



**Auditor of State  
Betty Montgomery**



**ATHENS COUNTY**  
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**ATHENS COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i>	Federal CFDA	Pass-Through Entity	Disbursements
Program Title	Number	Number	
<b>UNITED STATES DEPARTMENT OF AGRICULTURE:</b>			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	05-PU	\$ 7,005
National School Lunch Program	10.555	LL-P4	11,430
Total Nutrition Cluster			<u>18,435</u>
Child and Adult Care Food Program	10.558	CC-MH-04	65,240
		CC-MH-05	19,915
		CC-AF-04	44,362
		CC-AF-05	15,288
Total Child and Adult Care Food Program			<u>144,805</u>
Team Nutrition Grants	10.574	TW-AD-04	<u>2,000</u>
Total United States Department of Agriculture			165,240
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grant/State's Program	14.228	B-C-02-005-1	68,510
		B-F-02-005-1	113,500
		B-F-03-005-1	148,080
		B-X-01-005-1	9,431
		B-X-03-005-1	15,000
Total Community Development Block Grant/State's Program			<u>354,521</u>
HOME Investment Partnerships Program	14.239	B-C-02-005-2	<u>227,592</u>
Total United States Department of Housing and Urban Development			582,113
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Ohio Department of Youth Services:</i>			
Juvenile Accountability Incentive Block Grants	16.523	2002-JB-013-A-009	4,287
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2004-VA-GENE-135	66,672
		2005-VA-GENE-135	23,084
Total Crime Victim Assistance			<u>89,756</u>
<i>Passed through the Office of Criminal Justice Services:</i>			
Byrne Formula Grant Program	16.579	2002-DG-B01-7413	33,443
Violence Against Women Formula Grants	16.588	2003-WF-VA5-8417	48,072
		2000-WF-VA2-8430A	16,003
		2003-WF-VA2-8430	33,997
Total Violence Against Women Formula Grants			<u>98,072</u>
Total United States Department of Justice			225,558

**ATHENS COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	17.258	N/A	\$ 74,749
WIA Adult Administration			5,990
Total WIA Adult			<u>80,739</u>
WIA Youth Activities	17.259	N/A	263,226
WIA Youth Administration			7,228
Total WIA Youth			<u>270,454</u>
WIA Dislocated Workers	17.260	N/A	104,912
WIA Dislocated Workers Administration			3,966
Total WIA Dislocated Workers			<u>108,878</u>
Total WIA Cluster			<u>460,071</u>
Total United States Department of Labor			460,071
<b>APPALACHIAN REGIONAL COMMISSION</b>			
<i>Direct from Federal Government:</i>			
Appalachian Regional Development	23.001	A-00-005-2	<u>2,833</u>
Total Appalachian Regional Commission			2,833
<b>GENERAL SERVICES ADMINISTRATION</b>			
<i>Pass through the Ohio Secretary of State:</i>			
Election Reform Payment	39.011	04-SOS-HAVA-05	<u>54,907</u>
Total General Services Administration			54,907
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Education:</i>			
Adult Basic Education_State Grant Program	84.002	AB-S1-04	110,372
		AB-S1-05	111,240
Total Adult Basic Education_State Grant Program			<u>221,612</u>
State Grants for Innovative Programs	84.298	C2-S1-04	507
Special Education Cluster:			
Special Education_Grants to States	84.027	6B-SF-04	27,193
Special Education_Preschool Grants	84.173	PG-S1-04	6,252
Total Special Education Cluster			<u>33,445</u>
Total United States Department of Education			255,564

ATHENS COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i>	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	N/A	\$ 41,081
Medical Assistance Program	93.778	N/A	<u>487,332</u>
Total United States Department of Health and Human Services			528,413
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
State Domestic Preparedness Equipment Support Program	97.004	2001-TE-CX-0016 2002-TE-CX-0049 2002-TE-CX-0106 2003-TE-TX-0199	1,784 3,929 84,824 <u>206,473</u>
Total State Domestic Preparedness Equipment Support Program			297,010
Public Assistance Grants	97.036	DR-1453	89,302
Emergency Management Performance Grants	97.042	K305 K965	4,165 <u>19,764</u>
Total Emergency Management Performance Grants			23,929
State and Local All Hazards Emergency Operations Planning	97.051	K273	23,804
Citizen Corps	97.053	K851	<u>3,616</u>
Total United States Department of Homeland Security			<u>437,661</u>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 2,712,360</u></b>

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

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**ATHENS COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2004**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

These loans are collateralized by mortgages of property and equipment. At December 31, 2004, the gross amount of loans outstanding under this program was \$712,037. There were no delinquent accounts at December 31, 2004.

**NOTE C – MATCHING REQUIREMENTS**

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

**NOTE D – SUBRECIPIENTS**

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

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

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 15, 2005. 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 the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Atco, Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Atco, Inc.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures to express our opinions on the basic financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated July 15, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**Compliance and Other Matters**

As part of reasonably assuring whether the County's basic financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters that we must report under *Government Auditing Standards*. In a separate letter to the County's management dated July 15, 2005, we reported other matters related to noncompliance we deemed immaterial.

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We intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

**Betty Montgomery**  
Auditor of State

July 15, 2005



## Auditor of State Betty Montgomery

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

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Athens County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2004. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the County's management in a separate letter dated July 15, 2005.

#### Internal Control Over Compliance

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

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report that we have reported to the County's management in a separate letter dated July 15, 2005.

#### **Schedule of Federal Award Expenditures**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2004 and have issued our report thereon dated July 15, 2005. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Atco, Inc., is based on the report of the other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

July 15, 2005

**ATHENS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 §.505**  
**DECEMBER 31, 2004**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.







Athens County, Ohio  
Comprehensive Annual  
Financial Report

For The Year Ended December 31, 2004



# ATHENS COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2004



### **Jill A. Thompson** Athens County Auditor

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Chief Deputy Auditor

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Administrative Assistant

Jane Elekes  
Real Estate Manager

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**ATHENS COUNTY, OHIO  
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# INTRODUCTORY SECTION

Photo: S. Louise Fish







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



Honorable Mark Sullivan  
 Honorable Lenny Eliason  
 Honorable Bill Theisen

July 29, 2005

**CITIZENS OF ATHENS COUNTY, OHIO**

As County Auditor, I am pleased to present our fourteenth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2004. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

**EXPLANATION OF CAFR SECTIONS**

The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 2003 CAFR, the County's organizational chart and a list of elected officials. The Financial Section includes the Auditor of State's Independent Accountants' Report; management's discussion and analysis (MD&A); the basic financial statements and notes that provide an overview of the County's financial position and operating results; and the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

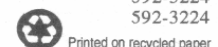
This transmittal letter is designed to compliment the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Accountants' Report.

**THE COUNTY ORGANIZATION AND SERVICES PROVIDED**

Athens County was organized into a separate political entity in 1805. It includes fourteen townships, eight villages, and two cities. The City of Athens is the County seat with a estimated population of 21,094. The County encompasses 484 square miles and has a population of approximately 63,187.

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

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



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

Athens County employs approximately 603 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

## REPORTING ENTITY

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

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

## ECONOMIC OUTLOOK

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

The Super II Highway improving Rt. 33 from Athens to Meigs County has been completed creating a connector to Ravenswood, WV and I-77. The Rt. 33 Lancaster bypass is scheduled to be completed in 2005 and planning has begun on the Rt. 33 Nelsonville bypass.

Ohio University continues to play an important role in the economic development of Athens County. Currently, Ohio University continues capital improvement projects in varying stages of development. The Gordon K. Bush Airport improvements, the Putnam Hall renovation and the Alden Library Commons were recently completed. Projects in the construction phase are the \$60 million University Center and renovations of Biddle Hall, the Convocation Center and the Scott Quadrangle. The \$900,000 addition to the Life Sciences Research Building is being bid for construction now while the \$300,000 Gordon K. Bush Airport Sanitary Sewer and the \$15 million Engineering Learning and Research Facility will begin construction in 2006. Other projects in the planning/design phase are the Alumni Center, the \$450,000 Kennedy Museum expansion, the East Green Chilled Water Plant and renovations to Lincoln Hall.

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

The landscape in Athens County continues to change. This year the County endured some of the most severe floods in the County's recent history. Many homeowners and businesses were devastated by the destruction but recovery efforts continue. Business fronts continue to change in Athens County as East State Street in Athens has continued its steady growth. The Athens Chamber of Commerce has relocated to East State Street and added to its staff a new Economic Development Director, Jennifer Simons. She is working aggressively to bring new business to Athens County.

## COUNTY GOVERNMENT INITIATIVES

The County's Geographical Informational System (GIS) Management system continues to progress. Parcel maintenance is being accomplished and is about to be upgraded as a result of the County Auditor upgrading the CAMA database operating system. The GIS website is being upgraded with a new County owned GIS dedicated server, and has received a facelift with a new more user friendly graphic interface. The new Soils Layer is now available along with all other data on the data download page of our GIS Website. Land Use and Land Cover maps will be available in 2005. Athens County's GIS is being built at one-third the cost that other counties of similar size have experienced. The County Highway Map is being developed through use of our GIS layers and should be available in 2005 while a CAMA Data access system is being developed for the County Auditor.

The County Engineer's emphasis continued to be upon improving the safety, surfaces, and drainage of the county road system, now that all the major bridges are in good shape. A long-range plan of continued use of Federal Grant funds for major bridge replacements of previously rehabilitated bridges is being accomplished by annually designing and programming another major federal bridge replacement project. These grants have at least a ten year waiting list, so we are placing a series of bridge replacements into the programming status such that they will have already prepared plans for additional bridge replacements in case some other recipient's bridge replacement project is dropped, and their funding becomes available on short notice. Four county roads were paved in 2004 with 3 more planned for 2005. The current goal is to have an all paved county highway system by 2015.

The Plains Water & Sewer District has completed a wastewater collection system in the Village of Buchtel that serves 289 homes. The district has completed the water line upgrade in the Village of Buchtel. The Dresher sewer project is now completed at a total cost of \$669,770.

The Athens County 911 Emergency Communications has completed a county-wide radio upgrade for law enforcement while the fire service upgrade is underway. The County Engineer and township trustees radio upgrade is nearing the bidding stage.

## ACCOUNTING SYSTEM AND INTERNAL CONTROLS

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

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

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

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

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

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

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

## BUDGETARY CONTROLS

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

## RISK MANAGEMENT

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

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

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

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

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

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

## CASH MANAGEMENT

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

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

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

All interest earned is allocated to the General Fund except those several funds that are mandated by Ohio law. Interest revenue earned on investments during 2004 was \$277,353 and was credited to various funds.

## INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2004. The Independent Accountants' Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

## CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2003. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

## ACKNOWLEDGEMENTS

The publication of this 2004 Comprehensive Annual Financial Report of Athens County which follows the format of the new reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

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

Sincerely,



Jill A. Thompson  
Athens County Auditor



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Athens County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2003

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.



*Nancy L. Zjelka*

President

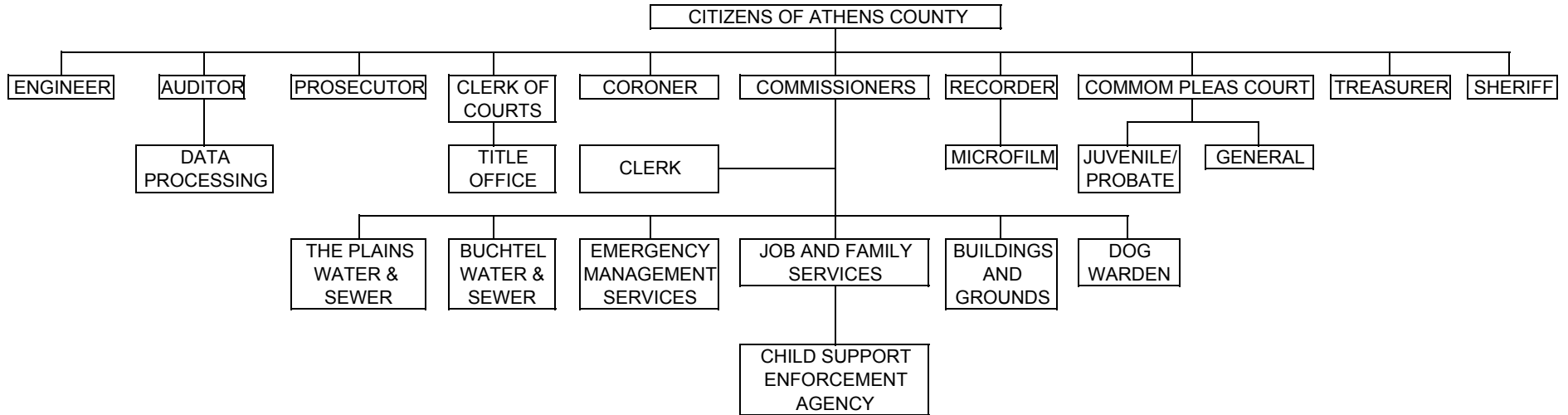
*Jeffrey R. Emer*

Executive Director

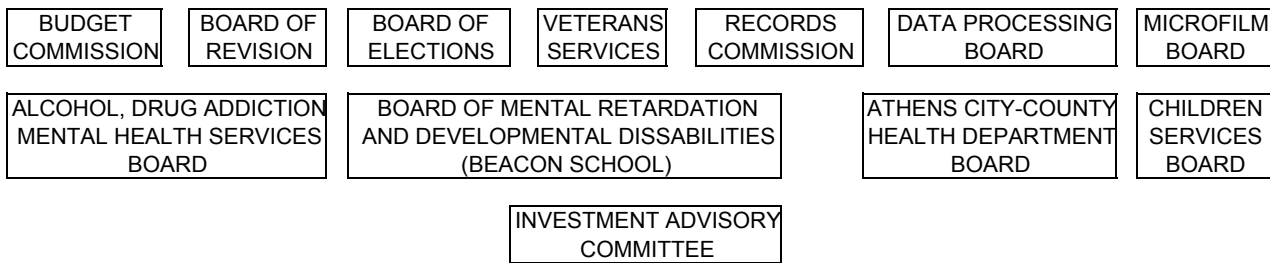
**ATHENS COUNTY  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2004**

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/03 to 12/31/06
Mark Sullivan	County Commissioner	1/03/01 to 1/02/05
Bill Theisen	County Commissioner	1/02/01 to 1/01/05
Jill A. Thompson	County Auditor	3/10/03 to 3/09/07
JaVon Kittle Cooper	County Treasurer	9/04/01 to 9/04/05
C. David Warren	Prosecuting Attorney	1/01/01 to 12/31/04
Archie Stanley	County Engineer	1/01/01 to 12/31/04
Julia Michael Scott	County Recorder	1/01/01 to 12/31/04
Scott Jenkinson, DO	County Coroner	1/01/01 to 12/31/04
Ann C. Trout	Clerk of Courts	4/09/04 to 12/31/04
L. Alan Goldsberry	Common Pleas Court Judge	2/09/03 to 2/08/09
Michael Ward	Common Pleas Court Judge	1/01/99 to 12/31/04
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/03 to 2/09/09
Vern Castle	Sheriff	1/01/01 to 12/31/04

# ORGANIZATIONAL CHART OF ATHENS COUNTY



## EX OFFICIO AND APPOINTED BOARDS



# FINANCIAL SECTION

Photo: S. Louise Fish





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Atco, Inc., a discretely presented component unit. Other auditors audited those financial statements. They have furnished their report to us, and we base our opinion, insofar as it relates to the amounts included for Atco, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, Job and Family Services Fund, Road (MVGT) Fund, Children Services Fund, MR/DD (Beacon School) Fund and the Ambulance Service Fund 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 July 15, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

**Betty Montgomery**  
Auditor of State

July 15, 2005

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
(Unaudited)

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The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2004 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2004 by \$77,192,744.

The County's total net assets decreased \$1,210,892 or 1.54% from 2003 to 2004.

Program revenues of governmental activities accounted for \$24,524,948 or 55.09% of total governmental activities revenue. General revenues accounted for \$19,989,658 or 44.91% of the total governmental activities revenue.

The County had \$45,678,851 in expenses related to governmental activities; \$24,524,948 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$19,989,658 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,053,925 or 97.51% of total business-type activities revenue. General revenues accounted for \$26,929 or 2.49% of the total business-type activities revenue.

The County had \$1,127,501 in expenses related to business-type activities; \$1,053,925 of these expenses were offset by program specific charges for services. General revenues of \$26,929 were utilized to provide for these programs.

Among major funds, the General Fund had \$10,433,926 in revenues, \$9,561,438 in expenditures, and (\$1,006,448) in net transfers and other financing sources. The General Fund balance decreased slightly by \$133,960 from \$2,208,675 to \$2,074,715.

In 2004, the County's governmental activities related outstanding bonds decreased by \$300,000 or 10.56% to \$2,540,000. The County's governmental activities related outstanding loans had a decrease of \$64,414 or 6.18% to \$977,295. Governmental activities related bond anticipation notes outstanding at year-end were \$1,158,075, an increase of \$1,017,851 or 725.88% from the end of the prior year. Total governmental activities related debt outstanding increased in 2004 by \$653,437 to \$4,675,370.

In 2004, there was no change to the County's \$732,000 of business-type related outstanding bonds, while the County's business-type activities related outstanding loans had a net decrease of \$44,094 or 6.05% to \$684,829. Total business-type activities related debt outstanding decreased in 2004 by \$44,094 to \$1,416,829.

**USING THIS ANNUAL REPORT**

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

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

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
(Unaudited)

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

REPORTING THE COUNTY AS A WHOLE

**Statement of Net Assets and the Statement of Activities**

One of the most important questions asked about the County's finances is "How did the County do financially during 2004?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

**Fund Financial Statements**

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



**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
(Unaudited)

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

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

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

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

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2004 compared to 2003:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<i>Assets:</i>						
Current and Other Assets	\$26,336,502	\$29,291,680	\$2,040,376	\$2,094,683	\$28,376,878	\$31,386,363
Capital Assets, Net	63,133,973	62,409,541	5,993,840	6,059,652	69,127,813	68,469,193
Total Assets	<u>89,470,475</u>	<u>91,701,221</u>	<u>8,034,216</u>	<u>8,154,335</u>	<u>97,504,691</u>	<u>99,855,556</u>
<i>Liabilities:</i>						
Current and Other Liabilities	11,031,752	11,710,121	79,709	112,536	11,111,461	11,822,657
Long-Term Liabilities	7,757,141	8,145,273	1,443,345	1,483,990	9,200,486	9,629,263
Total Liabilities	<u>18,788,893</u>	<u>19,855,394</u>	<u>1,523,054</u>	<u>1,596,526</u>	<u>20,311,947</u>	<u>21,451,920</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	60,554,578	59,486,953	4,577,011	4,598,729	65,131,589	64,085,682
Restricted	12,095,135	13,538,178	0	0	12,095,135	13,538,178
Unrestricted	<u>(1,968,131)</u>	<u>(1,179,304)</u>	<u>1,934,151</u>	<u>1,959,080</u>	<u>(33,980)</u>	<u>779,776</u>
Total Net Assets	<u>\$70,681,582</u>	<u>\$71,845,827</u>	<u>\$6,511,162</u>	<u>\$6,557,809</u>	<u>\$77,192,744</u>	<u>\$78,403,636</u>

Current assets decreased due primarily to a decrease in cash and cash equivalents held by the County.

Capital assets increased due to improvements to roads and bridges and as a result of construction in progress additions during 2004.

Current liabilities decreased due to a decrease in due to other governments caused mainly by an over advance from the state to the Job and Family Services Fund reported as a liability in 2003.

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

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$77,192,744. By far, the largest portion of the County's net assets (84.37%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 15.67% of total net assets. The remaining negative balance of (\$33,980) or (0.04%) which are unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets decreased

**ATHENS COUNTY, OHIO**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2004**  
**(Unaudited)**

in 2004 by (\$1,210,892). As of December 31, 2004, the County is able to report a positive balance of \$70,681,582 for governmental type activities. For business-type activities, a positive net asset balance of \$6,511,162 is reported.

Table 2 shows the changes in net assets for the year 2004 compared to 2003.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities <u>2004</u>	Business-Type Activities <u>2004</u>	Total <u>2004</u>	Governmental Activities <u>2003</u>	Business-Type Activities <u>2003</u>	Total <u>2003</u>
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$4,541,182	\$1,053,925	\$5,595,107	\$4,494,214	\$1,421,929	\$5,916,143
Operating Grants and Contributions	18,668,728	0	18,668,728	20,895,636	0	20,895,636
Capital Grants and Contributions	<u>1,315,038</u>	<u>0</u>	<u>1,315,038</u>	<u>1,404,203</u>	<u>18,000</u>	<u>1,422,203</u>
Total Program Revenue	<u>24,524,948</u>	<u>1,053,925</u>	<u>25,578,873</u>	<u>26,794,053</u>	<u>1,439,929</u>	<u>28,233,982</u>
General Revenues						
Property Taxes	9,144,188	0	9,144,188	8,733,228	0	8,733,228
Sales Tax	5,651,234	0	5,651,234	5,403,916	0	5,403,916
Grants and Entitlements	1,635,698	0	1,635,698	1,622,459	0	1,622,459
Investment Earnings	277,099	254	277,353	402,570	398	402,968
Miscellaneous	<u>3,281,439</u>	<u>26,675</u>	<u>3,308,114</u>	<u>3,792,705</u>	<u>44,948</u>	<u>3,837,653</u>
Total General Revenues	<u>19,989,658</u>	<u>26,929</u>	<u>20,016,587</u>	<u>19,954,878</u>	<u>45,346</u>	<u>20,000,224</u>
Total Revenues	<u>44,514,606</u>	<u>1,080,854</u>	<u>45,595,460</u>	<u>46,748,931</u>	<u>1,485,275</u>	<u>48,234,206</u>
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	4,940,844	0	4,940,844	6,829,331	0	6,829,331
Judicial	2,373,755	0	2,373,755	2,502,352	0	2,502,352
Public Safety	4,138,045	0	4,138,045	3,787,319	0	3,787,319
Public Works	5,976,002	0	5,976,002	5,154,463	0	5,154,463
Health	2,243,254	0	2,243,254	2,121,326	0	2,121,326
Human Services	25,795,197	0	25,795,197	26,029,886	0	26,029,886
Conservation and Recreation	14,012	0	14,012	10,627	0	10,627
Economic Development and Assistance	21,352	0	21,352	20,873	0	20,873
Interest and Fiscal Charges	176,390	0	176,390	190,929	0	190,929
Plains Sewer	0	282,308	282,308	0	245,795	245,795
Plains Water	0	521,846	521,846	0	525,089	525,089
Buchtel Sewer	0	202,133	202,133	0	204,040	204,040
Buchtel Water	0	116,330	116,330	0	90,959	90,959
Rural Solid Waste	<u>0</u>	<u>4,884</u>	<u>4,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>45,678,851</u>	<u>1,127,501</u>	<u>46,806,352</u>	<u>46,647,106</u>	<u>1,065,883</u>	<u>47,712,989</u>
Change in Net Assets	(1,164,245)	(46,647)	(1,210,892)	101,825	419,392	521,217
Net Assets January 1	<u>71,845,827</u>	<u>6,557,809</u>	<u>78,403,636</u>	<u>71,744,002</u>	<u>6,138,417</u>	<u>77,882,419</u>
Net Assets December 31	<u>\$70,681,582</u>	<u>\$6,511,162</u>	<u>\$77,192,744</u>	<u>\$71,845,827</u>	<u>\$6,557,809</u>	<u>\$78,403,636</u>

**Governmental Activities**

The most significant program expenses for the County are Human Services, Legislative and Executive, Public Safety, and Public Works. These programs account for 89.43% of the total governmental activities. Human Services, which accounts for 56.47% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Children Services. Public Works, which accounts for 13.08% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 10.82% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Safety, which represents 9.06% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

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

As noted previously, the net assets for the governmental activities decreased \$1,164,245 or 1.62%. This is a change from last year when net assets increased \$101,825 or 0.14%. Total revenues decreased \$2,234,325 or 4.78% from last year and expenses decreased \$968,255 or 2.08% from last year.

The major factor in the change in revenues is significant decreases in program revenues from operating grants, which decreased \$2,226,908 or 10.66% due almost entirely to a reduction in state funding for programs administered by Job and Family Services and Children Services. This was offset somewhat when property taxes increased \$410,960 or 4.71% due to new construction.

Expenses decreased by \$968,255 or 2.08%. Increases in the major and nonmajor fund expenses were offset by a significant decrease of \$1,888,487 or 27.65% in the General Government Legislative and Executive expense. The reason for this is that in 2003 a road was given to a township by the County with the loss on the disposal of this infrastructure being reflected as an expense. There was no such expense in 2004.

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

Table 3  
Governmental Activities

	Total Cost of Services 2004	Net Cost of Services 2004
General Government		
Legislative and Executive	\$4,940,844	\$3,109,172
Judicial	2,373,755	1,704,446
Public Safety	4,138,045	3,594,291
Public Works	5,976,002	394,749
Health	2,243,254	1,840,089
Human Services	25,795,197	10,299,402
Conservation and Recreation	14,012	14,012
Economic Development	21,352	21,352
Interest and Fiscal Charges	176,390	176,390
Total Expenses	\$45,678,851	\$21,153,903

It should be noted that 53.69% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

The \$10,299,402 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax

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levies for several programs including the Board of Mental Retardation and Children Services. For 2004, the net cost of providing these Human Services was only 39.93% of total cost.

For Legislative and Executive, the \$3,109,172 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

**Business-Type Activities**

To date, program revenues have been adequate to cover the costs of operation for the County's business-type activities.

**Governmental Funds**

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$11,775,989 (92.61% is unreserved), a decrease of \$2,697,659 or 18.64% from last year.

The General Fund is the primary operating fund of the County. At the end of 2004, the total fund balance in the General Fund was \$2,074,715 of which \$2,058,002 was unreserved. During the year, revenues exceeded expenditures by \$872,488. Planned operating transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to a decrease of \$133,960.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$526,008 due to a further decrease in state and federal funding levels and the transfer of funds to establish a separate Work Incentive Act (WIA) fund. The Road (MVG) Fund balance decreased by \$239,300 due to a decrease in other revenue while the MR/DD (Beacon School) Fund balance increased slightly by \$32,399 or 1.47% and the Ambulance Service Fund balance increased \$100,552 due to a decrease in planned expenditures. Finally, the Children Services Fund balance decreased by \$1,395,797 or 76.87% due to a significant decrease in state funding levels.

**Proprietary Funds**

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste and Athens County Solid Waste. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net assets of the enterprise funds at year end were \$6,511,162, of which \$1,934,151 was unrestricted.

The County's two major enterprise funds are the Plains Sewer Revenue and the Buchtel Sewer Revenue Funds which, at year end, had net assets of \$2,765,211 with \$1,131,328 of that unrestricted and \$2,362,857 of which \$105,253 was unrestricted, respectively. During 2004, the Plains Sewer Revenue Fund net assets increased by \$31,501 or 1.15% while the Buchtel Sewer Revenue Fund net assets decreased by \$54,631 or 2.26%.

**Budgetary Highlights – General Fund**

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

For the General Fund, the final budgeted revenues were \$9,794,907 representing a \$24,474 increase from the original budgeted estimates of \$9,770,433. The final budget reflected a 0.25% increase from the original budgeted amount. There was a 4.59% positive variance in actual revenues as compared to the

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final budget in the General Fund. This was due to the receipt of unanticipated property tax and sales tax. For the General Fund, the final budget basis expenditures were \$10,147,125 representing an increase of only \$155,509 or 1.56% from the original budget. There was a 4.54% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

**Capital Assets and Debt Administration**

**Capital Assets** - The County's investment in capital assets for governmental and business-type activities as of December 31, 2004, amounts to \$65,131,589 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 16 (Capital Assets) provides capital asset activity during the 2004 fiscal year. During 2004, additional costs of \$1,002,272 were incurred for the various construction projects of the County.

During 2004, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$66,913,003.

**Long-term Debt** - At December 31, 2004, the County had total bonded debt outstanding of \$2,540,000. The County's long-term bonded debt decreased by \$300,000 (10.56%), while its long-term loan debt had a net decrease of \$64,414 (6.18%) during 2004.

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

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

**Economic Factors**

The unemployment rate for the County as of December, 2004 was 5.8%, which increased from a rate of 5.2% the previous December. This rate was above the national and state unemployment rates of 5.1% and 5.7%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$742.21 million tax base has grown at an average annual rate of 6.44% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication, has grown at an average annual rate of 3.59% over the past five years. As of May 2005, sales tax is up 9.98% over 2004.

Current low market interest rates are having a significant impact on the County's revenues. Investment earnings in 2004 were down \$125,615 or 31.17% from 2003. Total investment earnings for all funds totaled \$277,353 in 2004, down from \$402,968 in 2003.

**Requests for Information**

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

**ATHENS COUNTY, OHIO**  
**Statement of Net Assets**  
**December 31, 2004**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
<b>Assets</b>					
Cash and Cash Equivalents	\$11,234,567	\$1,254,308	\$12,488,875	\$246,227	\$149,962
Cash and Cash Equivalents in Segregated Accounts	73,684	84,237	157,921		
<i>Receivables:</i>					
Property Taxes	8,508,723		8,508,723		
Sales Taxes	979,645		979,645		
Accounts	8,867	89,184	98,051	67,180	
Special Assessments		595,923	595,923		
Accrued Interest	46,361		46,361		
Loans	723,408		723,408		
Intergovernmental	4,496,628		4,496,628		
Internal Balance	562	(562)	0		
Due from Component Unit	1,185		1,185		
Due from Primary Government			0	25,988	
Materials and Supplies Inventory	89,636	11,488	101,124	133,928	
Prepaid Items	173,236	5,798	179,034	1,475	800
Nondepreciable Capital Assets	941,516	699,511	1,641,027		696,423
Depreciable Capital Assets, Net	62,192,457	5,294,329	67,486,786	13,217	1,818,562
<b>Total Assets</b>	<b>89,470,475</b>	<b>8,034,216</b>	<b>97,504,691</b>	<b>488,015</b>	<b>2,665,747</b>
<b>Liabilities</b>					
Accounts Payable	323,205	5,882	329,087	7,491	2,911
Contracts Payable	323,885	1,097	324,982		
Accrued Wages and Benefits	358,018	3,777	361,795	5,127	
Intergovernmental Payable	1,023,997	46,019	1,070,016	5,576	
Accrued Interest Payable	20,189	22,769	42,958		4,953
Deposits Held and Due to Others	26,295		26,295		
Deferred Revenue	7,744,540		7,744,540	12,930	
Notes Payable	1,158,075		1,158,075		299,868
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	25,988		25,988		
Due to Primary Government			0	1,185	
<i>Long Term Liabilities:</i>					
Due Within One Year	1,520,614	52,229	1,572,843		118,105
Due In More Than One Year	6,236,527	1,391,116	7,627,643		1,514,119
<b>Total Liabilities</b>	<b>18,788,893</b>	<b>1,523,054</b>	<b>20,311,947</b>	<b>32,309</b>	<b>1,939,956</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	60,554,578	4,577,011	65,131,589	13,217	2,514,985
<i>Restricted for:</i>					
Job and Family Services	942,829		942,829		
Road and Bridge Services	2,055,656		2,055,656		
Children Services	467,373		467,373		
Mental Retardation Services	2,450,392		2,450,392		
Ambulance Service	1,365,102		1,365,102		
Other Purposes	4,813,783		4,813,783		122,584
Unrestricted	(1,968,131)	1,934,151	(33,980)	442,489	(1,911,778)
<b>Total Net Assets</b>	<b>\$70,681,582</b>	<b>\$6,511,162</b>	<b>\$77,192,744</b>	<b>\$455,706</b>	<b>\$725,791</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Activities**  
**December 31, 2004**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
<i>General Government:</i>				
Legislative and Executive	\$4,940,844	\$1,764,405	\$67,267	\$0
Judicial	2,373,755	602,950	66,359	0
Public Safety	4,138,045	77,511	466,243	0
Public Works	5,976,002	623,319	3,642,896	1,315,038
Health	2,243,254	89,745	313,420	0
Human Services	25,795,197	1,383,252	14,112,543	0
Conservation and Recreation	14,012	0	0	0
Economic Development and Assistance	21,352	0	0	0
Interest and Fiscal Charges	176,390	0	0	0
<i>Total Governmental Activities</i>	<u>45,678,851</u>	<u>4,541,182</u>	<u>18,668,728</u>	<u>1,315,038</u>
<b>Business-Type Activities:</b>				
Plains Sewer	282,308	319,339	0	0
Plains Water	521,846	466,502	0	0
Buchtel Sewer	202,133	138,473	0	0
Buchtel Water	116,330	129,611	0	0
Rural Solid Waste	4,884	0	0	0
<i>Total Business-Type Activities</i>	<u>1,127,501</u>	<u>1,053,925</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$46,806,352</u>	<u>\$5,595,107</u>	<u>\$18,668,728</u>	<u>\$1,315,038</u>
<b>Component Units:</b>				
ATCO, Inc.	\$924,972	\$626,652	\$230,223	\$0
Athens County Port Authority	158,323	210,994	0	50,000
<i>Total Component Units</i>	<u>\$1,083,295</u>	<u>\$837,646</u>	<u>\$230,223</u>	<u>\$50,000</u>

**General Revenues**

Property Taxes Levied for:

  General Fund

  Children Services

  MR/DD

  Ambulance Service

  Other Purposes

Sales Tax Levied for:

  General Fund

  911 Emergency Communications

Grants and Entitlements not restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

Change in Net Assets

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

Net Assets at End of Year

See accompanying notes to the basic financial statements.



Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
(\$3,109,172)	\$0	(\$3,109,172)	\$0	\$0
(1,704,446)	0	(1,704,446)	0	0
(3,594,291)	0	(3,594,291)	0	0
(394,749)	0	(394,749)	0	0
(1,840,089)	0	(1,840,089)	0	0
(10,299,402)	0	(10,299,402)	0	0
(14,012)	0	(14,012)	0	0
(21,352)	0	(21,352)	0	0
(176,390)	0	(176,390)	0	0
<u>(21,153,903)</u>	<u>0</u>	<u>(21,153,903)</u>	<u>0</u>	<u>0</u>
0	37,031	37,031	0	0
0	(55,344)	(55,344)	0	0
0	(63,660)	(63,660)	0	0
0	13,281	13,281	0	0
0	(4,884)	(4,884)	0	0
<u>0</u>	<u>(73,576)</u>	<u>(73,576)</u>	<u>0</u>	<u>0</u>
<u>(21,153,903)</u>	<u>(73,576)</u>	<u>(21,227,479)</u>	<u>0</u>	<u>0</u>
0	0	0	(68,097)	0
0	0	0	0	102,671
<u>0</u>	<u>0</u>	<u>0</u>	<u>(68,097)</u>	<u>102,671</u>
1,599,897	0	1,599,897	0	0
2,056,841	0	2,056,841	0	0
3,385,413	0	3,385,413	0	0
1,496,469	0	1,496,469	0	0
605,568	0	605,568	0	0
4,521,037	0	4,521,037	0	0
1,130,197	0	1,130,197	0	0
1,635,698	0	1,635,698	0	0
277,099	254	277,353	1,338	876
<u>3,281,439</u>	<u>26,675</u>	<u>3,308,114</u>	<u>71,926</u>	<u>31,920</u>
19,989,658	26,929	20,016,587	73,264	32,796
(1,164,245)	(46,647)	(1,210,892)	5,167	135,467
<u>71,845,827</u>	<u>6,557,809</u>	<u>78,403,636</u>	<u>450,539</u>	<u>590,324</u>
<u>\$70,681,582</u>	<u>\$6,511,162</u>	<u>\$77,192,744</u>	<u>\$455,706</u>	<u>\$725,791</u>

**ATHENS COUNTY, OHIO**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2004**

	General	Job & Family Services	Road (MVGTT)	Children Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>								
Cash and Cash Equivalents	\$1,066,031	\$1,592,229	\$241,157	\$617,065	\$2,182,386	\$1,068,044	\$4,262,787	\$11,029,699
Cash and Cash Equivalents in Segregated Accounts	20,039		467	3,710	26,295		23,348	73,859
<b>Receivables:</b>								
Property Taxes	1,489,280			1,912,421	3,152,109	1,391,865	563,048	8,508,723
Sales Tax	783,704						195,941	979,645
Accounts	6,189	2,503						8,692
Accrued Interest	46,361							46,361
Loans							723,408	723,408
Due from Other Funds	62,102		22	13,981			20,179	96,284
Due from Other Governments	902,687	136,641	2,259,048	313,000	528,155	174,995	182,102	4,496,628
Due from Component Unit					1,185			1,185
Materials and Supplies Inventory	12,357	1,639	75,640					89,636
Prepaid Items	103,894	26,569	164	1,774	17,531		23,304	173,236
<b>Total Assets</b>	<b>\$4,492,644</b>	<b>\$1,759,581</b>	<b>\$2,576,498</b>	<b>\$2,861,951</b>	<b>\$5,907,661</b>	<b>\$2,634,904</b>	<b>\$5,994,117</b>	<b>\$26,227,356</b>
<b>Liabilities:</b>								
Accounts Payable	\$34,443	\$93,085	\$96,344	\$33,191	\$29,292	\$0	\$81,194	\$367,549
Contracts Payable	56,046	77,416	14,847	120,354	35,956		11,038	315,657
Accrued Wages and Benefits	83,182	77,207	18,740	50,397	54,117		38,259	321,902
Compensated Absences Payable	23,813	76		47,678			1,438	73,005
Due to Other Funds	1,030	6,895	179	3,881	6,797	2,634	74,306	95,722
Due to Other Governments	252,360	251,089	68,063	162,798	163,378		126,309	1,023,997
Due to Component Unit			386		25,602			25,988
Deposits Held and Due to Others					26,295			26,295
Deferred Revenue	1,967,055		1,616,444	2,023,545	3,328,914	1,473,150	595,607	11,004,715
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Accrued Interest Payable			2,967				7,935	10,902
Notes Payable			187,901				970,174	1,158,075
<b>Total Liabilities</b>	<b>2,417,929</b>	<b>505,768</b>	<b>2,005,871</b>	<b>2,441,844</b>	<b>3,670,351</b>	<b>1,475,784</b>	<b>1,933,820</b>	<b>14,451,367</b>
<b>Fund Balances:</b>								
Reserved for Loans Receivable							604,652	604,652
Reserved for Encumbrances	16,713	18,650		153,470	61,739		14,589	265,161
<b>Unreserved/Undesignated, Reported in:</b>								
General Fund	2,058,002							2,058,002
Special Revenue Funds		1,235,163	570,627	266,637	2,175,571	1,159,120	4,230,805	9,637,923
Debt Service Funds							7,160	7,160
Capital Projects Funds							(796,909)	(796,909)
<b>Total Fund Balances (Deficits)</b>	<b>2,074,715</b>	<b>1,253,813</b>	<b>570,627</b>	<b>420,107</b>	<b>2,237,310</b>	<b>1,159,120</b>	<b>4,060,297</b>	<b>11,775,989</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$4,492,644</b>	<b>\$1,759,581</b>	<b>\$2,576,498</b>	<b>\$2,861,951</b>	<b>\$5,907,661</b>	<b>\$2,634,904</b>	<b>\$5,994,117</b>	<b>\$26,227,356</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Assets of Governmental Activities**  
**December 31, 2004**

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<b>Total Governmental Fund Balances</b>	\$11,775,989
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**Amounts reported for governmental activities in the  
Statement of Net Assets are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	63,133,973
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Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds:

Intergovernmental Revenue	2,495,993	
Property Taxes	764,182	
	764,182	

Total	3,260,175
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An internal service fund is used by management to pay excess insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets.	204,868
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Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds and Loans Payable	(3,517,295)	
Accrued Interest Payable	(9,287)	
Capital Leases Payable	(39,395)	
Landfill Post-Closure Costs Payable	(2,841,906)	
Compensated Absences	(1,285,540)	
	(7,693,423)	

Total	(7,693,423)
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<b>Net Assets of Governmental Activities</b>	<b>\$70,681,582</b>
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See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2004**

	General	Job & Family Services	Road (MVGT)	Children Services	MR/DD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>								
Property Taxes	\$1,558,533	\$0	\$0	\$1,999,956	\$3,289,429	\$1,455,221	\$588,757	\$8,891,896
Sales Tax	4,521,037						1,130,197	5,651,234
Intergovernmental	1,598,177	8,191,495	3,966,826	2,110,400	2,214,937	193,132	3,740,545	22,015,512
Charges for Services	1,445,004		1,404	1,043,752	10,192		1,100,803	3,601,155
Licenses and Permits	3,681						75,645	79,326
Fines and Forfeitures	99,940		47,284				8,800	156,024
Interest	230,465		1,629				42,296	274,390
Other Revenues	977,089	1,446,941	15,124	409,342	68,910	34,841	299,332	3,251,579
<b>Total Revenue</b>	<b>10,433,926</b>	<b>9,638,436</b>	<b>4,032,267</b>	<b>5,563,450</b>	<b>5,583,468</b>	<b>1,683,194</b>	<b>6,986,375</b>	<b>43,921,116</b>
<b>Expenditures:</b>								
<i>Current:</i>								
<i>General Government:</i>								
Legislative and Executive	4,220,756						555,575	4,776,331
Judicial	2,052,169						368,217	2,420,386
Public Safety	2,439,121						1,689,439	4,128,560
Public Works			4,523,162				812,213	5,335,375
Health	415,015					1,582,642	327,163	2,324,820
Human Services	382,882	10,240,494		6,959,247	5,507,878		2,448,004	25,538,505
Conservation and Recreation	8,382							8,382
Economic Development and Assistance							21,352	21,352
Capital Outlay							1,480,035	1,480,035
<i>Debt Service:</i>								
Principal Retirement	40,388				2,805		364,414	407,607
Interest and Fiscal Charges	2,725				386		174,311	177,422
<b>Total Expenditures</b>	<b>9,561,438</b>	<b>10,240,494</b>	<b>4,523,162</b>	<b>6,959,247</b>	<b>5,511,069</b>	<b>1,582,642</b>	<b>8,240,723</b>	<b>46,618,775</b>
Excess of Revenues Over (Under) Expenditures	872,488	(602,058)	(490,895)	(1,395,797)	72,399	100,552	(1,254,348)	(2,697,659)
<b>Other Financing Sources (Uses):</b>								
Transfers - In		290,000	276,595				1,021,500	1,588,095
Transfers - Out	(1,006,448)	(213,950)	(25,000)		(40,000)		(302,697)	(1,588,095)
<b>Total Other Sources (Uses)</b>	<b>(1,006,448)</b>	<b>76,050</b>	<b>251,595</b>	<b>0</b>	<b>(40,000)</b>	<b>0</b>	<b>718,803</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>(133,960)</b>	<b>(526,008)</b>	<b>(239,300)</b>	<b>(1,395,797)</b>	<b>32,399</b>	<b>100,552</b>	<b>(535,545)</b>	<b>(2,697,659)</b>
Fund Balances (Deficits) at Beginning of Year, As Restated	2,208,675	1,779,821	809,927	1,815,904	2,204,911	1,058,568	4,595,842	14,473,648
Fund Balances (Deficits) at End of Year	\$2,074,715	\$1,253,813	\$570,627	\$420,107	\$2,237,310	\$1,159,120	\$4,060,297	\$11,775,989

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Reconciliation of Statement of Revenues, Expenditures and Changes**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2004**

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**Net Change in Fund Balances - Total Governmental Funds** (\$2,697,659)

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

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

Capital Outlay	4,326,302	
Depreciation	<u>(3,538,241)</u>	
Total		788,061

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. (63,629)

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

Intergovernmental Revenue	132,103	
Property Taxes	<u>252,292</u>	
Total		384,395

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 407,607

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,032

Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. 5,178

In the Statement of Activities, landfill post-closure costs are offset by a reduction of the liability whereas in governmental funds, actual expenditures are reported. 37,189

An internal service fund is used by management to pay excess insurance costs. This fund is not included in the governmental funds. (26,419)

**Change in Net Assets of Governmental Activities** (\$1,164,245)

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Revenues:</b>				
Property Taxes	\$1,146,636	\$1,466,636	\$1,500,736	\$34,100
Sales Tax	4,200,000	4,200,000	4,461,208	261,208
Intergovernmental	1,443,518	1,443,518	1,507,081	63,563
Charges for Services	1,597,576	1,277,576	1,386,644	109,068
Licenses and Permits	3,600	3,600	3,681	81
Fines and Forfeitures	108,000	108,000	105,653	(2,347)
Interest	327,000	327,000	303,907	(23,093)
Other	944,103	968,577	975,149	6,572
<b>Total Revenue</b>	<b>9,770,433</b>	<b>9,794,907</b>	<b>10,244,059</b>	<b>449,152</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	4,304,278	4,578,419	4,326,196	252,223
Judicial	2,258,354	2,276,429	2,087,881	188,548
Public Safety	2,645,943	2,458,307	2,450,239	8,068
Health	378,029	430,015	427,339	2,676
Human Services	391,160	389,103	386,715	2,388
Conservation & Recreation	13,852	14,852	8,342	6,510
<b>Total Expenditures</b>	<b>9,991,616</b>	<b>10,147,125</b>	<b>9,686,712</b>	<b>460,413</b>
Excess of Revenues Over (Under) Expenditures	(221,183)	(352,218)	557,347	909,565
<b>Other Financing Sources (Uses):</b>				
Advances - In	30,318	60,318	29,483	(30,835)
Advances - Out	0	(50,000)	(46,000)	4,000
Transfers - Out	(981,800)	(1,017,960)	(1,006,448)	11,512
<b>Total Other Financing Sources (Uses)</b>	<b>(951,482)</b>	<b>(1,007,642)</b>	<b>(1,022,965)</b>	<b>(15,323)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,172,665)	(1,359,860)	(465,618)	894,242
Fund Balances (Deficit) at Beginning of Year	1,317,165	1,317,165	1,317,165	0
Prior Year Encumbrances Appropriated	42,695	42,695	42,695	0
Fund Balances (Deficit) at End of Year	<u>\$187,195</u>	<u>\$0</u>	<u>\$894,242</u>	<u>\$894,242</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Job and Family Services Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$11,183,326	\$10,351,316	\$8,324,091	(\$2,027,225)
Other	1,138,450	935,764	1,264,315	328,551
<b>Total Revenue</b>	<b>12,321,776</b>	<b>11,287,080</b>	<b>9,588,406</b>	<b>(1,698,674)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	11,721,776	12,656,376	11,532,784	1,123,592
<b>Total Expenditures</b>	<b>11,721,776</b>	<b>12,656,376</b>	<b>11,532,784</b>	<b>1,123,592</b>
Excess of Revenues Over (Under) Expenditures	600,000	(1,369,296)	(1,944,378)	(575,082)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	312,000	312,000	290,000	(22,000)
Transfers - Out	0	(213,950)	(213,950)	0
<b>Total Other Financing Sources (Uses)</b>	<b>312,000</b>	<b>98,050</b>	<b>76,050</b>	<b>(22,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	912,000	(1,271,246)	(1,868,328)	(597,082)
Fund Balances (Deficit) at Beginning of Year	3,460,558	3,460,558	3,460,558	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,372,558</u>	<u>\$2,189,312</u>	<u>\$1,592,230</u>	<u>(\$597,082)</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVGT) Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$3,805,000	\$3,805,000	\$3,845,848	\$40,848
Charges for Services	2,000	2,000	1,404	(596)
Fines and Forfeitures	25,000	25,000	47,401	22,401
Interest	16,000	16,000	1,691	(14,309)
Other	37,000	37,000	15,102	(21,898)
<b>Total Revenue</b>	<b>3,885,000</b>	<b>3,885,000</b>	<b>3,911,446</b>	<b>26,446</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works	4,213,777	4,653,272	4,487,520	165,752
<b>Total Expenditures</b>	<b>4,213,777</b>	<b>4,653,272</b>	<b>4,487,520</b>	<b>165,752</b>
Excess of Revenues Over (Under) Expenditures	(328,777)	(768,272)	(576,074)	192,198
<b>Other Financing Sources (Uses):</b>				
Proceeds of Loans	0	187,900	187,900	0
Transfers - In	0	276,595	276,595	0
Transfers - Out	0	(25,000)	(25,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>439,495</b>	<b>439,495</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(328,777)	(328,777)	(136,579)	192,198
Fund Balances (Deficit) at Beginning of Year	377,662	377,662	377,662	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$48,885</u>	<u>\$48,885</u>	<u>\$241,083</u>	<u>\$192,198</u>

See accompanying notes to the basic financial statements.



**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**Children Services Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$1,855,685	\$1,855,685	\$1,912,007	\$56,322
Intergovernmental	3,069,079	3,209,079	2,627,187	(581,892)
Charges for Services	850,000	975,000	971,846	(3,154)
Other	281,000	273,710	325,566	51,856
<b>Total Revenue</b>	<b>6,055,764</b>	<b>6,313,474</b>	<b>5,836,606</b>	<b>(476,868)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	7,261,366	7,844,104	7,303,754	540,350
<b>Total Expenditures</b>	<b>7,261,366</b>	<b>7,844,104</b>	<b>7,303,754</b>	<b>540,350</b>
Excess of Revenues Over (Under) Expenditures	(1,205,602)	(1,530,630)	(1,467,148)	63,482
Fund Balances (Deficit) at Beginning of Year	1,302,610	1,302,610	1,302,610	0
Prior Year Encumbrances Appropriated	345,946	345,946	345,946	0
Fund Balances (Deficit) at End of Year	<u>\$442,954</u>	<u>\$117,926</u>	<u>\$181,408</u>	<u>\$63,482</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**MR/DD (Beacon School) Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$3,059,508	\$3,059,508	\$3,127,349	\$67,841
Intergovernmental	2,350,073	2,350,073	1,987,047	(363,026)
Charges for Services	7,692	7,692	10,192	2,500
Other	70,000	70,000	70,745	745
<b>Total Revenue</b>	<b>5,487,273</b>	<b>5,487,273</b>	<b>5,195,333</b>	<b>(291,940)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	5,985,117	5,942,097	5,786,029	156,068
<b>Total Expenditures</b>	<b>5,985,117</b>	<b>5,942,097</b>	<b>5,786,029</b>	<b>156,068</b>
Excess of Revenues Over (Under) Expenditures	(497,844)	(454,824)	(590,696)	(135,872)
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(40,000)	(40,000)	(40,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(537,844)	(494,824)	(630,696)	(135,872)
Fund Balances (Deficit) at Beginning of Year	2,333,938	2,333,938	2,333,938	0
Prior Year Encumbrances Appropriated	132,061	132,061	132,061	0
Fund Balances (Deficit) at End of Year	<u>\$1,928,155</u>	<u>\$1,971,175</u>	<u>\$1,835,303</u>	<u>(\$135,872)</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ambulance Service Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$1,350,502	\$1,350,502	\$1,392,399	\$41,897
Intergovernmental	185,613	185,613	111,448	(74,165)
Other	0	0	34,841	34,841
<b>Total Revenue</b>	<b>1,536,115</b>	<b>1,536,115</b>	<b>1,538,688</b>	<b>2,573</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health	1,578,718	1,586,386	1,580,540	5,846
<b>Total Expenditures</b>	<b>1,578,718</b>	<b>1,586,386</b>	<b>1,580,540</b>	<b>5,846</b>
Excess of Revenues Over (Under) Expenditures	(42,603)	(50,271)	(41,852)	8,419
Fund Balances (Deficit) at Beginning of Year	1,046,023	1,046,023	1,046,023	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,003,420</u>	<u>\$995,752</u>	<u>\$1,004,171</u>	<u>\$8,419</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2004**

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<b><u>Assets:</u></b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$500,532	\$109,847	\$643,929	\$1,254,308	\$204,868
Cash and Cash Equivalents in Segregated Accounts	26,284	10,847	47,106	84,237	
<i>Receivables:</i>					
Accounts	29,102	15,762	44,320	89,184	
Special Assessments	595,923			595,923	
Due From Other Funds	35		59	94	
Materials and Supplies Inventor			11,488	11,488	
Prepaid Items	318		5,480	5,798	
<b>Total Current Assets</b>	<b>1,152,194</b>	<b>136,456</b>	<b>752,382</b>	<b>2,041,032</b>	<b>204,868</b>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	677,270		22,241	699,511	
Depreciable Capital Assets, Net	1,521,237	2,989,604	783,488	5,294,329	
<b>Total Noncurrent Assets</b>	<b>2,198,507</b>	<b>2,989,604</b>	<b>805,729</b>	<b>5,993,840</b>	<b>0</b>
<b>Total Assets</b>	<b>3,350,701</b>	<b>3,126,060</b>	<b>1,558,111</b>	<b>8,034,872</b>	<b>204,868</b>
<b><u>Liabilities:</u></b>					
<i>Current Liabilities:</i>					
Accounts Payable	3,607	213	2,062	5,882	
Contracts Payable			1,097	1,097	
Accrued Wages and Benefits	1,444		2,333	3,777	
Compensated Absences Payable	11,241	2,738	12,537	26,516	
Due to Other Funds			656	656	
Due to Other Governments	4,409	6,232	35,378	46,019	
Matured Interest Payable	165			165	
Accrued Interest Payable		22,020	749	22,769	
OWDA Loans Payable	20,884		1,030	21,914	
FmHA Loans Payable			1,900	1,900	
Revenue Bonds Payable		6,400		6,400	
General Obligation Bonds Payable		1,200		1,200	
<b>Total Current Liabilities</b>	<b>41,750</b>	<b>38,803</b>	<b>57,742</b>	<b>138,295</b>	<b>0</b>
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable	543,740		73,975	617,715	
FmHA Loans Payable			43,300	43,300	
Revenue Bonds Payable		605,600		605,600	
General Obligation Bonds Payable		118,800		118,800	
<b>Total Long-Term Liabilities</b>	<b>543,740</b>	<b>724,400</b>	<b>117,275</b>	<b>1,385,415</b>	<b>0</b>
<b>Total Liabilities</b>	<b>585,490</b>	<b>763,203</b>	<b>175,017</b>	<b>1,523,710</b>	<b>0</b>
<b><u>Net Assets:</u></b>					
Invested in Capital Assets, Net of Related Debt Unrestricted	1,633,883	2,257,604	685,524	4,577,011	
	1,131,328	105,253	697,570	1,934,151	204,868
<b>Total Net Assets</b>	<b>\$2,765,211</b>	<b>\$2,362,857</b>	<b>\$1,383,094</b>	<b>\$6,511,162</b>	<b>\$204,868</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues,**  
**Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2004**

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<b>Operating Revenues:</b>					
Charges for Services	\$318,143	\$130,210	\$580,556	\$1,028,909	
Tap-In Fees	1,196	8,263	15,557	25,016	
Other Revenues	4,470	9,029	13,176	26,675	29,860
<b>Total Operating Revenues</b>	<b>323,809</b>	<b>147,502</b>	<b>609,289</b>	<b>1,080,600</b>	<b>29,860</b>
<b>Operating Expenses:</b>					
Personal Services	77,302	19,172	92,122	188,596	
Fringe Benefits	38,120	8,940	48,426	95,486	58,988
Contractual Services	45,294	75,992	412,352	533,638	
Materials and Supplies	21,350	2,805	21,403	45,558	
Other Expenses	15,460		21,745	37,205	
Depreciation	49,540	62,284	43,161	154,985	
<b>Total Operating Expenses</b>	<b>247,066</b>	<b>169,193</b>	<b>639,209</b>	<b>1,055,468</b>	<b>58,988</b>
<b>Operating Income (Loss)</b>	<b>76,743</b>	<b>(21,691)</b>	<b>(29,920)</b>	<b>25,132</b>	<b>(29,128)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income			254	254	2,709
Interest and Fiscal Charges	(35,242)	(32,940)	(3,851)	(72,033)	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(35,242)</b>	<b>(32,940)</b>	<b>(3,597)</b>	<b>(71,779)</b>	<b>2,709</b>
<b>Income (Loss) Before Transfers</b>	<b>41,501</b>	<b>(54,631)</b>	<b>(33,517)</b>	<b>(46,647)</b>	<b>(26,419)</b>
Transfers - In			10,000	10,000	
Transfers - Out	(10,000)			(10,000)	
<b>Change in Net Assets</b>	<b>31,501</b>	<b>(54,631)</b>	<b>(23,517)</b>	<b>(46,647)</b>	<b>(26,419)</b>
Net Assets at Beginning of Year, as Restated	2,733,710	2,417,488	1,406,611	6,557,809	231,287
<b>Net Assets at End of Year</b>	<b>\$2,765,211</b>	<b>\$2,362,857</b>	<b>\$1,383,094</b>	<b>\$6,511,162</b>	<b>\$204,868</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For The Year Ended December 31, 2004**

	Business-Type Activities			Total Enterprise Funds	Governmental
	Enterprise Funds				Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$325,536	\$141,923	\$617,600	\$1,085,059	
Cash Received from Other Revenues	4,328	9,024	13,171	26,523	29,860
Cash Payments to Employees	(116,998)	(31,333)	(117,793)	(266,124)	
Cash Payments for Contractual Services	(48,556)	(80,165)	(438,268)	(566,989)	(58,988)
Cash Payments for Supplies & Materials	(23,081)	(4,298)	(38,412)	(65,791)	
Cash Payments for Other Expenses	(15,617)		(26,471)	(42,088)	
<i>Net Cash from Operating Activities</i>	<u>125,612</u>	<u>35,151</u>	<u>9,827</u>	<u>170,590</u>	<u>(29,128)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Transfers-In from Other Funds			10,000	10,000	
Transfers-Out to Other Funds	(10,000)			(10,000)	
<i>Net Cash from Noncapital Financing Activities</i>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(35,240)	(32,940)	(3,882)	(72,062)	
Principal Retirement of Bonds, Loans & Notes	(40,266)		(3,828)	(44,094)	
Acquisition of Capital Assets	(89,174)			(89,174)	
Cash Received from Capital Contributions	33,304			33,304	
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(131,376)</u>	<u>(32,940)</u>	<u>(7,710)</u>	<u>(172,026)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments			250	250	2,709
<i>Net Cash from Investing Activities</i>	<u>0</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>2,709</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(15,764)	2,211	12,367	(1,186)	(26,419)
Cash and Cash Equivalents at Beginning of Year	542,580	118,483	678,668	1,339,731	231,287
Cash and Cash Equivalents at End of Year	<u>\$526,816</u>	<u>\$120,694</u>	<u>\$691,035</u>	<u>\$1,338,545</u>	<u>\$204,868</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$76,743	(\$21,691)	(\$29,920)	\$25,132	(\$29,128)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	49,540	62,283	43,161	154,984	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	5,990	3,445	21,459	30,894	
(Increase) Decrease in Due from Other Funds	65		26	91	
(Increase) Decrease in Materials and Supplies Inventory			(11,488)	(11,488)	
(Increase) Decrease in Prepaid Items	91		(398)	(307)	
Increase (Decrease) in Accounts Payable	3	(1,280)	(5,127)	(6,404)	
Increase (Decrease) in Contracts Payable	(7,873)	(210)	(5,006)	(13,089)	
Increase (Decrease) in Accrued Wages and Benefits	(2,188)	(1,816)	(1,056)	(5,060)	
Increase (Decrease) in Compensated Absences Payable	3,827	303	(681)	3,449	
Increase (Decrease) in Due to Other Funds			631	631	
Increase (Decrease) in Due to Other Governments	(586)	(5,883)	(1,774)	(8,243)	
<i>Net Cash from Operating Activities</i>	<u>\$125,612</u>	<u>\$35,151</u>	<u>\$9,827</u>	<u>\$170,590</u>	<u>(\$29,128)</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**December 31, 2004**

	Private Purpose Trust Funds	Agency Funds
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$194,162	\$5,359,723
Cash and Cash Equivalents in Segregated Accounts		443,360
<i>Receivables:</i>		
Property Taxes		35,234,471
Special Assessments		423,581
Due from Other Governments		3,420,294
	194,162	44,881,429
<i>Total Assets</i>		
<b><u>Liabilities:</u></b>		
Due to Other Governments		44,440,161
Deposits Held and Due to Others		2,725
Undistributed Monies		438,543
	0	\$44,881,429
<i>Total Liabilities</i>		
<b><u>Net Assets:</u></b>		
Held in Trust for Other Individuals and Organizations	194,162	
<i>Total Net Assets</i>	\$194,162	

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Changes**  
**in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2004**

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	<u>Private Purpose Trust Funds</u>
<b><u>Additions:</u></b>	
Interest	\$94
Other	<u>131,101</u>
<i>Total Additions</i>	<u>131,195</u>
<b><u>Deductions</u></b>	<u>36,488</u>
Change in Net Assets	94,707
Net Assets at Beginning of Year	<u>99,455</u>
Net Assets at End of Year	<u><u>\$194,162</u></u>

See accompanying notes to the basic financial statements.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY**

**A. Athens County**

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

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

**B. Reporting Entity**

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

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

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS**

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of Atco, Inc. and the Athens County Port Authority for the fiscal year ending December 31, 2004. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS**

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation**

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

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

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

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

**B. Fund Accounting**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

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

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

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

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

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

**Ambulance Services Fund** - This fund accounts for money received from a property tax levy collected to pay the contract with the Southeast Ohio Emergency Medical Services for ambulance service.

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

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

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

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

**C. Measurement Focus**

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

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

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

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

**D. Basis of Accounting**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**E. Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the DUI Grant, ACENET Revolving Loan, Litter Control, TCMPA Grant, Clean Kids Grant, OCJS Prosecutor, Jail Bond Retirement, Beacon Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Ruth Dye Trust, and Athens County Solid Waste funds as no activity was anticipated for them. The Emergency Home Repair Loan Fund did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedule is presented for this fund. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2004.

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

**F. Cash, Cash Equivalents, and Investments**

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

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

During 2004, investments were limited to STAROhio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. 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 the investment could be sold for on December 31, 2004.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2004 amounted to \$230,465, which includes \$220,793 assigned from other County funds.

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

**G. Inventory**

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

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**I. Capital Assets**

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

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

**J. Interfund Balances**

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

**K. Compensated Absences**

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

Vacation and compensatory time benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability to the extent that it is probable that the benefits will result in termination payments. Employees are entitled to be compensated for up to 25% of accrued sick leave (with a maximum amount of 210 hours based on a 35 hour work week) credit after 10 years of service. There is no maximum for employees of Children Services.

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**L. Accrued Liabilities and Long-term Obligations**

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

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

**M. Fund Balance Reserves**

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

**N. Net Assets**

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

**O. Operating Revenues and Expenses**

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

**P. Interfund Transactions**

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
*For the Year Ended December 31, 2004*

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**Q. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2004.

**R. Estimates**

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

**NOTE 5 – PRIOR PERIOD ADJUSTMENTS**

The restatements for a loans receivable correction had the following effects on fund balance/equity of the major and nonmajor funds of the County as they were previously reported:

	General	Job and Family Services	Road (MVGT)	Children Services
<b>Governmental Activities:</b>				
Fund Balance at December 31, 2003	\$2,208,675	\$1,779,821	\$809,927	\$1,815,904
Loans Receivable Correction	0	0	0	0
Adjusted Fund Balance at December 31, 2003	\$2,208,675	\$1,779,821	\$809,927	\$1,815,904
	MR/DD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Activities
<b>Governmental Activities:</b>				
Fund Balance at December 31, 2003	\$2,204,911	\$1,058,568	\$4,729,667	\$14,607,473
Loans Receivable Correction	0	0	(133,825)	(133,825)
Adjusted Fund Balance at December 31, 2003	\$2,204,911	\$1,058,568	\$4,595,842	\$14,473,648

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 5 – PRIOR PERIOD ADJUSTMENTS – Continued**

Adjustments made for a loans receivable correction, the correction of infrastructure values, the addition and disposal of capital assets in a prior period and the correction of a capital lease resulted in the following changes to the beginning balance of the governmental activities Net Assets:

<b>Governmental Activities</b>	
Net Assets at December 31, 2003	\$72,387,262
Loans Reveivable Correction	(133,825)
Infrastructure Value Correction	(600,451)
Capital Assets Acquired in Prior Period	195,233
Capital Assets Disposed in Prior Period	(10,700)
Capital Leases Correction	<u>8,308</u>
Adjusted Net Assets at December 31, 2003	<u><u>\$71,845,827</u></u>

Adjustments made for the addition of capital assets acquired in a prior period resulted in the following changes to the beginning balances of the Net Assets for the major and nonmajor business-type activities funds:

	<b>Plains Sewer Revenue</b>	<b>Buchtel Sewer Revenue</b>	<b>Nonmajor</b>	<b>Total Business-Type Activities</b>
<b>Business-Type Activities</b>				
Fund Balance at December 31, 2003	\$2,636,052	\$2,417,488	\$1,406,611	\$6,460,151
Capital Assets	<u>97,658</u>	<u>0</u>	<u>0</u>	<u>97,658</u>
<b>Business-Type Activities Net Assets at December 31, 2003</b>	<u><u>\$2,733,710</u></u>	<u><u>\$2,417,488</u></u>	<u><u>\$1,406,611</u></u>	<u><u>\$6,557,809</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 6 – BUDGETARY BASIS OF ACCOUNTING**

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP Budgetary Basis) and Actual is presented for the General Fund and major special revenue funds on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and modified accrual GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances						
Description	General	Job and Family Services	Road (MVG T)	Children Services	MR/DD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	(\$465,618)	(\$1,868,328)	(\$136,579)	(\$1,467,148)	(\$630,696)	(\$41,852)
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Property Taxes	57,797	0	0	87,949	162,080	62,822
Sales Tax	59,829	0	0	0	0	0
Intergovernmental	91,096	(132,596)	120,978	(516,787)	227,890	81,684
Charges for Services	58,360	0	0	71,906	0	0
Fines and Forfeitures	(5,713)	0	(117)	0	0	0
Interest	(73,442)	0	(62)	0	0	0
Other	1,940	182,626	22	83,776	(1,835)	0
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	105,440	0	0	0	0	0
Judicial	35,712	0	0	0	0	0
Public Safety	11,118	0	0	0	0	0
Public Works	0	0	(35,642)	0	0	0
Health	12,324	0	0	0	0	(2,102)
Human Services	3,833	1,292,290	0	344,530	278,151	0
Conservation and Recreation	(40)	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	(40,388)	0	0	0	(2,805)	0
Interest and Fiscal Charges	(2,725)	0	0	0	(386)	0
<i>Other Sources/Uses:</i>						
Proceeds of Loans	0	0	(187,900)	0	0	0
Advances In	(29,483)	0	0	0	0	0
Advances Out	46,000	0	0	0	0	0
<b>GAAP Basis</b>	<b><u>(\$133,960)</u></b>	<b><u>(\$526,008)</u></b>	<b><u>(\$239,300)</u></b>	<b><u>(\$1,395,774)</u></b>	<b><u>\$32,399</u></b>	<b><u>\$100,552</u></b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 7 - CASH, DEPOSITS AND INVESTMENTS**

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

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
*For the Year Ended December 31, 2004*

**NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued**

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents (Carrying Amounts):	
- Pooled	\$18,042,760
- Segregated	601,281
- Component Units	396,189
* Reconciling items (net) to arrive at bank balances of deposits	2,057,688
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$21,097,918

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

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

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued**

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

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

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

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

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

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

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

Based on the above criteria, the County deposits and investments at December 31, 2004 are classified as follows:

	Category 1	Category 3	Bank Balance	Carrying Amount	Fair Value
<i>Deposits:</i>					
Demand Deposits	\$493,344	\$5,805,030	\$6,298,374	\$4,240,686	
Certificates of Deposit	300,000	4,700,000	5,000,000	5,000,000	
ATCO Inc.	100,000	146,227	246,227	246,227	
Port Authority	100,000	49,962	149,962	149,962	
Total Deposits	\$993,344	\$10,701,219	\$11,694,563	\$9,636,875	
	Category 2				
Discount Notes	\$8,941,075			\$8,941,075	\$8,912,438
State Treasury Pool *				462,280	462,280
Total Investments	\$8,941,075			\$9,403,355	\$9,374,718

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 8 – INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2004 are as follows:

	<b>Due From Other Funds</b>	<b>Due To Other Funds</b>
General	\$62,102	\$1,030
Job and Family Services	0	6,895
Road (MVGT)	22	179
Children Services	13,981	3,881
MR/DD (Beacon School)	0	6,797
Ambulance Services	0	2,634
Nonmajor Special Revenue Funds	20,179	74,306
Plains Sewer	35	0
Nonmajor Enterprise Funds	59	656
	<b>\$96,378</b>	<b>\$96,378</b>

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

A summary of interfund transfers for 2004 were as follows:

TRANSFERS TO							
Transfers From	Job & Family Services	Road (MVGT)	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Nonmajor Enterprise	Total
General	\$290,000	\$0	\$162,536	\$523,304	\$30,608	\$0	\$1,006,448
Job & Family Services	0	0	213,950	0	0	0	213,950
Road (MVGT)	0	0	25,000	0	0	0	25,000
MR/DD (Beacon School)	0	0	0	0	40,000	0	40,000
Nonmajor Special Revenue	0	276,595	26,102	0	0	0	302,697
Plains Sewer	0	0	0	0	0	10,000	10,000
Totals	<b>\$290,000</b>	<b>\$276,595</b>	<b>\$427,588</b>	<b>\$523,304</b>	<b>\$70,608</b>	<b>\$10,000</b>	<b>\$1,598,095</b>

In fiscal year 2004, the County made a transfer of \$290,000 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$98,188 and \$421,492 from the General Fund to the 691 Landfill Loan Retirement Fund and the County Buildings Bond Retirement Fund respectively for the payment of loans and bonds and transferred \$213,950 from the Job and Family Services Fund to the WIA Grant Fund to establish the fund and \$276,595 from the FEMA Grant Fund to the Road (MVGT) Fund to reimburse it for road work performed

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS**

The County's long-term obligations activity for the year ended December 31, 2004 was as follows:

Description	Interest Rate	Year Issued	Final Maturity	Restated Balance January 1 2004	Additions	Deletions	Balance December 31 2004	Amounts Due Within One Year
<b>Governmental Activities:</b>								
<b>General Obligation Bonds Payable from Governmental Tax Revenues:</b>								
County Buildings	4-5.75%	1998	2012	\$2,585,000	\$0	\$240,000	\$2,345,000	\$250,000
Dog Shelter	4-4.05%	1998	2012	255,000	0	60,000	195,000	60,000
				<u>2,840,000</u>	<u>0</u>	<u>300,000</u>	<u>2,540,000</u>	<u>310,000</u>
<b>OWDA Loans Payable from Governmental Tax Revenues:</b>								
Landfill	4.350%	1996	2016	906,488	0	55,949	850,539	28,890
Landfill	4.120%	1997	2016	135,221	0	8,465	126,756	4,363
				<u>1,041,709</u>	<u>0</u>	<u>64,414</u>	<u>977,295</u>	<u>33,253</u>
<i>Other Long-term Obligations:</i>								
Compensated Absences				1,301,881	1,140,061	1,083,397	1,358,545	1,100,018
Capital Leases				82,588	0	43,193	39,395	35,332
Landfill Post-Closure Costs				<u>2,879,095</u>	<u>0</u>	<u>37,189</u>	<u>2,841,906</u>	<u>42,011</u>
<b>Total Governmental Activities Long-Term Obligations</b>				<u>\$8,145,273</u>	<u>\$1,140,061</u>	<u>\$1,528,193</u>	<u>\$7,757,141</u>	<u>\$1,520,614</u>
<b>Business-Type Activities:</b>								
<b>General Obligation Bonds Payable from Enterprise Revenues:</b>								
Buchtel Sewer Improvement	4.500%	2002	2042	\$120,000	\$0	\$0	\$120,000	\$1,200
<b>Revenue Anticipation Bonds Payable from Enterprise Revenues:</b>								
Buchtel Sewer Project	4.500%	2002	2042	612,000	0	0	612,000	6,400
<b>OWDA Loans Payable from Enterprise Revenues:</b>								
Plains Sewer Construction	5.250%	1997	2005	38,211	0	25,130	13,081	13,081
Sewer Plant and Poston Sewer	6.120%	1997	2022	420,646	0	12,875	407,771	6,629
Buchtel Water	2.000%	2002	2032	77,033	0	2,028	75,005	1,030
Dresher Sewer	5.150%	2002	2033	146,033	0	2,261	143,772	1,174
				<u>681,923</u>	<u>0</u>	<u>42,294</u>	<u>639,629</u>	<u>21,914</u>
<b>Rural Development Loan Payable from Enterprise Revenues:</b>								
Plains Water Construction	5.000%	1982	2020	47,000	0	1,800	45,200	1,900
<i>Other Long-term Obligations:</i>								
Compensated Absences				<u>23,067</u>	<u>9,862</u>	<u>6,413</u>	<u>26,516</u>	<u>20,815</u>
<b>Total Business-Type Activities Long-Term Obligations</b>				<u>\$1,483,990</u>	<u>\$9,862</u>	<u>\$50,507</u>	<u>\$1,443,345</u>	<u>\$52,229</u>

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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

At December 31, 2004, \$1,205,000 of this defeased debt still remains outstanding with the escrow agent. The amount held in trust with the escrow agent and the corresponding debt is not included in the financial statements.

