(1,638)</u>
Expenditures:			
Current:			
Public Safety			
Community Right to Know Emergency			
Personal Services	4,290	4,095	195
Fringe Benefits	840	727	113
Supplies and Materials	2,000	1,927	73
Other Expenditures	1,000	347	653
<i>Total Public Safety</i>	<u>8,130</u>	<u>7,096</u>	<u>1,034</u>
Capital Outlay	3,000	2,153	847
<i>Total Expenditures</i>	<u>11,130</u>	<u>9,249</u>	<u>1,881</u>
Excess of Revenues Over (Under) Expenditures	870	1,113	243
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	870	1,113	243
Fund Balance at Beginning of Year	27,334	27,334	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$28,204</u>	<u>\$28,447</u>	<u>\$243</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$13,334	\$10,349	(\$2,985)
<i>Total Revenues</i>	<u>13,334</u>	<u>10,349</u>	<u>(2,985)</u>
Expenditures:			
Current:			
General Government - Judicial Indigent Drivers Alcohol Treatment Contractual Services	21,000	20,128	872
<i>Total Expenditures</i>	<u>21,000</u>	<u>20,128</u>	<u>872</u>
Excess of Revenues Over (Under) Expenditures	(7,666)	(9,779)	(2,113)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,666)	(9,779)	(2,113)
Fund Balance at Beginning of Year	10,818	10,818	0
Prior Year Encumbrances	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$3,152</u>	<u>\$1,039</u>	<u>(\$2,113)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$1,000	\$1,596	\$596
<i>Total Revenues</i>	<u>1,000</u>	<u>1,596</u>	<u>596</u>
Expenditures:			
Supplies and Materials	3,000	0	3,000
<i>Total Expenditures</i>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Excess of Revenues Over (Under) Expenditures	(2,000)	1,596	3,596
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,000)	1,596	3,596
Fund Balance at Beginning of Year	5,701	5,701	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$3,701</u>	<u>\$7,297</u>	<u>\$3,596</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Reclaim Ohio 401 Grant
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$10,373	\$19,531	\$9,158
<i>Total Revenues</i>	<u>10,373</u>	<u>19,531</u>	<u>9,158</u>
Expenditures:			
Contractual Services	7,000	1,296	5,704
Other	82,200	2,350	79,850
<i>Total Expenditures</i>	<u>89,200</u>	<u>3,646</u>	<u>85,554</u>
Excess of Revenues Over (Under) Expenditures	(78,827)	15,885	94,712
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(78,827)	15,885	94,712
Fund Balance at Beginning of Year	139,875	139,875	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$61,048</u>	<u>\$155,760</u>	<u>\$94,712</u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Community Corrections Planning Special Revenue Fund
 For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Act Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$47,000	\$48,185	\$1,185
Other	31	403	372
<i>Total Revenues</i>	<u>47,031</u>	<u>48,588</u>	<u>1,557</u>
Expenditures:			
Salaries	27,227	26,880	347
Fringe Benefits	5,446	4,609	837
Supplies and Materials	3,213	1,572	1,641
Contractual Services	4,817	3,396	1,421
Other Expenditures	7,529	3,954	3,575
Capital Outlay	6,271	1,825	4,446
<i>Total Expenditures</i>	<u>54,503</u>	<u>42,236</u>	<u>12,267</u>
Excess of Revenues Over (Under) Expenditures	(7,472)	6,352	13,824
Other Financing Sources (Uses):			
Advances - Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,472)	6,352	13,824
Fund Balance at Beginning of Year	24,812	24,812	0
Prior Year Encumbrances	2,192	2,192	0
Fund Balance at End of Year	<u>\$19,532</u>	<u>\$33,356</u>	<u>\$13,824</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,612	\$2,377	(\$235)
Interest	55	56	1
Other	178	178	0
<i>Total Revenue</i>	<u>2,845</u>	<u>2,611</u>	<u>(234)</u>
Expenditures:			
Salaries	154	154	0
Fringe Benefits	730	214	516
Other Expenditures	3,027	3,011	16
<i>Total Expenditures</i>	<u>3,911</u>	<u>3,379</u>	<u>532</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,066)</u>	<u>(768)</u>	<u>298</u>
Other Financing Sources (Uses):			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,066)</u>	<u>(768)</u>	<u>298</u>
Fund Balance at Beginning of Year	1,083	1,083	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$17</u>	<u>\$315</u>	<u>\$298</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Flood Assistance Grant - Engineer Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Flood Assistance - Other Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Highway ADM Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,299	\$0	(\$9,299)
<i>Total Revenue</i>	<u>9,299</u>	<u>0</u>	<u>(9,299)</u>
Expenditures:			
Other Expenditures	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	9,299	0	(9,299)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,299	0	(9,299)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$9,299</u>	<u>\$0</u>	<u>(\$9,299)</u>
	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$38,000	\$30,515	(\$7,485)
Other	0	474	474
<i>Total Revenue</i>	<u>38,000</u>	<u>30,989</u>	<u>(7,011)</u>
Expenditures:			
Salaries	29,544	21,705	7,839
Fringe Benefits	10,328	8,704	1,624
Other Expenses	1,000	860	140
<i>Total Expenditures</i>	<u>40,872</u>	<u>31,269</u>	<u>9,603</u>
Excess of Revenues Over (Under) Expenditures	(2,872)	(280)	2,592
Other Financing Sources (Uses):			
Advances - In	0	1,500	1,500
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,872)	1,220	4,092
Fund Balance at Beginning of Year	5,895	5,895	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$3,023</u>	<u>\$7,115</u>	<u>\$4,092</u>

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 COPS in Shops Grant Special Revenue Fund
 For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Chip Pee Pee & Waverly CDBG Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$823	\$823
<i>Total Revenue</i>	0	823	823
Expenditures:			
Fringe Benefits	662	662	0
Other Expenditures	1,002	1,002	0
<i>Total Expenditures</i>	1,664	1,664	0
Excess of Revenues Over (Under) Expenditures	(1,664)	(841)	823
Other Financing Sources (Uses):			
Advance - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,664)	(841)	823
Fund Balance at Beginning of Year	841	841	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	(\$823)	\$0	\$823

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Guardrail Inventory Project Special Revenue Fund
 For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio - EPA Septic Tank Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$159,087	\$159,087	\$0
<i>Total Revenue</i>	159,087	159,087	0
Expenditures:			
Contractual Services	132,755	112,681	20,074
<i>Total Expenditures</i>	132,755	112,681	20,074
Excess of Revenues Over (Under) Expenditures	26,332	46,406	20,074
Other Financing Sources (Uses):			
Advances - In	6,000	40,000	34,000
Advances - Out	0	(70,000)	(70,000)
<i>Total Other Financing Sources (Uses)</i>	6,000	(30,000)	(36,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	32,332	16,406	(15,926)
Fund Balance at Beginning of Year	18,362	18,362	0
Prior Year Encumbrances	17,200	17,200	0
Fund Balance at End of Year	\$67,894	\$51,968	(\$15,926)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Contractual Services	1,500	0	1,500
Other Expenditures	1,146	105	1,041
Capital Outlay	1,500	0	1,500
<i>Total Expenditures</i>	<u>4,146</u>	<u>105</u>	<u>4,041</u>
Excess of Revenues Over (Under) Expenditures	(4,146)	(105)	4,041
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,146)	(105)	4,041
Fund Balance at Beginning of Year	4,197	4,197	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$51</u>	<u>\$4,092</u>	<u>\$4,041</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Piketon Sewer Plant Upgrade Special Revenue Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Small Cities CDBG FY99 Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$2	\$2	\$0
<i>Total Revenue</i>	<u>2</u>	<u>2</u>	<u>0</u>
Expenditures:			
Fringe Benefits	85	85	0
Other Expenditures	769	769	0
<i>Total Expenditures</i>	<u>854</u>	<u>854</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(852)	(852)	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(852)	(852)	0
Fund Balance at Beginning of Year	852	852	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Byrne Memorial D02 Victim Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$4,883	\$9,610	\$4,727
Other	6,511	0	(6,511)
<i>Total Revenue</i>	<u>11,394</u>	<u>9,610</u>	<u>(1,784)</u>
Expenditures:			
Other Expenditures	9,683	9,610	73
<i>Total Expenditures</i>	<u>9,683</u>	<u>9,610</u>	<u>73</u>
Excess of Revenues Over (Under) Expenditures	1,711	0	(1,711)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,711	0	(1,711)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$1,711</u>	<u>\$0</u>	<u>(\$1,711)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Electronic Monitor House Arrest Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$7,500	\$15,805	\$8,305
Other	1,720	0	(1,720)
<i>Total Revenue</i>	<u>9,220</u>	<u>15,805</u>	<u>6,585</u>
Expenditures:			
Supplies and Materials	1,258	984	274
Contractual Services	12,482	9,400	3,082
Other Expenditures	2,433	1,698	735
Capital Outlay	4,105	3,169	936
<i>Total Expenditures</i>	<u>20,278</u>	<u>15,251</u>	<u>5,027</u>
Excess of Revenues Over (Under) Expenditures	(11,058)	554	11,612
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(11,058)	554	11,612
Fund Balance at Beginning of Year	9,428	9,428	0
Prior Year Encumbrances	2,593	2,593	0
Fund Balance at End of Year	<u>\$963</u>	<u>\$12,575</u>	<u>\$11,612</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Probation Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,000	\$275	(\$4,725)
<i>Total Revenue</i>	<u>5,000</u>	<u>275</u>	<u>(4,725)</u>
Expenditures:			
Supplies and Materials	1,110	667	443
Contractual Services	1,250	0	1,250
Other Expenditures	1,250	261	989
Capital Outlay	1,450	450	1,000
<i>Total Expenditures</i>	<u>5,060</u>	<u>1,378</u>	<u>3,682</u>
Excess of Revenues Over (Under) Expenditures	(60)	(1,103)	(1,043)
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(60)	(1,103)	(1,043)
Fund Balance at Beginning of Year	962	962	0
Prior Year Encumbrances	630	630	0
Fund Balance at End of Year	<u>\$1,532</u> =====	<u>\$489</u> =====	<u>(\$1,043)</u> =====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Project Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$65,354	\$26,126	(\$39,228)
<i>Total Revenue</i>	<u>65,354</u>	<u>26,126</u>	<u>(39,228)</u>
Expenditures:			
Other Expenditures	26,126	26,126	0
<i>Total Expenditures</i>	<u>26,126</u>	<u>26,126</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	39,228	0	(39,228)
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	39,228	0	(39,228)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$39,228</u>	<u>\$0</u>	<u>(\$39,228)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Diversion Plan Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$19,801	\$19,801	\$0
<i>Total Revenue</i>	<u>19,801</u>	<u>19,801</u>	<u>0</u>
Expenditures:			
Other Expenditures	19,801	19,801	0
<i>Total Expenditures</i>	<u>19,801</u>	<u>19,801</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Shelter Grant Special Revenue Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$16,050	\$0	(\$16,050)
<i>Total Revenue</i>	16,050	0	(16,050)
Expenditures:			
Other Expenditures	16,050	16,050	0
<i>Total Expenditures</i>	16,050	16,050	0
Excess of Revenues Over (Under) Expenditures	0	(16,050)	(16,050)
Other Financing Sources (Uses):			
Advances - In	0	16,050	16,050
<i>Total Other Financing Sources (Uses)</i>	0	16,050	16,050
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 ODNR Recycle Mkt. Dev. Special Revenue Fund
 For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$747,563	\$1,173,864	\$426,301
Charges for Services	824,909	896,632	71,723
Fines and Forfeitures	14,534	12,229	(2,305)
Intergovernmental	11,161,585	10,148,804	(1,012,781)
Interest	50,912	50,913	1
Other	1,266,139	1,232,464	(33,675)
Total Revenues	14,065,642	13,514,906	(550,736)
Expenditures:			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries	76,205	76,205	0
Fringe Benefits	18,396	17,541	855
Supplies and Materials	4,692	3,204	1,488
Contractual Services	200,219	93,845	106,374
Other Expenditures	55,936	29,863	26,073
Total Real Estate Assessment	355,448	220,658	134,790
VOCA Grant			
Salaries	29,544	21,705	7,839
Fringe Benefits	10,328	8,704	1,624
Other Expenditures	1,000	860	140
Total VOCA Grant	40,872	31,269	9,603
Prosecuting Attorney			
Salaries	23,475	22,744	731
Fringe Benefits	8,666	8,149	517
Supplies and Materials	2,500	0	2,500
Total Prosecuting Attorney	34,641	30,893	3,748
Total DRETAC	34,641	30,893	3,748
County Recorder			
Contractual Services	40,006	23,996	16,010
Total General Government - Legislative and Executive	\$470,967	\$306,816	\$164,151

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial			
Probate Court Business			
Other Expenditures	\$200	\$0	\$200
County Court Computerization			
Other Expenditures	46,590	25,740	20,850
Indigent Guardianship			
Supplies and Materials	1,000	0	1,000
Contractual Services	1,000	0	1,000
Other Expenditures	1,500	199	1,301
Total Indigent Guardianship	3,500	199	3,301
Community Correction Act Grant			
Salaries	27,227	26,880	347
Fringe Benefits	5,446	4,609	837
Supplies and Materials	3,213	1,572	1,641
Contractual Services	4,817	3,396	1,421
Other Expenditures	7,529	3,954	3,575
Total Community Correction Grant	48,232	40,411	7,821
Indigent Drivers Alcohol Treatment			
Contractual Services	21,000	20,128	872
Certificate of Title Administration			
Salaries	71,036	71,036	0
Fringe Benefits	28,725	28,066	659
Supplies and Materials	5,000	3,547	1,453
Contractual Services	1,000	275	725
Other Expenditures	255,000	253,825	1,175
Total Certificate of Title Administration	360,761	356,749	4,012
County Court Legal Research			
Other Expenditures	5,000	0	5,000
Total County Court Legal Research	5,000	0	5,000
Probate Court Computerization			
Other Expenditures	3,500	0	3,500
Total Probate Court Computerization	\$3,500	\$0	\$3,500