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2004 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2005	\$310,000	\$109,343	\$1,200	\$5,400	\$6,400
2006	325,000	96,787	1,400	5,346	6,600	27,252
2007	345,000	83,625	1,300	5,283	7,000	26,955
2008	285,000	69,652	1,400	5,225	7,200	26,640
2009	300,000	53,265	1,500	5,161	7,600	26,316
2010-2014	975,000	83,515	8,500	24,732	43,400	126,131
2015-2019			10,600	22,640	54,100	115,452
2020-2024			13,300	20,025	67,400	102,132
2025-2029			16,400	16,771	84,000	85,536
2030-2034			20,500	12,717	104,700	64,867
2035-2039			25,600	7,673	130,400	39,092
2040-2042			18,300	1,669	93,200	8,509
	<u>\$2,540,000</u>	<u>\$496,187</u>	<u>\$120,000</u>	<u>\$132,642</u>	<u>\$612,000</u>	<u>\$676,422</u>

For Year Ended December 31	OWDA Loans Payable from Governmental Tax Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2005	\$33,253	\$21,112	\$21,913	\$17,620	\$1,900
2006	68,678	40,051	18,598	33,332	2,000	2,165
2007	71,678	37,051	19,628	32,302	2,100	2,065
2008	74,807	33,922	20,719	31,211	2,200	1,960
2009	78,074	30,655	21,873	30,057	2,300	1,850
2010-2014	444,586	99,059	129,190	130,458	13,500	7,395
2015-2019	206,219	11,238	170,090	89,560	17,200	3,665
2020-2024			144,970	37,449	4,000	200
2025-2029			51,461	15,100		
2030-2033			41,187	3,627		
	<u>\$977,295</u>	<u>\$273,088</u>	<u>\$639,629</u>	<u>\$420,716</u>	<u>\$45,200</u>	<u>\$21,560</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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

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

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

*Capital Lease Obligations:* The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above includes \$43,193 of debt service principal. The capital lease obligations reflected above represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2004 are as follows:

Year Ended December 31	Capital Lease Payments
2005	\$35,716
2006	2,889
2007	1,204
Total Minimum Lease Payments	39,809
Less: Amount Representing Interest	(414)
Present Value of Net Minimum Lease Payments	\$39,395

*Landfill Closure and Post-Closure Costs:* State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October, 1998. The \$2,841,906 reported is the estimated cost of the post-closure maintenance and monitoring.

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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

As of December 31, 2004 there are three 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds, Convertible Taxable Multifamily Mortgage Revenue Bonds and Taxable Multifamily Housing Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000, \$550,000 and \$200,000 respectively.

**NOTE 10 – NOTES PAYABLE**

The County's note transactions for the year ended December 31, 2004, were as follows:

Purpose	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
<b>Governmental Activities:</b>				
<i>Bond Anticipation Notes Payable:</i>				
Road Equipment Purchase 2.20%	\$0	\$187,901	\$0	\$187,901
Courthouse Renovation 1.50%	0	900,000	0	900,000
Health Department Renovation 1.00%	140,224	0	140,224	0
Health Department Renovation 2.20%	<u>0</u>	<u>70,174</u>	<u>0</u>	<u>70,174</u>
<b>Governmental Activities Notes Payable</b>	<u>\$140,224</u>	<u>\$1,158,075</u>	<u>\$140,224</u>	<u>\$1,158,075</u>

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

**NOTE 11 - CONTRACT COMMITMENTS**

As of December 31, 2004, the County had contractual purchase commitments for five projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/04	Amounts Remaining On Contracts
Technical Support	Real Estate Assessment & General	\$92,000	\$0	\$92,000
Ohio Public Defender	General	394,308	197,154	197,154
2005 Triennial Update	Real Estate Assessment	47,000	0	47,000
Landfill Post Closure	General	77,432	66,129	11,303
Road Paving	Issue II	<u>466,554</u>	<u>397,565</u>	<u>68,989</u>
<i>Total</i>		<u>\$1,077,294</u>	<u>\$660,848</u>	<u>\$416,446</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS**

**A. DEFINED BENEFIT PENSION SYSTEMS**

**1. Ohio Public Employees Retirement System (OPERS)**

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or 800-222-7377.

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement were required to contribute 8.5% of their annual covered salary to fund pension obligations and for 2004 the County was required to contribute 13.55%. For law enforcement employees, the employee contribution was 10.1% and the employer contribution was 16.70% for 2004. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$2,335,913, \$2,459,879 and \$2,409,171, respectively; 73.38% has been contributed for 2004 and 100% for 2003 and 2002. Of the 2004 amount, \$664,199 was unpaid at December 31, 2004 and is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2004 were \$11,071 made by the County and \$6,945 made by the plan members.

**2. State Teachers Retirement System (STRS)**

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, Defined Contribution (DC) Plan, and a Combined Plan. The DB Plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued**

**A. DEFINED BENEFIT PENSION SYSTEMS - Continued**

**2. State Teachers Retirement System (STRS) - Continued**

member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC Plan and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC Plan or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001.

A DB Plan or Combined Plan member with five or more years credited service that becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members, who die before retirement, may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2004, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2004, with 13% being the portion used to fund pension obligations. For fiscal year 2003, the portion used to fund pension obligations was also 13%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's pension contributions for the years ended December 31, 2004, 2003 and 2002 were \$75,399, \$87,363 and \$100,971, respectively; 92.93% has been contributed for 2004 and 100% for 2003 and 2002. Of the 2004 amount, \$5,327 was unpaid at December 31, 2004 and is recorded as a liability in the MR/DD Fund.

**B. POSTEMPLOYMENT BENEFITS**

**1. Ohio Public Employees Retirement System (OPERS)**

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 12 - DEFINED BENEFIT PENSION SYSTEMS - Continued**

**B. POSTEMPLOYMENT BENEFITS - Continued**

**1. Ohio Public Employees Retirement System (OPERS) – Continued**

in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.0 and 6.00 percent annually for the next eight years and 4 percent annually after eight years.

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

The number of active contributing participants was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$727,712. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

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

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

**2. State Teachers Retirement System (STRS)**

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll. For the fiscal year ended June 30, 2004, the STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$5,386 for fiscal year 2004.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2004, (the latest information available) the balance was \$3.1 billion. The net health care costs paid by the Plan were \$268,739,000 for the year ended June 30, 2004. Eligible benefit recipients totaled 111,853 at July 1, 2004.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 13 – RECEIVABLES**

Receivables at December 31, 2004 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

<b><u>Governmental Activities</u></b>	
<i>General Fund</i>	
Local Government Distributions	\$693,424
State Property Tax Reimbursements	165,785
Permissive Motor Vehicle Tax	6,313
Grants and Other	37,165
Total General Fund	<u>902,687</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	136,641
Total Job and Family Services Fund	<u>136,641</u>
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	1,001,310
Permissive Motor Vehicle Tax	260,907
Gasoline Tax	994,170
Fines	2,661
Total Road (MVGT) Fund	<u>2,259,048</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	239,573
State Grants	73,427
Total Children Services Fund	<u>313,000</u>
<i>MR/DD (Beacon School) Fund</i>	
State Property Tax Reimbursements	384,913
State/Federal Funding	143,242
Total MR/DD (Beacon School) Fund	<u>528,155</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	174,995
Total Ambulance Service Fund	<u>174,995</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	70,278
State/Federal Funding	111,824
Total Nonmajor Governmental Funds	<u>182,102</u>
<b>Total Intergovernmental Receivables</b>	<b><u><u>\$4,496,628</u></u></b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2004**

**NOTE 14 - LOANS RECEIVABLE**

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2004, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
ACENET Revolving Loan	\$8,888	11-12%	1.75 to 5 yrs.
CD Revolving Loan	712,037	3-11%	6 to 20 yrs.
Emergency Home Repair Loan	<u>2,483</u>	0%	18 mos. to 8 yrs.
<i>Total</i>	<u>\$723,408</u>		

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

**NOTE 15 - LANDFILL CLOSURE**

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next twenty-three years is estimated to be \$2,841,906. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

**NOTE 16 – CAPITAL ASSETS**

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

**Governmental Activities**

*General Government:*

Legislative and Executive	\$135,294
Judicial	24,075
Public Safety	182,294
Public Works	2,773,014
Health	124,134
Human Services	290,681
Conservation and Recreation	<u>8,749</u>

**Total Governmental Activities Depreciation Expense** \$3,538,241

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2004**

**NOTE 16 – CAPITAL ASSETS - Continued**

A summary of the changes in general capital assets during 2004 were as follows:

	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
<b>Governmental Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$938,966	\$0	\$0	\$938,966
Historical Objects	2,550	0	0	2,550
Total Nondepreicable Capital Assets	<u>941,516</u>	<u>0</u>	<u>0</u>	<u>941,516</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	522,222	16,909	0	539,131
Buildings	14,415,912	973,948	0	15,389,860
Furniture and Equipment	9,695,316	994,173	(109,809)	10,579,680
Infrastructure	<u>64,617,969</u>	<u>2,341,272</u>	<u>(46,238)</u>	<u>66,913,003</u>
Total Depreciable Capital Assets	<u>89,251,419</u>	<u>4,326,302</u>	<u>(156,047)</u>	<u>93,421,674</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(116,741)	(13,295)	0	(130,036)
Buildings	(4,346,716)	(289,889)	0	(4,636,605)
Furniture and Equipment	(4,010,668)	(602,627)	66,744	(4,546,551)
Infrastructure	<u>(19,309,269)</u>	<u>(2,632,430)</u>	<u>25,674</u>	<u>(21,916,025)</u>
Total Accumulated Depreciation	<u>(27,783,394)</u>	<u>(3,538,241)</u>	<u>92,418</u>	<u>(31,229,217)</u>
Depreciable Capital Assets, Net	<u>61,468,025</u>	<u>788,061</u>	<u>(63,629)</u>	<u>62,192,457</u>
<b>Governmental Activities Capital Assets, Net</b>	<u><u>\$62,409,541</u></u>	<u><u>\$788,061</u></u>	<u><u>(\$63,629)</u></u>	<u><u>\$63,133,973</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2004**

**NOTE 16 – CAPITAL ASSETS – Continued**

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

	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Construction in Progress	599,001	70,769	0	669,770
Total Nondepreciable Capital Assets	<u>628,742</u>	<u>70,769</u>	<u>0</u>	<u>699,511</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	11,861	0	0	11,861
Plant and Facilities (Water and Sewer Lines)	5,916,540	0	0	5,916,540
Buildings	270,993	0	0	270,993
Furniture and Equipment	642,163	18,405	0	660,568
Total Depreciable Capital Assets	<u>6,841,557</u>	<u>18,405</u>	<u>0</u>	<u>6,859,962</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(6,098)	(508)	0	(6,606)
Plant and Facilities	(1,081,604)	(121,000)	0	(1,202,604)
Buildings	(26,634)	(5,447)	0	(32,081)
Furniture and Equipment	(296,312)	(28,030)	0	(324,342)
Total Accumulated Depreciation	<u>(1,410,648)</u>	<u>(154,985)</u>	<u>0</u>	<u>(1,565,633)</u>
Depreciable Capital Assets, Net	<u>5,430,909</u>	<u>(136,580)</u>	<u>0</u>	<u>5,294,329</u>
<b>Total Business-Type Activities Capital Assets, Net</b>	<u><u>\$6,059,651</u></u>	<u><u>(\$65,811)</u></u>	<u><u>\$0</u></u>	<u><u>\$5,993,840</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 17 - PROPERTY TAX REVENUE**

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2004 tax levy was based follows:

	<b>Assessed Values</b>
Real Property	\$629,517,350
Tangible Personal Property	37,799,952
Public Utility Property	74,898,910
Total	\$742,216,212

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

<b>Purpose</b>		<b>Voter Levy Date</b>	<b>Authorized Rate (a)</b>	<b>Rate Levied for Current Year (b)</b>		<b>Final Collection Year</b>
				<b>Residential/ Agricultural</b>	<b>Other</b>	
EMS Replacement	(c)	2000	1.00	.83	.90	2005
EMS Replacement	(c)	1999	.50	.37	.42	2009
EMS Replacement	(c)	2002	1.00	.83	.90	2007
HEALTH 2000		2000	.40	.33	.36	2010
HEALTH 1997	(c)	1997	.30	.22	.25	2007
HEALTH 1999	(c)	1999	.30	.22	.25	2009
317 BRD 92	(c)	2002	1.00	.90	.94	2012
317 BRD 98	(c)	1998	1.00	.74	.86	2008
Children Services	(c)	2000	2.00	1.66	1.80	2010
Children Services	(c)	1997	1.50	1.11	1.27	2007
T B Hospital 1995	(c)	2000	.30	.19	.22	2005
Beacon	(c)	1977	1.00	.24	.36	Cont.
Beacon 1994	(c)	1994	1.80	1.50	1.62	2010
Beacon School 2001		2001	1.80	1.49	1.63	Cont.
Beacon School 1994	(c)	1994	1.85	1.16	1.38	Cont.
Senior Citizens	(c)	2002	.75	.62	.68	2007
			16.50	12.41	13.84	

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 17 - PROPERTY TAX REVENUE - Continued**

In 2004, real property taxes were levied on January 1, 2004, on assessed values as of January 1, 2003, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2002. Real estate taxes were due and payable by March 29 and November 8, 2004; personal property taxes were due and payable by May 20 and November 29, 2004. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2004. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the delinquent taxes outstanding and available to the County within the first 60 days of 2005 were recorded as 2004 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

**NOTE 18 - SALES TAX REVENUE**

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

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

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

In 2004, these sales taxes generated a combined total of \$5,651,234 in tax revenue.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
*For the Year Ended December 31, 2004*

**NOTE 19 - RISK MANAGEMENT**

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

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

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

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

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

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

**NOTE 20 - CONTINGENCIES**

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 21 - ACCOUNTABILITY**

**Deficit Fund Balances**

Fund	Fund Balance Deficit
<b><i>Nonmajor Special Revenue Funds:</i></b>	
Dog and Kennel	\$933
EMA DOJ Grants	5,162
Recycle Ohio	636
Victims Assistance	9,359
<b><i>Nonmajor Capital Projects Funds:</i></b>	
Building Purchases	907,286
Health Department Renovation	70,823

The \$933 deficit in the Dog and Kennel is due to a delay in sending out 2005 dog tag applications which led to charges for services which had not been received at year end and were not available to finance current period expenditures. This deficit will be eliminated through future charges for services. The deficits in the EMA DOJ Grants, Recycle Ohio and Victims Assistance Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

The \$907,286 and \$70,823 deficits in the Building Purchases Fund and the Health Department Renovation Fund are the result of the issuance of a general obligation notes to finance these projects. Once the notes are retired, these deficits will be eliminated.

**NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS**

The following are the ATCO, Inc. and Athens County Port Authority notes to financial statements for the year ended December 31, 2004:

**ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES**

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*BASIS OF PRESENTATION*

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

*CASH AND CASH EQUIVALENTS*

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

*ALLOWANCE FOR DOUBTFUL ACCOUNTS*

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

*INVENTORY*

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

**2. RELATED PARTY TRANSACTIONS**

During 2004, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, Inc., a discretely presented component unit of Athens County. The Company received \$230,223 for such in-kind contributions.

**3. INCOME TAXES**

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

**4. CAPITAL ASSETS**

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

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

Depreciation expense for the year ended December 31, 2004 was \$6,506 for ATCO and \$40,227 for Athens County Port Authority.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2004

**NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

**5. CAPITAL ASSETS – Continued**

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

	<b>Balance January 1, 2004</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2004</b>
<b>ATCO Inc.:</b>				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$220,819	\$0	(\$59,925)	\$160,894
Total Depreciable Capital Assets	<u>220,819</u>	<u>0</u>	<u>(59,925)</u>	<u>160,894</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(201,096)	(6,506)	59,925	(147,677)
Total Accumulated Depreciation	<u>(201,096)</u>	<u>(6,506)</u>	<u>59,925</u>	<u>(147,677)</u>
Depreciable Capital Assets, Net	<u>19,723</u>	<u>(6,506)</u>	<u>0</u>	<u>13,217</u>
<b>ATCO Inc. Capital Assets, Net</b>	<u><u>\$19,723</u></u>	<u><u>(\$6,506)</u></u>	<u><u>\$0</u></u>	<u><u>\$13,217</u></u>
	<b>Balance January 1, 2004</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2004</b>
<b>Athens County Port Authority:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$646,424	\$49,999	\$0	\$696,423
Total Nondepreciable Capital Assets	<u>646,424</u>	<u>49,999</u>	<u>0</u>	<u>696,423</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,609,093	308,356	0	1,917,449
Total Depreciable Capital Assets	<u>1,609,093</u>	<u>308,356</u>	<u>0</u>	<u>1,917,449</u>
<i>Accumulated Depreciation:</i>				
Buildings	(58,660)	(40,227)	0	(98,887)
Total Accumulated Depreciation	<u>(58,660)</u>	<u>(40,227)</u>	<u>0</u>	<u>(98,887)</u>
Depreciable Capital Assets, Net	<u>1,550,433</u>	<u>268,129</u>	<u>0</u>	<u>1,818,562</u>
<b>Athens County Port Authority Capital Assets, Net</b>	<u><u>\$2,196,857</u></u>	<u><u>\$318,128</u></u>	<u><u>\$0</u></u>	<u><u>\$2,514,985</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

**NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

**6. NOTES PAYABLE**

The Athens County Port Authority note transactions for the year ended December 31, 2004, were as follows:

Purpose	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004	Amount Due Within One Year
<b>Athens County Port Authority:</b>					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$428,153	\$0	(\$42,075)	\$386,078	\$43,247
Taxable Revenue Anticipation Note 4.5%	778,171	0	(42,452)	735,719	44,532
ODOD State Rural Industrial Park Loan 0.2%	522,781	0	(29,431)	493,350	30,326
Hocking Valley Bank 4.0%	0	299,868	0	299,868	299,868
<b>Athens County Port Authority Notes Payable</b>	<u>\$1,729,105</u>	<u>\$299,868</u>	<u>(\$113,958)</u>	<u>\$1,915,015</u>	<u>\$417,973</u>

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2004 are as follows:

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #1		Taxable Revenue Anticipation Note		Ohio Department of Development State Rural Industrial Park Loan #2	
	Principal	Interest	Principal	Interest	Principal	Interest
	2005	\$43,247	\$10,991	\$44,532	\$32,641	\$30,326
2006	44,451	9,677	47,032	30,141	31,249	14,585
2007	45,689	8,326	49,193	27,981	32,199	13,556
2008	46,962	6,938	51,453	25,721	33,179	12,495
2009	48,270	5,511	53,816	23,357	34,188	11,401
2010-2014	157,459	7,582	308,519	77,349	187,183	39,409
2015-2018	181,174	10,663	145,026	8,385	145,026	8,385
	<u>\$386,078</u>	<u>\$49,025</u>	<u>\$735,719</u>	<u>\$227,853</u>	<u>\$493,350</u>	<u>\$115,416</u>

**7. SECURITY DEPOSIT**

The Athens County Port Authority is holding a security deposit from the Nebraska Book Company which is included in its long term liabilities. The 2004 activity for this is as follows:

Purpose	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004	Amount Due Within One Year
<b>Athens County Port Authority:</b>					
<i>Security Deposit:</i>					
Nebraska Book Company	\$0	\$17,077	\$0	\$17,077	\$0

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2004**

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**NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

**8. CONCENTRATIONS OF CREDIT RISK**

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2004, deposits in excess of Federal Deposit Insurance Corporation limits amounted to \$67,279.

For ATCO, two customers represent 59% of total assembly contract billings for 2004 while three customers represent 76% of accounts receivable at December 31, 2004.

**9. DEFERRED REVENUE**

For ATCO, deferred revenue consists of funds awarded to the Company which have not yet been expended for their intended purpose. Revenue is recognized in the period in which the funds are expended. Should the grant period expire without the funds being fully expended, the Company would be required to return the unspent funds to the grantor. The Company also accounts for unredeemed gift certificate sales as deferred revenue. Deferred revenue at December 31, 2004 consists of:

Grant from the Foundation for Appalachian Ohio	\$7,792
Grant from the Athens Rotary Club	2,500
Music program	2,266
Unredeemed gift certificates	272
Bicycle maintenance	100
	<u>\$12,930</u>

**10. PRIOR PERIOD ADJUSTMENT**

ATCO had the following prior period adjustments:

The balance of unrestricted net assets at January 1, 2004, has been restated from the balance previously reported to reflect an adjustment of \$40,174 for an understatement of inventory at December 31, 2003.

Net assets attributable to Passion Works were inadvertently classified as restricted net assets in prior financial statements. These amounts have been reclassified as unrestricted net assets in the current financial statements; there are no substantive changes in the amounts originally reported.

**NOTE 23 – SUBSEQUENT EVENTS**

The County issued a Sales Tax Anticipation Note dated June 30, 2005 in the amount of \$914,000 at an annual interest rate of 4.225% to be paid over a twenty year period. This note was financed through the CCAO Low Cost Capital Pooled Financing Program to retire a bond anticipation note that financed the restoration of the County Courthouse.

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# **COMBINING STATEMENTS**

ATHENS COUNTY, OHIO

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***Fund Descriptions – Nonmajor Governmental Funds***

***Nonmajor Special Revenue Funds***

***Dog and Kennel***

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

***County Donations***

To account for monies donated for the restoration of the "Lady Liberty" statue on top of the County Courthouse.  
County Courthouse.

***Workers Comp Grant***

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

***Child Support Enforcement***

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

***Indigent Guardianship***

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

***Real Estate Assessment***

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

***GIS (Geographic Information System)***

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

***County Planner***

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

***Emergency Management Agency***

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

***DRETAC (Delinquent Real Estate and Tax Assessment Collection)***

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

***Treasurer's Prepayment Interest***

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

***Marriage License***

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



## ATHENS COUNTY, OHIO

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### *Probate/Juvenile Computerization*

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

### *Probate/Juvenile Computer Legal Research*

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

### *Common Pleas Computerization*

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

### *Common Pleas Computer Legal Research*

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

### *Special Projects Common Pleas*

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

### *Probate Court Projects*

To account for monies collected under Section 2101.163 of the Ohio Revised Code. Expenditures are used for special projects of the Probate Court.

### *Juvenile Mediation*

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

### *Juvenile Tobacco Intervention*

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

### *BCI Fingerprint*

To account for fees collected to do fingerprint checks with the state's Bureau of Criminal Investigation.

### *Concealed Carry Weapons*

To account for fees collected to process applications for concealed carry permits.

### *Sheriff's Grant Projects*

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

### *Indigent Drivers Alcohol Treatment*

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

### *D.U.I. Enforcement and Education*

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

### *Drug Law Enforcement*

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

## ATHENS COUNTY, OHIO

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### *Diversions-Prosecuting Attorney*

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

### *Title Administration*

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

### *Recorder Equipment*

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

### *T.B. Hospital*

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

### *Senior Citizens Levy*

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

### *MR/DD Medicaid Risk*

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

### *911 Emergency*

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

### *Bikeway Maintenance*

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

### *DUI Grant*

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

### *ACENET Revolving Loan*

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

### *CDBG (Community Development Block Grants)*

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

### *CD Revolving Loan*

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

### *Emergency Home Repair Loan*

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

### *WIA Grant*

To account for federal and state grants received to be used for the Workforce Investment Act program.

## ATHENS COUNTY, OHIO

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### *FEMA Grant*

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

### *EMA DOJ Grant*

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

### *EMA FEMA Grant*

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

### *EMA CERT Grant*

To account for a Community Emergency Response Team grant received from the Federal Emergency Management Agency.

### *Help America Vote Act Grant*

To account for a federal grant to be used to purchase voting equipment to comply with federal voting regulations.

### *TASC Grants*

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

### *TASC Athens County Municipal Drug Court*

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

### *Litter Control*

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

### *Local Emergency Planning*

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

### *Recycle Ohio*

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

### *Tire Amnesty Grant*

To account for revenue from a state grant to pay for used tire disposal.

### *Probate Court Mental Illness*

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

### *Psychological Evaluation Grant*

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

### *TCMPA (Terrorism Consequence Management Preparedness Assistance) Grant*

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

## ATHENS COUNTY, OHIO

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### *Clean Kids Grant*

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

### *DARE Grant*

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

### *Sheriff Equipment Grant*

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

### *Youth Services*

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

### *Juvenile Court Projects*

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

### *Victims Assistance*

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

### *OCJS DVDA Sheriff*

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

### *OCJS Prosecutor*

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

## **Nonmajor Debt Service Funds**

### *Jail Bond Retirement*

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

### *691 Landfill Loans Retirement*

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

### *Beacon Bond Retirement*

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

### *Plains Water Assessment Bond Retirement*

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

### *Plains Sewer Assessment Bond Retirement*

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

### *County Buildings Bond Retirement*

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

**Nonmajor Capital Projects Funds**

*Building Purchases*

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

*County Home Improvement*

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

*Dog Shelter Construction*

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

*Issue II Projects*

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

*Beacon Capital Improvement*

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

*Health Department Renovation*

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

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2004**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets:</u></b>				
Cash and Cash Equivalents	\$4,039,168	\$34,720	\$188,899	\$4,262,787
Cash and Cash Equivalents in Segregated Accounts	23,348			23,348
<b><u>Receivables:</u></b>				
Property Taxes	563,048			563,048
Sales Tax	195,941			195,941
Loans	723,408			723,408
Due from Other Funds	20,179			20,179
Due from Other Governments	182,102			182,102
Prepaid Items	23,304			23,304
<b>Total Assets</b>	<b>\$5,770,498</b>	<b>\$34,720</b>	<b>\$188,899</b>	<b>\$5,994,117</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$77,559	\$0	\$3,635	\$81,194
Contracts Payable	8,339		2,699	11,038
Accrued Wages and Benefits	38,259			38,259
Compensated Absences Payable	1,438			1,438
Due to Other Funds	74,306			74,306
Due to Other Governments	126,309			126,309
Deferred Revenue	595,607			595,607
Matured Bonds Payable		17,000		17,000
Matured Interest Payable		10,560		10,560
Accrued Interest Payable			7,935	7,935
Notes Payable			970,174	970,174
<b>Total Liabilities</b>	<b>921,817</b>	<b>27,560</b>	<b>984,443</b>	<b>1,933,820</b>
<b><u>Fund Balances:</u></b>				
Reserved for Loans Receivable	604,652			604,652
Reserved for Encumbrances	13,224		1,365	14,589
<b><u>Unreserved/Undesignated, Reported in:</u></b>				
Special Revenue Funds	4,230,805			4,230,805
Debt Service Funds		7,160		7,160
Capital Projects Funds			(796,909)	(796,909)
<b>Total Fund Balances (Deficits)</b>	<b>4,848,681</b>	<b>7,160</b>	<b>(795,544)</b>	<b>4,060,297</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$5,770,498</b>	<b>\$34,720</b>	<b>\$188,899</b>	<b>\$5,994,117</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2004**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues:</u></b>				
Property Taxes	\$588,757	\$0	\$0	\$588,757
Sales Tax	1,130,197			1,130,197
Intergovernmental	3,203,171		537,374	3,740,545
Charges for Services	1,100,803			1,100,803
Licenses and Permits	75,645			75,645
Fines and Forfeitures	8,800			8,800
Interest	42,283	13		42,296
Other Revenues	266,260		33,072	299,332
<i>Total Revenue</i>	<u>6,415,916</u>	<u>13</u>	<u>570,446</u>	<u>6,986,375</u>
<b><u>Expenditures:</u></b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	555,575			555,575
Judicial	368,217			368,217
Public Safety	1,689,439			1,689,439
Public Works	812,213			812,213
Health	327,163			327,163
Human Services	2,448,004			2,448,004
Economic Development and Assistance	21,352			21,352
Capital Outlay			1,480,035	1,480,035
<i>Debt Service:</i>				
Principal Retirement		364,414		364,414
Interest and Fiscal Charges		165,807	8,504	174,311
<i>Total Expenditures</i>	<u>6,221,963</u>	<u>530,221</u>	<u>1,488,539</u>	<u>8,240,723</u>
Excess of Revenues Over (Under) Expenditures	<u>193,953</u>	<u>(530,208)</u>	<u>(918,093)</u>	<u>(1,254,348)</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers - In	427,588	519,680	74,232	1,021,500
Transfers - Out	(302,697)			(302,697)
<i>Total Other Sources (Uses)</i>	<u>124,891</u>	<u>519,680</u>	<u>74,232</u>	<u>718,803</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	318,844	(10,528)	(843,861)	(535,545)
Fund Balances (Deficit) at Beginning of Year, As Restated	<u>4,529,837</u>	<u>17,688</u>	<u>48,317</u>	<u>4,595,842</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,848,681</u></u>	<u><u>\$7,160</u></u>	<u><u>(\$795,544)</u></u>	<u><u>\$4,060,297</u></u>

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2004**

	<u>Dog and Kennel</u>	<u>County Donations</u>	<u>Workers Comp Grant</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$5,124	\$108	\$0	\$94,705	\$5,227
Cash and Cash Equivalents in Segregated Accounts					205
<b><u>Receivables:</u></b>					
Property Taxes					
Sales Tax					
Loans					
Due from Other Funds				5,320	
Due from Other Governments	140			104,965	
Prepaid Items	447				
<b>Total Assets</b>	<u><u>\$5,711</u></u>	<u><u>\$108</u></u>	<u><u>\$0</u></u>	<u><u>\$204,990</u></u>	<u><u>\$5,432</u></u>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$3,252	\$0	\$0	\$749	\$0
Contracts Payable					
Accrued Wages and Benefits	875			12,649	
Compensated Absences Payable					
Due to Other Funds	19			58,661	
Due to Other Governments	2,498			42,552	
Deferred Revenue					
<b>Total Liabilities</b>	<u><u>6,644</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>114,611</u></u>	<u><u>0</u></u>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<b><u>Unreserved/Undesignated, Reported in:</u></b>					
Special Revenue Funds	(933)	108		90,379	5,432
<b>Total Fund Balances (Deficits)</b>	<u><u>(933)</u></u>	<u><u>108</u></u>	<u><u>0</u></u>	<u><u>90,379</u></u>	<u><u>5,432</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$5,711</u></u>	<u><u>\$108</u></u>	<u><u>\$0</u></u>	<u><u>\$204,990</u></u>	<u><u>\$5,432</u></u>



<u>Real Estate Assessment</u>	<u>GIS</u>	<u>County Planner</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>
\$500,585	\$44,054	\$37,336	\$10,964	\$121,228	\$8,098	\$6,244
				175		1,048
6,975				97		
6,426				19		
	3,628	364	191	561		
<u>\$513,986</u>	<u>\$47,682</u>	<u>\$37,700</u>	<u>\$11,155</u>	<u>\$122,080</u>	<u>\$8,098</u>	<u>\$7,292</u>
\$0	\$0	\$158	\$2,457	\$509	\$405	\$7,292
		224		1,260		
2,477		1,715	590	1,154		
		88	9			
7,432	1,258	5,370	1,979	4,073		
<u>9,909</u>	<u>1,258</u>	<u>7,555</u>	<u>5,035</u>	<u>6,996</u>	<u>405</u>	<u>7,292</u>
		148	411			
<u>504,077</u>	<u>46,424</u>	<u>29,997</u>	<u>5,709</u>	<u>115,084</u>	<u>7,693</u>	
<u>504,077</u>	<u>46,424</u>	<u>30,145</u>	<u>6,120</u>	<u>115,084</u>	<u>7,693</u>	<u>0</u>
<u>\$513,986</u>	<u>\$47,682</u>	<u>\$37,700</u>	<u>\$11,155</u>	<u>\$122,080</u>	<u>\$8,098</u>	<u>\$7,292</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2004**

	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$29,249	\$8,109	\$44,913	\$992	\$22,548
Cash and Cash Equivalents in Segregated Accounts	846	252	1,454	156	422
<b><u>Receivables:</u></b>					
Property Taxes					
Sales Tax					
Loans					
Due from Other Funds					
Due from Other Governments					
Prepaid Items					
<b>Total Assets</b>	<b>\$30,095</b>	<b>\$8,361</b>	<b>\$46,367</b>	<b>\$1,148</b>	<b>\$22,970</b>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$14,132	\$0	\$0	\$0	\$0
Contracts Payable					
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments					
Deferred Revenue					
<b>Total Liabilities</b>	<b>14,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<b><u>Unreserved/Undesignated, Reported in:</u></b>					
Special Revenue Funds	15,963	8,361	46,367	1,148	22,970
<b>Total Fund Balances (Deficits)</b>	<b>15,963</b>	<b>8,361</b>	<b>46,367</b>	<b>1,148</b>	<b>22,970</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$30,095</b>	<b>\$8,361</b>	<b>\$46,367</b>	<b>\$1,148</b>	<b>\$22,970</b>

<u>Probate Court Projects</u>	<u>Juvenile Mediation</u>	<u>Juvenile Tobacco Intervention</u>	<u>BCI Fingerprint</u>	<u>Concealed Carry Weapons</u>	<u>Sheriff's Grant Projects</u>	<u>Indigent Drivers Alcohol Treatment</u>
\$15,536	\$0	\$6,300	\$288	\$6,178	\$7,077	\$1,528
550						
					7,787	
<u>\$16,086</u>	<u>\$0</u>	<u>\$6,300</u>	<u>\$288</u>	<u>\$6,178</u>	<u>\$14,864</u>	<u>\$1,528</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
					413	
					1,941	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,354</u>	<u>0</u>
<u>16,086</u>	<u>0</u>	<u>6,300</u>	<u>288</u>	<u>6,178</u>	<u>12,510</u>	<u>1,528</u>
<u>16,086</u>	<u>0</u>	<u>6,300</u>	<u>288</u>	<u>6,178</u>	<u>12,510</u>	<u>1,528</u>
<u>\$16,086</u>	<u>\$0</u>	<u>\$6,300</u>	<u>\$288</u>	<u>\$6,178</u>	<u>\$14,864</u>	<u>\$1,528</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2004**

	D.U.I. Enforcement & Education	Drug Law Enforcement	Diversions Prosecuting Attorney	Title Administration	Recorder Equipment
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$360	\$10,106	\$28,160	\$174,297	\$54,754
Cash and Cash Equivalents in Segregated Accounts				16,815	
<b><u>Receivables:</u></b>					
Property Taxes					
Sales Tax					
Loans					
Due from Other Funds					
Due from Other Governments	75	200			
Prepaid Items		173		160	465
<b>Total Assets</b>	<b>\$435</b>	<b>\$10,479</b>	<b>\$28,160</b>	<b>\$191,272</b>	<b>\$55,219</b>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$0	\$0	\$640	\$0
Contracts Payable					13
Accrued Wages and Benefits			99	2,159	
Compensated Absences Payable				803	
Due to Other Funds				14	
Due to Other Governments			311	6,214	
Deferred Revenue					
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>410</b>	<b>9,830</b>	<b>13</b>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable					
Reserved for Encumbrances				0	
<b><u>Unreserved/Undesignated, Reported in:</u></b>					
Special Revenue Funds	435	10,479	27,750	181,442	55,206
<b>Total Fund Balances (Deficits)</b>	<b>435</b>	<b>10,479</b>	<b>27,750</b>	<b>181,442</b>	<b>55,206</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$435</b>	<b>\$10,479</b>	<b>\$28,160</b>	<b>\$191,272</b>	<b>\$55,219</b>

<u>T.B. Hospital</u>	<u>Senior Citizens Levy</u>	<u>MR/DD Medicaid Risk</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>
\$468,253	\$88,534	\$8,055	\$944,402	\$990	\$215	\$18,355
138,607	424,441		195,941			8,886
16,766	53,511		17,315			
<u>\$623,626</u>	<u>\$566,486</u>	<u>\$8,055</u>	<u>\$1,157,658</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>
\$0	\$0	\$0	\$7,479	\$0	\$0	\$0
			10,112			
316	787		164			
			32,447			
<u>146,269</u>	<u>449,338</u>					
<u>146,585</u>	<u>450,125</u>	<u>0</u>	<u>50,202</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,340			9,325			
<u>474,701</u>	<u>116,361</u>	<u>8,055</u>	<u>1,098,131</u>	<u>990</u>	<u>215</u>	<u>27,241</u>
<u>477,041</u>	<u>116,361</u>	<u>8,055</u>	<u>1,107,456</u>	<u>990</u>	<u>215</u>	<u>27,241</u>
<u>\$623,626</u>	<u>\$566,486</u>	<u>\$8,055</u>	<u>\$1,157,658</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2004**

	<u>CDBG</u>	<u>CD Revolving Loan</u>	<u>Emergency Home Repair Loan</u>	<u>WIA Grant</u>	<u>FEMA Grant</u>
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$14,333	\$400,374	\$0	\$190,276	\$0
Cash and Cash Equivalents in Segregated Accounts					
<b><u>Receivables:</u></b>					
Property Taxes					
Sales Tax					
Loans		712,039	2,483		
Due from Other Funds					
Due from Other Governments					
Prepaid Items					
<b>Total Assets</b>	<u>\$14,333</u>	<u>\$1,112,413</u>	<u>\$2,483</u>	<u>\$190,276</u>	<u>\$0</u>
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	2,318				
Accrued Wages and Benefits					
Compensated Absences Payable					
Due to Other Funds					
Due to Other Governments				55	
Deferred Revenue					
<b>Total Liabilities</b>	<u>2,318</u>	<u>0</u>	<u>0</u>	<u>55</u>	<u>0</u>
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable		603,892	760		
Reserved for Encumbrances	1,000				
<b><u>Unreserved/Undesignated, Reported in:</u></b>					
Special Revenue Funds	<u>11,015</u>	<u>508,521</u>	<u>1,723</u>	<u>190,221</u>	<u>0</u>
<b>Total Fund Balances (Deficits)</b>	<u>12,015</u>	<u>1,112,413</u>	<u>2,483</u>	<u>190,221</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$14,333</u>	<u>\$1,112,413</u>	<u>\$2,483</u>	<u>\$190,276</u>	<u>\$0</u>

EMA DOJ Grant	EMA FEMA Grant	EMA CERT Grant	Help America Vote Act Grant	TASC Grants	TASC Athens County Municipal Drug Court	Litter Control
\$295	\$1,142	\$0	\$0	\$9,228	\$4,536	\$1,697
<u>\$295</u>	<u>\$1,142</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,228</u>	<u>\$4,536</u>	<u>\$1,697</u>
\$5,457	\$0	\$0	\$0	\$0	\$0	\$0
<u>5,457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(5,162)</u>	<u>1,142</u>	<u>0</u>	<u>0</u>	<u>9,228</u>	<u>4,536</u>	<u>1,697</u>
<u>(5,162)</u>	<u>1,142</u>	<u>0</u>	<u>0</u>	<u>9,228</u>	<u>4,536</u>	<u>1,697</u>
<u>\$295</u>	<u>\$1,142</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,228</u>	<u>\$4,536</u>	<u>\$1,697</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2004**

	Local Emergency Planning	Recycle Ohio	Tire Amnesty Grant	Probate Court Mental Illness	Psychological Evaluation Grant
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$20,590	\$2,676	\$0	\$14,026	\$10,000
Cash and Cash Equivalents in Segregated Accounts					
<i>Receivables:</i>					
Property Taxes					
Sales Tax					
Loans					
Due from Other Funds					
Due from Other Governments					
Prepaid Items					
<i>Total Assets</i>	\$20,590	\$2,676	\$0	\$14,026	\$10,000
<b><u>Liabilities:</u></b>					
Accounts Payable	\$0	\$135	\$0	\$0	\$0
Contracts Payable				4,299	0
Accrued Wages and Benefits		792			
Compensated Absences Payable					
Due to Other Funds	9			900	
Due to Other Governments		2,385			
Deferred Revenue					
<i>Total Liabilities</i>	9	3,312	0	5,199	0
<b><u>Fund Balances:</u></b>					
Reserved for Loans Receivable					
Reserved for Encumbrances					
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	20,581	(636)	0	8,827	10,000
<i>Total Fund Balances (Deficits)</i>	20,581	(636)	0	8,827	10,000
<i>Total Liabilities and Fund Balances</i>	\$20,590	\$2,676	\$0	\$14,026	\$10,000



<u>TCMPA Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>	<u>Victims Assistance</u>
\$3,736	\$17	\$10,114	\$35,460	\$451,961	\$77,470	\$1,149
					1,425	
<u>\$3,736</u>	<u>\$17</u>	<u>\$10,114</u>	<u>\$35,460</u>	<u>\$451,961</u>	<u>\$78,895</u>	<u>\$1,149</u>
\$0	\$0	\$0	\$33,417	\$629	\$549	\$299
				2,101	225	1,893
				12,500		635
		279		7,884		839
						6,842
<u>0</u>	<u>0</u>	<u>279</u>	<u>33,417</u>	<u>23,114</u>	<u>774</u>	<u>10,508</u>
<u>3,736</u>	<u>17</u>	<u>9,835</u>	<u>2,043</u>	<u>428,847</u>	<u>78,121</u>	<u>(9,359)</u>
<u>3,736</u>	<u>17</u>	<u>9,835</u>	<u>2,043</u>	<u>428,847</u>	<u>78,121</u>	<u>(9,359)</u>
<u>\$3,736</u>	<u>\$17</u>	<u>\$10,114</u>	<u>\$35,460</u>	<u>\$451,961</u>	<u>\$78,895</u>	<u>\$1,149</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2004**

	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
<b><u>Assets:</u></b>			
Cash and Cash Equivalents	\$17,201	\$15	\$4,039,168
Cash and Cash Equivalents in Segregated Accounts			23,348
<b><u>Receivables:</u></b>			
Property Taxes			563,048
Sales Tax			195,941
Loans			723,408
Due from Other Funds			20,179
Due from Other Governments			182,102
Prepaid Items			23,304
<b>Total Assets</b>	<b>\$17,201</b>	<b>\$15</b>	<b>\$5,770,498</b>
<b><u>Liabilities:</u></b>			
Accounts Payable	\$0	\$0	\$77,559
Contracts Payable			8,339
Accrued Wages and Benefits	1,230		38,259
Compensated Absences Payable			1,438
Due to Other Funds			74,306
Due to Other Governments	2,789		126,309
Deferred Revenue			595,607
<b>Total Liabilities</b>	<b>4,019</b>	<b>0</b>	<b>921,817</b>
<b><u>Fund Balances:</u></b>			
Reserved for Loans Receivable			604,652
Reserved for Encumbrances			13,224
<b><u>Unreserved/Undesignated, Reported in:</u></b>			
Special Revenue Funds	13,182	15	4,230,805
<b>Total Fund Balances (Deficits)</b>	<b>13,182</b>	<b>15</b>	<b>4,848,681</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$17,201</b>	<b>\$15</b>	<b>\$5,770,498</b>

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**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2004**

	Dog and Kennel	County Donations	Workers Comp Grant	Child Support Enforcement	Indigent Guardianship
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental				1,106,432	
Charges for Services	9,771			193,608	5,865
Licenses & Permits	60,364				
Fines and Forfeitures	4,329				
Interest					
Other Revenues	857	300		127,503	
<i>Total Revenue</i>	<u>75,321</u>	<u>300</u>	<u>0</u>	<u>1,427,543</u>	<u>5,865</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive		192			
Judicial					
Public Safety					2,318
Public Works					
Health	102,489				
Human Services				1,371,835	
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>102,489</u>	<u>192</u>	<u>0</u>	<u>1,371,835</u>	<u>2,318</u>
Excess of Revenues Over (Under) Expenditures	<u>(27,168)</u>	<u>108</u>	<u>0</u>	<u>55,708</u>	<u>3,547</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In				30,000	
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(27,168)</u>	<u>108</u>	<u>0</u>	<u>85,708</u>	<u>3,547</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>26,235</u>	<u>0</u>	<u>0</u>	<u>4,671</u>	<u>1,885</u>
Fund Balances (Deficits) at End of Year	<u>(\$933)</u>	<u>\$108</u>	<u>\$0</u>	<u>\$90,379</u>	<u>\$5,432</u>

<u>Real Estate Assessment</u>	<u>GIS</u>	<u>County Planner</u>	<u>Emergency Management Agency</u>	<u>DRETAC</u>	<u>Treasurer's Prepayment Interest</u>	<u>Marriage License</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
422,277	22,500	45,500 5,654	25,713	114,485		15,281
94	52,500	25,774	24	9,730	732	
<u>422,371</u>	<u>75,000</u>	<u>76,928</u>	<u>25,737</u>	<u>124,215</u>	<u>732</u>	<u>15,281</u>
314,567				122,585	3,584	
	91,200	147,433	62,673			15,281
<u>314,567</u>	<u>91,200</u>	<u>147,433</u>	<u>62,673</u>	<u>122,585</u>	<u>3,584</u>	<u>15,281</u>
<u>107,804</u>	<u>(16,200)</u>	<u>(70,505)</u>	<u>(36,936)</u>	<u>1,630</u>	<u>(2,852)</u>	<u>0</u>
	30,000	80,200	35,664			
<u>0</u>	<u>30,000</u>	<u>80,200</u>	<u>35,664</u>	<u>0</u>	<u>0</u>	<u>0</u>
107,804	13,800	9,695	(1,272)	1,630	(2,852)	0
<u>396,273</u>	<u>32,624</u>	<u>20,450</u>	<u>7,392</u>	<u>113,454</u>	<u>10,545</u>	<u>0</u>
<u>\$504,077</u>	<u>\$46,424</u>	<u>\$30,145</u>	<u>\$6,120</u>	<u>\$115,084</u>	<u>\$7,693</u>	<u>\$0</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2004**

	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Common Pleas Computer- ization	Common Pleas Computer Legal Research	Special Projects Common Pleas
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services	14,555	4,366	28,017	2,350	5,909
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues					
<i>Total Revenue</i>	<u>14,555</u>	<u>4,366</u>	<u>28,017</u>	<u>2,350</u>	<u>5,909</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial	19,209	4,136	26,473	6,174	1,460
Public Safety					
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>19,209</u>	<u>4,136</u>	<u>26,473</u>	<u>6,174</u>	<u>1,460</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,654)</u>	<u>230</u>	<u>1,544</u>	<u>(3,824)</u>	<u>4,449</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(4,654)</u>	<u>230</u>	<u>1,544</u>	<u>(3,824)</u>	<u>4,449</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>20,617</u>	<u>8,131</u>	<u>44,823</u>	<u>4,972</u>	<u>18,521</u>
Fund Balances (Deficits) at End of Year	<u>\$15,963</u>	<u>\$8,361</u>	<u>\$46,367</u>	<u>\$1,148</u>	<u>\$22,970</u>

Probate Court Projects	Juvenile Mediation	Juvenile Tobacco Intervention	BCI Fingerprints	Concealed Carry Weapons	Sheriff's Grant Projects	Indigent Drivers Alcohol Treatment
\$0	\$0	\$0	\$0	\$0	\$0	\$0
8,550		1,450	1,863	11,752	37,684	228
<u>8,550</u>	<u>0</u>	<u>1,450</u>	<u>1,863</u>	<u>11,752</u>	<u>37,684</u>	<u>228</u>
			1,575	5,574	31,610	
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,575</u>	<u>5,574</u>	<u>31,610</u>	<u>0</u>
<u>8,550</u>	<u>0</u>	<u>1,450</u>	<u>288</u>	<u>6,178</u>	<u>6,074</u>	<u>228</u>
	(8)				(544)	
<u>0</u>	<u>(8)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(544)</u>	<u>0</u>
8,550	(8)	1,450	288	6,178	5,530	228
<u>7,536</u>	<u>8</u>	<u>4,850</u>	<u>0</u>	<u>0</u>	<u>6,980</u>	<u>1,300</u>
<u>\$16,086</u>	<u>\$0</u>	<u>\$6,300</u>	<u>\$288</u>	<u>\$6,178</u>	<u>\$12,510</u>	<u>\$1,528</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2004**

	D.U.I. Enforcement & Education	Drug Law Enforcement	Diversion Prosecuting Attorney	Title Administration	Recorder Equipment
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental					
Charges for Services			12,710	219,085	38,308
Licenses & Permits					
Fines and Forfeitures	250	4,221			
Interest				347	
Other Revenues				88	550
<i>Total Revenue</i>	<u>250</u>	<u>4,221</u>	<u>12,710</u>	<u>219,520</u>	<u>38,858</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					59,740
Judicial				240,647	
Public Safety	14	17,052	7,040		
Public Works					
Health					
Human Services					
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>14</u>	<u>17,052</u>	<u>7,040</u>	<u>240,647</u>	<u>59,740</u>
Excess of Revenues Over (Under) Expenditures	<u>236</u>	<u>(12,831)</u>	<u>5,670</u>	<u>(21,127)</u>	<u>(20,882)</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out					
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	236	(12,831)	5,670	(21,127)	(20,882)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>199</u>	<u>23,310</u>	<u>22,080</u>	<u>202,569</u>	<u>76,088</u>
Fund Balances (Deficits) at End of Year	<u>\$435</u>	<u>\$10,479</u>	<u>\$27,750</u>	<u>\$181,442</u>	<u>\$55,206</u>



<u>T.B. Hospital</u>	<u>Senior Citizens Levy</u>	<u>MR/DD Medicaid Risk</u>	<u>911 Emergency</u>	<u>Bikeway Maintenance</u>	<u>DUI Grant</u>	<u>ACENET Revolving Loan</u>
\$145,190	\$443,567	\$0	\$0	\$0	\$0	\$0
18,920	56,209		1,130,197			
<u>1,973</u>	<u>13</u>		<u>11,760</u>			
<u>166,083</u>	<u>499,789</u>	<u>0</u>	<u>1,141,957</u>	<u>0</u>	<u>0</u>	<u>0</u>
			1,103,519			
104,832	454,050					
<u>104,832</u>	<u>454,050</u>	<u>0</u>	<u>1,103,519</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>61,251</u>	<u>45,739</u>	<u>0</u>	<u>38,438</u>	<u>0</u>	<u>0</u>	<u>0</u>
			442	(200)		
<u>0</u>	<u>0</u>	<u>0</u>	<u>442</u>	<u>(200)</u>	<u>0</u>	<u>0</u>
61,251	45,739	0	38,880	(200)	0	0
<u>415,790</u>	<u>70,622</u>	<u>8,055</u>	<u>1,068,576</u>	<u>1,190</u>	<u>215</u>	<u>27,241</u>
<u>\$477,041</u>	<u>\$116,361</u>	<u>\$8,055</u>	<u>\$1,107,456</u>	<u>\$990</u>	<u>\$215</u>	<u>\$27,241</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2004**

	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA	FEMA Grant
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	568,977			135,700	89,302
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest		41,204			
Other Revenues		6,513		12,529	
<i>Total Revenue</i>	<u>568,977</u>	<u>47,717</u>	<u>0</u>	<u>148,229</u>	<u>89,302</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial					
Public Safety					
Public Works	573,580				
Health					
Human Services				141,958	
Economic Development and Assistance		21,352			
<i>Total Expenditures</i>	<u>573,580</u>	<u>21,352</u>	<u>0</u>	<u>141,958</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,603)</u>	<u>26,365</u>	<u>0</u>	<u>6,271</u>	<u>89,302</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In	10,000			183,950	
Transfers - Out		(10,000)			(276,595)
<i>Total Other Sources (Uses)</i>	<u>10,000</u>	<u>(10,000)</u>	<u>0</u>	<u>183,950</u>	<u>(276,595)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,397	16,365	0	190,221	(187,293)
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>6,618</u>	<u>1,096,048</u>	<u>2,483</u>	<u>0</u>	<u>187,293</u>
Fund Balances (Deficits) at End of Year	<u>\$12,015</u>	<u>\$1,112,413</u>	<u>\$2,483</u>	<u>\$190,221</u>	<u>\$0</u>

EMA DOJ Grants	EMA FEMA Grant	EMA CERT Grant	Help America Vote Act Grant	TASC Grants	TASC Athens County Municipal Drug Court	Litter Control
\$0	\$0	\$0	\$0	\$0	\$0	\$0
295,279	22,941	3,615	54,907			
				185	22	
<u>295,279</u>	<u>22,941</u>	<u>3,615</u>	<u>54,907</u>	<u>185</u>	<u>22</u>	<u>0</u>
			54,907		4,042	
300,683	22,796	3,615		12,041		
<u>300,683</u>	<u>22,796</u>	<u>3,615</u>	<u>54,907</u>	<u>12,041</u>	<u>4,042</u>	<u>0</u>
(5,404)	145	0	0	(11,856)	(4,020)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(5,404)	145	0	0	(11,856)	(4,020)	0
<u>242</u>	<u>997</u>	<u>0</u>	<u>0</u>	<u>21,084</u>	<u>8,556</u>	<u>1,697</u>
<u>(\$5,162)</u>	<u>\$1,142</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,228</u>	<u>\$4,536</u>	<u>\$1,697</u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2004**

	Local Emergency Planning	Recycle Ohio	Tire Amnesty Grant	Probate Court Mental Illness	Psychological Evaluation Grant
<b><u>Revenues:</u></b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax					
Intergovernmental	13,338	91,668	9,700	66,359	10,000
Charges for Services					
Licenses & Permits					
Fines and Forfeitures					
Interest					
Other Revenues		10,032			
<i>Total Revenue</i>	<u>13,338</u>	<u>101,700</u>	<u>9,700</u>	<u>66,359</u>	<u>10,000</u>
<b><u>Expenditures:</u></b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive					
Judicial				66,076	
Public Safety	236				
Public Works					
Health		94,861	9,700		
Human Services					6,172
Economic Development and Assistance					
<i>Total Expenditures</i>	<u>236</u>	<u>94,861</u>	<u>9,700</u>	<u>66,076</u>	<u>6,172</u>
Excess of Revenues Over (Under) Expenditures	<u>13,102</u>	<u>6,839</u>	<u>0</u>	<u>283</u>	<u>3,828</u>
<b><u>Other Financing Sources (Uses):</u></b>					
Transfers - In					
Transfers - Out	(15,350)				
<i>Total Other Sources (Uses)</i>	<u>(15,350)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,248)	6,839	0	283	3,828
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>22,829</u>	<u>(7,475)</u>	<u>0</u>	<u>8,544</u>	<u>6,172</u>
Fund Balances (Deficits) at End of Year	<u><u>\$20,581</u></u>	<u><u>(\$636)</u></u>	<u><u>\$0</u></u>	<u><u>\$8,827</u></u>	<u><u>\$10,000</u></u>

<u>TCMPA Grant</u>	<u>Clean Kids Grant</u>	<u>DARE Grant</u>	<u>Sheriff Equipment Grant</u>	<u>Youth Services</u>	<u>Juvenile Court Projects</u>	<u>Victims Assistance</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
		10,124	33,442	265,882	27,090	130,098
				102	1,439	4,217
<u>0</u>	<u>0</u>	<u>10,124</u>	<u>33,442</u>	<u>265,984</u>	<u>28,529</u>	<u>134,315</u>
		16,750	33,417			
				287,479	3,479	170,990
<u>0</u>	<u>0</u>	<u>16,750</u>	<u>33,417</u>	<u>287,479</u>	<u>3,479</u>	<u>170,990</u>
<u>0</u>	<u>0</u>	<u>(6,626)</u>	<u>25</u>	<u>(21,495)</u>	<u>25,050</u>	<u>(36,675)</u>
		544			8	30,780
<u>0</u>	<u>0</u>	<u>544</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>30,780</u>
0	0	(6,082)	25	(21,495)	25,058	(5,895)
<u>3,736</u>	<u>17</u>	<u>15,917</u>	<u>2,018</u>	<u>450,342</u>	<u>53,063</u>	<u>(3,464)</u>
<u><u>\$3,736</u></u>	<u><u>\$17</u></u>	<u><u>\$9,835</u></u>	<u><u>\$2,043</u></u>	<u><u>\$428,847</u></u>	<u><u>\$78,121</u></u>	<u><u>(\$9,359)</u></u>

continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2004**

	OCJS DVDA Sheriff	OCJS Prosecutor	Totals
<b><u>Revenues:</u></b>			
Property Taxes	\$0	\$0	\$588,757
Sales Tax			1,130,197
Intergovernmental	61,791		3,203,171
Charges for Services			1,100,803
Licenses & Permits			75,645
Fines and Forfeitures			8,800
Interest			42,283
Other Revenues	55		266,260
<i>Total Revenue</i>	<u>61,846</u>	<u>0</u>	<u>6,415,916</u>
<b><u>Expenditures:</u></b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			555,575
Judicial			368,217
Public Safety	80,567		1,689,439
Public Works			812,213
Health			327,163
Human Services			2,448,004
Economic Development and Assistance			21,352
<i>Total Expenditures</i>	<u>80,567</u>	<u>0</u>	<u>6,221,963</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,721)</u>	<u>0</u>	<u>193,953</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers - In	26,000		427,588
Transfers - Out			(302,697)
<i>Total Other Sources (Uses)</i>	<u>26,000</u>	<u>0</u>	<u>124,891</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,279	0	318,844
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>5,903</u>	<u>15</u>	<u>4,529,837</u>
Fund Balances (Deficits) at End of Year	<u>\$13,182</u>	<u>\$15</u>	<u>\$4,848,681</u>

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**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**December 31, 2004**

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
<b><u>Assets:</u></b>							
Cash and Cash Equivalents	\$6,426	\$0	\$6,100	\$702	\$21,492	\$0	\$34,720
<i>Total Assets</i>	<u>\$6,426</u>	<u>\$0</u>	<u>\$6,100</u>	<u>\$702</u>	<u>\$21,492</u>	<u>\$0</u>	<u>\$34,720</u>
<b><u>Liabilities:</u></b>							
Matured Bonds Payable	\$0	\$0	\$0	\$0	\$17,000	\$0	\$17,000
Matured Interest Payable	2,372		3,575	506	4,107		10,560
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>506</u>	<u>21,107</u>	<u>0</u>	<u>27,560</u>
<b><u>Fund Balances:</u></b>							
<i>Unreserved/Undesignated, Reported in:</i>							
Debt Service Funds	4,054	0	2,525	196	385		7,160
<i>Total Fund Balances (Deficits)</i>	<u>4,054</u>	<u>0</u>	<u>2,525</u>	<u>196</u>	<u>385</u>	<u>0</u>	<u>7,160</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,426</u>	<u>\$0</u>	<u>\$6,100</u>	<u>\$702</u>	<u>\$21,492</u>	<u>\$0</u>	<u>\$34,720</u>



**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2004**

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	Totals
<b><u>Revenues:</u></b>							
Interest	\$0	\$0	\$10	\$1	\$2	\$0	\$13
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>13</u>
<b><u>Expenditures:</u></b>							
<i>Debt Service:</i>							
Principal Retirement		64,414				300,000	364,414
Interest and Fiscal Charges		44,315				121,492	165,807
<i>Total Expenditures</i>	<u>0</u>	<u>108,729</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>421,492</u>	<u>530,221</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(108,729)</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>(421,492)</u>	<u>(530,208)</u>
<b><u>Other Financing Sources (Uses):</u></b>							
Transfers - In		98,188				421,492	519,680
<i>Total Other Sources (Uses)</i>	<u>0</u>	<u>98,188</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>421,492</u>	<u>519,680</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>0</u>	<u>(10,541)</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>(10,528)</u>
Fund Balances (Deficits) at Beginning of Year	<u>4,054</u>	<u>10,541</u>	<u>2,515</u>	<u>195</u>	<u>383</u>	<u>0</u>	<u>17,688</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,054</u></u>	<u><u>\$0</u></u>	<u><u>\$2,525</u></u>	<u><u>\$196</u></u>	<u><u>\$385</u></u>	<u><u>\$0</u></u>	<u><u>\$7,160</u></u>

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Capital Project Funds**  
**December 31, 2004**

	Building Purchases	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Health Department Renovation	Totals
<b><u>Assets:</u></b>							
Cash and Cash Equivalents	\$0	\$1,665	\$492	\$0	\$186,742	\$0	\$188,899
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$186,742</u>	<u>\$0</u>	<u>\$188,899</u>
<b><u>Liabilities:</u></b>							
Accounts Payable	\$0	\$0	\$0	\$0	\$3,635	\$0	\$3,635
Contracts Payable					2,699		2,699
Accrued Interest Payable	7,286					649	7,935
Notes Payable	900,000					70,174	970,174
<i>Total Liabilities</i>	<u>907,286</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,334</u>	<u>70,823</u>	<u>984,443</u>
<b><u>Fund Balances:</u></b>							
Reserved for Encumbrances					1,365		1,365
<i>Unreserved/Undesignated, Reported in:</i>							
Capital Projects Funds	(907,286)	1,665	492		179,043	(70,823)	(796,909)
<i>Total Fund Balances (Deficits)</i>	<u>(907,286)</u>	<u>1,665</u>	<u>492</u>	<u>0</u>	<u>180,408</u>	<u>(70,823)</u>	<u>(795,544)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$186,742</u>	<u>\$0</u>	<u>\$188,899</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2004**

	Building Purchases	County Home Improvement	Dog Shelter Construction	Issue II Projects	Beacon Capital Improvement	Health Department Renovation	Totals
<b>Revenues:</b>							
Intergovernmental	\$0	\$0	\$0	\$537,374	\$0	\$0	\$537,374
Other Revenues						33,072	33,072
<i>Total Revenue</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>537,374</u>	<u>0</u>	<u>33,072</u>	<u>570,446</u>
<b>Expenditures:</b>							
Capital Outlay	903,624			537,374	39,037		1,480,035
<i>Debt Service:</i>							
Interest and Fiscal Charges	7,286					1,218	8,504
<i>Total Expenditures</i>	<u>910,910</u>	<u>0</u>	<u>0</u>	<u>537,374</u>	<u>39,037</u>	<u>1,218</u>	<u>1,488,539</u>
Excess of Revenues Over (Under) Expenditures	(910,910)	0	0	0	(39,037)	31,854	(918,093)
<b>Other Financing Sources (Uses):</b>							
Operating Transfers - In	3,624				40,000	30,608	74,232
<i>Total Other Sources (Uses)</i>	<u>3,624</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>30,608</u>	<u>74,232</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(907,286)	0	0	0	963	62,462	(843,861)
Fund Balance (Deficits) at Beginning of Year	0	1,665	492	0	179,445	(133,285)	48,317
Fund Balances (Deficits) at End of Year	<u>(\$907,286)</u>	<u>\$1,665</u>	<u>\$492</u>	<u>\$0</u>	<u>\$180,408</u>	<u>(\$70,823)</u>	<u>(\$795,544)</u>

***Fund Descriptions – Nonmajor Proprietary Funds***

***Nonmajor Enterprise Funds***

***Plains Water Revenue***

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

***Buchtel Water Revenue***

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

***Rural Solid Waste***

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

***Athens County Solid Waste***

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

**ATHENS COUNTY, OHIO**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**December 31, 2004**

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<b><u>Assets:</u></b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$494,536	\$99,336	\$49,995	\$62	\$643,929
Cash and Cash Equivalents in Segregated Accounts	38,054	9,052			47,106
<i>Receivables:</i>					
Accounts	26,205	18,115			44,320
Due From Other Funds	59				59
Materials and Supplies Inventory	8,460	3,028			11,488
Prepaid Items	4,935	545			5,480
<i>Total Current Assets</i>	<u>572,249</u>	<u>130,076</u>	<u>49,995</u>	<u>62</u>	<u>752,382</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	681,710	101,778			783,488
<i>Total Noncurrent Assets</i>	<u>703,951</u>	<u>101,778</u>	<u>0</u>	<u>0</u>	<u>805,729</u>
<i>Total Assets</i>	<u>1,276,200</u>	<u>231,854</u>	<u>49,995</u>	<u>62</u>	<u>1,558,111</u>
<b><u>Liabilities:</u></b>					
<i>Current Liabilities:</i>					
Accounts Payable	1,879	183			2,062
Contracts Payable	1,097				1,097
Accrued Wages and Benefits	1,494	839			2,333
Compensated Absences Payable	9,799	2,738			12,537
Due to Other Funds	368	288			656
Due to Other Governments	28,057	7,321			35,378
Accrued Interest Payable	749				749
OWDA Loans Payable		1,030			1,030
FmHA Loans Payable	1,900				1,900
<i>Total Current Liabilities</i>	<u>45,343</u>	<u>12,399</u>	<u>0</u>	<u>0</u>	<u>57,742</u>
<i>Long-Term Liabilities:</i>					
OWDA Loans Payable		73,975			73,975
FmHA Loans Payable	43,300				43,300
<i>Total Long-Term Liabilities</i>	<u>43,300</u>	<u>73,975</u>	<u>0</u>	<u>0</u>	<u>117,275</u>
<i>Total Liabilities</i>	<u>88,643</u>	<u>86,374</u>	<u>0</u>	<u>0</u>	<u>175,017</u>
<b><u>Net Assets:</u></b>					
Invested in Capital Assets, Net of Related Debt	658,751	26,773			685,524
Unrestricted	528,806	118,707	49,995	62	697,570
<i>Total Net Assets</i>	<u>\$1,187,557</u>	<u>\$145,480</u>	<u>\$49,995</u>	<u>\$62</u>	<u>\$1,383,094</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues,**  
**Expenses and Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
**For the Year Ended December 31, 2004**

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Total Nonmajor Enterprise Funds
<b>Operating Revenues:</b>					
Charges for Services	\$456,008	\$124,548	\$0	\$0	\$580,556
Tap-In Fees	10,494	5,063			15,557
Other Revenues	9,787	3,389			13,176
<b>Total Operating Revenues</b>	<b>476,289</b>	<b>133,000</b>	<b>0</b>	<b>0</b>	<b>609,289</b>
<b>Operating Expenses:</b>					
Personal Services	70,911	21,211			92,122
Fringe Benefits	39,916	8,510			48,426
Contractual Services	334,418	77,934			412,352
Materials and Supplies	19,693	1,710			21,403
Other Expenses	16,516	345	4,884		21,745
Depreciation	38,072	5,089			43,161
<b>Total Operating Expenses</b>	<b>519,526</b>	<b>114,799</b>	<b>4,884</b>	<b>0</b>	<b>639,209</b>
<b>Operating Income (Loss)</b>	<b>(43,237)</b>	<b>18,201</b>	<b>(4,884)</b>	<b>0</b>	<b>(29,920)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	254				254
Interest and Fiscal Charges	(2,320)	(1,531)			(3,851)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(2,066)</b>	<b>(1,531)</b>	<b>0</b>	<b>0</b>	<b>(3,597)</b>
<b>Income (Loss) Before Transfers</b>	<b>(45,303)</b>	<b>16,670</b>	<b>(4,884)</b>	<b>0</b>	<b>(33,517)</b>
Transfers - In	10,000				10,000
<b>Change in Net Assets</b>	<b>(35,303)</b>	<b>16,670</b>	<b>(4,884)</b>	<b>0</b>	<b>(23,517)</b>
Net Assets at Beginning of Year	1,222,860	128,810	54,879	62	1,406,611
<b>Net Assets at End of Year</b>	<b>\$1,187,557</b>	<b>\$145,480</b>	<b>\$49,995</b>	<b>\$62</b>	<b>\$1,383,094</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For The Year Ended December 31, 2004**