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Court Computerization			
Supplies and Materials	\$2,000	\$0	\$2,000
Other Expenditures	8,090	6,553	1,537
	-----	-----	-----
Total Common Pleas Court Computerization	10,090	6,553	3,537
	-----	-----	-----
Common Pleas Court Legal Research			
Other Expenditures	3,494	2,200	1,294
	-----	-----	-----
Total Common Pleas Court Legal Research	3,494	2,200	1,294
	-----	-----	-----
Community Corrections Planning			
Supplies and Materials	300	283	17
Contractual Services	200	0	200
Other Expenditures	800	305	495
	-----	-----	-----
Total Community Corrections Planning	1,300	588	712
	-----	-----	-----
Court Security			
Contractual Services	1,500	0	1,500
Other Expenditures	1,146	105	1,041
	-----	-----	-----
Total Court Security	2,646	105	2,541
	-----	-----	-----
Total General Government - Judicial	506,313	452,673	53,640
	-----	-----	-----
Public Safety			
Youth Services Subsidy			
Salaries	39,808	39,808	0
Fringe Benefits	9,606	6,677	2,929
Supplies and Materials	5,000	0	5,000
Other Expenditures	1,400	0	1,400
	-----	-----	-----
Total Youth Services Subsidy	55,814	46,485	9,329
	-----	-----	-----
Emergency Medical Services			
Salaries	85,676	55,613	30,063
Fringe Benefits	19,712	16,965	2,747
Supplies and Materials	32,174	19,892	12,282
Contractual Services	67,445	39,514	27,931
Other Expenditures	109,230	72,227	37,003
	-----	-----	-----
Total Emergency Medical Services	\$314,237	\$204,211	\$110,026
	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Right To Know Emergency			
Salaries	\$4,290	\$4,095	\$195
Fringe Benefits	840	727	113
Supplies and Materials	2,000	1,927	73
Other Expenditures	1,000	347	653
Total Community Right To Know Emergency	8,130	7,096	1,034
Law Enforcement Drug			
Other Expenditures	5,000	509	4,491
County Court Probation			
Supplies and Materials	930	667	263
Contractual Services	1,430	0	1,430
Other Expenditures	1,250	261	989
Total County Court Probation	3,610	928	2,682
Electronic Monitor House Arrest			
Supplies and Materials	1,258	984	274
Contractual Services	12,482	9,400	3,082
Other Expenditures	2,433	1,698	735
Total Electronic Monitor House Arrest	16,173	12,082	4,091
Law Enforcement Block Grant			
Salaries	154	154	0
Fringe Benefits	730	214	516
Other Expenditures	3,027	3,011	16
Total Law Enforcement Block Grant	3,911	3,379	532
Enforcement and Education			
Supplies and Materials	3,000	0	3,000
Emergency Management Assistance			
Cooperation Agreement			
Salaries	21,810	21,809	1
Fringe Benefits	9,660	8,508	1,152
Supplies and Materials	300	278	22
Contractual Services	113	0	113
Other Expenditures	2,535	2,190	345
Total Emergency Management Assistance			
Cooperation Agreement	\$34,418	\$32,785	\$1,633

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
DARE Program			
Salaries	\$22,956	\$22,940	\$16
Fringe Benefits	14,114	13,008	1,106
Total DARE Program	37,070	35,948	1,122
Cops Fast Federal Grant			
Salaries	44,467	44,445	22
Fringe Benefits	18,434	18,264	170
Total Cops Fast Federal Grant	62,901	62,709	192
Reclaim Ohio 401 Grant			
Contractual Services	7,000	1,296	5,704
Other Expenditures	82,200	2,350	79,850
Total Reclaim Ohio 401 Grant	89,200	3,646	85,554
Byrne Memorial D02 Victim			
Other Expenditures	9,683	9,610	73
Total Byrne Memorial D02 Victim	9,683	9,610	73
County Preparedness Grant			
Personal Services	6,588	5,760	828
Fringe Benefits	4,765	2,068	2,697
Other Expenditures	2,000	338	1,662
Total County Preparedness Grant	13,353	8,166	5,187
Emergency Shelter Grant			
Other Expenditures	16,050	16,050	0
Juvenile Diversion Plan			
Other Expenditures	19,801	19,801	0
Pike County Project Grant			
Other Expenditures	26,126	26,126	0
Total Public Safety	718,477	489,531	228,946
Public Works			
Engineer			
Salaries	195,746	187,421	8,325
Fringe Benefits	61,091	55,014	6,077
Supplies and Materials	8,500	8,031	469
Contractual Services	5,000	3,715	1,285
Other Expenditures	38,033	25,191	12,842
Total Engineer	\$308,370	\$279,372	\$28,998

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Roads			
Salaries	\$710,000	\$662,916	\$47,084
Fringe Benefits	195,439	174,647	20,792
Supplies and Materials	495,866	418,476	77,390
Contractual Services	1,198,242	841,900	356,342
Other Expenditures	38,507	31,140	7,367
Total Roads	2,638,054	2,129,079	508,975
Bridges and Culverts			
Salaries	121,411	113,812	7,599
Fringe Benefits	13,162	13,162	0
Contractual Services	767,776	731,973	35,803
Other Expenditures	134,989	122,808	12,181
Total Bridges and Culverts	1,037,338	981,755	55,583
Road and Bridge			
Contractual Services	22,000	21,422	578
Other Expenditures	45,215	17,447	27,768
Total Road and Bridge	67,215	38,869	28,346
Computerized Tax Mapping			
Contractual Services	437,110	259,292	177,818
Other Expenditures	47,500	42,918	4,582
Total Computerized Tax Mapping	484,610	302,210	182,400
Total Public Works	4,535,587	3,731,285	804,302
Health			
Litter Control/Recycling			
Salaries	29,150	28,602	548
Fringe Benefits	9,791	8,079	1,712
Other Expenditures	3,187	3,017	170
Total Litter Control/Recycling	\$42,128	\$39,698	\$2,430

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Pike County Solid Waste			
Salaries	\$146,000	\$145,989	\$11
Fringe Benefits	45,126	40,265	4,861
Supplies and Materials	1,000	958	42
Contractual Services	61,862	25,622	36,240
Other Expenditures	50,104	47,409	2,695
Total Pike County Solid Waste	304,092	260,243	43,849
Board of MR/DD			
Salaries	694,000	668,681	25,319
Fringe Benefits	222,674	189,405	33,269
Supplies and Materials	120,808	77,626	43,182
Contractual Services	1,825,143	1,611,768	213,375
Other Expenditures	159,242	125,654	33,588
Total Board of MR/DD	3,021,867	2,673,134	348,733
Dog and Kennel			
Salaries	27,723	26,989	734
Fringe Benefits	21,168	14,897	6,271
Supplies and Materials	6,500	4,376	2,124
Contractual Services	1,000	375	625
Other Expenditures	15,217	11,717	3,500
Total Dog and Kennel	71,608	58,354	13,254
Tuberculosis Levy			
Contractual Services	500	0	500
Marriage License Special Levy			
Other Expenditures	11,578	8,912	2,666
Total Health	3,451,773	3,040,341	411,432
Human Services			
Administration			
Salaries	1,060,000	1,054,288	5,712
Fringe Benefits	401,429	383,936	17,493
Supplies and Materials	66,884	62,613	4,271
Contractual Services	526,458	485,533	40,925
Other Expenditures	2,146,803	1,571,463	575,340
Total Administration	4,201,574	3,557,833	643,741
Public Social Services			
Salaries	395,000	385,630	9,370
Fringe Benefits	148,999	133,658	15,341
Supplies and Materials	15,000	7,568	7,432
Contractual Services	593,234	501,414	91,820
Other Expenditures	25,000	19,297	5,703
Total Public Social Services	\$1,177,233	\$1,047,567	\$129,666

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Children Services			
Salaries	\$284,012	\$283,250	\$762
Fringe Benefits	95,084	91,447	3,637
Supplies and Materials	3,412	2,802	610
Contractual Services	353,109	314,940	38,169
Other Expenditures	57,866	42,814	15,052
Total Children Services	793,483	735,253	58,230
Child Support Enforcement			
Salaries	142,000	124,746	17,254
Fringe Benefits	68,837	42,345	26,492
Supplies and Materials	6,000	1,725	4,275
Contractual Services	5,000	1,896	3,104
Other Expenditures	123,841	90,719	33,122
Total Child Support Enforcement	345,678	261,431	84,247
Children's Trust			
Salaries	8,574	7,640	934
Fringe Benefits	2,829	2,054	775
Other Expenditures	1,497	1,086	411
Total Children's Trust	12,900	10,780	2,120
Total Human Services	6,530,868	5,612,864	918,004
Economic Development and Assistance			
CHIP Pee Pee & Waverly CDBG			
Fringe Benefits	662	662	0
Other Expenditures	1,002	1,002	0
Total CHIP Pee Pee & Waverly CDBG	1,664	1,664	0
Formula Grant			
Salaries	16,232	16,232	0
Fringe Benefits	9,364	8,997	367
Contractual Services	98,202	98,200	2
Other Expenditures	48,202	48,202	0
Total Formula Grant	\$172,000	\$171,631	\$369

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revolving Loans - New			
Salaries	\$16,319	\$16,008	\$311
Fringe Benefits	7,375	7,229	146
Contractual Services	64,313	63,603	710
Other Expenditures	24,783	24,783	0
Total Revolving Loans - New	112,790	111,623	1,167
Revolving Loans - Old			
Salaries	39,754	39,003	751
Fringe Benefits	20,601	16,544	4,057
Supplies and Materials	1,200	1,033	167
Contractual Services	136,592	135,500	1,092
Other Expenditures	49,309	42,941	6,368
Total Revolving Loans - Old	247,456	235,021	12,435
Randall Homes Grant			
Other Expenditures	6,626	3,057	3,569
Total Randall Homes Grant	6,626	3,057	3,569
Community Housing Improv. - County Wide			
Salaries	54,200	45,499	8,701
Fringe Benefits	10,960	6,768	4,192
Supplies and Materials	500	424	76
Contractual Services	364,000	294,315	69,685
Other Expenditures	7,500	984	6,516
Total Community Hous. Improv. - County Wide	437,160	347,990	89,170
Small Cities CDBG			
Fringe Benefits	85	85	0
Other Expenditures	769	769	0
Total Small Cities CDBG	\$854	\$854	\$0

(Continued)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Piketon Sewer Plant Upgrade Other Expenditures	\$260,000	\$260,000	\$0
Total Piketon Sewer Plant Upgrade	260,000	260,000	0
Ohio EPA - Septic Tank Repair Contractual Services	132,755	112,681	20,074
Total Piketon Sewer Plant Upgrade	132,755	112,681	20,074
Total Economic Development and Assistance	1,371,305	1,244,521	126,784
Capital Outlay	1,231,642	1,133,759	97,883
Debt Service:			
Principal Retirement	79,000	9,000	70,000
Interest and Fiscal Charges	7,502	7,502	0
Total Debt Service	86,502	16,502	70,000
<i>Total Expenditures</i>	18,903,434	16,028,292	2,875,142
Excess of Revenues Over (Under) Expenditures	(4,837,792)	(2,513,386)	2,324,406
<i>Other Financing Sources (Uses):</i>			
Proceeds from Sale of Fixed Assets	0	12,952	12,952
Advances - In	34,182	448,542	414,360
Advances - Out	0	(369,609)	(369,609)
Operating Transfers - In	89,436	59,637	(29,799)
<i>Total Other Financing Sources (Uses)</i>	123,618	151,522	27,904
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,714,174)	(2,361,864)	2,352,310
Fund Balances at Beginning of Year	5,126,198	5,126,198	0
Prior Year Encumbrances	1,172,677	1,172,677	0
Fund Balances at End of Year	\$1,584,701	\$3,937,011	\$2,352,310

Debt Service Funds

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

Fairgrounds Improvement Notes Fund

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

East Jackson Water Tap Notes Fund

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

Lapperell Cynthia Water Notes Fund

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

Airport Hangars Notes Fund

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

OPWC Buchanan Road Bridge

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

EMS Vehicles Note Fund

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

MR/DD Building Note Fund

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

Continued

Debt Service Funds
(Continued)

Children's Services Building Notes Fund

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

OPWC Pike Lake Bridge

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

Water Pollution Control Loan Fund

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

Market Street Office Complex Notes Fund

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

Pike County Local Government Service Center Fund

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

Pike Lake Bridge Fund

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fairgrounds Improvement Notes Debt Service Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
East Jackson Water Tap Notes Debt Service Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Lapperell Cynthiana Water Notes Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$7,734	\$9,375	\$1,641
<i>Total Revenues</i>	<u>7,734</u>	<u>9,375</u>	<u>1,641</u>
Expenditures:			
Debt Service:			
Principal Retirement	17,407	17,407	0
Interest and Fiscal Charges	321	321	0
<i>Total Expenditures</i>	<u>17,728</u>	<u>17,728</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(9,994)	(8,353)	1,641
Other Financing Sources (Uses):			
Advances - In	0	4,688	4,688
Advances - Out	0	(4,688)	(4,688)
Operating Transfers - In	19,317	321	(18,996)
<i>Total Other Financing Sources (Uses)</i>	<u>19,317</u>	<u>321</u>	<u>(18,996)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,323	(8,032)	(17,355)
Fund Balance at Beginning of Year	8,032	8,032	0
Fund Balance (Deficit) at End of Year	<u>\$17,355</u>	<u>\$0</u>	<u>(\$17,355)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Hangars Notes Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$62,618	\$6,625	(\$55,993)
<i>Total Revenues</i>	62,618	6,625	(55,993)
Expenditures:			
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	5,000	1,484	3,516
<i>Total Expenditures</i>	35,000	31,484	3,516
Excess of Revenues Over (Under) Expenditures	27,618	(24,859)	(52,477)
Other Financing Sources (Uses):			
Operating Transfers - In	13,375	20,965	7,590
<i>Total Other Financing Sources (Uses)</i>	13,375	20,965	7,590
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	40,993	(3,894)	(44,887)
Fund Balance at Beginning of Year	5,397	5,397	0
Fund Balance (Deficit) at End of Year	\$46,390	\$1,503	(\$44,887)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Buchanan Rd. Bridge Debt Service Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
EMS Vehicles Notes Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$70,000	\$0	(\$70,000)
<i>Total Revenues</i>	<u>70,000</u>	<u>0</u>	<u>(70,000)</u>
Expenditures:			
Debt Service:			
Principal Retirement	70,000	0	70,000
<i>Total Expenditures</i>	<u>70,000</u>	<u>0</u>	<u>70,000</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	2	2	0
Fund Balance (Deficit) at End of Year	<u>\$2</u>	<u>\$2</u>	<u>\$0</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
MR/DD Building Notes Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$72,000	\$29,494	(\$42,506)
<i>Total Revenues</i>	72,000	29,494	(42,506)
Expenditures:			
Debt Service:			
Principal Retirement	200,000	200,000	0
Interest and Fiscal Charges	10,036	9,494	542
Capital Outlay	2,664	1,814	850
<i>Total Expenditures</i>	212,700	211,308	1,392
Excess of Revenues Over (Under) Expenditures	(140,700)	(181,814)	(41,114)
Other Financing Sources (Uses):			
Proceeds of Notes	180,000	180,000	0
Advances - In	0	180,000	180,000
Advances - Out	0	(180,000)	(180,000)
<i>Total Other Financing Sources (Uses)</i>	180,225	200,014	19,789
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	39,525	18,200	(21,325)
Fund Balance at Beginning of Year	10,017	10,017	0
Prior Year Encumbrances Appropriated	850	850	0
Fund Balance (Deficit) at End of Year	\$50,392	\$29,067	(\$21,325)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Building Notes Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$49,360	\$15,000	(\$34,360)
<i>Total Revenues</i>	49,360	15,000	(34,360)
Expenditures:			
Debt Service:			
Principal Retirement	135,000	135,000	0
Interest and Fiscal Charges	7,008	6,408	600
Capital Outlay	1,666	873	793
<i>Total Expenditures</i>	143,674	142,281	1,393
Excess of Revenues Over (Under) Expenditures	(94,314)	(127,281)	(32,967)
Other Financing Sources (Uses):			
Proceeds of Notes	115,000	115,000	0
Advances - In	0	115,000	115,000
Advances - Out	0	(115,000)	(115,000)
<i>Total Other Financing Sources (Uses)</i>	115,000	141,386	26,386
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	20,686	14,105	(6,581)
Fund Balance at Beginning of Year	232	232	0
Prior Year Encumbrances Appropriated	793	793	0
Fund Balance (Deficit) at End of Year	\$21,711	\$15,130	(\$6,581)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Pike Lake Road Bridge Debt Service Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Pollution Control Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$11,418	\$11,418
<i>Total Revenues</i>	0	11,418	11,418
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	450	0	450
<i>Total Expenditures</i>	450	0	450
Excess of Revenues Over (Under) Expenditures	(450)	11,418	11,868
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(450)	11,418	11,868
Fund Balance at Beginning of Year	4,871	4,871	0
Fund Balance (Deficit) at End of Year	\$4,421	\$16,289	\$11,868