	Plains Water Revenue	Buchtel Water Revenue	Rural Solid Waste	Athens County Solid Waste	Totals
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$484,318	\$133,282	\$0	\$0	\$617,600
Cash Received from Other Revenues	9,787	3,384			13,171
Cash Payments to Employees	(90,687)	(27,106)			(117,793)
Cash Payments for Contractual Services	(362,730)	(75,538)			(438,268)
Cash Payments for Supplies & Materials	(33,674)	(4,738)			(38,412)
Cash Payments for Other Expenses	(16,125)	(5,462)	(4,884)		(26,471)
<i>Net Cash from Operating Activities</i>	(9,111)	23,822	(4,884)	0	9,827
<b>Cash Flows from Noncapital Financing Activities:</b>					
Transfers-In from Other Funds	10,000				10,000
<i>Net Cash from Noncapital Financing Activities</i>	10,000	0	0	0	10,000
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(2,350)	(1,532)			(3,882)
Principal Retirement of Bonds, Loans & Notes	(1,800)	(2,028)			(3,828)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,150)	(3,560)	0	0	(7,710)
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	250				250
<i>Net Cash from Investing Activities</i>	250	0	0	0	250
Net Increase (Decrease) in Cash and Cash Equivalents	(3,011)	20,262	(4,884)	0	12,367
Cash and Cash Equivalents at Beginning of Year	535,601	88,126	54,879	62	678,668
Cash and Cash Equivalents at End of Year	\$532,590	\$108,388	\$49,995	\$62	\$691,035
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	(\$43,237)	\$18,201	(\$4,884)	\$0	(\$29,920)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	38,072	5,089			43,161
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	17,794	3,665			21,459
(Increase) Decrease in Due from Other Funds	26				26
(Increase) Decrease in Materials and Supplies Inventory	(8,460)	(3,028)			(11,488)
(Increase) Decrease in Prepaid Items	(398)				(398)
Increase (Decrease) in Accounts Payable	(5,310)	183			(5,127)
Increase (Decrease) in Contracts Payable	(4,772)	(234)			(5,006)
Increase (Decrease) in Accrued Wages and Benefits	(1,895)	839			(1,056)
Increase (Decrease) in Compensated Absences Payable	(984)	303			(681)
Increase (Decrease) in Due to Other Funds	343	288			631
Increase (Decrease) in Due to Other Governments	(290)	(1,484)			(1,774)
<i>Net Cash from Operating Activities</i>	(\$9,111)	\$23,822	(\$4,884)	\$0	\$9,827

## ATHENS COUNTY, OHIO

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### ***Fund Descriptions – Nonmajor Fiduciary Funds***

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

#### **Private Purpose Trust Funds**

##### *Children Services Trust*

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

##### *Ida Brooks Trust*

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

##### *Ruth Dye Trust*

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

##### *Unclaimed Money*

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

#### **Agency Funds**

##### *Health District*

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

##### *ADA Mental Health (317 Board)*

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

##### *Soil Conservation*

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

##### *Help Me Grow*

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

##### *Family and Children First Council*

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

##### *Undivided Tax Agency*

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

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

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



## ATHENS COUNTY, OHIO

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### *Law Enforcement Agency*

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

### *Athens-Hocking Solid Waste District Agency*

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

### *Insurance Agency*

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

### *Payroll Agency*

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

### *County Court Agency*

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

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

### *Alimony and Child Support Agency*

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

### *County Sheriff Agency*

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

### *Housing Trust Agency*

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

**ATHENS COUNTY, OHIO**  
**Combining Statement of Fiduciary Net Assets**  
**Private Purpose Trust Funds**  
**December 31, 2004**

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	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<b><u>Assets:</u></b>					
Cash and Cash Equivalents	\$19,938	\$951	\$9	\$173,264	\$194,162
<i>Total Assets</i>	19,938	951	9	173,264	194,162
<b><u>Liabilities:</u></b>					
<i>Total Liabilities</i>	0	0	0	0	0
<b><u>Net Assets:</u></b>					
Held in Trust for Other Individuals and Organizations	19,938	951	9	173,264	194,162
<i>Total Net Assets</i>	\$19,938	\$951	\$9	\$173,264	\$194,162

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes**  
**in Fiduciary Net Assets**  
**Private Purpose Trust Funds**  
**For the Year Ended December 31, 2004**

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Unclaimed Money	Totals
<b><u>Additions:</u></b>					
Interest	\$86	\$8	\$0	\$0	\$94
Other	21,892			109,209	131,101
<i>Total Additions</i>	21,978	8	0	109,209	131,195
<b><u>Deductions</u></b>	19,475	2,589	0	14,424	36,488
Change in Net Assets	2,503	(2,581)	0	94,785	94,707
Net Assets at Beginning of Year	17,435	3,532	9	78,479	99,455
Net Assets at End of Year	<u>\$19,938</u>	<u>\$951</u>	<u>\$9</u>	<u>\$173,264</u>	<u>\$194,162</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2004**

	Balance 01/01/04	Additions	Reductions	Balance 12/31/04
<b><u>Health District</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents:	\$398,167	\$1,548,478	\$1,580,189	\$366,456
Due From Other Governments	31,207	31,207	31,207	31,207
<i>Total Assets</i>	<u>\$429,374</u>	<u>\$1,579,685</u>	<u>\$1,611,396</u>	<u>\$397,663</u>
<b>Liabilities:</b>				
Due to Other Governments	\$429,374	\$1,579,685	\$1,611,396	\$397,663
<i>Total Liabilities</i>	<u>\$429,374</u>	<u>\$1,579,685</u>	<u>\$1,611,396</u>	<u>\$397,663</u>
<b><u>ADA Mental Health</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents:	\$1,456,969	\$13,212,947	\$12,992,985	\$1,676,931
Due From Other Governments	65,503	65,504	65,503	65,504
<i>Total Assets</i>	<u>\$1,522,472</u>	<u>\$13,278,451</u>	<u>\$13,058,488</u>	<u>\$1,742,435</u>
<b>Liabilities:</b>				
Due to Other Governments	\$1,522,472	\$13,278,451	\$13,058,488	\$1,742,435
<i>Total Liabilities</i>	<u>\$1,522,472</u>	<u>\$13,278,451</u>	<u>\$13,058,488</u>	<u>\$1,742,435</u>
<b><u>Soil Conservation</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents:	\$82,098	\$180,567	\$226,085	\$36,580
<i>Total Assets</i>	<u>\$82,098</u>	<u>\$180,567</u>	<u>\$226,085</u>	<u>\$36,580</u>
<b>Liabilities:</b>				
Due to Other Governments	\$82,098	\$180,567	\$226,085	\$36,580
<i>Total Liabilities</i>	<u>\$82,098</u>	<u>\$180,567</u>	<u>\$226,085</u>	<u>\$36,580</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2004**

	Balance 01/01/04	Additions	Reductions	Balance 12/31/04
<b><u>Help Me Grow</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$0	\$429,443	\$429,443	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$429,443</u>	<u>\$429,443</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$0	\$429,443	\$429,443	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$429,443</u>	<u>\$429,443</u>	<u>\$0</u>
<b><u>Family and Children First Council</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$162,516	\$250,026	\$190,107	\$222,435
<i>Total Assets</i>	<u>\$162,516</u>	<u>\$250,026</u>	<u>\$190,107</u>	<u>\$222,435</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$162,516	\$250,026	\$190,107	\$222,435
<i>Total Liabilities</i>	<u>\$162,516</u>	<u>\$250,026</u>	<u>\$190,107</u>	<u>\$222,435</u>
<b><u>Undivided Tax Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$1,666,274	\$47,281,660	\$46,083,067	\$2,864,867
Property Taxes Receivable	31,413,688	35,234,471	31,413,688	35,234,471
Special Assessments Receivable	444,001	423,581	444,001	423,581
Due from Other Governments	3,500,523	3,323,583	3,500,523	3,323,583
<i>Total Assets</i>	<u>\$37,024,486</u>	<u>\$86,263,295</u>	<u>\$81,441,279</u>	<u>\$41,846,502</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$37,024,486	\$86,263,295	\$81,441,279	\$41,846,502
<i>Total Liabilities</i>	<u>\$37,024,486</u>	<u>\$86,263,295</u>	<u>\$81,441,279</u>	<u>\$41,846,502</u>
<b><u>S.E.O. (Southeast Ohio) Correctional Center</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$0	\$1,890,103	\$1,890,103	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$1,890,103</u>	<u>\$1,890,103</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$0	\$1,890,103	\$1,890,103	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$1,890,103</u>	<u>\$1,890,103</u>	<u>\$0</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2004**

	Balance 01/01/04	Additions	Reductions	Balance 12/31/04
<b><u>Law Enforcement Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$25,529	\$1,051	\$800	\$25,780
<i>Total Assets</i>	<u>\$25,529</u>	<u>\$1,051</u>	<u>\$800</u>	<u>\$25,780</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$25,529	\$1,051	\$800	\$25,780
<i>Total Liabilities</i>	<u>\$25,529</u>	<u>\$1,051</u>	<u>\$800</u>	<u>\$25,780</u>
<b><u>Athens-Hocking Solid Waste District Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$138,628	\$1,196,068	\$1,221,404	\$113,292
<i>Total Assets</i>	<u>\$138,628</u>	<u>\$1,196,068</u>	<u>\$1,221,404</u>	<u>\$113,292</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$138,628	\$1,196,068	\$1,221,404	\$113,292
<i>Total Liabilities</i>	<u>\$138,628</u>	<u>\$1,196,068</u>	<u>\$1,221,404</u>	<u>\$113,292</u>
<b><u>Insurance Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$1,804	\$13,571	\$15,250	\$125
<i>Total Assets</i>	<u>\$1,804</u>	<u>\$13,571</u>	<u>\$15,250</u>	<u>\$125</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others:	\$1,804	\$13,571	\$15,250	\$125
<i>Total Liabilities</i>	<u>\$1,804</u>	<u>\$13,571</u>	<u>\$15,250</u>	<u>\$125</u>
<b><u>Payroll Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalent:	\$0	\$19,630,537	\$19,630,537	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,630,537</u>	<u>\$19,630,537</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$0	\$19,630,537	\$19,630,537	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,630,537</u>	<u>\$19,630,537</u>	<u>\$0</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2004**

	Balance 01/01/04	Additions	Reductions	Balance 12/31/04
<b><u>County Court Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents: in Segregated Accounts	\$130,816	\$10,286,686	\$9,977,317	\$440,185
<i>Total Assets</i>	<u>\$130,816</u>	<u>\$10,286,686</u>	<u>\$9,977,317</u>	<u>\$440,185</u>
<b>Liabilities:</b>				
Due to Other Funds	\$0	\$669,366	\$669,366	\$0
Due to Other Governments	4,148	5,378,741	5,381,247	1,642
Deposits Held and Due to Others:	675	412	1,087	0
Undistributed Monies:	125,993	4,238,167	3,925,617	438,543
<i>Total Liabilities</i>	<u>\$130,816</u>	<u>\$10,286,686</u>	<u>\$9,977,317</u>	<u>\$440,185</u>
<b><u>Alimony &amp; Child Support Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents: in Segregated Accounts	\$442	\$65,886	\$65,753	\$575
<i>Total Assets</i>	<u>\$442</u>	<u>\$65,886</u>	<u>\$65,753</u>	<u>\$575</u>
<b>Liabilities:</b>				
Due to Other Governments	\$442	\$65,886	\$65,753	\$575
<i>Total Liabilities</i>	<u>\$442</u>	<u>\$65,886</u>	<u>\$65,753</u>	<u>\$575</u>
<b><u>County Sheriff Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents: in Segregated Accounts	\$13,795	\$978,132	\$989,327	\$2,600
<i>Total Assets</i>	<u>\$13,795</u>	<u>\$978,132</u>	<u>\$989,327</u>	<u>\$2,600</u>
<b>Liabilities:</b>				
Due to Other Funds	\$0	\$53,558	\$53,558	\$0
Due to Other Governments	0	78,592	78,592	0
Deposits Held and Due to Others:	13,795	845,982	857,177	2,600
<i>Total Liabilities</i>	<u>\$13,795</u>	<u>\$978,132</u>	<u>\$989,327</u>	<u>\$2,600</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2004**

	Balance 01/01/04	Additions	Reductions	Balance 12/31/04
<b><u>Housing Trust Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents:	\$68,465	\$247,277	\$262,485	\$53,257
<i>Total Assets</i>	<u>\$68,465</u>	<u>\$247,277</u>	<u>\$262,485</u>	<u>\$53,257</u>
<b>Liabilities:</b>				
Due to Other Governments:	\$68,465	\$247,277	\$262,485	\$53,257
<i>Total Liabilities</i>	<u>\$68,465</u>	<u>\$247,277</u>	<u>\$262,485</u>	<u>\$53,257</u>
 <b><u>Total All Agency Funds</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents:	\$4,000,450	\$85,881,728	\$84,522,455	\$5,359,723
Cash and Cash Equivalents in Segregated Accounts	145,053	11,330,704	11,032,397	443,360
Property Taxes Receivable	31,413,688	35,234,471	31,413,688	35,234,471
Special Assessments Receivable	444,001	423,581	444,001	423,581
Due from Other Governments	3,597,233	3,420,294	3,597,233	3,420,294
<i>Total Assets</i>	<u>\$39,600,425</u>	<u>\$136,290,778</u>	<u>\$131,009,774</u>	<u>\$44,881,429</u>
<b>Liabilities:</b>				
Due to Other Funds:	\$0	\$722,924	\$722,924	\$0
Due to Other Governments:	39,458,158	130,469,722	125,487,719	44,440,161
Deposits Held and Due to Others:	16,274	859,965	873,514	2,725
Undistributed Monies:	125,993	4,238,167	3,925,617	438,543
<i>Total Liabilities</i>	<u>\$39,600,425</u>	<u>\$136,290,778</u>	<u>\$131,009,774</u>	<u>\$44,881,429</u>



# **INDIVIDUAL FUND SCHEDULES**

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Revenues:</b>				
Property Taxes	\$1,146,636	\$1,466,636	\$1,500,736	\$34,100
Sales Tax	4,200,000	4,200,000	4,461,208	261,208
Intergovernmental	1,443,518	1,443,518	1,507,081	63,563
Charges for Services	1,597,576	1,277,576	1,386,644	109,068
Licenses and Permits	3,600	3,600	3,681	81
Fines and Forfeitures	108,000	108,000	105,653	(2,347)
Interest	327,000	327,000	303,907	(23,093)
Other	944,103	968,577	975,149	6,572
<b>Total Revenue</b>	<b>9,770,433</b>	<b>9,794,907</b>	<b>10,244,059</b>	<b>449,152</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Personal Services	282,062	282,062	276,763	5,299
Fringe Benefits	61,681	60,281	54,346	5,935
Contractual Services	43,000	56,000	44,667	11,333
Supplies and Materials	1,000	10,000	6,892	3,108
Other	29,000	85,774	75,653	10,121
<b>Total Board of County Commissioners</b>	<b>416,743</b>	<b>494,117</b>	<b>458,321</b>	<b>35,796</b>
County Auditor				
General Office				
Personal Services	214,145	215,708	215,590	118
Fringe Benefits	40,813	34,327	32,561	1,766
Contractual Services	7,500	7,500	6,187	1,313
Supplies and Materials	7,197	7,155	7,155	0
Other	14,771	16,191	15,835	356
<b>Total General Office</b>	<b>284,426</b>	<b>280,881</b>	<b>277,328</b>	<b>3,553</b>
Assessing Real Property				
Personal Services	11,182	11,182	11,169	13
Fringe Benefits	2,131	2,304	2,304	0
Supplies and Materials	1,500	1,500	1,382	118
<b>Total Assessing Real Property</b>	<b>14,813</b>	<b>14,986</b>	<b>14,855</b>	<b>131</b>
<b>Total County Auditor</b>	<b>299,239</b>	<b>295,867</b>	<b>292,183</b>	<b>3,684</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Treasurer				
Personal Services	109,291	107,791	105,948	1,843
Fringe Benefits	18,609	16,983	16,275	708
Contractual Services	13,068	14,838	14,341	497
Supplies and Materials	1,200	1,500	1,210	290
Other	2,874	3,900	3,474	426
Total Treasurer	145,042	145,012	141,248	3,764
Prosecuting Attorney				
Personal Services	498,731	505,849	491,425	14,424
Fringe Benefits	86,850	73,569	73,569	0
Supplies and Materials	4,952	4,952	4,365	587
Capital Outlay and Equipment	3,000	12,675	9,657	3,018
Other	90,465	66,895	61,349	5,546
Total Prosecuting Attorney	683,998	663,940	640,365	23,575
Board of Revision				
Supplies and Materials	500	500	0	500
Total Board of Revision	500	500	0	500
Bureau of Inspection				
Examination	75,000	75,000	69,596	5,404
Total Bureau of Inspection	75,000	75,000	69,596	5,404
Settlement Fees				
Other Expenses	37,000	37,000	34,379	2,621
Total Settlement Fees	37,000	37,000	34,379	2,621
County Planning Commission				
Other Expenses	5,628	5,628	4,388	1,240
Total County Planning Commission	5,628	5,628	4,388	1,240
Data Processing				
Personal Services	41,775	41,775	41,775	0
Fringe Benefits	7,962	7,656	6,525	1,131
Contractual Services	43,520	43,520	40,284	3,236
Supplies and Materials	13,769	13,678	9,593	4,085
Capital Outlay and Equipment	3,400	8,546	8,546	0
Other	500	500	452	48
Total Data Processing	110,926	115,675	107,175	8,500

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Board of Elections				
Personal Services	245,695	323,791	322,360	1,431
Fringe Benefits	37,718	44,796	44,796	0
Contractual Services	69,547	67,903	67,903	0
Supplies and Materials	10,000	13,861	13,861	0
Capital Outlay and Equipment	0	9,805	9,805	0
Other	9,528	8,983	8,850	133
Total Board of Elections	372,488	469,139	467,575	1,564
Recorder				
General Office				
Personal Services	106,915	106,915	106,915	0
Fringe Benefits	18,632	16,961	16,445	516
Contractual Services	41,437	63,391	63,391	0
Supplies and Materials	4,386	4,000	3,989	11
Other	1,980	2,473	2,273	200
Total General Office	173,350	193,740	193,013	727
Microfilm				
Personal Services	37,857	37,857	35,135	2,722
Fringe Benefits	6,588	5,986	5,286	700
Contractual Services	4,190	3,244	3,244	0
Supplies and Materials	6,963	669	669	0
Total Microfilm	55,598	47,756	44,334	3,422
Total Recorder	228,948	241,496	237,347	4,149
County Commissioners - Other				
Contractual Services	28,000	28,000	27,744	256
Capital Outlay and Equipment	0	59,635	41,658	17,977
Total County Commissioners - Other	28,000	87,635	69,402	18,233
Buildings and Grounds				
Personal Services	162,963	162,963	156,405	6,558
Fringe Benefits	28,359	28,359	24,033	4,326
Contractual Services	362,186	437,152	378,051	59,101
Supplies and Materials	30,000	60,000	33,626	26,374
Capital Outlay and Equipment	180,000	78,351	53,756	24,595
Other	14,500	14,725	13,070	1,655
Total Buildings and Grounds	778,008	781,550	658,941	122,609

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Insurances				
Contractual Services	888,600	931,702	927,835	3,867
Other	10,500	10,500	3,832	6,668
Total Insurances	899,100	942,202	931,667	10,535
Unanticipated Emergencies				
Contractual Services	223,658	223,658	213,609	10,049
Total Unanticipated Emergencies	223,658	223,658	213,609	10,049
 Total General Government - Legislative and Executive	 4,304,278	 4,578,419	 4,326,196	 252,223
General Government - Judicial				
Court of Appeals				
Contractual Services	500	245	240	5
Supplies and Materials	3,519	3,265	3,204	61
Capital Outlay and Equipment	7,078	7,295	7,270	25
Other	400	455	363	92
Total Court of Appeals	11,497	11,260	11,077	183
Common Pleas Court				
Personal Services	299,248	301,252	300,953	299
Fringe Benefits	52,007	46,865	46,865	0
Contractual Services	93,415	103,532	97,574	5,958
Supplies and Materials	15,127	14,817	14,162	655
Other	7,943	7,943	6,608	1,335
Total Common Pleas Court	467,740	474,409	466,162	8,247
Law Library				
Personal Services	21,452	21,452	21,119	333
Fringe Benefits	3,733	3,733	3,119	614
Other	1,795	1,795	1,200	595
Total Law Library	26,980	26,980	25,438	1,542

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
General Government - Judicial (continued)				
Juvenile Court				
Personal Services	353,367	350,500	348,942	1,558
Fringe Benefits	61,492	54,551	54,551	0
Contractual Services	15,253	6,400	6,186	214
Supplies and Materials	12,000	16,098	16,066	32
Other	75,825	112,528	109,669	2,859
Total Juvenile Court	517,937	540,077	535,414	4,663
Probate Court				
Personal Services	148,952	119,400	118,890	510
Fringe Benefits	25,937	19,718	19,718	0
Contractual Services	14,737	25,093	20,759	4,334
Supplies and Materials	5,000	3,500	3,455	45
Other	6,597	19,500	15,319	4,181
Total Probate Court	201,223	187,211	178,141	9,070
Clerk of Courts				
Personal Services	140,384	140,344	140,011	333
Fringe Benefits	24,272	21,237	21,237	0
Contractual Services	2,286	4,214	0	4,214
Supplies and Materials	500	5,162	5,134	28
Other	1,013	1,013	0	1,013
Total Clerk of Courts	168,455	171,970	166,382	5,588
Municipal Court				
Personal Services	84,740	86,051	80,679	5,372
Fringe Benefits	16,786	16,786	12,316	4,470
Contractual Services	70,141	68,830	55,371	13,459
Total Municipal Court	171,667	171,667	148,366	23,301
County Commissioners - Other				
Contractual Services	692,855	692,855	556,901	135,954
Total County Commissioners - Other	692,855	692,855	556,901	135,954
<b>Total General Government - Judicial</b>	<b>2,258,354</b>	<b>2,276,429</b>	<b>2,087,881</b>	<b>188,548</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
Public Safety				
Board of County Commissioners				
Contractual Services	0	4,000	3,662	338
Total Board of County Commissioners	0	4,000	3,662	338
Coroner				
Personal Services	55,188	55,188	54,694	494
Fringe Benefits	10,888	10,068	8,495	1,573
Contractual Services	21,834	20,917	19,982	935
Supplies and Materials	2,000	2,820	1,733	1,087
Other	4,100	4,100	1,584	2,516
Total Coroner	94,010	93,093	86,488	6,605
Sheriff				
Personal Services	971,515	1,002,018	1,002,014	4
Fringe Benefits	196,645	186,734	186,734	0
Contractual Services	73,302	67,436	66,393	1,043
Supplies and Materials	52,590	62,690	62,680	10
Capital Outlay and Equipment	20,548	20,768	20,700	68
Other	37,333	38,422	38,422	0
Total Sheriff	1,351,933	1,378,068	1,376,943	1,125
County Commissioners - Other				
Contractual Services	1,200,000	983,146	983,146	0
Total County Commissioners - Other	1,200,000	983,146	983,146	0
Total Public Safety	2,645,943	2,458,307	2,450,239	8,068

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
Health				
Vital Statistics				
Other	1,000	1,986	1,827	159
Total Vital Statistics	1,000	1,986	1,827	159
Agriculture				
Fringe Benefits	150	150	0	150
Other	240,397	240,397	240,097	300
Total Agriculture	240,547	240,547	240,097	450
Other Health				
Other	66,482	66,482	64,537	1,945
Total Other Health	66,482	66,482	64,537	1,945
County Commissioners - Other				
Contractual Services	70,000	121,000	120,878	122
Total County Commissioners - Other	70,000	121,000	120,878	122
Total Health	378,029	430,015	427,339	2,676
Human Services				
Soldier Relief				
Personal Services	82,100	82,100	81,626	474
Fringe Benefits	20,638	12,404	12,404	0
Supplies and Materials	3,038	3,826	3,677	149
Capital Outlay and Equipment	17,544	3,575	3,575	0
Other	246,840	269,687	267,922	1,765
Total Soldier Relief	370,160	371,592	369,204	2,388
Memorial Day Expense				
Supplies and Materials	21,000	17,511	17,511	0
Total Memorial Day Expense	21,000	17,511	17,511	0
Total Human Services	391,160	389,103	386,715	2,388
Conservation & Recreation				
Board of County Commissioners				
Other	13,852	14,852	8,342	6,510
Total Board of County Commissioners	13,852	14,852	8,342	6,510
Total Conservation & Recreation	13,852	14,852	8,342	6,510

continued



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<i>Budgeted</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Expenditures: (continued)</b>				
Total Expenditures	9,991,616	10,147,125	9,686,712	460,413
Excess of Revenues Over (Under) Expenditures	(221,183)	(352,218)	557,347	909,565
<b>Other Financing Sources (Uses):</b>				
Advances - In	30,318	60,318	29,483	(30,835)
Advances - Out	0	(50,000)	(46,000)	4,000
Transfers - Out	(981,800)	(1,017,960)	(1,006,448)	11,512
Total Other Financing Sources (Uses)	(951,482)	(1,007,642)	(1,022,965)	(15,323)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,172,665)	(1,359,860)	(465,618)	894,242
Fund Balances (Deficit) at Beginning of Year	1,317,165	1,317,165	1,317,165	0
Prior Year Encumbrances Appropriated	42,695	42,695	42,695	0
Fund Balances (Deficit) at End of Year	<u>\$187,195</u>	<u>\$0</u>	<u>\$894,242</u>	<u>\$894,242</u>

**Schedule of Revenues, Expenditures,  
And Changes in Fund Balance - Budget  
(Non-GAAP Budgetary Basis) and Actual  
Job and Family Services Fund  
For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$11,183,326	\$10,351,316	\$8,324,091	(\$2,027,225)
Other	1,138,450	935,764	1,264,315	328,551
<b>Total Revenue</b>	<b>12,321,776</b>	<b>11,287,080</b>	<b>9,588,406</b>	<b>(1,698,674)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Administration				
Personal Services	2,250,000	2,395,000	2,384,291	10,709
Fringe Benefits	860,125	905,444	905,342	102
Contractual Services	450,000	441,611	412,569	29,042
Supplies and Materials	100,000	115,000	107,368	7,632
Equipment	40,000	10,000	9,847	153
Other	1,810,000	2,848,286	2,666,600	181,686
<b>Total Administration</b>	<b>5,510,125</b>	<b>6,715,341</b>	<b>6,486,017</b>	<b>229,324</b>
Social Services				
Personal Services	2,000,000	1,887,556	1,857,710	29,846
Fringe Benefits	771,000	845,000	752,892	92,108
Contractual Services	2,950,000	2,769,703	2,026,118	743,585
Supplies and Materials	20,000	25,000	22,286	2,714
Equipment	10,651	2,276	1,691	585
Other	460,000	411,500	386,070	25,430
<b>Total Social Services</b>	<b>6,211,651</b>	<b>5,941,035</b>	<b>5,046,767</b>	<b>894,268</b>
<b>Total Expenditures</b>	<b>11,721,776</b>	<b>12,656,376</b>	<b>11,532,784</b>	<b>1,123,592</b>
Excess of Revenues Over (Under) Expenditures	600,000	(1,369,296)	(1,944,378)	(575,082)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	312,000	312,000	290,000	(22,000)
Transfers - Out	0	(213,950)	(213,950)	0
<b>Total Other Financing Sources (Uses)</b>	<b>312,000</b>	<b>98,050</b>	<b>76,050</b>	<b>(22,000)</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Job and Family Services Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	912,000	(1,271,246)	(1,868,328)	(597,082)
Fund Balances (Deficit) at Beginning of Year	3,460,558	3,460,558	3,460,558	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,372,558</u></u>	<u><u>\$2,189,312</u></u>	<u><u>\$1,592,230</u></u>	<u><u>(\$597,082)</u></u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVGT) Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$3,805,000	\$3,805,000	\$3,845,848	\$40,848
Charges for Services	2,000	2,000	1,404	(596)
Fines and Forfeitures	25,000	25,000	47,401	22,401
Interest	16,000	16,000	1,691	(14,309)
Other	37,000	37,000	15,102	(21,898)
<b>Total Revenue</b>	<b>3,885,000</b>	<b>3,885,000</b>	<b>3,911,446</b>	<b>26,446</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
County Engineer				
Personal Services	221,777	196,777	190,565	6,212
Fringe Benefits	142,000	67,202	62,174	5,028
Contractual Services	172,000	123,977	122,540	1,437
Supplies and Materials	10,000	9,098	4,601	4,497
Equipment	10,000	7,718	7,718	0
Other	11,000	67,767	53,093	14,674
<b>Total County Engineer</b>	<b>566,777</b>	<b>472,539</b>	<b>440,691</b>	<b>31,848</b>
Road				
Personal Services	900,000	1,007,700	969,193	38,507
Fringe Benefits	546,000	474,000	459,288	14,712
Contractual Services	25,000	0	0	0
Supplies and Materials	600,000	809,595	809,595	0
Equipment	150,000	463,772	463,772	0
Other	300,000	351,559	302,603	48,956
<b>Total Road</b>	<b>2,521,000</b>	<b>3,106,626</b>	<b>3,004,451</b>	<b>102,175</b>
Bridge				
Contractual Services	1,050,000	1,025,000	993,271	31,729
Supplies and Materials	25,000	0	0	0
Equipment	1,000	0	0	0
Other	50,000	49,107	49,107	0
<b>Total Bridge</b>	<b>1,126,000</b>	<b>1,074,107</b>	<b>1,042,378</b>	<b>31,729</b>

continued

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Road (MVGT) Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
Total Expenditures	4,213,777	4,653,272	4,487,520	165,752
Excess of Revenues Over (Under) Expenditures	(328,777)	(768,272)	(576,074)	192,198
<b>Other Financing Sources (Uses):</b>				
Proceeds of Loans	0	187,900	187,900	0
Transfers - In	0	276,595	276,595	0
Transfers - Out	0	(25,000)	(25,000)	0
Total Other Financing Sources (Uses)	0	439,495	439,495	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(328,777)	(328,777)	(136,579)	192,198
Fund Balances (Deficit) at Beginning of Year	377,662	377,662	377,662	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$48,885	\$48,885	\$241,083	\$192,198