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Market Street Office Complex Notes Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	500,000	500,000	0
Interest and Fiscal Charges	26,054	23,485	2,569
Capital Outlay	1,346	1,346	0
<i>Total Expenditures</i>	<u>527,400</u>	<u>524,831</u>	<u>2,569</u>
Excess of Revenues Over (Under) Expenditures	(527,400)	(524,831)	2,569
Other Financing Sources (Uses):			
Proceeds of Notes	500,000	500,000	0
Advances - In	475,000	475,000	0
Advances - Out	0	(500,000)	(500,000)
Operating Transfers - In	50,000	50,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,025,000</u>	<u>525,000</u>	<u>(500,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	497,600	169	(497,431)
Fund Balance at Beginning of Year	2,417	2,417	0
Fund Balance (Deficit) at End of Year	<u>\$500,017</u>	<u>\$2,586</u>	<u>(\$497,431)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Local Government Service Center Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	1,250	642	608
Capital Outlay	250	250	0
<i>Total Expenditures</i>	<u>1,500</u>	<u>892</u>	<u>608</u>
Excess of Revenues Over (Under) Expenditures	(1,500)	(892)	608
Other Financing Sources (Uses):			
Operating Transfers - In	0	642	642
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>642</u>	<u>642</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,500)	(250)	1,250
Fund Balance at Beginning of Year	2,795	2,795	0
Fund Balance (Deficit) at End of Year	<u>\$1,295</u>	<u>\$2,545</u>	<u>\$1,250</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Lake Bridge Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$5,000	\$2,500	(\$2,500)
<i>Total Revenues</i>	<u>5,000</u>	<u>2,500</u>	<u>(2,500)</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,500	2,500	0
<i>Total Expenditures</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	2,500	0	(2,500)
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,500	0	(2,500)
Fund Balance at Beginning of Year	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$2,500</u>	<u>\$0</u>	<u>(\$2,500)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Debt Service Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$275,962	\$83,662	(\$192,300)
<i>Total Revenues</i>	<u>275,962</u>	<u>83,662</u>	<u>(192,300)</u>
Expenditures:			
Debt Service:			
Principal Retirement	964,157	894,157	70,000
Interest and Fiscal Charges	50,369	42,084	8,285
Capital Outlay	4,033	4,033	0
<i>Total Expenditures</i>	<u>1,018,559</u>	<u>940,274</u>	<u>78,285</u>
Excess of Revenues Over (Under) Expenditures	(742,597)	(856,612)	(114,015)
Other Financing Sources (Uses):			
Proceeds of Notes	795,000	795,000	0
Advances - In	475,000	774,688	299,688
Advances - Out	0	(799,688)	(799,688)
Operating Transfers - In	82,917	118,328	35,411
<i>Total Other Financing Sources (Uses)</i>	<u>1,352,917</u>	<u>888,328</u>	<u>(464,589)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	610,320	31,716	(578,604)
Fund Balance at Beginning of Year	42,906	42,906	0
Prior Year Encumbrances	1,643	1,643	0
Fund Balance (Deficit) at End of Year	<u>\$654,869</u>	<u>\$76,265</u>	<u>(\$578,604)</u>

Capital Projects Funds

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

OPWC Small Counties Grant

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

Issue II Grants Fund

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

State LTIP Fund

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

East Jackson Water Tap Fund

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

Fairgrounds Improvement Fund

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

Fish and Game Road Waterlines Fund

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

Pike Health Care Addition Fund

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

Co. Airport/EMA Building Fund

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

Children Services Building Fund

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

Auerville Rd./LB Campground Fund

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

Loys Run Road Water Fund

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

Continued

Capital Projects Funds
(Continued)

Airport Hangars Construction Fund

To account for note proceeds to be used to construct and equip approximately ten new hangars at the Pike County Airport.

Trego Road Waterline Extension Fund

To account for proceeds from notes and local monies used to finance the installation of a waterline extension on Trego Road in Pebble Township.

U. S. 23 Sanitary Sewer Project Phase Fund

To account for resources used to finance the construction of Phase II of the U.S. 23 Sanitary Sewer Project (Circleview Drive Sewer Project) just north of the City of Waverly.

Walls Road Waterline Fund

To account for grant proceeds and local monies used in the construction of a water main extension on Walls Road in Benton Township.

Spicy Run Bridge Fund

To account for the state grant proceeds and local monies to be expended in the construction of a 125-foot, three span bridge to cross Sunfish Creek and provide ingress and egress to the site of the Spicy Run Ski Resort near Latham.

Pike County Airport Non Directional Beacon Capital Fund

To account for the grant revenues received and expenditures incurred in the installation of a new “non-directional beacon” at the Pike County Airport.

Smith Road Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Smith Road in Union Township, Pike County.

Airport Fuel Tank Installation Fund

To account for the grant revenues received and expenditures incurred in the installation of an airplane fuel tank system at the Pike County Airport.

Meadow Run Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Meadow Run Road in Seal Township, Pike County.

Pike County Multiple Bridge Project

To account for Federal Highway Administration Grant monies received through the Ohio Department of Transportation and other financial resources used in the bridge replacement project consisting of multiple county bridges on Markham Road (Structure File Number 6633196), Hickson Run Road (Structure File Number 6633285), Hickson Road (Structure File Number 6633293), and Swift Creek Road (Structure File Number 6633315).

Schuster Road Waterline Capital Fund

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Schuster Road in Seal Township, Pike County.

Continued

Capital Projects Funds
(Continued)

Travis Road Waterline Capital Project

To account for grant proceeds, tap fees, and local monies used in the construction of a waterline extension on Travis Road in Marion Township, Pike County.

O.D.O.T Ohio Airport Grant

To account for local share transfers from the county's general fund plus monies received from the county's from Ohio Airport Grant through the Ohio Department of Transportation for the rehabilitation and widening of the taxiway and the obstruction removal of trees at the Pike County Airport.

D.O.E./S.O.D.I Airport Grant

To account for local monies and economic diversification proceeds received by the Southern Ohio Diversification Initiative from the United States Department of Energy due to the downsizing of the nuclear weapons complex. The grant funds are earmarked for capital improvement projects at the Pike County Airport specified in S.O.D.I.'s Community Transition Plan approved and funded by the United States Department of Energy.

Market Street Office Complex Capital Fund

To account for the resources and capital expenditures incurred in the construction of the Market Street Office Complex Project which is to be attached to the current building housing Pike County's Cooperative Extension Service Office.

Sunfish Creek Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Sunfish Creek Road.

Pike County Local Government Service Center Capital Fund

To account for the revenue receipts and expenditures incurred in the initial purchase and subsequent capital renovation of the K-Mart building purchased by the Board of Pike County Commissioners. The K-Mart building is planned for renovation and conversion into a one-stop local government service center facility housing Pike County's Department of Human Services, and a host of other local county offices including the county auditor, county commissioners, clerk of courts title office, county recorder, county treasurer, mapping office, juvenile court, probate court, et. al.

Pike Lake Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Pike Lake Road.

Edwards Road Waterline Capital Fund

To account for the revenue receipts and expenditures incurred in the construction of waterlines on Edwards Road.

Pike County Early Childhood Capital Fund

To account for the revenues and expenditures incurred in the construction of the Pike County Early Childhood Center located adjacent to the Vern Riffe Joint Vocational School on State Route 124 East, Piketon. The new center will be under the Pike County Board of MR/DD umbrella.

Zahn's Corner Industrial Park Capital Fund

To account for the revenue receipts and expenditures incurred in the capital construction of a gravity sewer, forced main sewer, and a pumping station for the Zahn's Corner Industrial Park. The project is administered at the county level on a pass through basis with the Pike County Commissioners as the grantee and the sub-grantee being the Village of Piketon.

Continued

Capital Projects Funds
(Continued)

Southern Central Ohio Juvenile Detention Center

To account for the revenues and expenditures incurred in the construction of the South Central Ohio Regional Center located in Ross County. The Auditor of Ross County will account for the construction of the regional detention center. The \$500,000 is to be paid up front prior to commencement of construction to the Ross County Auditor. Monies will be generated from the issuance of G.O. Notes issued by the Board of Pike County Commissioners. Pike County's share of the project is 13.7% of the total project cost. The percentage of the project cost calculated for each participating county is based on each county's assessed valuation.

PIKE COUNTY, OHIO
Combining Balance Sheet
Capital Projects Funds
As of December 31, 2001
(Continued)

	OPWC Small Counties Grant	Issue II Grants	State LTIP
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$8,513	\$0	\$0
Receivables:			
Accounts	0	0	0
	-----	-----	-----
<i>Total Assets</i>	\$8,513	\$0	\$0
	=====	=====	=====
Liabilities:			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Due to Other Governments	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
	-----	-----	-----
<i>Total Liabilities</i>	0	0	0
	-----	-----	-----
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Undesignated (Deficit)	8,513	0	0
	-----	-----	-----
<i>Total Fund Equity</i>	8,513	0	0
	-----	-----	-----
<i>Total Liabilities and Fund Equity</i>	\$8,513	\$0	\$0
	=====	=====	=====

East Jackson Water Tap	Fairgrounds Improvement	Fish and Game Roads Water Lines	Pike Health Care Addition	Co. Airport/ EMA Bldg.	Children Services Building
\$7,500	\$10,249	\$50	\$12,327	\$223	\$15,130
0	5,100	0	0	0	0
-----	-----	-----	-----	-----	-----
\$7,500	\$15,349	\$50	\$12,327	\$223	\$15,130
=====	=====	=====	=====	=====	=====
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	22,663
0	0	0	0	0	0
0	0	0	849	0	331
0	0	0	295,000	0	115,000
-----	-----	-----	-----	-----	-----
0	0	0	295,849	0	137,994
-----	-----	-----	-----	-----	-----
0	0	0	0	0	240
7,500	15,349	50	(283,522)	223	(123,104)
-----	-----	-----	-----	-----	-----
7,500	15,349	50	(283,522)	223	(122,864)
-----	-----	-----	-----	-----	-----
\$7,500	\$15,349	\$50	\$12,327	\$223	\$15,130
=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
 Combining Balance Sheet
 Capital Projects Funds
 As of December 31, 2001
 (Continued)

	Auerville Rd./ LB Campground	Loy's Run Road Water	Airport Hangars Construction
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,649	\$15,401
Receivables:			
Accounts	0	0	0
	-----	-----	-----
<i>Total Assets</i>	\$0	\$5,649	\$15,401
	=====	=====	=====
Liabilities:			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Due to Other Governments	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
	-----	-----	-----
<i>Total Liabilities</i>	0	0	0
	-----	-----	-----
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved:			
Undesignated (Deficit)	0	5,649	15,401
	-----	-----	-----
<i>Total Fund Equity</i>	0	5,649	15,401
	-----	-----	-----
<i>Total Liabilities and Fund Equity</i>	\$0	\$5,649	\$15,401
	=====	=====	=====

Trego Rd. Waterline Extension	U.S. 23 Sanitary Sewer Project	Walls Road Waterline	Spicy Run Bridge	Pike County Airport Non-Directional	Smith Road Waterline
\$0	\$0	\$10,116	\$0	\$304	\$3,635
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
\$0	\$0	\$10,116	\$0	\$304	\$3,635
=====	=====	=====	=====	=====	=====
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	9,084	0	0	0	7,500
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	9,084	0	0	0	7,500
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
0	(9,084)	10,116	0	304	(3,865)
-----	-----	-----	-----	-----	-----
0	(9,084)	10,116	0	304	(3,865)
-----	-----	-----	-----	-----	-----
\$0	\$0	\$10,116	\$0	\$304	\$3,635
=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Capital Projects Funds
As of December 31, 2001
(Continued)

	Airport Fuel Tank	Meadow Run Waterline	Pike County Multiple Bridge	Shuster Road Waterline
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$782	\$625	\$5,344	\$0
Receivables:				
Accounts	0	0	0	0
<i>Total Assets</i>	\$782	\$625	\$5,344	\$0
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	1,138	0
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	0	0	1,138	0
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	5,333	0
Unreserved:				
Undesignated (Deficit)	782	625	(1,127)	0
<i>Total Fund Equity</i>	782	625	4,206	0
<i>Total Liabilities and Fund Equity</i>	\$782	\$625	\$5,344	\$0

<u>Travis Road Waterline</u>	<u>ODOT Ohio Airport</u>	<u>DOE/SODI</u>	<u>Market Street Office Complex</u>	<u>Sunfish Creek Road Waterline</u>
\$4,550	\$2,101	\$0	\$22,728	\$16,289
0	0	0	0	0
<u>\$4,550</u>	<u>\$2,101</u>	<u>\$0</u>	<u>\$22,728</u>	<u>\$16,289</u>
=====	=====	=====	=====	=====
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	475,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>475,000</u>	<u>0</u>
=====	=====	=====	=====	=====
0	0	0	0	0
4,550	2,101	0	(452,272)	16,289
<u>4,550</u>	<u>2,101</u>	<u>0</u>	<u>(452,272)</u>	<u>16,289</u>
=====	=====	=====	=====	=====
\$4,550	\$2,101	\$0	\$22,728	\$16,289
=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
Capital Projects Funds
As of December 31, 2001
(Continued)

	Pike County Local Gov't Service Center	Pike Lake Road Waterline	Edwards Road Waterline
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$741,587	\$109,658	\$28,250
Receivables:			
Accounts	0	0	0
	-----	-----	-----
<i>Total Assets</i>	\$741,587	\$109,658	\$28,250
	=====	=====	=====
Liabilities:			
Accounts Payable	\$251,886	\$0	\$0
Contracts Payable	148,607	54,758	0
Interfund Payable	0	9,200	0
Due to Other Governments	0	0	25,000
Accrued Interest Payable	53,567	0	0
Notes Payable	2,500,000	0	0
	-----	-----	-----
<i>Total Liabilities</i>	2,954,060	63,958	25,000
	-----	-----	-----
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	312,086	38,544	0
Unreserved:			
Undesignated (Deficit)	(2,524,559)	7,156	3,250
	-----	-----	-----
<i>Total Fund Equity</i>	(2,212,473)	45,700	3,250
	-----	-----	-----
<i>Total Liabilities and Fund Equity</i>	\$741,587	\$109,658	\$28,250
	=====	=====	=====

<u>Pike County Early Childhood</u>	<u>Zahn's Coner Industrial Park</u>	<u>South Central Ohio Juvenile Detention Center</u>	<u>Total Capital Projects</u>
\$31,521	\$84,816	\$10,822	\$1,148,170
0	0	0	5,100
-----	-----	-----	-----
\$31,521	\$84,816	\$10,822	\$1,153,270
=====	=====	=====	=====
\$0	\$0	\$0	\$251,886
0	0	0	204,503
0	81,259	0	604,706
0	0	0	25,000
0	0	3,296	58,043
0	0	500,000	3,410,000
-----	-----	-----	-----
0	81,259	503,296	4,554,138
-----	-----	-----	-----
20,556	81,259	0	458,018
10,965	(77,702)	(492,474)	(3,858,886)
-----	-----	-----	-----
31,521	3,557	(492,474)	(3,400,868)
-----	-----	-----	-----
\$31,521	\$84,816	\$10,822	\$1,153,270
=====	=====	=====	=====

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2001
(Continued)

	OPWC Small Counties Grant	Issue II Grants	State LTIP
Revenues:			
Intergovernmental	\$100,000	\$160,122	\$642,200
Investment Income	0	0	0
Other	0	9,250	0
	-----	-----	-----
<i>Total Revenues</i>	100,000	169,372	642,200
	-----	-----	-----
Expenditures:			
Current:			
General Government:			
Public Works	91,487	160,122	642,200
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	9,250	0
Interest and Fiscal Charges	0	0	0
	-----	-----	-----
<i>Total Expenditures</i>	91,487	169,372	642,200
	-----	-----	-----
Excess of Revenues Over (Under) Expenditures	8,513	0	0
	-----	-----	-----
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	0	0	0
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,513	0	0
	-----	-----	-----
Fund Balances (Deficit) at Beginning of Year	0	0	0
	-----	-----	-----
Fund Balances (Deficit) at End of Year	\$8,513	\$0	\$0
	=====	=====	=====

East Jackson Water Tap	Fairgrounds Improvement	Fish and Game Roads Water Lines	Pike Health Care Addition	Co. Airport/ EMA Bldg.	Children Services Building
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	2,236	0	0
0	5,100	0	36,165	0	0
0	5,100	0	38,401	0	0
0	0	0	2,012	0	0
0	0	0	0	0	873
0	0	0	0	0	0
0	0	0	14,985	0	6,351
0	0	0	16,997	0	7,224
0	5,100	0	21,404	0	(7,224)
0	0	0	0	0	26,386
0	0	0	0	0	26,386
0	5,100	0	21,404	0	19,162
7,500	10,249	50	(304,926)	223	(142,026)
\$7,500	\$15,349	\$50	(\$283,522)	\$223	(\$122,864)

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2001
(Continued)

	Auerville Rd./ LB Campground	Loy's Run Road Water	Airport Hangars Construction
Revenues:			
Intergovernmental	\$0	\$0	\$0
Investment Income	0	0	0
Other	0	0	6,250
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>6,250</u>
Expenditures:			
Current:			
General Government:			
Public Works	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	1,223
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>1,223</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>5,027</u>
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	20,965
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>20,965</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	25,992
Fund Balances (Deficit) at Beginning of Year	0	5,649	(10,591)
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$5,649</u>	<u>\$15,401</u>
	=====	=====	=====

Trego Rd. Waterline Extension	U.S. 23 Sanitary Sewer Project	Walls Road Waterline	Spicy Run Bridge	Pike County Airport Non-Directional	Smith Road Waterline
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	0	0	0	0	0
-----	-----	-----	-----	-----	-----
0	(9,084)	10,116	0	304	(3,865)
-----	-----	-----	-----	-----	-----
\$0	(\$9,084)	\$10,116	\$0	\$304	(\$3,865)
=====	=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2001
(Continued)

	Airport Fuel Tank	Meadow Run Waterline	Pike County Multiple Bridge	Shuster Road Waterline
Revenues:				
Intergovernmental	\$0	\$0	\$9,400	\$0
Investment Income	0	0	1,353	0
Other	0	0	0	0
<i>Total Revenues</i>	0	0	10,753	0
Expenditures:				
Current:				
General Government:				
Public Works	0	0	11,238	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	1,022	0
<i>Total Expenditures</i>	0	0	12,260	0
Excess of Revenues Over (Under) Expenditures	0	0	(1,507)	0
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Use	0	0	(1,507)	0
Fund Balances (Deficit) at Beginning of Year	782	625	5,713	0
Fund Balances (Deficit) at End of Year	\$782	\$625	\$4,206	\$0

<u>Travis Road Waterline</u>	<u>ODOT Ohio Airport</u>	<u>DOE/SODI</u>	<u>Market Street Office Complex</u>	<u>Sunfish Creek Road Waterline</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	11,418
-----	-----	-----	-----	-----
0	0	0	0	11,418
-----	-----	-----	-----	-----
0	0	0	1,542	0
0	0	0	1,346	0
0	0	0	0	0
0	0	0	23,485	0
-----	-----	-----	-----	-----
0	0	0	26,373	0
-----	-----	-----	-----	-----
0	0	0	(26,373)	11,418
-----	-----	-----	-----	-----
0	0	0	50,000	0
-----	-----	-----	-----	-----
0	0	0	50,000	0
-----	-----	-----	-----	-----
0	0	0	23,627	11,418
-----	-----	-----	-----	-----
4,550	2,101	0	(475,899)	4,871
-----	-----	-----	-----	-----
\$4,550	\$2,101	\$0	(\$452,272)	\$16,289
=====	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Capital Projects Funds
For the Year Ended December 31, 2001
(Continued)

	Pike County Local Gov't Service Center	Pike Lake Road Waterline	Edwards Road Waterline
Revenues:			
Intergovernmental	\$0	\$136,000	\$1,730
Investment Income	0	0	0
Other	11,000	54,622	0
<i>Total Revenues</i>	<u>11,000</u>	<u>190,622</u>	<u>1,730</u>
Expenditures:			
Current:			
General Government:			
Public Works	2,364,287	135,489	25,000
Capital Outlay	47,458	0	0
Debt Service:			
Principal Retirement	0	2,500	0
Interest and Fiscal Charges	54,209	0	0
<i>Total Expenditures</i>	<u>2,465,954</u>	<u>137,989</u>	<u>25,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,454,954)</u>	<u>52,633</u>	<u>(23,270)</u>
Other Financing Sources (Uses):			
Operating Transfers - In	944,628	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>944,628</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Use	<u>(1,510,326)</u>	<u>52,633</u>	<u>(23,270)</u>
Fund Balances (Deficit) at Beginning of Year	(702,147)	(6,933)	26,520
Fund Balances (Deficit) at End of Year	<u>(\$2,212,473)</u>	<u>\$45,700</u>	<u>\$3,250</u>

<u>Pike County Early Childhood</u>	<u>Zahn's Corner Industrial Park</u>	<u>South Central Ohio Juvenile Detention Center</u>	<u>Total Capital Projects</u>
\$914,500	\$499,249	\$0	\$2,463,201
0	0	0	3,589
0	0	0	133,805
-----	-----	-----	-----
914,500	499,249	0	2,600,595
-----	-----	-----	-----
1,012,447	477,747	489,178	5,412,749
0	0	0	49,677
0	0	0	11,750
0	0	3,296	104,571
-----	-----	-----	-----
1,012,447	477,747	492,474	5,578,747
-----	-----	-----	-----
(97,947)	21,502	(492,474)	(2,978,152)
-----	-----	-----	-----
0	0	0	1,041,979
-----	-----	-----	-----
0	0	0	1,041,979
-----	-----	-----	-----
(97,947)	21,502	(492,474)	(1,936,173)
129,468	(17,945)	0	(1,464,695)
-----	-----	-----	-----
\$31,521	\$3,557	(\$492,474)	(\$3,400,868)
=====	=====	=====	=====

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC Small Counties Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$100,000	\$100,000	\$0
<i>Total Revenues</i>	100,000	100,000	0
Expenditures:			
Contractual Services	100,000	91,487	8,513
<i>Total Expenditures</i>	100,000	91,487	8,513
Excess of Revenues Over (Under) Expenditures	0	8,513	8,513
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	8,513	8,513
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$8,513	\$8,513

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Grants Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$200,000	\$160,122	(\$39,878)
<i>Total Revenues</i>	200,000	160,122	(39,878)
Expenditures:			
Other	200,000	160,122	39,878
<i>Total Expenditures</i>	200,000	160,122	39,878
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State LTIP Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$642,200	\$642,200	\$0
<i>Total Revenues</i>	642,200	642,200	0
Expenditures:			
Other	642,200	642,200	0
<i>Total Expenditures</i>	642,200	642,200	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
East Jackson Water Tap Capital Projects Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Fairgrounds Improvement Capital Projects Fund
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Public Works Engineering	5,000	0	5,000
Other Expenditures	1,500	0	1,500
<i>Total Expenditures</i>	<u>6,500</u>	<u>0</u>	<u>6,500</u>
Excess of Revenues Over (Under) Expenditures	(6,500)	0	6,500
Other Financing Sources:			
Advances - Out	0	(80,000)	(80,000)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>(80,000)</u>	<u>(80,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,500)	(80,000)	(73,500)
Fund Balance at Beginning of Year	85,249	85,249	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
Fund Balance at End of Year	<u>\$83,749</u>	<u>\$10,249</u>	<u>(\$73,500)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fish and Game Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Capital Outlay	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	50	50	0
Fund Balance at End of Year	\$50	\$50	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Health Care Addition Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$2,302	\$2,262	(\$40)
Other	32,055	36,165	4,110
<i>Total Revenues</i>	34,357	38,427	4,070
Expenditures:			
Debt Service			
Payment on Principal	315,000	315,000	0
Interest And Fiscal Charges	15,100	15,042	58
Other Expenditures	2,012	2,012	0
<i>Total Expenditures</i>	332,112	332,054	58
Excess of Revenues Over (Under) Expenditures	(297,755)	(293,627)	4,128
Other Financing Sources (Uses):			
Proceeds of Notes	295,000	295,000	0
Advances - In	0	295,000	295,000
Advances - Out	0	(295,000)	(295,000)
Operating Transfers - In	513	0	(513)
<i>Total Other Financing Sources</i>	295,513	295,000	(513)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,242)	1,373	3,615
Fund Balance at Beginning of Year	10,934	10,934	0
Fund Balance at End of Year	\$8,692	\$12,307	\$3,615

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Airport/EMA Building Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Other	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	223	223	0
Fund Balance at End of Year	\$223	\$223	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Building Capital Projects Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auerville Road/L.B. Campground Capital Projects Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Loy's Run Road Water Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other Expenditures	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	5,649	5,649	0
Fund Balance at End of Year	\$5,649	\$5,649	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Hangars Construction Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	13,898	13,898	0
Fund Balance at End of Year	\$13,898	\$13,898	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Trego Road Waterline Extension Capital Projects Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
U S 23 Sanitary Sewer Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other Expenditures	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Walls Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Public Works	0	0	0
Capital Outlay	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	10,116	10,116	0
Fund Balance at End of Year	\$10,116	\$10,116	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Spicy Run Bridge Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Co. Airport Non-Directional Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	304	304	0
Fund Balance at End of Year	\$304	\$304	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Smith Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	3,635	3,635	0
Fund Balance at End of Year	\$3,635	\$3,635	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Fuel Tank Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	782	0	782
Total Public Works	782	0	782
<i>Total Expenditures</i>	782	0	782
Excess of Revenues Over (Under) Expenditures	(782)	0	782
Other Financing Sources:			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(782)	0	782
Fund Balance at Beginning of Year	782	782	0
Fund Balance at End of Year	\$0	\$782	\$782

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Meadow Run Waterline Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	625	625	0
Fund Balance at End of Year	\$625	\$625	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Multiple Bridge Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,000,000	\$9,400	(\$990,600)
Interest	0	1,658	1,658
<i>Total Revenues</i>	1,000,000	11,058	(988,942)
Expenditures:			
Public Works			
Engineering			
Contract Services	946,991	11,783	935,208
Other	4,000	3,650	350
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest & Fiscal Charges	2,375	2,375	0
<i>Total Expenditures</i>	1,003,366	67,808	935,558
Excess of Revenues Over (Under) Expenditures	(3,366)	(56,750)	(53,384)
Other Financing Sources:			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,366)	(56,750)	(53,384)
Fund Balance at Beginning of Year	55,068	55,068	0
Prior Year Encumbrances Appropriated	1,683	1,683	0
Fund Balance at End of Year	\$53,385	\$1	(\$53,384)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Shuster Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Travis Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	4,550	4,550	0
Fund Balance at End of Year	\$4,550	\$4,550	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ODOT Ohio Airport Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	0	0	0
Total Public Works	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	2,101	2,101	0
Fund Balance at End of Year	\$2,101	\$2,101	\$0

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DOE/SODI Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$200,000	\$0	(\$200,000)
<i>Total Revenues</i>	200,000	0	(200,000)
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	200,000	0	(200,000)
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	200,000	0	(200,000)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$200,000	\$0	(\$200,000)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Market Street Office Complex Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Other	22,316	2,717	19,599
<i>Total Public Works</i>	22,316	2,717	19,599
<i>Total Expenditures</i>	22,316	2,717	19,599
Excess of Revenues Over (Under) Expenditures	(22,316)	(2,717)	19,599
Other Financing Sources:			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(22,316)	(2,717)	19,599
Fund Balance at Beginning of Year	22,859	22,859	0
Fund Balance at End of Year	\$543	\$20,142	\$19,599