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**Children Services Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$1,855,685	\$1,855,685	\$1,912,007	\$56,322
Intergovernmental	3,069,079	3,209,079	2,627,187	(581,892)
Charges for Services	850,000	975,000	971,846	(3,154)
Other	281,000	273,710	325,566	51,856
<b>Total Revenue</b>	<b>6,055,764</b>	<b>6,313,474</b>	<b>5,836,606</b>	<b>(476,868)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	2,891,608	2,885,608	2,782,883	102,725
Fringe Benefits	1,138,893	1,102,955	1,035,988	66,967
Contractual Services	2,088,550	738,884	690,531	48,353
Supplies and Materials	47,410	52,914	49,770	3,144
Capital Outlay and Equipment	212,515	207,591	93,811	113,780
Other	882,390	2,856,152	2,650,771	205,381
<b>Total Expenditures</b>	<b>7,261,366</b>	<b>7,844,104</b>	<b>7,303,754</b>	<b>540,350</b>
Excess of Revenues Over (Under) Expenditures	(1,205,602)	(1,530,630)	(1,467,148)	63,482
Fund Balances (Deficit) at Beginning of Year	1,302,610	1,302,610	1,302,610	0
Prior Year Encumbrances Appropriated	345,946	345,946	345,946	0
Fund Balances (Deficit) at End of Year	<u>\$442,954</u>	<u>\$117,926</u>	<u>\$181,408</u>	<u>\$63,482</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) - and Actual**  
**MR/DD (Beacon School) Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$3,059,508	\$3,059,508	\$3,127,349	\$67,841
Intergovernmental	2,350,073	2,350,073	1,987,047	(363,026)
Charges for Services	7,692	7,692	10,192	2,500
Other	70,000	70,000	70,745	745
<b>Total Revenue</b>	<b>5,487,273</b>	<b>5,487,273</b>	<b>5,195,333</b>	<b>(291,940)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	3,240,194	3,240,194	3,163,659	76,535
Fringe Benefits	1,447,263	1,383,976	1,335,103	48,873
Contractual Services	754,007	711,682	707,497	4,185
Supplies and Materials	147,752	163,982	163,834	148
Equipment	153,517	42,044	39,879	2,165
Other	242,384	400,219	376,057	24,162
<b>Total Expenditures</b>	<b>5,985,117</b>	<b>5,942,097</b>	<b>5,786,029</b>	<b>156,068</b>
Excess of Revenues Over (Under) Expenditures	(497,844)	(454,824)	(590,696)	(135,872)
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	(40,000)	(40,000)	(40,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(537,844)	(494,824)	(630,696)	(135,872)
Fund Balances (Deficit) at Beginning of Year	2,333,938	2,333,938	2,333,938	0
Prior Year Encumbrances Appropriated	132,061	132,061	132,061	0
Fund Balances (Deficit) at End of Year	<u>\$1,928,155</u>	<u>\$1,971,175</u>	<u>\$1,835,303</u>	<u>(\$135,872)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ambulance Service Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$1,350,502	\$1,350,502	\$1,392,399	\$41,897
Intergovernmental	185,613	185,613	111,448	(74,165)
Other	0	0	34,841	34,841
<b>Total Revenue</b>	<b>1,536,115</b>	<b>1,536,115</b>	<b>1,538,688</b>	<b>2,573</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contractual Services	1,542,718	1,549,572	1,548,501	1,071
Other	36,000	36,814	32,039	4,775
<b>Total Expenditures</b>	<b>1,578,718</b>	<b>1,586,386</b>	<b>1,580,540</b>	<b>5,846</b>
Excess of Revenues Over (Under) Expenditures	(42,603)	(50,271)	(41,852)	8,419
Fund Balances (Deficit) at Beginning of Year	1,046,023	1,046,023	1,046,023	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<b>\$1,003,420</b>	<b>\$995,752</b>	<b>\$1,004,171</b>	<b>\$8,419</b>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Dog and Kennel Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges For Services	\$14,000	\$14,000	\$9,771	(\$4,229)
Licenses and Permits	78,000	78,000	60,364	(17,636)
Fines and Forfeitures	3,200	3,200	4,239	1,039
Other	500	500	857	357
<b>Total Revenue</b>	<b>95,700</b>	<b>95,700</b>	<b>75,231</b>	<b>(20,469)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Personal Services	48,025	42,025	40,075	1,950
Fringe Benefits	22,854	26,611	26,432	179
Contractual Services	2,000	2,000	909	1,091
Supplies and Materials	18,000	23,000	12,684	10,316
Other	29,821	31,699	24,682	7,017
<b>Total Expenditures</b>	<b>120,700</b>	<b>125,335</b>	<b>104,782</b>	<b>20,553</b>
Excess of Revenues Over (Under) Expenditures	(25,000)	(29,635)	(29,551)	84
Fund Balances (Deficit) at Beginning of Year	34,675	34,675	34,675	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,675</u>	<u>\$5,040</u>	<u>\$5,124</u>	<u>\$84</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Donations Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$200	\$300	\$100
<i>Total Revenue</i>	0	200	300	100
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	0	200	192	8
<i>Total Expenditures</i>	0	200	192	8
Excess of Revenues Over (Under) Expenditures	0	0	108	108
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$108</u>	<u>\$108</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Workers Compensation Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$12,360	\$12,360	\$0
<i>Total Revenue</i>	0	12,360	12,360	0
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	0	12,360	12,360	0
<i>Total Expenditures</i>	0	12,360	12,360	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Child Support Enforcement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$637,174	\$617,174	\$1,115,380	\$498,206
Charges for Services	97,000	97,000	194,323	97,323
Other	740,826	752,376	122,746	(629,630)
<b>Total Revenue</b>	<b>1,475,000</b>	<b>1,466,550</b>	<b>1,432,449</b>	<b>(34,101)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	637,174	695,174	686,850	8,324
Fringe Benefits	266,800	304,350	283,057	21,293
Contractual Services	225,000	225,000	223,635	1,365
Other	349,426	272,026	192,394	79,632
<b>Total Expenditures</b>	<b>1,478,400</b>	<b>1,496,550</b>	<b>1,385,936</b>	<b>110,614</b>
Excess of Revenues Over (Under) Expenditures	(3,400)	(30,000)	46,513	76,513
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	30,000	30,000	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,400)	0	76,513	76,513
Fund Balances (Deficit) at Beginning of Year	18,192	18,192	18,192	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,792</u>	<u>\$18,192</u>	<u>\$94,705</u>	<u>\$76,513</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Indigent Guardianship Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,000	\$4,000	\$6,045	\$2,045
<i>Total Revenues</i>	4,000	4,000	6,045	2,045
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	0	5,710	2,528	3,182
<i>Total Expenditures</i>	0	5,710	2,528	3,182
Excess of Revenues Over (Under) Expenditures	4,000	(1,710)	3,517	5,227
Fund Balances (Deficit) at Beginning of Year	1,710	1,710	1,710	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,710</u>	<u>\$0</u>	<u>\$5,227</u>	<u>\$5,227</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Real Estate Assessment Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$401,500	\$401,500	\$391,415	(\$10,085)
Other	0	0	94	94
<b>Total Revenue</b>	<b>401,500</b>	<b>401,500</b>	<b>391,509</b>	<b>(9,991)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Personal Services	154,195	148,065	140,114	7,951
Fringe Benefits	68,937	79,067	70,634	8,433
Contractual Services	83,200	103,200	101,238	1,962
Supplies and Materials	5,500	5,500	0	5,500
Capital Outlay	10,000	10,000	2,383	7,617
Other	7,500	7,500	6,395	1,105
<b>Total Expenditures</b>	<b>329,332</b>	<b>353,332</b>	<b>320,764</b>	<b>32,568</b>
Excess of Revenues Over (Under) Expenditures	72,168	48,168	70,745	22,577
Fund Balances (Deficit) at Beginning of Year	404,302	404,302	404,302	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$476,470</u>	<u>\$452,470</u>	<u>\$475,047</u>	<u>\$22,577</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**GIS Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$22,500	\$22,500	\$0
Other	0	52,500	52,500	0
<b>Total Revenue</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Personal Services	0	25,000	18,750	6,250
Fringe Benefits	0	4,750	1,694	3,056
Contractual Services	50,000	75,250	68,592	6,658
<b>Total Expenditures</b>	<b>50,000</b>	<b>105,000</b>	<b>89,036</b>	<b>15,964</b>
Excess of Revenues Over (Under) Expenditures	(50,000)	(30,000)	(14,036)	15,964
<b>Other Financing Sources (Uses):</b>				
Transfers - In	22,000	52,000	30,000	(22,000)
<b>Total Other Financing Sources (Uses)</b>	<b>22,000</b>	<b>52,000</b>	<b>30,000</b>	<b>(22,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(28,000)	22,000	15,964	(6,036)
Fund Balances (Deficit) at Beginning of Year	28,089	28,089	28,089	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$89</u>	<u>\$50,089</u>	<u>\$44,053</u>	<u>(\$6,036)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Planner Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$5,500	\$5,500
Charges for Services	4,000	44,000	45,654	1,654
Other	1,000	22,000	25,774	3,774
<b>Total Revenue</b>	<b>5,000</b>	<b>66,000</b>	<b>76,928</b>	<b>10,928</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Personal Services	90,592	91,325	91,325	0
Fringe Benefits	34,263	34,331	33,400	931
Contractual Services	12,587	24,516	18,975	5,541
Supplies and Materials	4,125	4,098	3,082	1,016
Capital Outlay	1,500	4,699	2,760	1,939
Other	4,850	3,500	1,517	1,983
<b>Total Expenditures</b>	<b>147,917</b>	<b>162,469</b>	<b>151,059</b>	<b>11,410</b>
Excess of Revenues Over (Under) Expenditures	(142,917)	(96,469)	(74,131)	22,338
<b>Other Financing Sources (Uses):</b>				
Transfers - In	120,000	80,000	80,200	200
<b>Total Other Financing Sources (Uses)</b>	<b>120,000</b>	<b>80,000</b>	<b>80,200</b>	<b>200</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(22,917)	(16,469)	6,069	22,538
Fund Balances (Deficit) at Beginning of Year	29,890	29,890	29,890	0
Prior Year Encumbrances Appropriated	862	862	862	0
Fund Balances (Deficit) at End of Year	<u>\$7,835</u>	<u>\$14,283</u>	<u>\$36,821</u>	<u>\$22,538</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Emergency Management Agency Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$33,000	\$34,784	\$25,713	(\$9,071)
Other	0	0	24	24
<b>Total Revenue</b>	<b>33,000</b>	<b>34,784</b>	<b>25,737</b>	<b>(9,047)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	30,701	46,051	30,953	15,098
Fringe Benefits	15,681	16,370	16,016	354
Contractual Services	1,000	2,784	2,133	651
Supplies and Materials	3,250	3,250	2,427	823
Capital Outlay	6,600	6,481	4,357	2,124
Other	20,026	22,526	7,545	14,981
<b>Total Expenditures</b>	<b>77,258</b>	<b>97,462</b>	<b>63,431</b>	<b>34,031</b>
Excess of Revenues Over (Under) Expenditures	(44,258)	(62,678)	(37,694)	24,984
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	3,700	3,700	0
Advances - Out	0	(3,700)	(3,700)	0
Transfers - In	36,000	51,350	35,664	(15,686)
<b>Total Other Financing Sources (Uses)</b>	<b>36,000</b>	<b>51,350</b>	<b>35,664</b>	<b>(15,686)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(8,258)	(11,328)	(2,030)	9,298
Fund Balances (Deficit) at Beginning of Year	10,692	10,692	10,692	0
Prior Year Encumbrances Appropriated	754	754	754	0
Fund Balances (Deficit) at End of Year	<u>\$3,188</u>	<u>\$118</u>	<u>\$9,416</u>	<u>\$9,298</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DRETAC Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$74,000	\$74,000	\$113,947	\$39,947
Other	0	0	9,555	9,555
<b>Total Revenues</b>	<b>74,000</b>	<b>74,000</b>	<b>123,502</b>	<b>49,502</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Personal Services	41,100	41,100	40,497	603
Fringe Benefits	12,441	12,441	11,182	1,259
Contractual Services	3,500	9,650	8,182	1,468
Capital Outlay	2,000	5,500	5,037	463
Other	2,500	1,850	1,718	132
<b>Total Treasurer</b>	<b>61,541</b>	<b>70,541</b>	<b>66,616</b>	<b>3,925</b>
Prosecuting Attorney				
Personal Services	42,145	42,145	39,389	2,756
Fringe Benefits	7,586	7,586	7,243	343
Contractual Services	0	3,149	3,149	0
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay	6,000	6,000	2,528	3,472
Other	8,000	8,000	6,649	1,351
<b>Total Prosecuting Attorney</b>	<b>64,731</b>	<b>67,880</b>	<b>58,958</b>	<b>8,922</b>
<b>Total Expenditures</b>	<b>126,272</b>	<b>138,421</b>	<b>125,574</b>	<b>12,847</b>
Excess of Revenues Over (Under) Expenditures	(52,272)	(64,421)	(2,072)	62,349
Fund Balances (Deficit) at Beginning of Year	122,878	122,878	122,878	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$70,606</u>	<u>\$58,457</u>	<u>\$120,806</u>	<u>\$62,349</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Treasurer's Prepayment Interest Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$1,100	\$1,100	\$720	(\$380)
<i>Total Revenue</i>	1,100	1,100	720	(380)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	2,500	2,500	769	1,731
Other	3,000	3,000	2,052	948
<i>Total Expenditures</i>	5,500	5,500	2,821	2,679
Excess of Revenues Over (Under) Expenditures	(4,400)	(4,400)	(2,101)	2,299
Fund Balances (Deficit) at Beginning of Year	10,112	10,112	10,112	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,712</u>	<u>\$5,712</u>	<u>\$8,011</u>	<u>\$2,299</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Marriage License Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$8,045	\$8,045
Licenses and Permits	6,000	8,414	6,613	(1,801)
<i>Total Revenue</i>	6,000	8,414	14,658	6,244
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	0	15,433	15,433	0
<i>Total Expenditures</i>	0	15,433	15,433	0
Excess of Revenues Over (Under) Expenditures	6,000	(7,019)	(775)	6,244
Fund Balances (Deficit) at Beginning of Year	7,019	7,019	7,019	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,019</u>	<u>\$0</u>	<u>\$6,244</u>	<u>\$6,244</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate/Juvenile Computerization Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$13,000	\$13,000	\$14,679	\$1,679
<i>Total Revenue</i>	13,000	13,000	14,679	1,679
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Equipment	0	30,663	3,093	27,570
<i>Total Expenditures</i>	0	30,663	3,093	27,570
Excess of Revenues Over (Under) Expenditures	13,000	(17,663)	11,586	29,249
Fund Balances (Deficit) at Beginning of Year	17,663	17,663	17,663	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$30,663</u>	<u>\$0</u>	<u>\$29,249</u>	<u>\$29,249</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate/Juvenile Computer Legal Research Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,000	\$4,000	\$4,405	\$405
<i>Total Revenue</i>	4,000	4,000	4,405	405
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	0	11,840	4,136	7,704
<i>Total Expenditures</i>	0	11,840	4,136	7,704
Excess of Revenues Over (Under) Expenditures	4,000	(7,840)	269	8,109
Fund Balances (Deficit) at Beginning of Year	7,840	7,840	7,840	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,840</u>	<u>\$0</u>	<u>\$8,109</u>	<u>\$8,109</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Common Pleas Computerization Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$8,500	\$8,500	\$26,563	\$18,063
<i>Total Revenue</i>	8,500	8,500	26,563	18,063
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Equipment	27,139	28,472	28,472	0
<i>Total Expenditures</i>	27,139	28,472	28,472	0
Excess of Revenues Over (Under) Expenditures	(18,639)	(19,972)	(1,909)	18,063
Fund Balances (Deficit) at Beginning of Year	46,823	46,823	46,823	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$28,184</u>	<u>\$26,851</u>	<u>\$44,914</u>	<u>\$18,063</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Common Pleas Computer Legal Research Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$2,000	\$2,000	\$2,194	\$194
<i>Total Revenue</i>	2,000	2,000	2,194	194
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	0	6,900	6,174	726
<i>Total Expenditures</i>	0	6,900	6,174	726
Excess of Revenues Over (Under) Expenditures	2,000	(4,900)	(3,980)	920
Fund Balances (Deficit) at Beginning of Year	4,972	4,972	4,972	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,972</u>	<u>\$72</u>	<u>\$992</u>	<u>\$920</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Special Projects Common Pleas Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$4,000	\$4,000	\$5,487	\$1,487
<i>Total Revenue</i>	4,000	4,000	5,487	1,487
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	0	5,000	548	4,452
<i>Total Expenditures</i>	0	5,000	548	4,452
Excess of Revenues Over (Under) Expenditures	4,000	(1,000)	4,939	5,939
Fund Balances (Deficit) at Beginning of Year	17,609	17,609	17,609	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$21,609</u>	<u>\$16,609</u>	<u>\$22,548</u>	<u>\$5,939</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate Court Projects Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$10,000	\$10,000	\$8,675	(\$1,325)
<i>Total Revenue</i>	10,000	10,000	8,675	(1,325)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	0	16,861	0	16,861
<i>Total Expenditures</i>	0	16,861	0	16,861
Excess of Revenues Over (Under) Expenditures	10,000	(6,861)	8,675	15,536
Fund Balances (Deficit) at Beginning of Year	6,861	6,861	6,861	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,861</u>	<u>\$0</u>	<u>\$15,536</u>	<u>\$15,536</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Juvenile Mediation Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Juvenile Tobacco Intervention Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$1,000	\$1,000	\$1,450	\$450
<i>Total Revenue</i>	1,000	1,000	1,450	450
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	0	5,850	0	5,850
<i>Total Expenditures</i>	0	5,850	0	5,850
Excess of Revenues Over (Under) Expenditures	1,000	(4,850)	1,450	6,300
Fund Balances (Deficit) at Beginning of Year	4,850	4,850	4,850	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,850</u>	<u>\$0</u>	<u>\$6,300</u>	<u>\$6,300</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**BCI Fingerprint Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$2,500	\$1,863	(\$637)
<i>Total Revenue</i>	0	2,500	1,863	(637)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	0	2,500	1,575	925
<i>Total Expenditures</i>	0	2,500	1,575	925
Excess of Revenues Over (Under) Expenditures	0	0	288	288
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$288</u>	<u>\$288</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Concealed Carry Weapons Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$33,750	\$11,752	(\$21,998)
<i>Total Revenue</i>	0	33,750	11,752	(21,998)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	0	15,000	5,574	9,426
Supplies and Materials	0	2,500	0	2,500
Other	0	16,250	0	16,250
<i>Total Expenditures</i>	0	33,750	5,574	28,176
Excess of Revenues Over (Under) Expenditures	0	0	6,178	6,178
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$6,178</u>	<u>\$6,178</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Sheriff's Grant Projects Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$6,000	\$28,388	\$30,870	\$2,482
<b>Total Revenue</b>	<b>6,000</b>	<b>28,388</b>	<b>30,870</b>	<b>2,482</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	9,080	25,337	23,682	1,655
Fringe Benefits	1,920	3,927	3,879	48
Supplies and Materials	0	7,066	4,174	2,892
<b>Total Expenditures</b>	<b>11,000</b>	<b>36,330</b>	<b>31,735</b>	<b>4,595</b>
Excess of Revenues Over (Under) Expenditures	(5,000)	(7,942)	(865)	7,077
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	0	(544)	(544)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(544)</b>	<b>(544)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(5,000)	(8,486)	(1,409)	7,077
Fund Balances (Deficit) at Beginning of Year	8,486	8,486	8,486	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,486</u>	<u>\$0</u>	<u>\$7,077</u>	<u>\$7,077</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Indigent Drivers Alcohol Treatment Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$30	\$30	\$228	\$198
<i>Total Revenue</i>	30	30	228	198
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	0	1,330	0	1,330
<i>Total Expenditures</i>	0	1,330	0	1,330
Excess of Revenues Over (Under) Expenditures	30	(1,300)	228	1,528
Fund Balances (Deficit) at Beginning of Year	1,300	1,300	1,300	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,330</u>	<u>\$0</u>	<u>\$1,528</u>	<u>\$1,528</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**D.U.I. Enforcement and Education Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$750	\$750	\$200	(\$550)
<i>Total Revenue</i>	750	750	200	(550)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	910	910	0	910
<i>Total Expenditures</i>	910	910	0	910
Excess of Revenues Over (Under) Expenditures	(160)	(160)	200	360
Fund Balances (Deficit) at Beginning of Year	160	160	160	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$360</u>	<u>\$360</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Drug Law Enforcement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$16,000	\$16,000	\$4,121	(\$11,879)
Other	1,000	1,000	0	(1,000)
<i>Total Revenue</i>	17,000	17,000	4,121	(12,879)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Sheriff				
Other	32,000	32,000	12,825	19,175
Total Sheriff	32,000	32,000	12,825	19,175
Prosecuting Attorney				
Other	5,000	5,000	4,227	773
Total Prosecuting Attorney	5,000	5,000	4,227	773
<i>Total Expenditures</i>	37,000	37,000	17,052	19,948
Excess of Revenues Over (Under) Expenditures	(20,000)	(20,000)	(12,931)	7,069
Fund Balances (Deficit) at Beginning of Year	23,037	23,037	23,037	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,037</u>	<u>\$3,037</u>	<u>\$10,106</u>	<u>\$7,069</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Diversions - Prosecuting Attorney Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$5,000	\$5,000	\$12,709	\$7,709
<i>Total Revenue</i>	5,000	5,000	12,709	7,709
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	5,150	5,195	5,192	3
Fringe Benefits	927	882	882	0
Other	2,000	2,000	1,309	691
<i>Total Expenditures</i>	8,077	8,077	7,383	694
Excess of Revenues Over (Under) Expenditures	(3,077)	(3,077)	5,326	8,403
Fund Balances (Deficit) at Beginning of Year	22,834	22,834	22,834	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,757</u>	<u>\$19,757</u>	<u>\$28,160</u>	<u>\$8,403</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Title Administration Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$180,000	\$180,000	\$217,961	\$37,961
Interest	0	0	371	371
Other	0	0	88	88
<b>Total Revenue</b>	<b>180,000</b>	<b>180,000</b>	<b>218,420</b>	<b>38,420</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Personal Services	115,568	115,568	107,015	8,553
Fringe Benefits	56,486	55,073	45,316	9,757
Contractual Services	27,417	34,970	18,516	16,454
Supplies and Materials	26,000	26,000	24,378	1,622
Other	6,000	56,000	47,956	8,044
<b>Total Expenditures</b>	<b>231,471</b>	<b>287,611</b>	<b>243,181</b>	<b>44,430</b>
Excess of Revenues Over (Under) Expenditures	(51,471)	(107,611)	(24,761)	82,850
Fund Balances (Deficit) at Beginning of Year	198,641	198,641	198,641	0
Prior Year Encumbrances Appropriated	417	417	417	0
Fund Balances (Deficit) at End of Year	<u>\$147,587</u>	<u>\$91,447</u>	<u>\$174,297</u>	<u>\$82,850</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Recorder Equipment Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$45,000	\$45,000	\$38,308	(\$6,692)
Other	0	550	550	0
<i>Total Revenue</i>	45,000	45,550	38,858	(6,692)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	60,000	60,000	59,761	239
<i>Total Expenditures</i>	60,000	60,000	59,761	239
Excess of Revenues Over (Under) Expenditures	(15,000)	(14,450)	(20,903)	(6,453)
Fund Balances (Deficit) at Beginning of Year	75,657	75,657	75,657	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$60,657</u>	<u>\$61,207</u>	<u>\$54,754</u>	<u>(\$6,453)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**T.B. Hospital Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$134,571	\$134,571	\$137,652	\$3,081
Intergovernmental	16,775	16,775	11,228	(5,547)
Other	0	0	1,972	1,972
<b>Total Revenue</b>	<b>151,346</b>	<b>151,346</b>	<b>150,852</b>	<b>(494)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contractual Services	492,198	481,525	110,021	371,504
Other	6,956	6,450	4,558	1,892
<b>Total Expenditures</b>	<b>499,154</b>	<b>487,975</b>	<b>114,579</b>	<b>373,396</b>
Excess of Revenues Over (Under) Expenditures	(347,808)	(336,629)	36,273	372,902
Fund Balances (Deficit) at Beginning of Year	402,212	402,212	402,212	0
Prior Year Encumbrances Appropriated	19,004	19,004	19,004	0
Fund Balances (Deficit) at End of Year	<u>\$73,408</u>	<u>\$84,587</u>	<u>\$457,489</u>	<u>\$372,902</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Senior Citizens Levy Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$411,810	\$411,810	\$424,747	\$12,937
Intergovernmental	53,846	53,846	31,186	(22,660)
Other	0	0	13	13
<i>Total Revenue</i>	465,656	465,656	455,946	(9,710)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	315,000	484,000	453,422	30,578
<i>Total Expenditures</i>	315,000	484,000	453,422	30,578
Excess of Revenues Over (Under) Expenditures	150,656	(18,344)	2,524	20,868
Fund Balances (Deficit) at Beginning of Year	66,872	66,872	66,872	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$217,528</u>	<u>\$48,528</u>	<u>\$69,396</u>	<u>\$20,868</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**MR/DD Medicaid Risk Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers - In	8,055	8,055	0	(8,055)
<b>Total Other Financing Sources (Uses)</b>	8,055	8,055	0	(8,055)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,055	8,055	0	(8,055)
Fund Balances (Deficit) at Beginning of Year	8,055	8,055	8,055	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,110</u>	<u>\$16,110</u>	<u>\$8,055</u>	<u>(\$8,055)</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**911 Emergency Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales Tax	\$1,036,986	\$1,036,986	\$1,115,244	\$78,258
Other	0	0	11,760	11,760
<b>Total Revenue</b>	<b>1,036,986</b>	<b>1,036,986</b>	<b>1,127,004</b>	<b>90,018</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	540,000	597,908	554,757	43,151
Fringe Benefits	199,400	207,100	195,555	11,545
Contractual Services	72,020	69,720	66,861	2,859
Supplies and Materials	15,000	15,668	13,655	2,013
Capital Outlay	74,000	601,769	172,853	428,916
Other	92,620	149,515	143,064	6,451
<b>Total Expenditures</b>	<b>993,040</b>	<b>1,641,680</b>	<b>1,146,745</b>	<b>494,935</b>
Excess of Revenues Over (Under) Expenditures	43,946	(604,694)	(19,741)	584,953
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	0	442	442
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>442</b>	<b>442</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	43,946	(604,694)	(19,299)	585,395
Fund Balances (Deficit) at Beginning of Year	923,478	923,478	923,478	0
Prior Year Encumbrances Appropriated	28,194	28,194	28,194	0
Fund Balances (Deficit) at End of Year	<u>\$995,618</u>	<u>\$346,978</u>	<u>\$932,373</u>	<u>\$585,395</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Bikeway Maintenance Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	0	(200)	(200)	0
<b>Total Other Financing Sources (Uses)</b>	0	(200)	(200)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(200)	(200)	0
Fund Balances (Deficit) at Beginning of Year	1,190	1,190	1,190	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,190</u>	<u>\$990</u>	<u>\$990</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DUI Grant Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**ACENET Revolving Loan Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**CDBG Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$1,245,777	\$1,555,584	\$568,977	(\$986,607)
<i>Total Revenue</i>	1,245,777	1,555,584	568,977	(986,607)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Contractual Services	663,149	984,742	596,530	388,212
<i>Total Expenditures</i>	663,149	984,742	596,530	388,212
Excess of Revenues Over (Under) Expenditures	582,628	570,842	(27,553)	(598,395)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	10,000	10,000	0
<i>Total Other Financing Sources (Uses)</i>	0	10,000	10,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	582,628	580,842	(17,553)	(598,395)
Fund Balances (Deficit) at Beginning of Year	17,347	17,347	17,347	0
Prior Year Encumbrances Appropriated	14,539	14,539	14,539	0
Fund Balances (Deficit) at End of Year	<u>\$614,514</u>	<u>\$612,728</u>	<u>\$14,333</u>	<u>(\$598,395)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**CD Revolving Loan Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$41,298	\$41,298
Other	0	0	813	813
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>42,111</b>	<b>42,111</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Economic Development and Assistance				
Other	35,000	35,000	21,352	13,648
<b>Total Expenditures</b>	<b>35,000</b>	<b>35,000</b>	<b>21,352</b>	<b>13,648</b>
Excess of Revenues Over (Under) Expenditures	(35,000)	(35,000)	20,759	55,759
<b>Other Financing Sources (Uses):</b>				
Loan Repayment	0	0	66,010	66,010
Transfers - Out	0	(10,000)	(10,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(10,000)</b>	<b>56,010</b>	<b>66,010</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(35,000)	(45,000)	76,769	121,769
Fund Balances (Deficit) at Beginning of Year	294,839	294,839	294,839	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$259,839</u>	<u>\$249,839</u>	<u>\$371,608</u>	<u>\$121,769</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**WIA Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$135,700	\$135,700
Other	0	0	12,529	12,529
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>148,229</b>	<b>148,229</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	0	173,950	136,556	37,394
Other	0	10,000	5,347	4,653
<b>Total Expenditures</b>	<b>0</b>	<b>183,950</b>	<b>141,903</b>	<b>42,047</b>
Excess of Revenues Over (Under) Expenditures	0	(183,950)	6,326	190,276
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	183,950	183,950	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>183,950</b>	<b>183,950</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	190,276	190,276
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$190,276</u>	<u>\$190,276</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**FEMA Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$242,000	\$242,000	\$89,302	(\$152,698)
<i>Total Revenue</i>	242,000	242,000	89,302	(152,698)
<b>Expenditures</b>				
	0	0	0	0
Excess of Revenues Over (Under) Expenditures	242,000	242,000	89,302	(152,698)
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	0	(276,595)	(276,595)	0
<i>Total Other Financing Sources (Uses)</i>	0	(276,595)	(276,595)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	242,000	(34,595)	(187,293)	(152,698)
Fund Balances (Deficit) at Beginning of Year	187,293	187,293	187,293	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$429,293</u>	<u>\$152,698</u>	<u>\$0</u>	<u>(\$152,698)</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**EMA DOJ Grants Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$386,019	\$295,279	(\$90,740)
<b>Total Revenue</b>	<b>0</b>	<b>386,019</b>	<b>295,279</b>	<b>(90,740)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	0	8,169	8,169	0
Fringe Benefits	0	2,553	2,553	0
Supplies and Materials	0	3,234	0	3,234
Capital Outlay	0	372,063	284,504	87,559
<b>Total Expenditures</b>	<b>0</b>	<b>386,019</b>	<b>295,226</b>	<b>90,793</b>
Excess of Revenues Over (Under) Expenditures	0	0	53	53
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	3,700	3,700	0
Advances - Out	0	(3,700)	(3,700)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	53	53
Fund Balances (Deficit) at Beginning of Year	242	242	242	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$242</u>	<u>\$242</u>	<u>\$295</u>	<u>\$53</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**EMA FEMA Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$22,941	\$22,941	\$0
<i>Total Revenue</i>	0	22,941	22,941	0
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	1,008	23,005	22,960	45
Other	0	1,941	844	1,097
<i>Total Expenditures</i>	1,008	24,946	23,804	1,142
Excess of Revenues Over (Under) Expenditures	(1,008)	(2,005)	(863)	1,142
Fund Balances (Deficit) at Beginning of Year	997	997	997	0
Prior Year Encumbrances Appropriated	1,008	1,008	1,008	0
Fund Balances (Deficit) at End of Year	<u>\$997</u>	<u>\$0</u>	<u>\$1,142</u>	<u>\$1,142</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**EMA CERT Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$5,670	\$3,615	(\$2,055)
<i>Total Revenue</i>	0	5,670	3,615	(2,055)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	0	5,670	3,615	2,055
<i>Total Expenditures</i>	0	5,670	3,615	2,055
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Help America Vote Act Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$54,907	\$54,907	\$0
<i>Total Revenue</i>	0	54,907	54,907	0
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive Contractual Services	0	54,907	54,907	0
<i>Total Expenditures</i>	0	54,907	54,907	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**TASC Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$185	\$185
<i>Total Revenue</i>	0	0	185	185
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Fringe Benefits	0	13,765	5,700	8,065
<i>Total Expenditures</i>	0	13,765	5,700	8,065
Excess of Revenues Over (Under) Expenditures	0	(13,765)	(5,515)	8,250
Fund Balances (Deficit) at Beginning of Year	14,743	14,743	14,743	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,743</u>	<u>\$978</u>	<u>\$9,228</u>	<u>\$8,250</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**TASC Athens County Municipal Drug Court Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$22	\$22
<i>Total Revenue</i>	0	0	22	22
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive Fringe Benefits	0	5,462	1,092	4,370
<i>Total Expenditures</i>	0	5,462	1,092	4,370
Excess of Revenues Over (Under) Expenditures	0	(5,462)	(1,070)	4,392
Fund Balances (Deficit) at Beginning of Year	5,607	5,607	5,607	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,607</u>	<u>\$145</u>	<u>\$4,537</u>	<u>\$4,392</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Litter Control Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Local Emergency Planning Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$17,324	\$17,324	\$13,338	(\$3,986)
Other	0	16	0	(16)
<b>Total Revenue</b>	<b>17,324</b>	<b>17,340</b>	<b>13,338</b>	<b>(4,002)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Fringe Benefits	500	500	0	500
Contractual Services	15,350	0	0	0
Materials and Supplies	1,000	1,000	0	1,000
Other	7,500	7,500	227	7,273
<b>Total Expenditures</b>	<b>24,350</b>	<b>9,000</b>	<b>227</b>	<b>8,773</b>
Excess of Revenues Over (Under) Expenditures	(7,026)	8,340	13,111	4,771
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	0	(15,350)	(15,350)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(15,350)</b>	<b>(15,350)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,026)	(7,010)	(2,239)	4,771
Fund Balances (Deficit) at Beginning of Year	22,829	22,829	22,829	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,803</u>	<u>\$15,819</u>	<u>\$20,590</u>	<u>\$4,771</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Recycle Ohio Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$101,600	\$101,600	\$91,668	(\$9,932)
Other	10,000	10,000	10,031	31
<b>Total Revenue</b>	<b>111,600</b>	<b>111,600</b>	<b>101,699</b>	<b>(9,901)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Personal Services	41,184	41,516	41,515	1
Fringe Benefits	11,812	12,003	11,492	511
Contractual Services	39,229	30,808	28,580	2,228
Supplies and Materials	605	605	576	29
Capital Outlay	7,249	7,249	7,249	0
Other	18,942	23,119	20,512	2,607
<b>Total Expenditures</b>	<b>119,021</b>	<b>115,300</b>	<b>109,924</b>	<b>5,376</b>
Excess of Revenues Over (Under) Expenditures	(7,421)	(3,700)	(8,225)	(4,525)
Fund Balances (Deficit) at Beginning of Year	3,345	3,345	3,345	0
Prior Year Encumbrances Appropriated	7,421	7,421	7,421	0
Fund Balances (Deficit) at End of Year	<u>\$3,345</u>	<u>\$7,066</u>	<u>\$2,541</u>	<u>(\$4,525)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Tire Amnesty Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$10,000	\$9,700	(\$300)
<i>Total Revenue</i>	0	10,000	9,700	(300)
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Personal Services	0	200	200	0
Contractual Services	0	9,500	9,500	0
Other	0	300	0	300
<i>Total Expenditures</i>	0	10,000	9,700	300
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Probate Court Mental Illness Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$60,000	\$60,000	\$66,359	\$6,359
<i>Total Revenue</i>	60,000	60,000	66,359	6,359
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial Contractual Services	0	73,200	65,533	7,667
<i>Total Expenditures</i>	0	73,200	65,533	7,667
Excess of Revenues Over (Under) Expenditures	60,000	(13,200)	826	14,026
Fund Balances (Deficit) at Beginning of Year	13,200	13,200	13,200	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$73,200</u>	<u>\$0</u>	<u>\$14,026</u>	<u>\$14,026</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Psychological Evaluation Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$6,000	\$16,000	\$10,000	(\$6,000)
<i>Total Revenue</i>	6,000	16,000	10,000	(6,000)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	0	16,233	6,233	10,000
<i>Total Expenditures</i>	0	16,233	6,233	10,000
Excess of Revenues Over (Under) Expenditures	6,000	(233)	3,767	4,000
Fund Balances (Deficit) at Beginning of Year	6,233	6,233	6,233	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,233</u>	<u>\$6,000</u>	<u>\$10,000</u>	<u>\$4,000</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**TCMPA Grant Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Clean Kids Grant Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**DARE Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$8,500	\$8,500	\$10,124	\$1,624
<i>Total Revenue</i>	8,500	8,500	10,124	1,624
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	0	12,998	12,998	0
Fringe Benefits	0	8,047	7,855	192
<i>Total Expenditures</i>	0	21,045	20,853	192
Excess of Revenues Over (Under) Expenditures	8,500	(12,545)	(10,729)	1,816
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	0	544	544
<i>Total Other Financing Sources (Uses)</i>	0	0	544	544
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,500	(12,545)	(10,185)	2,360
Fund Balances (Deficit) at Beginning of Year	20,299	20,299	20,299	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$28,799</u>	<u>\$7,754</u>	<u>\$10,114</u>	<u>\$2,360</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Sheriff Equipment Grant Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$33,442	\$33,442	\$0
<i>Total Revenue</i>	0	33,442	33,442	0
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety Equipment	6,000	33,442	0	33,442
<i>Total Expenditures</i>	6,000	33,442	0	33,442
Excess of Revenues Over (Under) Expenditures	(6,000)	0	33,442	33,442
Fund Balances (Deficit) at Beginning of Year	2,018	2,018	2,018	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$3,982)</u>	<u>\$2,018</u>	<u>\$35,460</u>	<u>\$33,442</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Youth Services Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$109,930	\$169,202	\$265,882	\$96,680
Other	360	67	101	34
<b>Total Revenue</b>	<b>110,290</b>	<b>169,269</b>	<b>265,983</b>	<b>96,714</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	62,000	199,645	122,908	76,737
Fringe Benefits	37,502	113,532	38,935	74,597
Contractual Services	82,800	218,023	87,246	130,777
Supplies and Materials	6,000	16,355	1,613	14,742
Capital Outlay	2,268	2,268	0	2,268
Other	45,403	80,651	34,486	46,165
<b>Total Expenditures</b>	<b>235,973</b>	<b>630,474</b>	<b>285,188</b>	<b>345,286</b>
Excess of Revenues Over (Under) Expenditures	(125,683)	(461,205)	(19,205)	442,000
Fund Balances (Deficit) at Beginning of Year	471,166	471,166	471,166	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$345,483</u>	<u>\$9,961</u>	<u>\$451,961</u>	<u>\$442,000</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Juvenile Court Projects Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$18,000	\$18,000	\$27,539	\$9,539
Other	0	0	1,439	1,439
<b>Total Revenue</b>	<b>18,000</b>	<b>18,000</b>	<b>28,978</b>	<b>10,978</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	0	67,149	665	66,484
<b>Total Expenditures</b>	<b>0</b>	<b>67,149</b>	<b>665</b>	<b>66,484</b>
Excess of Revenues Over (Under) Expenditures	18,000	(49,149)	28,313	77,462
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	0	8	8
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>8</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	18,000	(49,149)	28,321	77,470
Fund Balances (Deficit) at Beginning of Year	49,149	49,149	49,149	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$67,149</u>	<u>\$0</u>	<u>\$77,470</u>	<u>\$77,470</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Victims Assistance Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$70,612	\$139,642	\$130,099	(\$9,543)
Other	28,795	32,568	4,219	(28,349)
<b>Total Revenue</b>	<b>99,407</b>	<b>172,210</b>	<b>134,318</b>	<b>(37,892)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Personal Services	66,411	116,670	116,584	86
Fringe Benefits	25,602	38,182	37,095	1,087
Contractual Services	1,300	15,103	14,785	318
Supplies and Materials	1,023	2,657	1,851	806
Other	3,179	5,308	5,079	229
<b>Total Expenditures</b>	<b>97,515</b>	<b>177,920</b>	<b>175,394</b>	<b>2,526</b>
Excess of Revenues Over (Under) Expenditures	1,892	(5,710)	(41,076)	(35,366)
<b>Other Financing Sources (Uses):</b>				
Advances - In	0	20,000	20,000	0
Advances - Out	(15,318)	(30,318)	(29,483)	835
Transfers - In	2,400	6,660	30,780	24,120
<b>Total Other Financing Sources (Uses)</b>	<b>(12,918)</b>	<b>(3,658)</b>	<b>21,297</b>	<b>24,955</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(11,026)	(9,368)	(19,779)	(10,411)
Fund Balances (Deficit) at Beginning of Year	20,927	20,927	20,927	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,901</u>	<u>\$11,559</u>	<u>\$1,148</u>	<u>(\$10,411)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**OCJS-DVDA Sheriff Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$50,000	\$51,205	\$61,791	\$10,586
Other	0	494	2,025	1,531
<b>Total Revenue</b>	<b>50,000</b>	<b>51,699</b>	<b>63,816</b>	<b>12,117</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Personal Services	42,334	71,320	71,320	0
Fringe Benefits	7,666	13,435	13,326	109
<b>Total Expenditures</b>	<b>50,000</b>	<b>84,755</b>	<b>84,646</b>	<b>109</b>
Excess of Revenues Over (Under) Expenditures	0	(33,056)	(20,830)	12,226
<b>Other Financing Sources (Uses):</b>				
Transfers - In	0	21,025	26,000	4,975
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>21,025</b>	<b>26,000</b>	<b>4,975</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	(12,031)	5,170	17,201
Fund Balances (Deficit) at Beginning of Year	12,031	12,031	12,031	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,031</u>	<u>\$0</u>	<u>\$17,201</u>	<u>\$17,201</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**OCJS Prosecutor Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Jail Bond Retirement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,054	4,054	4,054	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,054</u>	<u>\$4,054</u>	<u>\$4,054</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**691 Landfill Loan Retirement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	0	64,414	64,414	0
Interest & Fiscal Charges	0	44,315	44,315	0
Total Debt Service	0	108,729	108,729	0
<b>Total Expenditures</b>	0	108,729	108,729	0
Excess of Revenues Over (Under) Expenditures	0	(108,729)	(108,729)	0
<b>Other Financing Sources (Uses):</b>				
Transfers - In	108,729	108,729	98,188	(10,541)
<b>Total Other Financing Sources (Uses)</b>	108,729	108,729	98,188	(10,541)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	108,729	0	(10,541)	(10,541)
Fund Balances (Deficit) at Beginning of Year	10,541	10,541	10,541	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$119,270</u>	<u>\$10,541</u>	<u>\$0</u>	<u>(\$10,541)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Beacon Bond Retirement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$10	\$10
<i>Total Revenue</i>	0	0	10	10
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	10	10
Fund Balances (Deficit) at Beginning of Year	2,514	2,514	2,514	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,514</u>	<u>\$2,514</u>	<u>\$2,524</u>	<u>\$10</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Water Assessment Bond Retirement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$1	\$1
<i>Total Revenue</i>	0	0	1	1
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	1	1
Fund Balances (Deficit) at Beginning of Year	195	195	195	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$195</u>	<u>\$195</u>	<u>\$196</u>	<u>\$1</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Sewer Assessment Bond Retirement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$2	\$2
<i>Total Revenue</i>	0	0	2	2
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	2	2
Fund Balances (Deficit) at Beginning of Year	383	383	383	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$383</u>	<u>\$383</u>	<u>\$385</u>	<u>\$2</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures,**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Buildings Bond Retirement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	0	300,000	300,000	0
Interest & Fiscal Charges	0	121,492	121,492	0
Total Debt Service	0	421,492	421,492	0
<b>Total Expenditures</b>	0	421,492	421,492	0
Excess of Revenues Over (Under) Expenditures	0	(421,492)	(421,492)	0
<b>Other Financing Sources (Uses):</b>				
Transfers - In	421,492	421,492	421,492	0
<b>Total Other Financing Sources (Uses)</b>	421,492	421,492	421,492	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	421,492	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$421,492</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Building Purchases Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
Capital Outlay	0	903,624	903,624	0
<b>Total Expenditures</b>	<b>0</b>	<b>903,624</b>	<b>903,624</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	(903,624)	(903,624)	0
<b>Other Financing Sources (Uses):</b>				
Proceeds of Note	0	900,000	900,000	0
Transfers - In	0	3,624	3,624	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>903,624</b>	<b>903,624</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**County Home Improvement Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Dog Shelter Construction Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Issue II Projects Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$0	\$996,508	\$537,374	(\$459,134)
<i>Total Revenue</i>	0	996,508	537,374	(459,134)
<b>Expenditures:</b>				
Capital Outlay	0	996,508	537,374	459,134
<i>Total Expenditures</i>	0	996,508	537,374	459,134
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Beacon Capital Improvement Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$35,000	\$35,000	\$0	(\$35,000)
<i>Total Revenue</i>	35,000	35,000	0	(35,000)
<b>Expenditures:</b>				
Capital Outlay	91,586	55,542	39,243	16,299
<i>Total Expenditures</i>	91,586	55,542	39,243	16,299
Excess of Revenues Over (Under) Expenditures	(56,586)	(20,542)	(39,243)	(18,701)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	20,000	20,000	40,000	20,000
<i>Total Other Financing Sources (Uses)</i>	20,000	20,000	40,000	20,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(36,586)	(542)	757	1,299
Fund Balances (Deficit) at Beginning of Year	129,400	129,400	129,400	0
Prior Year Encumbrances Appropriated	51,585	51,585	51,585	0
Fund Balances (Deficit) at End of Year	<u>\$144,399</u>	<u>\$180,443</u>	<u>\$181,742</u>	<u>\$1,299</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Health Department Renovations Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$35,000	\$35,000	\$33,071	(\$1,929)
<i>Total Revenue</i>	35,000	35,000	33,071	(1,929)
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	0	70,000	70,000	0
Interest & Fiscal Charges	0	1,413	1,413	0
<i>Total Expenditures</i>	0	71,413	71,413	0
Excess of Revenues Over (Under) Expenditures	35,000	(36,413)	(38,342)	(1,929)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	38,000	38,000	30,608	(7,392)
<i>Total Other Financing Sources (Uses)</i>	38,000	38,000	30,608	(7,392)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	73,000	1,587	(7,734)	(9,321)
Fund Balances (Deficit) at Beginning of Year	7,734	7,734	7,734	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$80,734</u>	<u>\$9,321</u>	<u>\$0</u>	<u>(\$9,321)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Sewer Revenue Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$0	\$16,295	\$33,304	\$17,009
Charges for Services	332,151	334,590	331,418	(3,172)
Other	7,583	7,583	4,328	(3,255)
<b>Total Revenue</b>	<b>339,734</b>	<b>358,468</b>	<b>369,050</b>	<b>10,582</b>
<b>Expenses:</b>				
Personal Services	81,808	81,808	75,662	6,146
Fringe Benefits	36,200	41,694	38,705	2,989
Contractual Services	231,451	278,543	140,360	138,183
Supplies & Materials	32,405	32,299	25,981	6,318
Other	15,000	17,361	15,617	1,744
<b>Debt Service:</b>				
Principal Retirement	34,248	40,266	40,266	0
Interest & Fiscal Charges	31,506	53,856	35,242	18,614
<b>Total Expenses</b>	<b>462,618</b>	<b>545,827</b>	<b>371,833</b>	<b>173,994</b>
Excess of Revenues Over (Under) Expenses	(122,884)	(187,359)	(2,783)	184,576
<b>Other Financing Sources (Uses):</b>				
Transfers-Out	0	(10,000)	(10,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses	(122,884)	(197,359)	(12,783)	184,576
Fund Equity (Deficit) at Beginning of Year	489,394	489,394	489,394	0
Prior Year Encumbrances Appropriated	20,856	20,856	20,856	0
Fund Equity (Deficit) at End of Year	<u>\$387,366</u>	<u>\$312,891</u>	<u>\$497,467</u>	<u>\$184,576</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Buchtel Sewer Revenue Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$134,000	\$134,000	\$142,914	\$8,914
Other	0	0	9,024	9,024
<b>Total Revenue</b>	<b>134,000</b>	<b>134,000</b>	<b>151,938</b>	<b>17,938</b>
<b>Expenses:</b>				
Personal Services	22,876	22,876	20,685	2,191
Fringe Benefits	10,450	11,270	10,648	622
Contractual Services	84,104	90,389	82,165	8,224
Supplies & Materials	6,531	6,493	4,562	1,931
Other	300	300	0	300
<b>Debt Service:</b>				
Interest & Fiscal Charges	0	33,081	32,940	141
<b>Total Expenses</b>	<b>124,261</b>	<b>164,409</b>	<b>151,000</b>	<b>13,409</b>
Excess of Revenues Over (Under) Expenses	9,739	(30,409)	938	31,347
Fund Equity (Deficit) at Beginning of Year	99,530	99,530	99,530	0
Prior Year Encumbrances Appropriated	7,115	7,115	7,115	0
Fund Equity (Deficit) at End of Year	<u>\$116,384</u>	<u>\$76,236</u>	<u>\$107,583</u>	<u>\$31,347</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Plains Water Revenue Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$496,702	\$496,518	\$492,789	(\$3,729)
Interest	0	0	250	250
Other	784	1,676	9,787	8,111
<b>Total Revenue</b>	<b>497,486</b>	<b>498,194</b>	<b>502,826</b>	<b>4,632</b>
<b>Expenses:</b>				
Personal Services	76,752	76,752	73,790	2,962
Fringe Benefits	25,000	25,000	16,897	8,103
Contractual Services	676,104	684,318	388,733	295,585
Supplies & Materials	56,752	56,350	34,968	21,382
Other	17,000	20,109	16,825	3,284
<b>Debt Service:</b>				
Principal Retirement	0	1,800	1,800	0
Interest & Fiscal Charges	0	2,350	2,350	0
<b>Total Expenses</b>	<b>851,608</b>	<b>866,679</b>	<b>535,363</b>	<b>331,316</b>
Excess of Revenues Over (Under) Expenses	(354,122)	(368,485)	(32,537)	335,948
<b>Other Financing Sources (Uses):</b>				
Transfers - In	715	10,000	10,000	0
<b>Total Other Financing Sources (Uses)</b>	<b>715</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses	(353,407)	(358,485)	(22,537)	335,948
Fund Equity (Deficit) at Beginning of Year	482,898	482,898	482,898	0
Prior Year Encumbrances Appropriated	6,156	6,156	6,156	0
Fund Equity (Deficit) at End of Year	<u>\$135,647</u>	<u>\$130,569</u>	<u>\$466,517</u>	<u>\$335,948</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Buchtel Water Revenue Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$135,878	\$135,878	\$136,069	\$191
Other	395	395	3,384	2,989
<b>Total Revenue</b>	<b>136,273</b>	<b>136,273</b>	<b>139,453</b>	<b>3,180</b>
<b>Expenses:</b>				
Personal Services	22,876	22,876	20,069	2,807
Fringe Benefits	10,450	10,450	7,037	3,413
Contractual Services	96,542	108,442	92,802	15,640
Supplies & Materials	19,000	18,766	4,738	14,028
Other	1,000	7,234	6,533	701
<b>Debt Service:</b>				
Principal	0	2,028	2,028	0
Interest & Fiscal Charges	0	1,531	1,531	0
<b>Total Expenses</b>	<b>149,868</b>	<b>171,327</b>	<b>134,738</b>	<b>36,589</b>
Excess of Revenues Over (Under) Expenses	(13,595)	(35,054)	4,715	39,769
Fund Equity (Deficit) at Beginning of Year	72,545	72,545	72,545	0
Prior Year Encumbrances Appropriated	3,742	3,742	3,742	0
Fund Equity (Deficit) at End of Year	<u>\$62,692</u>	<u>\$41,233</u>	<u>\$81,002</u>	<u>\$39,769</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Rural Solid Waste Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$0	\$0	\$0	\$0
<b>Expenses:</b>				
Other	0	5,524	4,884	640
<b>Total Expenses</b>	0	5,524	4,884	640
Excess of Revenues Over (Under) Expenses	0	(5,524)	(4,884)	640
Fund Equity (Deficit) at Beginning of Year	54,879	54,879	54,879	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$54,879</u>	<u>\$49,355</u>	<u>\$49,995</u>	<u>\$640</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Athens County Solid Waste Fund**  
**For the Year Ended December 31, 2004**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses,**  
**And Changes in Fund Equity - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Employee Benefits Trust Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$0	\$0	\$2,656	\$2,656
Other	0	0	29,860	29,860
<i>Total Revenue</i>	0	0	32,516	32,516
<b>Expenses:</b>				
Fringe Benefits	0	62,000	58,988	3,012
<i>Total Expenses</i>	0	62,000	58,988	3,012
Excess of Revenues Over (Under) Expenses	0	(62,000)	(26,472)	35,528
Fund Equity (Deficit) at Beginning of Year	231,003	231,003	231,003	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Equity (Deficit) at End of Year	<u>\$231,003</u>	<u>\$169,003</u>	<u>\$204,531</u>	<u>\$35,528</u>