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sunfish Creek Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Local Government Service Center Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$2,500,000	\$0	(\$2,500,000)
Other	0	11,000	11,000
<i>Total Revenues</i>	<u>2,500,000</u>	<u>11,000</u>	<u>(2,489,000)</u>
Expenditures:			
Public Works			
Engineering			
Contract Services	2,664,121	2,441,574	222,547
Other Expenditures	42,551	7,099	35,452
<i>Total Public Works</i>	<u>2,706,672</u>	<u>2,448,673</u>	<u>257,999</u>
Capital Outlay	300,208	292,059	8,149
<i>Total Expenditures</i>	<u>3,006,880</u>	<u>2,740,732</u>	<u>266,148</u>
Excess of Revenues Over (Under) Expenditures	(506,880)	(2,729,732)	(2,222,852)
Other Financing Sources:			
Proceed From Sale of Notes	0	2,500,000	2,500,000
Advance - Out	0	(793,986)	(793,986)
Operating Transfer - In	400,000	943,986	543,986
<i>Total Other Financing Sources</i>	<u>400,000</u>	<u>2,650,000</u>	<u>2,250,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(106,880)	(79,732)	27,148
Fund Balance at Beginning of Year	3,708	3,708	0
Prior Year Encumbrances Appropriated	111,586	111,586	0
Fund Balance at End of Year	<u>\$8,414</u>	<u>\$35,562</u>	<u>\$27,148</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike Lake Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$136,000	\$136,000	\$0
Other	194,639	52,122	(142,517)
<i>Total Revenues</i>	<u>330,639</u>	<u>188,122</u>	<u>(142,517)</u>
Expenditures:			
Public Works			
Engineering			
Contract Services	176,739	174,033	2,706
<i>Total Public Works</i>	<u>176,739</u>	<u>174,033</u>	<u>2,706</u>
<i>Total Expenditures</i>	<u>176,739</u>	<u>174,033</u>	<u>2,706</u>
Excess of Revenues Over (Under) Expenditures	153,900	14,089	(139,811)
Other Financing Sources:			
Advance - In	0	9,200	9,200
Advance - Out	0	(10,500)	(10,500)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>(1,300)</u>	<u>(1,300)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	153,900	12,789	(141,111)
Fund Balance at Beginning of Year	867	867	0
Prior Year Encumbrances Appropriated	2,700	2,700	0
Fund Balance at End of Year	<u>\$157,467</u>	<u>\$16,356</u>	<u>(\$141,111)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Edwards Road Waterline Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$1,730	\$1,730
<i>Total Revenues</i>	0	1,730	1,730
Expenditures:			
Public Works			
Engineering			
Contract Services	0	0	0
<i>Total Public Works</i>	0	0	0
<i>Total Expenditures</i>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	1,730	1,730
Other Financing Sources:			
Operating Transfer - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	1,730	1,730
Fund Balance at Beginning of Year	26,520	26,520	0
Fund Balance at End of Year	\$26,520	\$28,250	\$1,730

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pike County Early Childhood Center Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,500,000	\$914,500	(\$585,500)
<i>Total Revenues</i>	1,500,000	914,500	(585,500)
Expenditures:			
Public Works			
Engineering			
Contract Services	1,389,468	1,017,985	371,483
Other Expenditures	165,000	15,018	149,982
Total Public Works	1,554,468	1,033,003	521,465
Capital Outlay	75,000	0	75,000
<i>Total Expenditures</i>	1,629,468	1,033,003	596,465
Excess of Revenues Over (Under) Expenditures	(129,468)	(118,503)	10,965
Other Financing Sources:			
Advance - In	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(129,468)	(118,503)	10,965
Fund Balance at Beginning of Year	129,468	129,468	0
Fund Balance at End of Year	\$0	\$10,965	\$10,965

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Zahn's Corner Industrial Park Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$499,249	\$499,249	\$0
<i>Total Revenues</i>	499,249	499,249	0
Expenditures:			
Public Works			
Engineering			
Contract Services	600,900	560,116	40,784
Other Expenditures	43,500	16,835	26,665
<i>Total Public Works</i>	644,400	576,951	67,449
<i>Total Expenditures</i>	644,400	576,951	67,449
Excess of Revenues Over (Under) Expenditures	(145,151)	(77,702)	67,449
Other Financing Sources:			
Advance - In	91,259	91,259	0
Advance - Out	0	(42,200)	(42,200)
<i>Total Other Financing Sources</i>	91,259	49,059	(42,200)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(53,892)	(28,643)	25,249
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	32,200	32,200	0
Fund Balance at End of Year	(\$21,692)	\$3,557	\$25,249

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
South Central Ohio Juvenile Detention Center Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0
Expenditures:			
Public Works			
Engineering			
Contract Services	496,000	488,899	7,101
Other Expenditures	4,000	279	3,721
<i>Total Public Works</i>	500,000	489,178	10,822
<i>Total Expenditures</i>	500,000	489,178	10,822
Excess of Revenues Over (Under) Expenditures	(500,000)	(489,178)	10,822
Other Financing Sources:			
Proceed From Sale of Notes	500,000	500,000	0
Advance - In	0	0	0
Advance - Out	0	0	0
<i>Total Other Financing Sources</i>	500,000	500,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	10,822	10,822
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$10,822	\$10,822

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Capital Projects Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$6,777,449	\$2,463,201	(\$4,314,248)
Interest	2,302	3,920	1,618
Other	226,694	99,287	(127,407)
<i>Total Revenues</i>	<u>7,006,445</u>	<u>2,566,408</u>	<u>(4,440,037)</u>
Expenditures:			
Current:			
Public Works			
Issue II Grants			
Other Expenditures	200,000	160,122	39,878
Engineering			
Contractual Services	6,380,001	4,785,877	1,594,124
Other Expenditures	284,879	47,610	237,269
<i>Total Engineering</i>	<u>6,664,880</u>	<u>4,833,487</u>	<u>1,831,393</u>
State LTIP			
Other Expenses	642,200	642,200	0
<i>Total Public Works</i>	<u>7,507,080</u>	<u>5,635,809</u>	<u>1,871,271</u>
Capital Outlay	300,208	292,059	8,149
Debt Service:			
Payment on Principal	365,000	365,000	0
Interest and Fiscal Charges	17,475	17,417	58
<i>Total Expenditures</i>	<u>8,189,763</u>	<u>6,310,285</u>	<u>1,879,478</u>
Excess of Revenues Over (Under) Expenditures	(\$1,183,318)	(\$3,743,877)	(\$2,560,559)

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Total - Capital Projects Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Other Financing Sources(Uses):</i>			
Proceeds of Notes	\$795,000	\$3,295,000	\$2,500,000
Advances - In	91,259	395,459	304,200
Advances - Out	0	(1,221,686)	(1,221,686)
Operating Transfers - In	400,513	943,986	543,473
<i>Total Other Financing Sources</i>	1,286,772	3,412,759	2,125,987
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	103,454	(331,118)	(434,572)
Fund Balance at Beginning of Year	376,606	376,606	0
Prior Year Encumbrances Appropriated	153,169	153,169	0
Fund Balance at End of Year	\$633,229	\$198,657	(\$434,572)

Enterprise Funds

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private sector business where the intent is that expense (including depreciation) of providing goods or services primarily or solely to the general public be financed or recovered primarily through user charges.

Pike County Sewer Fund

To account for revenue received from user charges for sewer services provided to residents of Pike County. The costs of providing services are financed through user charges.

Pike County Water Fund

To account for revenue received from user charges for water services provided to residents of Pike County. The costs of providing services are financed through user charges.

Pike County Recycling Fund

To account for the revenues received and expenditures incurred in the business operations of the Pike County Recycling Center.

PIKE COUNTY, OHIO
Combining Balance Sheet
Enterprise Funds
As of December 31, 2001

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
Assets:				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$286,330	\$0	\$25,989	\$312,319
Cash and Cash Equivalents in Segregated Accounts	0	0	1,651	1,651
Receivables:				
Accounts	87,770	0	0	87,770
Materials and Supplies Inventory	9,165	0	0	9,165
Total Current Assets	383,265	0	27,640	410,905
<i>Fixed Assets:</i>				
Fixed Assets (Net where applicable, of Accumulated Depreciation)	2,676,672	422,528	65,207	3,164,407
Total Assets	\$3,059,937	\$422,528	\$92,847	\$3,575,312
Liabilities:				
<i>Current Liabilities:</i>				
Accounts Payable	12,056	0	0	12,056
Accrued Wages and Benefits	2,904	0	0	2,904
Compensated Absences Payable	3,760	0	0	3,760
Interfund Payable	38,533	0	0	38,533
Due to Other Governments	2,128	0	0	2,128
Accrued Interest Payable	5,908	0	0	5,908
Notes Payable	262,000	0	0	262,000
Total Liabilities	327,289	0	0	327,289
<i>Long-Term Liabilities:</i>				
OPWC Loans Payable (Net of Current Portion)	0	126,562	0	126,562
Total Long-Term Liabilities	0	126,562	0	126,562
Total Liabilities	327,289	126,562	0	453,851
Fund Equity:				
Contributed Capital	511,007	652,169	0	1,163,176
Retained Earnings:				
Unreserved	2,221,641	(356,203)	92,847	1,958,285
Total Retained Earnings	2,221,641	(356,203)	92,847	1,958,285
Total Fund Equity	2,732,648	295,966	92,847	3,121,461
Total Liabilities and Fund Equity	\$3,059,937	\$422,528	\$92,847	\$3,575,312

PIKE COUNTY, OHIO
Combining Statement of Revenues, Expenses, and
Changes in Fund Equity
Enterprise Funds
For the Year Ended December 31, 2001

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
Operating Revenues:				
Charges for Services	\$364,655	\$0	85,811	\$450,466
Other Operating Revenues	979	9,375	0	10,354
Total Operating Revenues	365,634	9,375	85,811	460,820
Operating Expenses:				
Personal Services	71,676	0	0	71,676
Contractual Services	193,464	0	5,106	198,570
Materials and Supplies	11,756	0	0	11,756
Other	0	0	82,494	82,494
Fringe Benefits	10,748	0	0	10,748
Depreciation	84,146	17,747	550	102,443
Total Operating Expenses	371,790	17,747	88,150	477,687
Operating Gain (Loss)	(6,156)	(8,372)	(2,339)	(16,867)
Non-Operating Revenues (Expenses):				
Interest and Fiscal Charges	(13,368)	(321)	0	(13,689)
Other Non-Operating Revenues	890	0	0	890
Total Non-Operating Revenues (Expenses)	(12,478)	(321)	0	(12,799)
Loss Before Operating Transfers	(18,634)	(8,693)	(2,339)	(29,666)
Operating Transfers - In	21,445	321	0	21,766
Net Gain/(Loss)	2,811	(8,372)	(2,339)	(7,900)
Retained Earnings at Beginning of Year	2,218,830	(347,831)	95,186	1,966,185
Retained Earnings at End of Year	2,221,641	(356,203)	92,847	1,958,285
Contributed Capital at Beginning of Year	511,007	652,169	0	1,163,176
Contributed Capital at End of Year	511,007	652,169	0	1,163,176
Total Fund Equity at End of Year	\$2,732,648	\$295,966	\$92,847	\$3,121,461

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Sewer Enterprise Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$289,338	\$305,316	\$15,978
Other Operating Revenues	8,500	750	(7,750)
Other Non-Operating	136,214	890	(135,324)
<i>Total Revenues</i>	<u>434,052</u>	<u>306,956</u>	<u>(127,096)</u>
Expenses:			
Personal Services	76,309	73,559	2,750
Fringe Benefits	12,960	12,202	758
Contractual Services	243,420	200,930	42,490
Materials and Supplies	11,158	5,616	5,542
Other Operating Expenses	942	150	792
Capital Outlay	21,564	18,184	3,380
Debt Service:			
Principal Retirement	313,000	313,000	0
Interest and Fiscal Charges	14,759	14,660	99
<i>Total Expenses</i>	<u>694,112</u>	<u>638,301</u>	<u>55,811</u>
Excess of Revenues Over (Under) Expenses	(260,060)	(331,345)	(71,285)
Other Financing Sources (Uses):			
Proceeds of Notes	262,000	262,000	0
Advances - In	0	262,000	262,000
Advances - Out	0	(377,000)	(377,000)
Operating Transfers - In	7,116	21,445	14,329
<i>Total Other Financing Sources (Uses)</i>	<u>269,116</u>	<u>168,445</u>	<u>(100,671)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	9,056	(162,900)	(171,956)
Fund Equity at Beginning of Year	414,914	414,914	0
Prior Year Encumbrances	21,228	21,228	0
Fund Equity at End of Year	<u>\$445,198</u>	<u>\$273,242</u>	<u>(\$171,956)</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Water Enterprise Fund
For the Year Ended December 31, 2001

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

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Pike County Recycling Enterprise Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$10,650	\$7,000	(\$3,650)
<i>Total Revenues</i>	<u>10,650</u>	<u>7,000</u>	<u>(3,650)</u>
Expenses:			
Contractual Services	9,771	5,221	4,550
Materials and Supplies	300	0	300
Other Operating Expenses	0	0	0
Capital Outlay	1,050	100	950
<i>Total Expenses</i>	<u>11,121</u>	<u>5,321</u>	<u>5,800</u>
Excess of Revenues Over (Under) Expenses	(471)	1,679	2,150
Other Financing Sources:			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(471)	1,679	2,150
Fund Equity at Beginning of Year	23,840	23,840	0
Prior Year Encumbrances	255	255	0
Fund Equity at End of Year	<u>\$23,624</u>	<u>\$25,774</u>	<u>\$2,150</u>

PIKE COUNTY, OHIO
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Total - Enterprise Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$299,988	\$312,316	\$12,328
Other Operating Revenues	8,500	750	(7,750)
Other Non-Operating Revenues	136,214	890	(135,324)
	-----	-----	-----
<i>Total Revenues</i>	444,702	313,956	(130,746)
	-----	-----	-----
Expenses:			
Personal Services	76,309	73,559	2,750
Fringe Benefits	12,960	12,202	758
Contractual Services	253,191	206,151	47,040
Materials and Supplies	11,458	5,616	5,842
Other Operating Expenses	942	150	792
Capital Outlay	22,614	18,284	4,330
Debt Service:			
Principal Retirement	313,000	313,000	0
Interest and Fiscal Charges	14,759	14,660	99
	-----	-----	-----
<i>Total Expenses</i>	705,233	643,622	61,611
	-----	-----	-----
Excess of Revenues Over (Under) Expenses	(260,531)	(329,666)	(69,135)
Other Financing Sources (Uses):			
Proceeds of Notes	262,000	262,000	0
Advances - In	0	262,000	262,000
Advances - Out	0	(377,000)	(377,000)
Operating Transfers - In	7,116	21,445	14,329
	-----	-----	-----
<i>Total Other Financing Sources (Uses)</i>	269,116	168,445	(100,671)
	-----	-----	-----
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	8,585	(161,221)	(169,806)
Fund Equity at Beginning of Year	438,754	438,754	0
Prior Year Encumbrances	21,483	21,483	0
	-----	-----	-----
Fund Equity at End of Year	\$468,822	\$299,016	(\$169,806)
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PIKE COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2001