**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Children Services Trust Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$100	\$100	\$83	(\$17)
Other	12,000	12,000	21,892	9,892
<i>Total Revenue</i>	12,100	12,100	21,975	9,875
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	16,730	22,004	20,479	1,525
Total Human Services	16,730	22,004	20,479	1,525
<i>Total Expenditures</i>	16,730	22,004	20,479	1,525
Excess of Revenues Over (Under) Expenditures	(4,630)	(9,904)	1,496	11,400
Fund Balances (Deficit) at Beginning of Year	16,702	16,702	16,702	0
Prior Year Encumbrances Appropriated	1,730	1,730	1,730	0
Fund Balances (Deficit) at End of Year	<u>\$13,802</u>	<u>\$8,528</u>	<u>\$19,928</u>	<u>\$11,400</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ida Brooks Trust Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$50	\$50	\$9	(\$41)
Other	2,000	2,000	0	(2,000)
<i>Total Revenue</i>	2,050	2,050	9	(2,041)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	4,000	4,000	2,590	1,410
Total Human Services	4,000	4,000	2,590	1,410
<i>Total Expenditures</i>	4,000	4,000	2,590	1,410
Excess of Revenues Over (Under) Expenditures	(1,950)	(1,950)	(2,581)	(631)
Fund Balances (Deficit) at Beginning of Year	3,531	3,531	3,531	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,581</u>	<u>\$1,581</u>	<u>\$950</u>	<u>(\$631)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Ruth Dye Trust Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	9	9	9	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9</u>	<u>\$9</u>	<u>\$9</u>	<u>\$0</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures**  
**And Changes in Fund Balance - Budget**  
**(Non-GAAP Budgetary Basis) and Actual**  
**Unclaimed Money Fund**  
**For the Year Ended December 31, 2004**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$0	\$0	\$109,208	\$109,208
<i>Total Revenue</i>	0	0	109,208	109,208
<b>Expenditures:</b>				
<i>Current:</i>				
Other				
Other	0	14,424	14,424	0
Total Other	0	14,424	14,424	0
<i>Total Expenditures</i>	0	14,424	14,424	0
Excess of Revenues Over (Under) Expenditures	0	(14,424)	94,784	109,208
Fund Balances (Deficit) at Beginning of Year	78,480	78,480	78,480	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$78,480</u>	<u>\$64,056</u>	<u>\$173,264</u>	<u>\$109,208</u>

# STATISTICAL SECTION

Photo: S. Louise Fish



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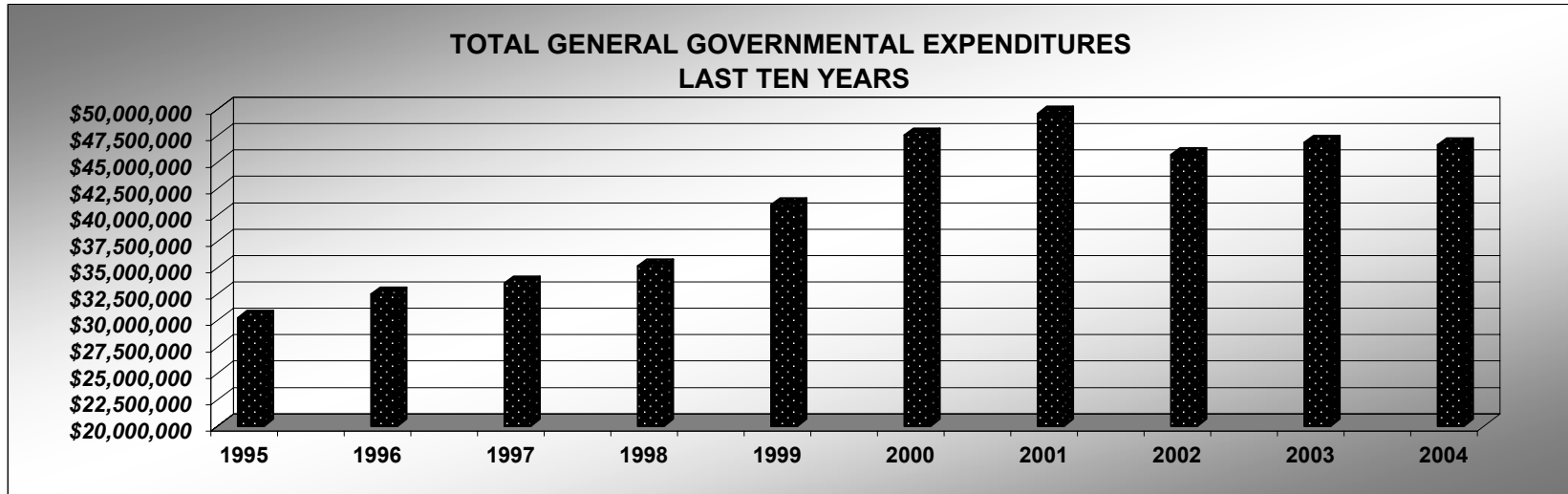
**TABLE 1  
ATHENS COUNTY, OHIO  
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
LAST TEN YEARS**

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>(1)</u> <u>2003</u>	<u>(1)</u> <u>2004</u>
Gen. Gov.-Leg. & Ex.	\$3,809,269	\$4,905,756	\$4,624,966	\$3,803,959	\$3,979,551	\$4,603,478	\$4,601,822	\$4,192,071	\$4,460,906	\$4,776,331
Gen. Gov.-Judicial	1,202,652	1,253,178	1,447,301	1,655,182	1,945,204	1,881,072	2,321,893	2,553,518	2,479,565	2,420,386
Public Safety	1,815,259	2,061,985	2,361,651	2,903,743	3,093,926	3,476,033	3,209,456	3,482,027	3,854,587	4,128,560
Public Works	2,983,066	3,993,411	3,893,269	3,675,242	4,792,457	3,935,444	4,315,243	4,777,890	5,587,632	5,335,375
Health	1,367,950	1,489,685	1,555,646	1,862,685	2,073,007	2,205,488	2,103,451	2,204,635	2,325,478	2,324,820
Human Services	16,073,333	15,895,544	16,765,863	18,771,471	21,317,853	28,701,831	29,986,100	25,843,250	26,477,643	25,538,505
Conservation & Recreation		301	12,906	11,472	9,486	7,027	11,437	28,745	4,950	8,382
Economic Dev. & Asst.		644,024	311,319	249,150	435,044	43,139	147,831	20,295	20,873	21,352
Capital Outlay	2,342,899	1,525,382	1,467,134	1,759,836	2,626,570	2,025,158	2,207,760	1,912,547	973,119	1,480,035
Debt Service	662,458	693,157	1,085,565	445,787	669,147	675,083	698,117	685,498	665,156	585,029
<b>Total</b>	<b>\$30,256,886</b>	<b>\$32,462,423</b>	<b>\$33,525,620</b>	<b>\$35,138,527</b>	<b>\$40,942,245</b>	<b>\$47,553,753</b>	<b>\$49,603,110</b>	<b>\$45,700,476</b>	<b>\$46,849,909</b>	<b>\$46,618,775</b>

(1) Note: Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statement!

SOURCE: ATHENS COUNTY AUDITOR

T-1

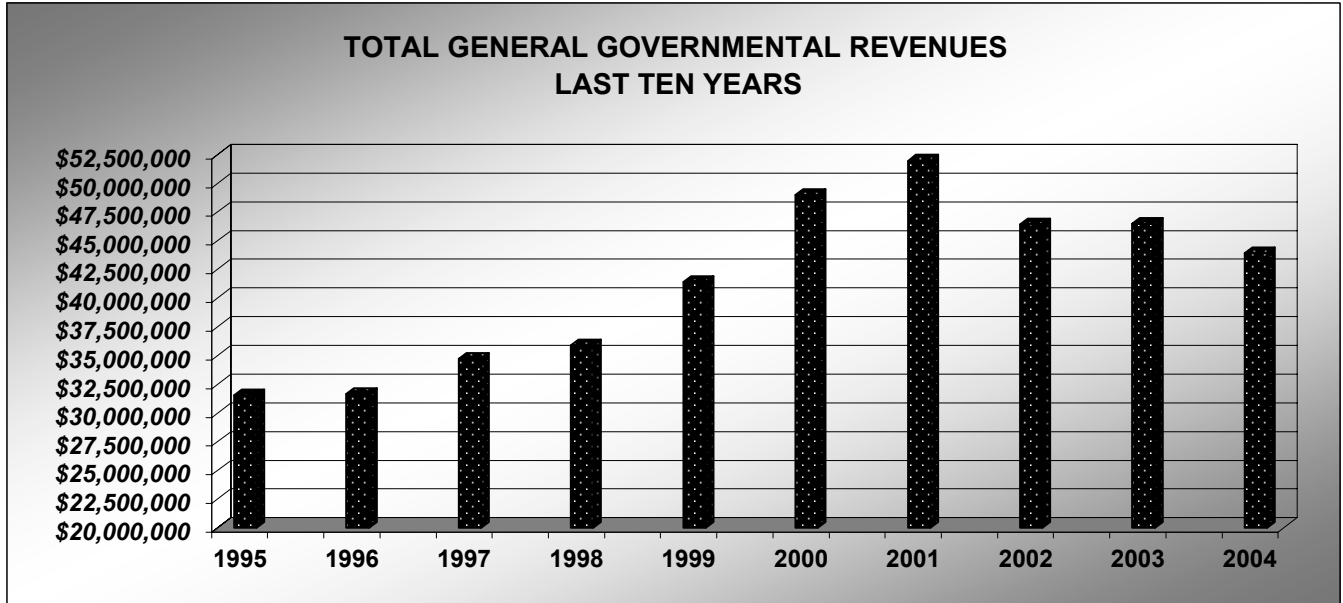


**TABLE 2  
ATHENS COUNTY, OHIO  
GENERAL GOVERNMENTAL REVENUES BY SOURCE  
LAST TEN YEARS**

	<u>TAXES</u>	<u>SPECIAL ASSESSMENTS</u>	<u>INTER-GOVERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>LICENSES &amp; PERMITS</u>	<u>INTEREST</u>	<u>FINES &amp; FORFEITS</u>	<u>OTHER REVENUE</u>	<u>TOTAL</u>
1995	\$10,256,351	\$1,216	\$16,134,781	\$1,908,294	\$77,214	\$611,146	\$163,613	\$2,413,893	\$31,566,508
1996	10,343,898	36	16,482,322	1,830,675	75,044	654,054	140,833	2,124,821	31,651,683
1997	10,808,224	0	17,671,900	2,672,070	90,000	702,549	169,136	2,591,136	34,705,015
1998	11,315,681	0	18,407,730	2,285,812	86,887	965,991	184,668	2,623,622	35,870,391
1999	11,774,566	0	23,104,897	2,224,117	92,301	962,129	179,228	3,054,077	41,391,315
2000	12,196,702	0	28,764,695	2,396,329	96,511	1,348,770	200,020	3,963,623	48,966,650
2001	12,294,864	0	31,983,428	2,820,674	92,632	1,293,799	200,175	3,277,222	51,962,794
2002	13,036,379	0	25,415,058	3,369,514	92,736	682,843	194,127	3,636,736	46,427,393
(1) 2003	14,039,547	0	24,576,545	3,362,666	121,127	397,747	172,493	3,792,705	46,462,830
(1) 2004	14,543,130	0	22,015,512	3,601,155	79,326	274,390	156,024	3,251,579	43,921,116

(1) Note: Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statements

SOURCE: ATHENS COUNTY AUDITOR

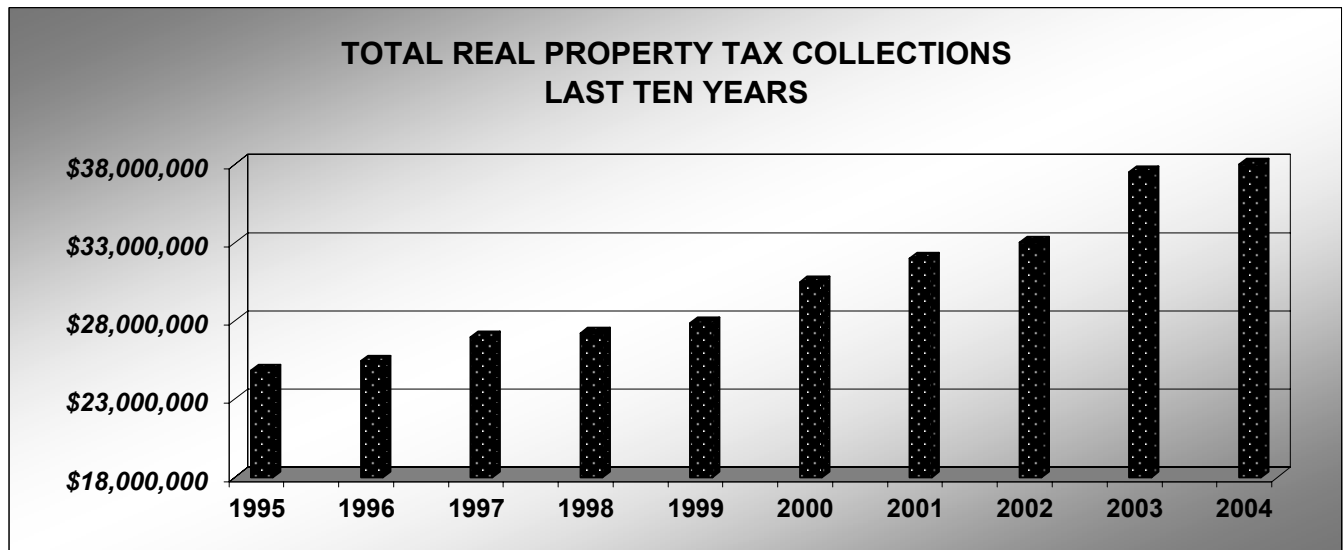




**TABLE 3  
ATHENS COUNTY, OHIO  
REAL PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS**

<u>COLLECTION YEAR</u>	<u>CURRENT TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>PERCENT COLLECTED</u>	<u>DELINQUENT TAX COLLECTED</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>PERCENT OF TOTAL COLLECTION TO CURRENT TAX LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>PERCENT OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY</u>
1995	\$24,951,743	\$24,063,168	96.44%	\$756,114	\$24,819,282	99.47%	\$425,703	1.71%
1996	25,675,432	24,660,273	96.05%	763,889	25,424,162	99.02%	383,695	1.49%
1997	27,247,321	25,978,340	95.34%	982,837	26,961,177	98.95%	607,062	2.23%
1998	27,131,646	25,841,520	95.24%	1,352,681	27,194,201	100.23%	1,891,313	6.97%
1999	27,938,530	26,643,967	95.37%	1,213,294	27,857,261	99.71%	1,811,113	6.48%
2000	30,659,605	29,278,510	95.50%	1,194,159	30,472,669	99.39%	1,845,588	6.02%
2001	32,474,754	30,855,960	95.02%	1,115,775	31,971,735	98.45%	2,006,971	6.18%
2002	33,225,814	31,487,984	94.77%	1,537,932	33,025,916	99.40%	2,481,923	7.47%
2003	37,672,700	35,919,317	95.35%	1,586,594	37,505,911	99.56%	2,765,109	7.34%
2004	38,717,471	36,830,128	95.13%	1,767,959	38,598,087	99.69%	3,248,693	8.39%

Source: Athens County Auditor



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

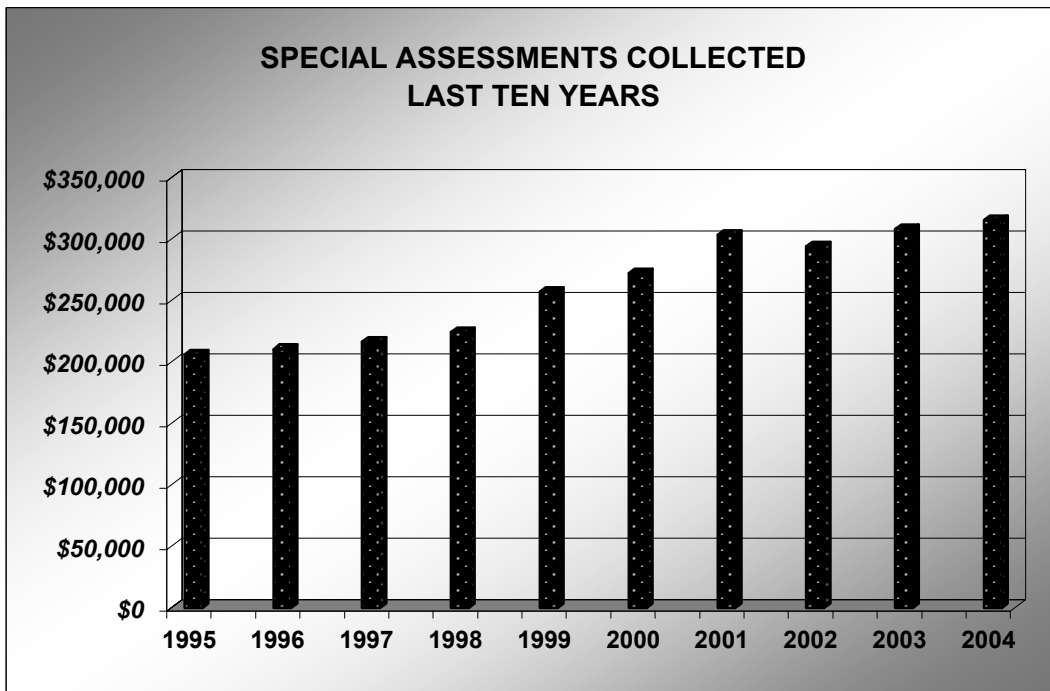
COLLECTION YEAR	REAL ESTATE		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1995	\$342,913,440	\$979,703,698	\$27,561,137	\$110,244,548	\$87,475,040	\$249,916,189	\$457,949,617	\$1,339,864,435	34.18%
1996	350,987,870	1,002,772,345	31,611,997	126,447,988	81,493,950	232,828,215	464,093,817	1,362,048,548	34.07%
1997	416,171,070	1,189,000,747	32,197,953	128,791,812	81,668,140	233,325,876	530,037,163	1,551,118,435	34.17%
1998	421,802,920	1,205,090,942	35,677,360	142,709,440	74,293,160	212,255,558	531,773,440	1,560,055,940	34.09%
1999	430,924,820	1,231,152,211	41,635,353	166,541,412	75,898,010	216,840,615	548,458,183	1,614,534,238	33.97%
2000	487,638,050	1,393,181,909	44,723,083	178,892,332	70,930,360	202,648,039	603,291,493	1,774,722,280	33.99%
2001	501,956,430	1,434,089,521	43,062,728	172,250,912	72,454,060	207,001,249	617,473,218	1,813,341,682	34.05%
2002	513,845,090	1,468,055,422	39,615,549	158,462,196	64,065,610	183,035,448	617,526,249	1,809,553,066	34.13%
2003	618,887,400	1,768,161,302	38,469,814	153,879,256	70,492,800	201,397,930	727,850,014	2,123,438,488	34.28%
2004	629,517,350	1,798,531,069	37,799,952	151,199,808	74,898,910	213,986,186	742,216,212	2,163,717,063	34.30%

SOURCE: ATHENS COUNTY AUDITOR

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

<u>YEAR</u>	<u>BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
1995	\$233,706	\$206,161	88.21%
1996	239,808	210,388	87.73%
1997	257,829	216,275	83.88%
1998	273,577	224,400	82.02%
1999	315,629	256,973	81.42%
2000	341,346	272,227	79.75%
2001	384,131	303,527	79.02%
2002	403,874	294,099	72.82%
2003	429,983	308,097	71.65%
2004	458,559	315,234	68.74%

SOURCE: ATHENS COUNTY AUDITOR



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

<u>COUNTY UNITS</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
GENERAL FUND	2.20	2.20	2.20	2.29	2.30	2.30	2.30	2.30	2.30	2.30
BOND	0.10	0.10	0.10	0.01	0.00	0.00	0.00	0.00	0.00	0.00
SR. CITIZENS	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75
HEALTH	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHILD. SERV.	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
EMS	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
T.B.	0.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
BEACON	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
ADAMHS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
BEACON BOND	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL</b>	18.95	19.05	19.05	18.55	18.55	18.55	18.55	18.55	18.80	18.80
<b><u>TOWNSHIPS</u></b>										
ATHENS	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
ALEXANDER	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
AMES	9.90	9.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	6.60	6.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	4.60	4.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
CARTHAGE	8.60	8.60	5.20	5.20	5.20	4.80	5.70	5.70	5.70	5.70
DOVER	10.70	10.70	8.70	8.70	8.70	8.70	8.70	8.70	11.20	11.20
LEE	4.30	4.30	4.30	4.30	4.30	4.80	4.80	4.80	5.30	5.30
LODI	6.30	6.30	8.30	8.30	8.80	8.80	8.80	8.80	9.30	9.30
ROME	14.90	14.90	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
TROY	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
WATERLOO	9.80	9.80	10.80	10.80	9.90	9.90	9.90	9.90	9.90	9.90
YORK	6.10	6.10	8.10	8.10	8.10	8.10	8.10	9.10	9.10	9.10
<b><u>SCHOOL DISTRICTS</u></b>										
ALEX. LOCAL	33.70	33.70	33.70	33.70	33.70	33.70	38.76	38.76	38.76	38.76
TRIMBLE LOCAL	33.90	33.90	31.90	30.90	30.90	32.92	32.92	32.92	32.92	32.92
WARREN LOCAL	28.70	28.70	37.70	37.10	36.10	36.10	35.70	35.30	35.45	35.50
ATHENS CITY	52.60	52.60	60.40	60.40	59.70	64.60	64.60	64.60	64.60	64.60
FED. HOCKING	36.00	36.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
NEL.-YORK CITY	27.70	27.70	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20

continued

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

<u>JOINT VOCATIONAL SCHOOLS</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
TRI-COUNTY	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
WASHINGTON CO.	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>CITIES</u>										
ATHENS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
NELSONVILLE	9.80	9.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
<u>VILLAGES</u>										
ALBANY	6.50	6.50	7.50	6.50	7.50	7.50	7.50	7.50	8.00	8.00
AMESVILLE	14.50	14.50	14.50	14.50	16.50	16.50	16.50	16.50	18.50	18.50
CHAUNCEY	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	10.50	10.50	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	9.90	9.90	10.20	10.20	10.20	10.20	10.20	13.20	13.20	13.20
JACKSONVILLE	16.90	16.90	8.50	8.50	14.50	14.50	14.50	14.50	19.50	19.50
TRIMBLE	19.30	19.30	19.30	20.70	20.70	20.70	20.70	20.70	20.70	20.70
BUCHTEL	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
<u>SPECIAL DISTRICTS</u>										
PLAINS FIRE	12.70	12.70	12.70	12.70	12.70	12.20	12.20	12.20	12.20	12.20

SOURCE: ATHENS COUNTY AUDITOR

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

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) GROSS BONDED DEBT</u>	<u>LESS DEBT SERVICE FUND</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
1995	60,687	\$457,949,617	\$4,185,000	\$404,651	\$3,780,349	0.825%	62.29
1996	62,800	464,093,817	3,875,000	407,913	3,467,087	0.747%	55.21
1997	61,276	530,037,163	3,360,000	374,863	2,985,137	0.563%	48.72
1998	61,490	531,773,440	4,175,000	82,774	4,092,226	0.770%	66.55
1999	61,599	548,458,183	3,940,000	85,346	3,854,654	0.703%	62.58
2000	62,223	603,291,493	3,685,000	13,724	3,671,276	0.609%	59.00
2001	62,235	617,473,218	3,415,000	6,419	3,408,581	0.552%	54.77
2002	63,256	617,526,249	3,135,000	6,453	3,128,547	0.507%	49.46
2003	64,380	727,850,014	2,840,000	6,569	2,833,431	0.389%	44.01
2004	63,187	742,216,212	2,540,000	6,579	2,533,421	0.341%	40.09

(1) 2000 - Bureau of Census,  
1995, 1997, 1998, 1999, 2001, 2002, 2003, 2004 - Bureau of Economic Analysis,  
all other years esitmated.