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$305,316	\$0	\$85,811	\$391,127
Cash Received from Other Operating Sources	979	9,375	0	10,354
Cash Payments to Suppliers for Goods and Services	(212,021)	0	(87,600)	(299,621)
Cash Payments to Employees for Services and Benefits	(85,761)	0	0	(85,761)
	-----	-----	-----	-----
<i>Net Cash Used for Operating Activities</i>	8,513	9,375	(1,789)	16,099
	-----	-----	-----	-----
<i>Cash Flows from Noncapital Financing Activities:</i>				
Operating Transfers-In	21,445	321	0	21,766
Advances-In	262,000	4,688	0	266,688
Advances-Out	(377,000)	(4,688)	0	(381,688)
Non-Operating Revenue	890	0	0	890
	-----	-----	-----	-----
<i>Net Cash Provided by Noncapital Financing Activities</i>	(92,665)	321	0	(92,344)
	-----	-----	-----	-----
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Proceeds from Sale of Notes	262,000	0	0	262,000
Principal Payments	(313,000)	(17,407)	0	(330,407)
Interest Payments	(14,660)	(321)	0	(14,981)
	-----	-----	-----	-----
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	(65,660)	(17,728)	0	(83,388)
	-----	-----	-----	-----
Net Decrease in Cash and Cash Equivalents	(149,812)	(8,032)	(1,789)	(159,633)
Cash and Cash Equivalents at Beginning of Year	436,142	8,032	29,429	473,603
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Cash and Cash Equivalents at End of Year	\$286,330	\$0	\$27,640	\$313,970
	=====	=====	=====	=====

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2001
(Continued)

	Pike County Sewer	Pike County Water	Pike County Recycling	Total
<i>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</i>				
Operating Loss	(\$6,156)	(\$8,372)	(\$2,339)	(\$16,867)
<i>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</i>				
Depreciation	84,146	17,747	550	102,443
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	(59,339)	0	0	(59,339)
(Increase)/Decrease in Materials and Supplies Inventory	6,290	0	0	6,290
Increase/(Decrease) in Accounts Payable	9,391	0	0	9,391
Increase/(Decrease) in Accrued Wages and Benefits	84	0	0	84
Increase/(Decrease) in Compensated Absences Payable	(2,160)	0	0	(2,160)
Increase/(Decrease) in Due to Other Governments	(19,543)	0	0	(19,543)
Increase/(Decrease) in Capital Leases Payable	(4,200)	0	0	(4,200)
Total Adjustments	14,669	17,747	550	32,966
Net Cash Used for Operating Activities	\$8,513	\$9,375	(\$1,789)	\$16,099

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

Agriculture Conduit Debt

To account for monies received from a note issued by the Pike County Agricultural Society for construction at the Pike County Fairgrounds.

Soil and Water Conservation Fund

To account for the funds and sub-funds of the Soil and Water Conservation District for which the County Auditor is a fiscal agent.

Mental Health Levy Fund

To account for the revenues collected in Pike County for the five counties mental health district. All revenues collected are disbursed to the Paint Valley Mental Health, Alcohol and Drug Addiction Board.

Unclaimed Money Fund

To account for monies which have yet to be claimed by their rightful owners.

District Board of Health Fund

To account for the funds and sub-funds of the Board of Health for which the County is the fiscal agent.

Delinquent Real Estate Tax Sales Fund

To account for excess money received from the sale of delinquent real estate property. The net residue of the sale is placed in this fund and held for the property owner to claim within six years of the sale.

Hospital Levy Fund

To account for revenues received from a county-wide levy. The revenue is given to the Pike Community Hospital to fund a portion of its operating expense.

County Court Agency Fund

To account for the fines and forfeitures of all of the county court systems.

Sheriff Agency Fund

To account for the activity of the sheriff's civil account.

Inmate Agency Fund

To account for the activity of the sheriff's inmate/commissary account.

Alimony and Child Support Fund

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

Undivided Tax Fund

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County (including the County itself).

Continued

Trust and Agency Funds
(Continued)

Undivided Income Tax Fund

To account for a portion of state income taxes, state sales taxes and corporate franchise taxes which are returned to the County. Monies are apportioned to local governments on a monthly basis.

Law Library Fund

To account for County Court fees which are paid to the trustees of the Pike County Law Library Association for the purchase of books and supplies for the Law Library.

Ohio Elections Commission Fund

To account for resources that are paid to the Pike County Board of Elections for the purpose of upgrading the election system.

Family and Children First Council Grant Agency Fund

To account for grant proceeds received and expended by Pike County's Children and Family First Council for the advancement of an Early Child Education Center to offer early intervention services to children of Pike County. This fund was originally set up as a special revenue fund in 1997 upon receipt of the initial grant by the local council. It was changed for accounting purposes in 1998 to an agency fund per a legal opinion of the Pike County Prosecutor and a management advisory bulletin issued by the Auditor of States's Local Government Services Division Office.

Airport Fuel Sales Fund

An agency fund used to account for the revenue receipts generated and the expenditures incurred with the sale of aviation fuel at the Pike County Airport by the Pike County Airport Authority. The fund is purely custodial (assets equal liabilities) and thus shall not involve measurement of operations.

Payroll Fund

To account for the gross payroll of the County, along with employee contributions for various types of insurance and other payroll deductions.

Armintrout Expendable Trust Fund

To account for the principal, interest, and disbursements left to the Pike County Children's Home by the estate of the late George O. Armintrout. The money is in the control of the Pike County Children's Board. The trust funds were entered on the records of the Auditor of Pike County on December 8, 1997.

PIKE COUNTY, OHIO
 Combining Balance Sheet
 All Fiduciary Fund Types
 As of December 31, 2001
 (Continued)

	Agriculture Conduit Debt	Soil and Water Conservation	Mental Health Levy	Unclaimed Money
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$18,105	\$0	\$77,396
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	\$0	\$18,105	\$0	\$77,396
Liabilities:				
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Undistributed Monies	0	18,105	0	0
Deposits Held and Due to Others	0	0	0	77,396
Total Liabilities	\$0	\$18,105	\$0	\$77,396
Fund Equity and Other Credits				
Fund Balance:				
Unreserved:				
Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
Total Liabilities and Fund Equity	\$0	\$18,105	\$0	\$77,396

District Board of Health	Delinquent Real Estate Tax Sales	Hospital Levy	County Court Agency	Sheriff Agency	Inmate Agency	Alimony and Child Support
\$1,382,349	\$163,405	\$0	\$0	\$0	\$0	\$0
0	0	0	225,855	34,306	5,829	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,498	0	0	0	0	0	0
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
\$1,384,847	\$163,405	\$0	\$225,855	\$34,306	\$5,829	\$0
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,384,847	0	0	225,855	34,306	0	0
0	163,405	0	0	0	5,829	0
-----	-----	-----	-----	-----	-----	-----
\$1,384,847	\$163,405	\$0	\$225,855	\$34,306	\$5,829	\$0
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
0	0	0	0	0	0	0
-----	-----	-----	-----	-----	-----	-----
\$1,384,847	\$163,405	\$0	\$225,855	\$34,306	\$5,829	\$0
-----	-----	-----	-----	-----	-----	-----

(Continued)

PIKE COUNTY, OHIO
Combining Balance Sheet
All Fiduciary Fund Types
As of December 31, 2001
(Continued)

	Undivided Tax	Undivided Income Tax	Law Library	Ohio Elections Commission
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$888,117	\$1,051	\$0	\$20
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	17,732,140	0	0	0
Accounts	0	0	2,208	0
Due from Other Funds	0	0	0	0
Due from Other Governments	195,027	495,432	0	0
Total Assets	\$18,815,284	\$496,483	\$2,208	\$20
Liabilities:				
Interfund Payable	0	0	0	0
Due to Other Governments	18,815,284	496,483	0	0
Undistributed Monies	0	0	2,208	20
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	\$18,815,284	\$496,483	\$2,208	\$20
Fund Equity and Other Credits				
Fund Balance:				
Unreserved:				
Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
Total Liabilities and Fund Equity	\$18,815,284	\$496,483	\$2,208	\$20

Family and Children First Council	Airport Fuel Sales	Payroll	Total Agency Funds	Armintrout Expendable Trust	Total Trust and Agency Funds
\$137,661	\$6,939	\$69,961	\$2,745,004	\$6,314	\$2,751,318
0	0	0	265,990	0	265,990
0	0	0	17,732,140	0	17,732,140
0	0	0	2,208	0	2,208
0	0	0	2,498	0	2,498
0	0	0	690,459	0	690,459
-----	-----	-----	-----	-----	-----
\$137,661	\$6,939	\$69,961	\$21,438,299	\$6,314	\$21,444,613
=====	=====	=====	=====	=====	=====
42,449	0	0	42,449	0	42,449
0	0	0	19,311,767	0	19,311,767
95,212	6,939	0	1,767,492	0	1,767,492
0	0	69,961	316,591	0	316,591
-----	-----	-----	-----	-----	-----
\$137,661	\$6,939	\$69,961	\$21,438,299	\$0	21,438,299
=====	=====	=====	=====	=====	=====
0	0	0	0	6,314	6,314
-----	-----	-----	-----	-----	-----
0	0	0	0	6,314	6,314
-----	-----	-----	-----	-----	-----
\$137,661	\$6,939	\$69,961	\$21,438,299	\$6,314	\$21,444,613
=====	=====	=====	=====	=====	=====

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2001

	Balance at 01/01/01	Additions	Reductions	Balance at 12/31/01
<i>Agriculture Conduit Debt</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$105,249	\$0	\$105,249	\$0
Total Assets	\$105,249	\$0	\$105,249	\$0
<i>Liabilities:</i>				
Due to Other Governments	\$105,249	\$0	\$105,249	\$0
Total Liabilities	\$105,249	\$0	\$105,249	\$0
<i>Soil and Water Conservation</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$40,402	\$47,147	\$69,444	\$18,105
Total Assets	\$40,402	\$47,147	\$69,444	\$18,105
<i>Liabilities:</i>				
Undistributed Monies	\$40,402	\$47,147	\$69,444	\$18,105
Total Liabilities	\$40,402	\$47,147	\$69,444	\$18,105
<i>Mental Health Levy</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$292,569	\$292,569	\$0
Taxes Receivable	1,765	0	1,765	0
Total Assets	\$1,765	\$292,569	\$294,334	\$0
<i>Liabilities:</i>				
Undistributed Monies	\$1,765	\$292,569	\$294,334	\$0
Total Liabilities	\$1,765	\$292,569	\$294,334	\$0

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2001

	Balance at 01/01/01	Additions	Reductions	Balance at 12/31/01
Unclaimed Money				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$57,642	\$22,658	\$2,904	\$77,396
Total Assets	\$57,642	\$22,658	\$2,904	\$77,396
Liabilities:				
Deposits held and Due to Others	\$57,642	\$22,658	\$2,904	\$77,396
Total Liabilities	\$57,642	\$22,658	\$2,904	\$77,396
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,230,100	\$2,285,308	\$2,133,059	\$1,382,349
Taxes Receivable	1,765	0	1,765	0
Accounts Receivable	8,897	0	8,897	0
Due From Other Funds	5,749	2,498	5,749	2,498
Total Assets	\$1,246,511	\$2,287,806	\$2,149,470	\$1,384,847
Liabilities:				
Undistributed Monies	\$1,246,511	\$2,287,806	\$2,149,470	\$1,384,847
Total Liabilities	\$1,246,511	\$2,287,806	\$2,149,470	\$1,384,847
Delinquent Real Estate Tax Sales				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$152,284	\$11,121	\$0	\$163,405
Total Assets	\$152,284	\$11,121	\$0	\$163,405
Liabilities:				
Deposits Held and Due to Others	\$152,284	\$11,121	\$0	\$163,405
Total Liabilities	\$152,284	\$11,121	\$0	\$163,405

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2001

	Balance at 01/01/01	Additions	Reductions	Balance at 12/31/01
Hospital Levy				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$965,465	\$965,465	\$0
Taxes Receivable	5,296	0	5,296	0
Total Assets	\$5,296	\$965,465	\$970,761	\$0
Liabilities:				
Due to Other Governments	\$5,296	\$965,465	\$970,761	\$0
Total Liabilities	\$5,296	\$965,465	\$970,761	\$0
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$190,684	\$3,609,073	\$3,573,902	\$225,855
Total Assets	\$190,684	\$3,609,073	\$3,573,902	\$225,855
Liabilities:				
Undistributed Monies	\$190,684	\$3,609,073	\$3,573,902	\$225,855
Total Liabilities	\$190,684	\$3,609,073	\$3,573,902	\$225,855
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$36,862	\$415,873	\$418,429	\$34,306
Total Assets	\$36,862	\$415,873	\$418,429	\$34,306
Liabilities:				
Undistributed Monies	\$36,862	\$415,873	\$418,429	\$34,306
Total Liabilities	\$36,862	\$415,873	\$418,429	\$34,306

(Continued)

PIKE COUNTY, OHIO
 Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended December 31, 2001

	Balance at 01/01/01	Additions	Reductions	Balance at 12/31/01
<i>Inmate Agency</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$4,053	\$22,154	\$20,378	\$5,829
<i>Total Assets</i>	\$4,053	\$22,154	\$20,378	\$5,829
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$4,053	\$22,154	\$20,378	\$5,829
<i>Total Liabilities</i>	\$4,053	\$22,154	\$20,378	\$5,829
<i>Alimony and Child Support</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$30,872	\$0	\$30,872	\$0
<i>Total Assets</i>	\$30,872	\$0	\$30,872	\$0
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$30,872	\$0	\$30,872	\$0
<i>Total Liabilities</i>	\$30,872	\$0	\$30,872	\$0

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2001

	Balance at 01/01/01	Additions	Reductions	Balance at 12/31/01
Undivided Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$799,096	\$32,784,021	\$32,695,000	\$888,117
Receivables:				
Taxes	17,560,946	17,732,140	17,560,946	17,732,140
Due From Other Governments	68,811	195,027	68,811	195,027
Total Assets	\$18,428,853	\$50,711,188	\$50,324,757	\$18,815,284
Liabilities:				
Due to Other Governments	\$18,428,853	\$50,711,188	\$50,324,757	\$18,815,284
Total Liabilities	\$18,428,853	\$50,711,188	\$50,324,757	\$18,815,284
Undivided Income Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,051	\$2,014,336	\$2,014,336	\$1,051
Due From Other Governments	497,688	495,432	497,688	495,432
Total Assets	\$498,739	\$2,509,768	\$2,512,024	\$496,483
Liabilities:				
Due to Other Governments	\$498,739	\$2,509,768	\$2,512,024	\$496,483
Total Liabilities	\$498,739	\$2,509,768	\$2,512,024	\$496,483
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$35,563	\$35,563	\$0
Accounts Receivables	1,865	2,208	1,865	2,208
Total Assets	\$1,865	\$37,771	\$37,428	\$2,208
Liabilities:				
Undistributed Monies	\$1,865	\$37,771	\$37,428	\$2,208
Total Liabilities	\$1,865	\$37,771	\$37,428	\$2,208

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2001

	Balance at 01/01/01	Additions	Reductions	Balance at 12/31/01
<i>Ohio Elections Commission</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,010	\$990	\$20
Total Assets	\$0	\$1,010	\$990	\$20
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$1,010	\$990	\$20
Total Liabilities	\$0	\$1,010	\$990	\$20
<i>Family and Children First Council</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$62,481	\$339,040	\$263,860	\$137,661
Due From Other Governments	58,337	0	58,337	0
Total Assets	\$120,818	\$339,040	\$322,197	\$137,661
<i>Liabilities:</i>				
Interfund Payable	\$57,449	\$0	\$15,000	\$42,449
Undistributed Monies	63,369	354,040	322,197	95,212
Total Liabilities	\$120,818	\$354,040	\$337,197	\$137,661
<i>Airport Fuel Sales</i>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,487	\$548	\$6,939
Total Assets	\$0	\$7,487	\$548	\$6,939
<i>Liabilities:</i>				
Undistributed Monies	\$0	\$7,487	\$548	\$6,939
Total Liabilities	\$0	\$7,487	\$548	\$6,939

(Continued)

PIKE COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2001

	Balance at 01/01/01	Additions	Reductions	Balance at 12/31/01
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$67,908	\$7,630,762	\$7,628,709	\$69,961
Total Assets	\$67,908	\$7,630,762	\$7,628,709	\$69,961
Liabilities:				
Deposits Held and Due to Others	\$67,908	\$7,630,762	\$7,628,709	\$69,961
Total Liabilities	\$67,908	\$7,630,762	\$7,628,709	\$69,961
Total - All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,516,213	\$46,436,487	\$46,207,696	\$2,745,004
Cash and Cash Equivalents in Segregated Accounts	262,471	4,047,100	4,043,581	265,990
Receivables:				
Taxes	17,569,772	17,732,140	17,569,772	17,732,140
Accounts	10,762	2,208	10,762	2,208
Due from Other Funds	5,749	2,498	5,749	2,498
Due from Other Governments	624,836	690,459	624,836	690,459
Total Assets	\$20,989,803	\$68,910,892	\$68,462,396	\$21,438,299
Liabilities:				
Deferred Revenue	\$0	\$0	\$0	\$0
Due to Other Governments	19,038,137	54,186,421	53,912,791	19,311,767
Undistributed Monies	1,581,458	7,052,776	6,866,742	1,767,492
Deposits Held and Due to Others	312,759	7,686,695	7,682,863	316,591
Interfund Payable	57,449	0	15,000	42,449
Total Liabilities	\$20,989,803	\$68,925,892	\$68,477,396	\$21,438,299

PIKE COUNTY, OHIO
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Expendable Trust Fund
 For the Year Ended December 31, 2001

	Armintrout Expendable Trust Fund
Revenues:	
Investment Income	\$263
Other	25

<i>Total Revenues</i>	288

Expenditures:	
Other	237

<i>Total Expenditures</i>	237

Excess of Revenues Over (Under) Expenditures	51

Other Financing Sources (Uses):	
Advances - In	0

<i>Total Other Financing Sources (Uses)</i>	0

Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	51
Fund Balances at Beginning of Year	6,263
Increase (Decrease) in Reserve for Inventory	0

Fund Balance (Deficit) at End of Year	\$6,314

PIKE COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Armintrout Expendable Trust Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$140	\$292	\$152
Other Revenue	1,792	25	(1,767)
<i>Total Revenues</i>	<u>1,932</u>	<u>317</u>	<u>(1,615)</u>
Expenditures:			
Other Expenditures	5,400	2,397	3,003
<i>Total Expenditures</i>	<u>5,400</u>	<u>2,397</u>	<u>3,003</u>
Excess of Revenues Under Expenditures	(3,468)	(2,080)	1,388
Other Financing Sources (Uses):			
Advances - In	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,468)	(2,080)	1,388
Fund Balance at Beginning of Year	7,422	7,422	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$3,954</u>	<u>\$5,342</u>	<u>\$1,388</u>

General Fixed Assets Account Group

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

PIKE COUNTY, OHIO
Schedule of General Fixed Assets by Function
As of December 31, 2001

	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Furniture and Fixtures	Vehicles	Total
General Government:							
Legislative and Executive	\$225,740	\$2,579,598	\$2,411,758	\$317,933	\$19,527	\$21,956	\$5,576,512
Judicial	0	0	0	157,613	52,689	6,500	216,802
Public Safety	27,500	42,700	6,950	317,890	0	1,283,998	1,679,038
Public Works	0	612,864	72,270	530,992	12,500	803,408	2,032,034
Health	54,700	3,193,420	101,865	134,391	0	440,483	3,924,859
Human Services	50,000	238,650	0	97,175	10,522	93,109	489,456
Conservative and Recreation	304,400	466,173	129,884	0	0	0	900,457
Economic Development and Assitance	10,500	0	0	0	0	11,015	21,515
Total General Fixed Assets	<u>\$672,840</u>	<u>\$7,133,405</u>	<u>\$2,722,727</u>	<u>\$1,555,994</u>	<u>\$95,238</u>	<u>\$2,660,469</u>	<u>\$14,840,673</u>

PIKE COUNTY, OHIO
Schedule of Changes in General Fixed Assets by Function
For the Fiscal Year Ended December 31, 2001

	Balance at December 31 2000	Additions	Deletions	Balance at December 31 2001
General Government:				
Legislative and Executive	\$3,194,398	\$2,382,114	\$0	\$5,576,512
Judicial	210,302	6,500	0	216,802
Public Safety	1,232,183	800,965	354,110	1,679,038
Public Works	1,964,938	67,096	0	2,032,034
Health	3,766,093	158,766	0	3,924,859
Human Services	502,006	0	12,550	489,456
Conservative and Recreation	900,457	0	0	900,457
Economic Development and Assitance	21,515	0	0	21,515
Total General Fixed Assets	<u>\$11,791,892</u>	<u>\$3,415,441</u>	<u>\$366,660</u>	<u>\$14,840,673</u>

PIKE COUNTY, OHIO
Schedule of General Fixed Assets by Source
As of December 31, 2001

General Government:

Land	\$672,840
Buildings	7,133,405
Improvements other than Buildings	2,722,727
Machinery and Equipment	1,555,994
Furniture and Fixtures	95,238
Vehicles	<u>2,660,469</u>
Total General Fixed Assets	<u><u>\$14,840,673</u></u>

Investment in General Fixed Assets:

General Fund	\$1,504,517
Special Revenue Fund	3,321,921
Capital Projects Fund	5,041,268
Acquisitions Prior to 12/31/91	<u>4,972,967</u>
Total General Fixed Assets	<u><u>\$14,840,673</u></u>

PIKE COUNTY, OHIO

STATISTICAL SECTION



Pike County Courthouse Waverly, Ohio

PIKE COUNTY, OHIO
General Fund Expenditures by Function
Last Ten Years

(1) Year	General Government				Public Works	Health	Human Services	(2) Conservation And Recreation	(2) Economic Development And Assistance	(2) Other	(2) Capital Outlay	(2) Debt Service	Total
	Legislative And Executive	Judicial	Public Safety	Public									
1992	\$1,317,651	\$428,647	\$634,655	\$13,657	\$17,563	\$392,796	\$111,001	N/A	\$1,644	\$477,489	\$2,641	\$3,397,744	
1993	1,393,656	454,326	750,779	15,530	20,858	452,234	129,149	N/A	1,358	94,760	2,363	3,315,013	
1994	1,430,697	391,730	829,633	14,482	18,597	397,927	209,295	N/A	1,973	176,992	1,459	3,472,785	
1995	1,533,829	447,396	1,032,434	15,871	20,601	331,816	132,342	N/A	61	123,700	2,904	3,640,954	
1996	2,029,220	470,293	866,575	26,961	20,909	259,282	144,571	N/A	N/A	155,801	1,154	3,974,766	
1997	1,765,452	531,915	1,171,269	41,909	30,985	59,863	149,783	N/A	6,212	184,190	6,662	3,948,240	
1998	2,013,757	569,384	1,006,522	43,893	21,293	235,698	154,451	N/A	N/A	192,115	5,534	4,242,647	
1999	1,838,988	569,328	1,007,782	40,057	22,902	245,736	160,011	10,000	N/A	231,840	9,579	4,136,223	
2000	1,987,261	665,671	1,406,918	58,021	20,147	268,540	133,240	N/A	12,043	192,042	10,240	4,754,123	
2001	2,199,549	690,516	1,464,964	60,440	24,768	309,122	274,315	N/A	0	299,791	12,783	5,336,248	

Notes:

- (1) Reported on GAAP basis
- (2) Prior to 1992, these expenditures were accounted for in other functions.
- N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
General Fund Revenues by Source
Last Ten Years

(1) Year	Taxes	Charges For Services	Fees, Licenses And Permits	Fines And Forfeitures	Inter- Governmental	(2) Interest	Other	Total
1992	\$1,952,469	\$584,923	\$8,867	\$67,299	\$378,784	\$196,191	\$75,534	\$3,264,067
1993	2,922,145	531,427	9,627	62,217	468,892	183,477	46,747	4,224,532
1994	2,198,296	501,989	10,340	73,394	482,010	258,225	60,937	3,585,191
1995	3,233,831	531,496	15,812	93,415	112,268	373,963	21,637	4,382,422
1996	2,477,386	522,643	16,566	96,834	449,490	338,611	93,571	3,995,101
1997	2,674,320	479,754	20,486	88,312	497,785	501,902	71,927	4,334,486
1998	3,034,319	645,890	20,491	108,561	537,686	445,414	453,156	5,245,517
1999	3,561,460	718,049	18,601	115,691	480,070	546,640	157,015	5,597,526
2000	3,660,280	734,815	15,902	94,542	549,693	696,669	285,452	6,037,353
2001	3,561,702	721,257	13,484	92,012	799,133	647,595	181,677	6,016,860

Notes:

(1) Reported on GAAP basis

(2) Prior to 1992, interest was accounted for in other sources.

N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
 Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property
 Last Ten Years

Year	(1) Current Taxes Levied	(1) Current Tax Collections	Percent of Levy Collected	(2) Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections To Levy	(3) Outstanding Delinquent Taxes	Ratio of Outstanding Delinquent Taxes to Tax Levy
1992	\$6,795,510	\$6,214,030	91.44%	\$394,123	\$6,608,153	97.24%	\$1,105,829	16.27%
1993	8,369,325	7,044,160	84.17%	420,678	7,464,838	89.19%	1,121,123	13.40%
1994	8,418,874	7,556,474	89.76%	405,887	7,962,361	94.58%	1,107,366	13.15%
1995	9,602,471	7,642,220	79.59%	785,424	8,829,752	91.95%	1,187,531	12.37%
1996	9,329,873	8,266,093	88.60%	582,456	8,848,549	94.84%	1,318,948	14.14%
1997	10,098,402	8,878,701	87.92%	565,313	9,444,014	93.52%	1,143,385	11.32%
1998	11,728,292	9,131,137	77.86%	520,984	9,652,121	82.30%	1,294,489	11.04%
1999	18,659,718	13,622,729	73.01%	609,053	14,231,782	76.27%	1,258,326	6.74%
2000	19,562,914	14,901,990	76.17%	578,617	15,480,607	79.13%	1,493,415	7.63%
2001	19,201,351	16,315,844	84.97%	680,176	16,996,020	88.51%	1,818,098	9.47%

Notes:

- (1) Current taxes levied and current tax collections do not include rollback and homestead amounts.
- (2) Delinquent tax collections include amounts collected from penalties, interest, and other delinquent collections.
- (3) Outstanding delinquent taxes exclude penalties, interest, and other additional delinquent charges.

N/A - Not Applicable

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	REAL PROPERTY (1) (3)		TANGIBLE PERSONAL PROPERTY (2)		PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY		TOTAL (3)		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1992	\$114,883,350	\$328,221,731	\$21,139,701	\$81,307,518	\$43,584,800	\$49,528,198	\$179,607,851	\$459,057,447	39.13%
1993	130,586,040	373,084,316	19,200,216	76,800,864	43,520,000	49,454,561	193,306,256	499,339,741	38.71%
1994	131,718,040	376,318,440	19,200,916	76,803,664	44,257,460	50,292,584	195,176,416	503,414,688	38.77%
1995	133,807,510	382,288,056	22,531,226	90,124,904	38,668,899	43,964,672	195,007,635	516,377,632	37.76%
1996	134,474,720	384,194,275	22,561,083	90,244,332	39,458,060	44,838,719	196,493,863	519,277,326	37.84%
1997	147,437,310	421,228,395	25,142,821	100,571,284	45,479,560	51,681,335	218,059,691	573,481,014	38.02%
1998	150,201,460	429,125,571	28,184,986	112,739,944	45,175,410	51,335,710	223,561,856	593,201,225	37.69%
*1999	198,255,350	566,415,535	115,517,553	462,070,212	43,214,590	58,928,988	356,987,493	1,087,414,735	32.83%
*2000	198,691,060	570,517,358	123,193,893	492,775,572	40,894,330	55,764,996	362,779,283	1,119,057,926	32.42%
*2001	199,535,010	570,071,524	124,221,009	496,884,036	30,125,470	41,080,188	353,881,489	1,108,035,748	31.94%

Note:

- (1) Real property values include public utility real property.
 - (2) Tangible personal property valuation figures do not include \$10,000 exemption deduction amounts.
 - (3) Amounts changed from prior year report due to an error in the Estimated Actual Value Multiplier
- Source - Pike County Auditor's Office
* Reflects corrections to previous valuation listed in error.