(2) From Table 4

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

Source: Athens County Auditor

**TABLE 8  
ATHENS COUNTY, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 2004**

Total of all County Debt Outstanding	\$6,092,199
Debt Exempt from Computation	
Notes Payable	\$1,158,075
Sewer Construction Projects Bonds	732,000
OWDA Loans	1,616,924
FmHA Loan	<u>45,200</u>
Total Exempt Debt	<u>3,552,199</u>
Net Indebtedness (Voted and Unvoted)	2,540,000
Less: Available funds in Debt Service Funds as of December 31, 2004	<u>6,579</u>
Total Net Indebtedness Subject to Direct Debt Limitation	<u><u>\$2,533,421</u></u>
Assessed Valuation of County (2004 collection year)	\$742,216,212
Direct Debt Limitation - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	17,055,405
Total Net Indebtedness Subject to Direct Debt Limitation	<u>2,533,421</u>
DIRECT DEBT MARGIN	<u><u>\$14,521,984</u></u>
Unvoted Debt Limitation (1% of County Assessed Valuation)	\$7,422,162
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation	<u>2,533,421</u>
UNVOTED DEBT MARGIN	<u><u>\$4,888,741</u></u>

Source: Athens County Auditor

**TABLE 9  
ATHENS COUNTY, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING  
NET GENERAL OBLIGATION DEBT  
DECEMBER 31, 2004**

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ATHENS COUNTY</u>	<u>AMOUNT APPLICABLE TO ATHENS COUNTY</u>
Athens County	\$2,533,421	100.00%	\$2,533,421
School Districts wholly within the County	15,083,413	100.00%	15,083,413
Entities not wholly within the County -----			
Federal Hocking Local School District	1,299,300	99.30%	1,290,205
Trimble Local School District	717,675	98.75%	<u>708,704</u>
Sub-Total Overlapping Districts			<u>1,998,909</u>
Grand Total			<u><u>\$19,615,743</u></u>

Source: Athens County Auditor

General Obligation Debt includes General Obligation Bonds only.



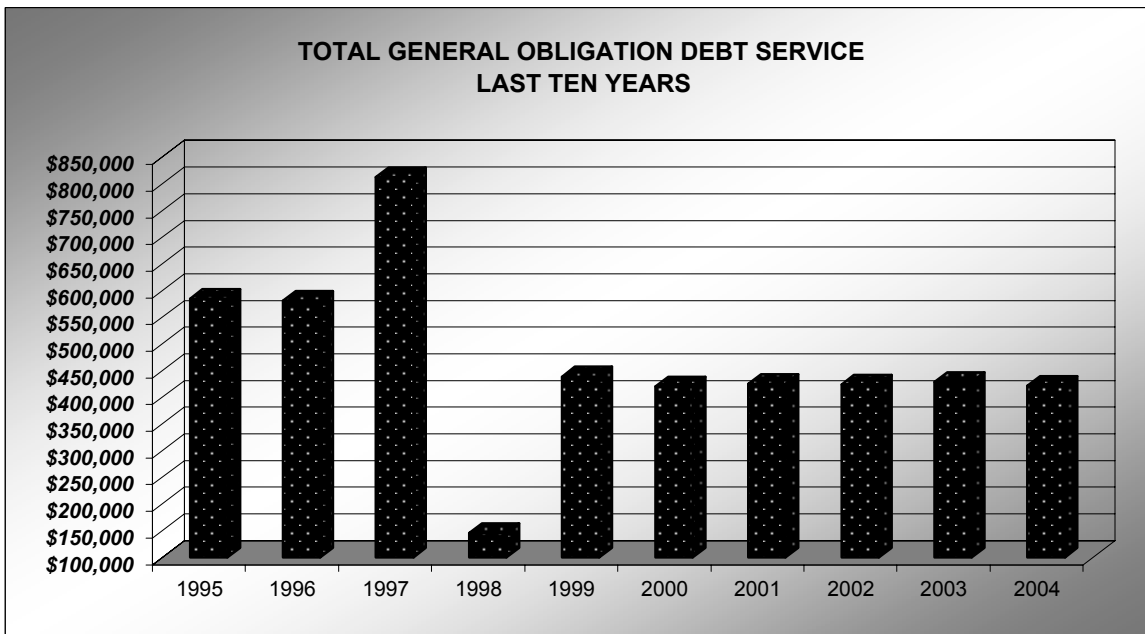
**TABLE 10**  
**ATHENS COUNTY, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES**  
**FOR GENERAL OBLIGATION BONDED DEBT TO**  
**TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN YEARS**

<u>YEAR</u>	<u>(1)</u> <u>PRINCIPAL</u>	<u>(1)</u> <u>INTEREST</u> <u>AND FISCAL</u> <u>CHARGES</u>	<u>TOTAL</u> <u>DEBT</u> <u>SERVICE</u>	<u>(2)</u> <u>TOTAL</u> <u>GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>	<u>RATIO OF DEBT</u> <u>SERVICE TO</u> <u>TOTAL GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>
1995	\$295,000	\$289,988	\$584,988	\$30,256,886	1.933%
1996	310,000	271,217	581,217	32,462,423	1.790%
1997	515,000	297,432	812,432	33,525,620	2.423%
1998	40,000	105,404	145,404	35,138,527	0.414%
1999	235,000	204,041	439,041	40,942,245	1.072%
2000	255,000	165,493	420,493	47,553,753	0.884%
2001	270,000	155,292	425,292	49,603,110	0.857%
2002	280,000	144,493	424,493	45,700,476	0.929%
2003	295,000	133,293	428,293	46,849,909	0.914%
2004	300,000	121,492	421,492	46,618,775	0.904%

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

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

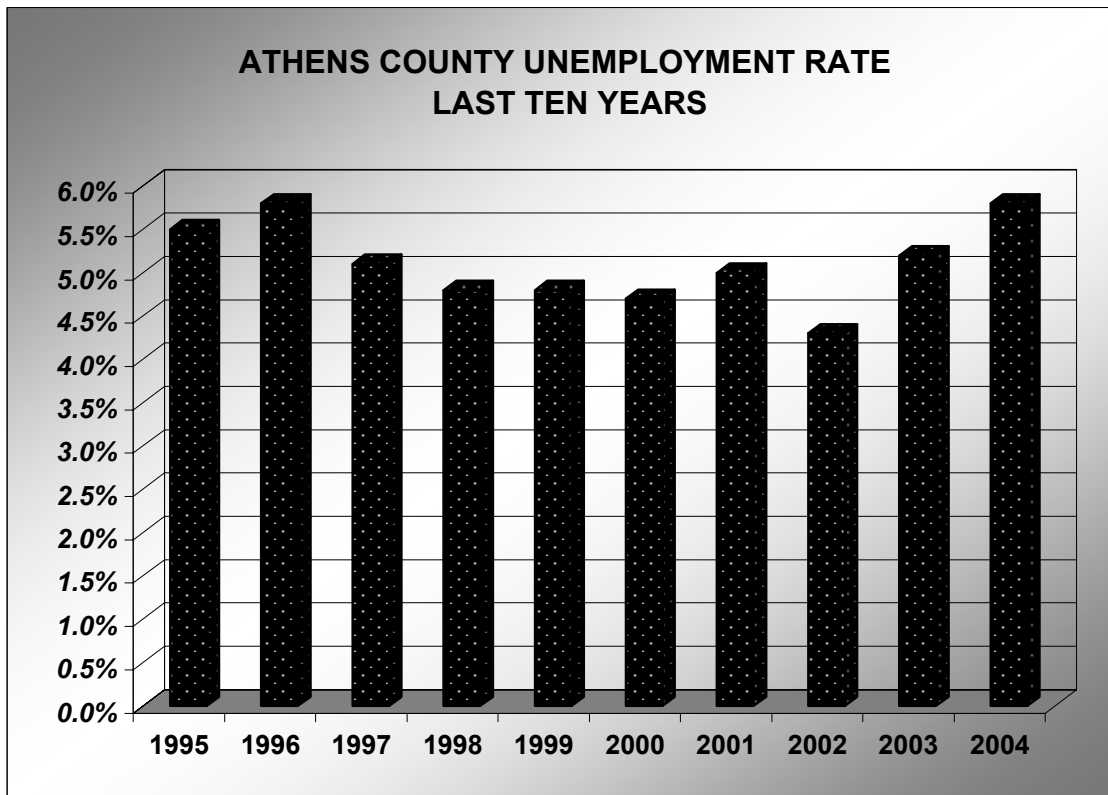
Source: Athens County Auditor



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

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) SCHOOL ENROLLMENT</u>	<u>(3) UNEMPLOYMENT RATE ATHENS COUNTY</u>	<u>(4) PER CAPITA INCOME</u>
1995	60,687	9,462	5.5%	\$13,784
1996	62,800	9,373	5.8%	14,544
1997	61,276	9,274	5.1%	15,133
1998	61,490	8,855	4.8%	18,005
1999	61,599	8,772	4.8%	18,202
2000	62,223	8,782	4.7%	18,767
2001	62,235	8,818	5.0%	19,805
2002	63,256	8,293	4.3%	19,885
2003	64,380	8,116	5.2%	N/A
2004	63,187	8,160	5.8%	N/A

- (1) Source: 2000 - Bureau of the Census,  
1995, 1997, 1998, 1999, 2001 - 2004 - Bureau of Economic Analysis, all other years estimated.
- (2) Source: State of Ohio Department of Education
- (3) Source: Ohio Bureau of Employment Services, Division of Labor Force Research and Statistics.
- (4) Source: Bureau of Economic Analysis (Washington, D.C.)

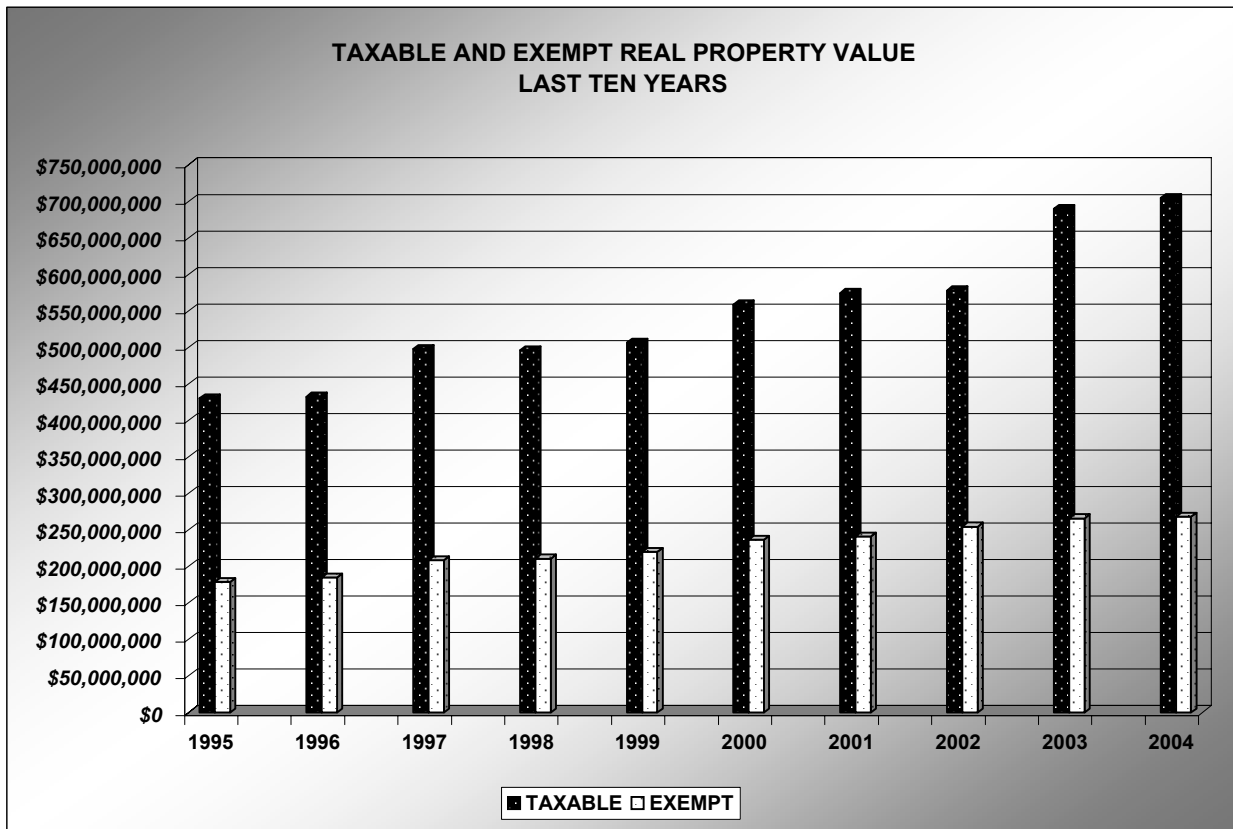


**TABLE 12  
ATHENS COUNTY, OHIO  
CONSTRUCTION AND BANK DEPOSITS  
LAST TEN YEARS**

COLLECTION YEAR	NEW CONSTRUCTION (1)			(2) BANK DEPOSITS	REAL PROPERTY VALUE (1)			TAX EXEMPT
	AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL NEW CONSTRUCTION		AGRICULTURE/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL	
1995	\$5,487,430	\$1,700,660	\$7,188,090	\$376,663	\$255,717,420	\$174,671,060	\$430,388,480	\$178,490,410
1996	9,157,660	2,778,730	11,936,390	315,951,000	264,072,880	168,408,940	432,481,820	185,058,770
1997	6,979,020	2,180,790	9,159,810	183,547,000	316,824,090	181,015,120	497,839,210	208,677,670
1998	5,976,130	1,528,050	7,504,180	205,286,000	322,075,950	174,020,130	496,096,080	210,696,270
1999	5,713,590	6,521,320	12,234,910	166,593,000	327,316,710	179,506,120	506,822,830	219,862,780
2000	6,897,670	3,296,420	10,194,090	163,980,000	373,008,420	185,559,990	558,568,410	236,535,930
2001	11,413,630	3,707,380	15,121,010	180,810,000	384,695,650	189,714,840	574,410,490	240,761,000
2002	10,541,880	2,287,780	12,829,660	195,104,000	396,077,970	181,832,730	577,910,700	254,507,860
2003	9,283,090	2,880,550	12,163,640	214,724,000	484,129,880	205,250,320	689,380,200	265,864,050
2004	8,995,570	3,491,670	12,487,240	198,839,000	490,140,110	214,276,150	704,416,260	267,909,480

(1) Source: Athens County Auditor

(2) Source: Federal Reserve Bank of Cleveland



**TABLE 13  
ATHENS COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
DECEMBER 31, 2004**

REAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$7,275,020	1.16%
UNIVERSITY MALL LIMITED PARTNERSHIP	RETAIL SHOPPING	4,634,830	0.74%
AAC ATHENS LLC	APARTMENTS	3,948,770	0.63%
CONTINENTAL 72 FUND LLC	RETAIL SHOPPING	4,843,850	0.77%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,072,060	0.33%
INN-OHIO OF ATHENS INC.	MOTEL	1,903,690	0.30%
MCCDADY PROPERTIES LTD	APARTMENTS	1,668,410	0.27%
THE PRESIDENT AND TRUSTEES OF THE OHIO UNIVERSITY (BROMLEY HALL)	APARTMENTS	1,611,440	0.26%
STATE OF OHIO		1,591,730	0.25%
ATHENS CITY	PARKING GARAGE, ETC.	1,560,540	0.24%
TOTAL TOP TEN		23,835,320	3.79%
TOTAL ALL OTHERS		605,682,030	96.21%
TOTAL ASSESSED VALUE		\$629,517,350	100.00%

TANGIBLE PERSONAL (EXCLUDING PUBLIC UTILITY)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
TS TRIM INDUSTRIES, INC.	CAR SEAT COVERS	\$1,749,470	4.63%
DON WOODS AUTOMOTIVE	AUTO. DEALERSHIP	1,318,770	3.49%
WAL MART STORES	RETAIL SHOPPING	1,267,920	3.36%
SCOTT RML CO. (McBEE SYSTEMS INC.)	PRINTING & BINDING	983,810	2.60%
BUCKINGHAM COAL COMPANY	COAL MINING	947,010	2.51%
TAYLOR MOTORS/TAYLOR HONDA	AUTO. DEALERSHIP	861,190	2.28%
ROCKY SHOES & BOOTS CO.	SHOES, WORK BOOTS	847,400	2.24%
K-MART CORP	RETAIL SHOPPING	591,320	1.56%
KROGER COMPANY	GROCERY STORES	568,610	1.50%
BENEDICT INC.	TIMBER	548,780	1.45%
TOTAL TOP TEN		9,684,280	25.62%
TOTAL ALL OTHERS		28,115,672	74.38%
TOTAL ASSESSED VALUE		\$37,799,952	100.00%

continued

**TABLE 13  
ATHENS COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
DECEMBER 31, 2004  
(CONTINUED)**

PUBLIC UTILITY (REAL AND TANGIBLE PERSONAL)

<u>NAME OF TAXPAYER</u>	<u>NATURE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENT OF TOTAL CO. ASSESSED VALUATION</u>
COLUMBUS SOUTHERN POWER CO.	ELECTRIC	\$31,622,870	42.22%
TEXAS EASTERN TRANSMISSION	NATURAL GAS	20,625,920	27.54%
VERIZON NORTH INC.	COMMUNICATIONS	6,405,350	8.55%
TENNESSEE GAS PIPELINE	NATURAL GAS	4,964,500	6.63%
COLUMBIA GAS TRANS. CORP.	NATURAL GAS	1,963,470	2.62%
COLUMBIA GAS OF OHIO, INC.	NATURAL GAS	1,843,810	2.47%
NORFOLK SOUTHERN	TRANSPORTATION	1,095,530	1.46%
OHIO TELEPHONE & TELEGRAPH	COMMUNICATIONS	938,710	1.25%
OHIO BELL TELEPHONE CO.	COMMUNICATIONS	698,970	0.93%
WESTERN RESERVE TELEPHONE	COMMUNICATIONS	677,680	0.91%
TOTAL TOP TEN		70,836,810	94.58%
TOTAL ALL OTHERS		4,062,100	5.42%
TOTAL ASSESSED VALUE		\$74,898,910	100.00%

SOURCE: ATHENS COUNTY AUDITOR

**TABLE 14  
ATHENS COUNTY, OHIO  
ASSESSED VALUE OF EXEMPT REAL PROPERTY  
DECEMBER 31, 2004**

	United States of America	State of Ohio	Counties	Townships	Municipalities	Board of Education
<b><u>MUNICIPALITIES</u></b>						
Athens City	\$208,340	\$13,157,450	\$4,059,090	\$115,410	\$7,831,020	\$6,550,060
Nelsonville City	277,070	60	4,150,700	2,730	1,426,630	7,800,170
Albany Corporation	0	26,480	8,110	13,880	79,260	471,900
Amesville Corporation	0	0	8,840	1,530	95,190	861,810
Buchtel Corporation	26,860	0	40	0	118,890	990
Chauncey Corporation	34,820	0	0	0	251,310	622,850
Coolville Corporation	0	3,110	31,880	42,120	68,540	722,470
Glouster Corpotation	220	90	38,760	55,330	151,480	1,453,970
Jacksonville Corporation	5,950	0	0	2,620	36,980	0
Trimble Corporation	0	10	0	3,930	65,780	0
	<u>\$553,260</u>	<u>\$13,187,200</u>	<u>\$8,297,420</u>	<u>\$237,550</u>	<u>\$10,125,080</u>	<u>\$18,484,220</u>
<b><u>TOWNSHIPS</u></b>						
Athens Township	\$50	\$118,140	\$884,960	\$48,450	\$1,039,550	\$4,442,610
Alexander Township	0	66,040	5,690	12,800	0	1,019,260
Ames Township	0	9,240	360	12,880	28,860	0
Bern Township	0	67,750	0	30,140	0	1,850
Canaan Township	55,110	976,570	41,140	56,250	0	0
Carthage Township	0	335,930	5,690	25,270	540	0
Dover Township	1,984,720	12,380	536,290	21,380	26,060	9,090
Lee Township	0	16,330	46,160	24,110	35,150	27,930
Lodi Township	0	8,140	810	21,030	0	230,960
Rome Township	45,800	83,540	2,830	48,710	0	2,424,850
Troy Township	13,200	217,160	18,040	7,740	530	0
Trimble Township	650,740	582,670	6,150	936,570	57,000	1,759,310
Waterloo Township	0	648,950	6,690	106,940	0	247,390
York Township	955,960	165,380	10,880	73,080	-	1,286,660
	<u>\$3,705,580</u>	<u>\$3,308,220</u>	<u>\$1,565,690</u>	<u>\$1,425,350</u>	<u>\$1,187,690</u>	<u>\$11,449,910</u>
Total Athens County	<u>\$4,258,840</u>	<u>\$16,495,420</u>	<u>\$9,863,110</u>	<u>\$1,662,900</u>	<u>\$11,312,770</u>	<u>\$29,934,130</u>
<b><u>SCHOOL DISTRICTS</u></b>						
Athens CSD	\$2,227,930	\$13,528,240	\$5,495,820	\$213,170	\$9,147,330	\$11,624,610
Alexander LSD	0	765,940	67,460	175,630	114,410	1,997,440
Federal Hocking LSD	114,110	1,453,030	93,300	199,140	194,270	4,010,980
Trimble LSD	608,860	582,770	44,910	998,450	310,950	3,192,150
Nelsonville-York CSD	1,307,940	165,440	4,161,620	75,810	1,545,810	9,108,950
Warren LSD	0	0	0	700	0	0
	<u>\$4,258,840</u>	<u>\$16,495,420</u>	<u>\$9,863,110</u>	<u>\$1,662,900</u>	<u>\$11,312,770</u>	<u>\$29,934,130</u>
<b><u>Joint Vocational Schools</u></b>						
Tri-County J.V.S.	\$4,258,840	\$16,495,420	\$9,863,110	\$1,662,200	\$11,312,770	\$29,934,130
Washington County J.V.S.	0	0	0	700	0	0
	<u>\$4,258,840</u>	<u>\$16,495,420</u>	<u>\$9,863,110</u>	<u>\$1,662,900</u>	<u>\$11,312,770</u>	<u>\$29,934,130</u>

SOURCE: ATHENS COUNTY AUDITOR

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$283,610	\$148,239,200	\$7,880,770	\$4,301,280	\$575,700	\$3,629,820	\$708,480	\$197,540,230
172,700	9,362,240	2,583,460	947,530	22,660	0	1,620	26,747,570
0	0	142,840	833,480	0	0	6,780	1,582,730
0	0	40	36,970	0	0	0	1,004,380
0	0	0	100,280	0	0	0	247,060
0	0	11,010	259,870	6,710	0	116,030	1,302,600
0	0	138,920	242,160	1,430	0	0	1,250,630
0	0	101,870	232,010	0	0	0	2,033,730
0	0	0	35,050	0	0	27,330	107,930
20	0	12,580	21,600	15,220	0	0	119,140
<u>\$456,330</u>	<u>\$157,601,440</u>	<u>\$10,871,490</u>	<u>\$7,010,230</u>	<u>\$621,720</u>	<u>\$3,629,820</u>	<u>\$860,240</u>	<u>\$231,936,000</u>
\$169,140	\$2,640,110	\$143,310	\$1,017,110	\$12,990	\$0	\$544,820	\$11,061,240
92,650	195,680	260,680	638,920	78,290	0	0	2,370,010
80	0	0	73,400	5,980	0	0	130,800
0	0	0	54,350	1,260	0	0	155,350
21,790	0	0	78,770	41,210	0	0	1,270,840
296,540	0	9,900	183,440	17,940	0	0	875,250
410,900	0	120,710	112,370	14,590	0	0	3,248,490
21,200	2,244,600	0	98,310	0	0	0	2,513,790
28,580	0	0	73,940	11,700	0	0	375,160
13,300	0	27,120	66,140	22,310	0	0	2,734,600
82,850	0	0	390,440	31,020	0	0	760,980
2,940	0	0	84,370	10,150	0	0	4,089,900
16,540	0	18,200	121,990	12,040	0	0	1,178,740
195,830	2,120,720	-	317,800	82,020	-	-	5,208,330
<u>\$1,352,340</u>	<u>\$7,201,110</u>	<u>\$579,920</u>	<u>\$3,311,350</u>	<u>\$341,500</u>	<u>\$0</u>	<u>\$544,820</u>	<u>\$35,973,480</u>
<u>\$1,808,670</u>	<u>\$164,802,550</u>	<u>\$11,451,410</u>	<u>\$10,321,580</u>	<u>\$963,220</u>	<u>\$3,629,820</u>	<u>\$1,405,060</u>	<u>\$267,909,480</u>
\$716,690	\$150,879,310	\$8,155,800	\$5,672,690	\$630,750	\$3,629,820	\$748,710	\$212,670,870
310,510	2,440,280	421,720	1,784,580	108,590	0	6,780	8,193,340
409,980	0	175,980	1,062,490	93,830	0	620,620	8,427,730
2,960	0	114,450	369,720	25,370	0	27,330	6,277,920
368,530	11,482,960	2,583,460	1,393,120	104,680	0	1,620	32,299,940
0	0	0	38,980	0	0	0	39,680
<u>\$1,808,670</u>	<u>\$164,802,550</u>	<u>\$11,451,410</u>	<u>\$10,321,580</u>	<u>\$963,220</u>	<u>\$3,629,820</u>	<u>\$1,405,060</u>	<u>\$267,909,480</u>
\$1,808,670	\$164,802,550	\$11,451,410	\$10,282,600	\$963,220	\$3,629,820	\$1,405,060	\$267,869,800
0	0	0	38,980	0	0	0	39,680
<u>\$1,808,670</u>	<u>\$164,802,550</u>	<u>\$11,451,410</u>	<u>\$10,321,580</u>	<u>\$963,220</u>	<u>\$3,629,820</u>	<u>\$1,405,060</u>	<u>\$267,909,480</u>

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

YEAR	(1) GROSS REVENUE	OPERATING EXPENSES, NET OF DEPRECIATION	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
<i>Plains Sewer</i>							
1995	\$241,354	\$136,001	\$105,353	\$7,000	\$1,091	\$8,091	13.02
1996	243,841	127,288	116,553	7,000	704	7,704	15.13
1997	224,555	149,635	74,920	7,000	184	7,184	10.43
1998	266,131	120,830	145,301	0	0	0	0.00
1999	272,648	157,920	114,728	0	0	0	0.00
2000	283,241	189,520	93,721	0	0	0	0.00
2001	336,211	179,623	156,588	0	0	0	0.00
2002	650,493	271,373	379,120	0	0	0	0.00
2003	626,213	273,980	352,233	0	0	0	0.00
2004	323,809	197,524	126,285	0	0	0	0.00
<i>Plains Water</i>							
1995	385,253	241,677	143,576	10,000	1,421	11,421	12.57
1996	361,945	299,641	62,304	10,000	1,144	11,144	5.59
1997	362,461	323,618	38,843	10,000	460	10,460	3.71
1998	423,222	328,027	95,195	0	0	0	0.00
1999	430,456	409,659	20,797	0	0	0	0.00
2000	439,757	411,798	27,959	0	0	0	0.00
2001	491,467	467,150	24,317	0	0	0	0.00
2002	527,531	455,006	72,525	0	0	0	0.00
2003	517,967	484,607	33,360	0	0	0	0.00
2004	476,543	481,454	(4,911)	0	0	0	0.00
<i>Buchtel Sewer</i>							
1995	0	0	0	0	0	0	0.00
1996	0	0	0	0	0	0	0.00
1997	0	0	0	0	0	0	0.00
1998	0	0	0	0	0	0	0.00
1999	14,882	49,383	(34,501)	0	0	0	0.00
2000	107,477	146,039	(38,562)	0	0	0	0.00
2001	173,627	133,116	40,511	0	0	0	0.00
2002	285,324	43,557	241,767	0	0	0	0.00
2003	183,083	110,893	72,190	0	30,864	30,864	2.34
2004	147,502	106,909	40,593	0	32,940	32,940	1.23

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

Source: Athens County Auditor



**TABLE 16  
ATHENS COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 2004**

DATE INCORPORATED	1805	
FORM OF GOVERNMENT	Elected Board of County Commissioners	
COUNTY SEAT	Athens	
AREA	483.57 square miles	
<b>POLITICAL SUBDIVISIONS</b>		
Townships	14	
Cities	2	
Incorporated Villages	8	
POPULATION	63,187	
	(2000=62,223 1990=59,549 1980=56,399)	
NUMBER OF LICENSED DRIVERS	36,465 (Issued in Athens County)	
NUMBER OF SHERIFF DEPUTIES	24	
NUMBER OF COUNTY EMPLOYEES	603 (546 Full-time, 57 Part-time)	
<b>HIGHWAY SYSTEM</b>		
US Highways	2	
State Highways	17	
US & State Highway Mileage	189.17 miles	
County Roads	361.68 miles	
Township Roads	536.08 miles	
<b>HOSPITALS</b>		
O'Bleness Memorial Hospital	75 beds	
Doctors Hospital of Nelsonville	50 beds	
<b>AIRPORT FACILITIES</b>		
Runway	4200' X 90'	F.A.A Category 2
<b>RECREATION &amp; TRAVEL</b>		
State Parks & Forests	2	
Municipal Parks	5	
County Fairgrounds	35.62 acres	
Golf Courses		
Public	2	
Private	1	
Swimming Facilities	2 Outdoor-1 Indoor	
Motels	12	
<b>CULTURAL</b>		
Libraries		
Public Libraries	1 with 7 branches	
In Circulation Volumes	257,037 volumes, 21,451 microforms	
Ohio University Library	2,468,497 volumes, 3,185,123 microforms	
Hocking College Library	16,442 volumes, 42,607 microforms	
Museums	2	
<b>COMMUNICATIONS</b>		
T.V. Station	1-WOUB Channel 20	
Cable T.V. Station	1	
Radio Stations		
F.M.	3-WOUB, WSEO, WXTQ	
A.M.	4-WAIS, WATH, WDMX, WOUB,	
Newspapers (Daily)	2	
Newspapers (Twice Weekly)	1	

Continued

**TABLE 16  
ATHENS COUNTY, OHIO  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 2004  
(CONTINUED)**

VOTER STATISTICS - GENERAL ELECTIONS	1998	2000	2002	2004
Number of Registered Voters	42,317	48,356	39,813	45,103
Number of Voters	17,064	25,888	17,012	30,586
Percentage of Registered Voters Voting	40.32%	53.54%	42.73%	67.81%

**SCHOOL SYSTEM**

*ATHENS CITY SCHOOL DISTRICT*

High Schools	1
Intermediate	1
Elementary	4
Student Population	2,829
Teacher Population	215
Student/Teacher Ratio	13.16:1

*NELSONVILLE-YORK CITY SCHOOL DISTRICT*

High Schools	1
Intermediate	1
Elementary	3
Student Population	1,276
Teacher Population	87
Student/Teacher Ratio	14.67:1

*COUNTY LOCAL SCHOOL DISTRICTS:*

	<i>ALEXANDER</i>	<i>FEDERAL-HOCKING</i>	<i>TRIMBLE</i>
High Schools	1	1	1
Intermediate	2	1	1
Elementary	1	1	1
Student Population	1,550	1,316	989
Teacher Population	114	111	74
Student/Teacher Ratio	13.60:1	11.86:1	13.36:1

*JOINT VOCATIONAL SCHOOL SYSTEMS*

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

*PAROCHIAL SCHOOLS*

<u>SCHOOL</u>	<u>GRADES</u>	<u>STUDENTS</u>	<u>TEACHERS</u>	<u>RATIO</u>
Grace Academy	K-8	41	10	4.10:1
Heritage Christian School	K-12	44	6	7.33:1
Nelsonville Christian Academy	K-12	30	4	7.50:1
River Valley Community School	K-6	31	3	10.33:1

*BEACON SCHOOL FOR MENTALLY RETARDED  
AND DEVELOPMENTALLY DISABLED*

Student Population	54
Teacher Population	6
Student/Teacher Ratio	9.00:1

*HIGHER EDUCATION*

Ohio University  
Hocking College

	<u>PLAINS WATER</u>	<u>PLAINS SEWER</u>	<u>BUCHTEL WATER</u>	<u>BUCHTEL SEWER</u>
Miles of Water Lines	13	0	4.5	0
Miles of Sewer Lines	0	16	0	16
Customers Served	1,097	1,160	279	290

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



**Auditor of State  
Betty Montgomery**

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## **FINANCIAL CONDITION**

### **ATHENS COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 23, 2005**