PIKE COUNTY, OHIO

Property Tax Rates Direct and All Overlapping Governments
(Per Thousand Dollars of Assessed Value)

Last Ten Years

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
COUNTY UNITS:										
General	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90	\$4.90
Board of MR/DD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Human Services										
EMS Levy	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
SCHOOL DISTRICTS:										
Eastern Local	22.50	22.50	22.50	22.70	22.50	27.01	27.01	27.01	27.01	27.01
Western Local	22.50	22.50	23.00	26.65	26.65	26.65	26.65	26.65	26.65	26.65
Scioto Valley Local	24.10	24.10	21.60	21.60	21.60	21.40	28.70	25.70	25.70	25.70
Vaverly City	33.00	32.50	32.50	32.50	32.50	32.50	32.50	32.50	37.12	37.12
JOINT VOCATIONAL SCHOOL DISTRICTS:										
Pike County Joint Vocational School	7.20	6.80	6.80	6.80	6.80	6.50	6.50	6.50	6.50	6.50
CORPORATIONS:										
Village of Beaver	6.60	6.60	6.60	6.60	6.60	6.60	6.60	4.50	6.00	6.00
Village of Piketon	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
City of Waverly	16.80	17.80	17.80	16.30	16.30	16.30	16.30	16.30	16.30	16.00
TOWNSHIPS:										
Beaver	4.00	4.00	4.50	4.50	4.50	4.50	4.50	5.00	6.50	6.50
Benton	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Camp Creek	4.50	4.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50	5.50
Jackson 1	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Jackson 2	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Marion 1	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Marion 2	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	7.00	7.00
Mifflin	2.50	2.50	2.50	2.50	2.50	3.50	3.50	3.50	3.50	3.50
Newton	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pebble	5.20	5.20	5.20	5.20	5.20	5.20	5.20	7.20	7.20	7.20
Pee Pee	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Perry	2.50	2.50	5.50	5.50	5.50	6.50	6.50	6.50	6.50	6.50
Scioto	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Seal	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Sunfish	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Union	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.40	4.40
OTHER UNITS:										
Hospital	3.00	3.80	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health	1.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.40	5.80	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Pike County Auditor's Office

PIKE COUNTY, OHIO
 Computation of Legal Debt Margin
 December 31, 2001

	Total Debt Limit (1)	Total Unvoted Limit (2)
Total Assessed Property Value	\$353,881,489	\$353,881,489
Debt Limitation of Assessed Value	6,808,222	3,538,815
Loans Payable @ 12/31/01	264,437	264,437
Notes Payable at 12/31/01	3,978,000	3,978,000
Less: Notes Payable from Enterprise Funds	262,000	262,000
Net Debt Applicable to Debt Limitation	3,980,437	3,980,437
Total Legal Debt Margin	\$2,827,785	(\$441,622)

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and a half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and a half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Source - Pike County Auditor's Office

PIKE COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2001

<u>Jurisdiction</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to Pike County</u>	<u>Amount Applicable to Pike County</u>
Pike County	\$0	100.00%	\$0
City of Waverly	0	100.00	0
Scioto Valley School District	3,165,000	100.00	3,165,000
Eastern Local School District	1,242,246	100.00	1,242,246
Waverly City School District	8,761,850	100.00	8,761,850
Pike County Joint Vocational School	105,000	100.00	105,000
Western Local School District	840,000	100.00	840,000
Grand Total			<u>\$14,114,096</u>

Note:

(1) Pike County has had no bonded debt in the last ten years.

Source - Pike County Auditor
- Pike County School Treasurers

PIKE COUNTY, OHIO
Demographic Statistics
Last Ten Years

Year	(2)		K-12 School Enrollment
	(1)	County	
	Population	Unemployment Percentage Rate	
1992	24,300	11.5	5,655
1993	24,300	13.2	5,749
1994	24,300	13.6	5,735
1995	24,300	10.9	5,620
1996	24,300	9.3	5,674
1997	24,300	9.2	5,802
1998	24,300	9.1	5,860
1999	24,300	9.1	5,860
2000	27,695	7.8	5,595
2001	27,695	7.8	5,595

Age Distribution - 2000 (1)

Age	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	963	7.12%	942	6.65%
5 - 9 years	1,064	7.87%	1,033	7.29%
10 - 14 years	1,138	8.41%	1,063	7.50%
15 - 19 years	1,048	7.75%	1,068	7.54%
20 - 24 years	802	5.93%	859	6.06%
25 - 29 years	900	6.65%	929	6.56%
30 - 34 years	926	6.85%	980	6.92%
35 - 39 years	1,073	7.93%	1,069	7.54%
40 - 44 years	1,070	7.91%	1,061	7.49%
45 - 49 years	946	6.99%	850	6.00%
50 - 54 years	783	5.79%	835	5.89%
55 - 59 years	663	4.90%	681	4.81%
60 - 64 years	567	4.19%	626	4.42%
65 - 69 years	520	3.84%	523	3.69%
70 - 74 years	398	2.94%	538	3.80%
75 - 79 years	320	2.37%	455	3.21%
80 - 84 years	218	1.61%	317	2.24%
85 years and over	126	0.93%	341	2.41%
Total	13,525	100.00%	14,170	100.00%
Median Age	35		36	

Sources - (1) OSU Piketon Research and Extension Service
(2) Ohio Bureau of Employment Services
(3) Pike County Board of Education

(Continued)

PIKE COUNTY, OHIO
Demographic Statistics
(Continued)

	*1990 Census Distributions by Subdivisions							65 + Living Alone		
	Total	Male	Female	Under 18	65 & Over	Number of Households	Families		Married Couples With Related Children	Single Parents With Related Children
Beaver Township	153	70	83	39	21	56	43	13	7	14
Beaver Village (part)	1,182	586	596	401	94	388	330	156	45	72
Remainder of Township	1,312	647	665	398	144	451	368	159	49	106
Benton Township	724	367	357	228	75	256	207	87	29	58
Camp Creek Township	1,298	638	660	422	113	446	342	149	61	73
Jackson Township	183	87	96	48	40	72	53	23	5	24
Beaver Village (part)	841	420	421	235	100	303	240	111	20	75
Remainder of Township	1,146	593	553	363	109	398	325	130	53	83
Mifflin Township	1,587	780	807	461	175	581	439	192	54	117
Newton Township	1,625	823	802	534	123	538	448	229	45	84
Pebble Township	4,477	2,033	2,444	1,006	1,147	1,936	1,280	392	154	709
Pee Pee Township	3,004	1,425	1,579	811	423	1,036	839	326	113	194
Waverly City	690	349	341	202	86	245	194	81	23	67
Remainder of Township	1,170	606	564	334	123	361	296	148	38	60
Perry Township	1,717	769	948	515	206	660	476	151	128	112
Scioto Township	902	469	433	263	76	325	261	107	35	50
Piketown Village	1,091	561	530	332	115	381	303	147	29	70
Remainder of Township	1,147	581	566	373	120	372	298	143	40	62
Sunfish Township	24,249	11,804	12,445	6,965	3,290	8,805	6,742	2,744	928	2,030
Union Township										
Total County										

Total Housing Units	Owner Occupied Housing Units - *1990 Census			Rentals - *1990 Census		
	Persons Per Unit	Age House- holder 15 to 34 yrs	Age House- holder 35 to 64 yrs	Renter Occupied Units	Person per Unit	Median Contract Rent
9,722	3	1,156	3,435	2,692	3	\$210

Pike County's Major Industrial Employers:

Company Name	Product of Service	Number of Employees
U.S. Enrichment Corporation	Enriched Uranium	1,300
Mills Pride	Cabinets / Particle Board	2,750
Brown Corp. of Waverly	Auto Parts	255
Randall Homes	Manufactured Homes	23

Sources - OSU Picketon Research and Extension Service
Pike County Auditor's Office
* Latest Information Available

PIKE COUNTY, OHIO
County Agricultural Statistics - 1999*

Number of Farms (1)	460		
Average Farm Size	200 acres		
Land in Farms	92,000 acres		
Total Cash Receipts	\$7,051,000		
Average Receipts per Farm	15,328		
Average Receipts per Acre	77		
COMMODITIES			
	NUMBER	YIELD	CASH RECEIPTS
Cattle	8,400 head		\$1,846,000
Soybeans	11,300 acres	22.0 bu/A	1,279,000
Corn	6,100 acres	67 bu/A	789,000
Hogs			93,000
Dairy			1,411,000
Other Crops (2)			781,000
Hay and Oates	12,900 acres	1.78 ton/A	371,000
Wheat	1,000 acres	31.4 bu/A	74,000
Other Livestock (3)			407,000

(1) A farm is defined as a place with annual sales of agricultural commodities of \$1,000 or more

(2) Includes tobacco, popcorn, fruits, vegetables and others.

(3) Includes poultry, eggs, sheep, honey and others.

* Latest information available

Source: Ohio Department of Agriculture 1999 Annual Report and Statistics
1999 Ohio Farm Income; OARDC ESO, 1981

PIKE COUNTY, OHIO
 New Construction, Real Property Values and Bank Deposits
 Last Ten Years

Year	(1) New Construction	(1) Real Property Values	(2) Bank Deposit (in Thousands)
1992	2,573,580	114,883,370	91,860
1993	9,714,570	130,586,040	94,428
1994	2,410,600	131,718,040	93,127
1995	2,246,770	132,056,840	97,573
1996	4,226,610	146,890,790	100,565
1997	4,109,394	147,439,490	107,546
1998	1,917,400	156,639,610	125,298
1999	3,274,270	197,424,550	127,973
2000	3,349,190	198,108,070	135,918
2001	4,530,160	198,945,280	147,340

(1) New construction and real property values are listed at the assessed value.

(2) Bank deposit data available includes banks headquartered in Pike County. In 1985, two banks were headquartered in Pike County. From 1985 to 2000, one bank was headquartered within the County.

Sources: Pike County Auditor's Office
 Federal Reserve Bank of Cleveland

PIKE COUNTY, OHIO
Principal Taxpayers
 December 31, 2001

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
United States Enrichment Corporation	Manufacturing	\$89,696,490	25.35%
State of Ohio	Governmental	45,015,057	12.72%
Mills Pride	Manufacturing	27,056,886	7.65%
Ohio Valley Electric Corporation	Utility	2,729,794	0.77%
Ohio Power Company	Utility	5,167,062	1.46%
General Telephone	Utility	3,931,711	1.11%
H.C.F. Incorporated	Nursing Home	3,753,188	1.06%
National Church Residences	Retirement Community	28,600,852	8.08%
Walmart Stores, Inc.	Retail	4,773,307	1.35%
Columbus & Southern	Utility	10,425,261	2.95%
Total Real and Personal Property Valuation		221,149,608	62.49%
All Others		132,731,881	37.51%
Total Assessed Valuation		\$353,881,489	100.00%

Source - Pike County Treasurer's Office
 Pike County Auditor's Office

PIKE COUNTY, OHIO
Miscellaneous Statistics
December 31, 2001

<p><u>Geographical Location:</u></p> <p>Situated at the crossroads of U.S. 23 and S.R. 32 60 miles south of Columbus 75 miles east of Cincinnati 50 miles north of Ashland/Huntington</p> <p><u>County Profile:</u></p> <p>Population (2000) 27,695 Area 443 sq. mi. County Seat Waverly Labor Market 11800 Unemployment 7.8%</p> <p><u>Major Cities and Villages:</u></p> <p>Waverly</p> <p>Population (2000) 4,433 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Waverly Fire Waverly Water Waverly Maximum Capacity 0.78 MGD Average Capacity 0.50 MGD Sewer Waverly Maximum Capacity 1.00 MGD</p> <p><u>Piketon</u></p> <p>Population (2000) 1,907 Type Of Government Mayor/Council Municipal Planning Commission Yes Police Piketon Fire Piketon Water Piketon Maximum Capacity 0.729 MGD Average Capacity 0.513 MGD Sewer Piketon Maximum Capacity 1.00 MGD</p>	<p><u>Transportation:</u></p> <p>Major Highways U.S. 23 and U.S. 32 Nearest Interstates I-71 and I-70 Bus Service Greyhound Railroad Freight Lines Norfolk Southern, CSX Private/General Aviation Pike County Airport Commercial Airport Columbus</p> <p><u>Communication:</u></p> <p>Television Broadcast 0 Cable Systems 3 Radio 1 AM, 3 FM Daily Newspapers 0 Bi-weekly Newspapers 1 Phone Systems Verizon North</p> <p><u>Education:</u></p> <p>Enrollment 5,595 Public Primary and Secondary School 6 Private Primary Schools 420 Vocational Schools 73.10% Graduation Rate 40.8% Percent who Graduates to Higher Education</p> <p><u>Medical Services:</u></p> <p>Hospitals 1 Number of Beds 63 Physicians 18 Dentists 4</p> <p><u>Financial Institutions:</u></p> <p>Banks 4 Savings and Loans 2 Credit Unions 1</p> <p><u>Special Attractions:</u></p> <p>Lake White State Park South of Waverly Pike Lake State Park Western Pike County Dogwood Festival Last full weekend in April in Piketon Pike County Springfest Mid-May, Canal Park in Waverly Pike County Fair Late July/Early August in Piketon Festival of Trees Weekend before Thanksgiving at the Waverly American Legion Beaver Oktoberfest First full weekend in October</p>
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Source - OSU Piketon Research and Extension Service

PIKE COUNTY, OHIO
PROPERTY TAX VALUATION REPORT BY SCHOOL DISTRICT
 FOR THE TAX YEARS 1999, 2000, and 2001

1999									2000									2001											
SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE	SCHOOL DISTRICT	AGRICULTURAL	RESIDENTIAL	MINERAL	INDUSTRIAL	COMMERCIAL	PUBLIC UTILITY	RAILROAD	PERSONAL PROPERTY	TOTAL VALUE
Eastern LSD (Pike County)	\$7,210,340	\$13,252,920	\$0	\$0	\$1,100,830	\$4,949,980	\$270,020	\$1,002,061	\$27,786,151	Eastern LSD (Pike County)	\$7,169,090	\$13,397,390	\$0	\$0	\$1,100,380	\$5,073,890	\$159,570	\$1,053,770	\$27,954,090	Eastern LSD (Pike County)	\$7,715,850	\$13,409,140	\$0	\$0	\$1,105,210	\$3,974,730	\$151,470	\$1,107,690	\$27,464,090
Scioto Valley LSD (Pike County)	12,843,910	26,605,750	0	84,810	8,018,170	21,080,890	381,350	87,039,582	156,054,462	Scioto Valley LSD (Pike County)	12,903,750	27,359,920	0	84,810	8,053,390	20,929,870	308,660	95,128,000	164,768,400	Scioto Valley LSD (Pike County)	13,058,260	27,953,730	0	84,810	8,253,210	13,832,950	285,730	96,855,108	160,323,798
Waverly CSD	10,644,140	72,244,490	0	3,165,560	18,502,220	12,231,880	212,120	26,168,773	143,169,183	Waverly CSD	10,524,890	73,059,810	0	2,652,160	17,907,770	11,948,020	165,390	25,656,945	141,914,985	Waverly CSD	10,431,860	74,542,640	0	2,652,710	15,349,370	9,982,750	150,760	24,956,078	138,066,168
Western LSD	8,848,780	11,842,560	0	43,350	3,016,720	3,057,250	0	1,263,487	28,072,147	Western LSD	8,633,320	12,191,720	0	43,350	3,026,320	2,942,550	0	1,355,178	28,192,438	Western LSD	8,725,370	12,626,460	0	43,350	2,993,310	2,335,040	0	1,302,133	28,025,663
Pike County Area JVS	39,547,170	123,945,720	0	3,293,720	30,637,940	41,320,000	863,490	115,473,903	355,081,943	Pike County Area JVS	39,231,050	126,008,840	0	2,780,320	30,087,860	40,894,330	633,620	123,193,893	362,829,913	Pike County Area JVS	39,931,340	128,531,970	0	2,780,870	27,701,100	30,125,470	587,960	124,221,009	353,879,719
County Totals	39,547,170	123,945,720	0	3,293,720	30,637,940	41,320,000	863,490	115,473,903	355,081,943	County Totals	39,231,050	126,008,840	0	2,780,320	30,087,860	40,894,330	633,620	123,193,893	362,829,913	County Totals	39,931,340	128,531,970	0	2,780,870	27,701,100	30,125,470	587,960	124,221,009	353,879,719



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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FINANCIAL CONDITION

PIKE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 6, 2002