



Dave Yost • Auditor of State

ATHENS COUNTY
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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 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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 17, 2012 wherein we noted the County has adopted Governmental Accounting Standards Board Statement No. 54. Our report refers to 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*. 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* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider a significant deficiency in internal control over financial reporting. We consider Finding 2011-04 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Compliance and Other Matters

As part of reasonably assuring whether the County's 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings and Questioned Costs as items 2011-01 through 2011-03.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 20, 2012.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, the fiscal report review committee, the Board of County Commissioners, federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.



Robert R. Hinkle, CPA
Chief Deputy Auditor

July 17, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2011. The Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs 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.

The County's basic financial statements include the operations of ATCO, Inc., a discretely presented component unit. Our audit of Federal awards, described below, did not include the operations of ATCO, Inc., because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$500,000 of Federal awards for the year ended December 31, 2011, it was not subject to OMB Circular A-133 audit requirements.

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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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.

As described in Finding 2011-05 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding cash management applicable to its Homeland Security Cluster major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

As described in Finding 2011-06 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding activities allowed or unallowed, allowable costs/cost principles, matching, level of effort, earmarking, procurement, suspension and debarment, reporting and special tests and provisions that apply to its Disaster Grants - Public Assistance major federal program. Compliance with these requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, because of the effect of the noncompliance described in the preceding paragraph, the County did not comply, in all material respects with the requirements referred to above that could directly and materially affect its Public Assistance major federal program. Also, in our opinion, except for the noncompliance described in the second preceding paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its other major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2011-05 through 2011-07 to be material weaknesses.

The County's responses to the Findings we identified are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated September 20, 2012.

Federal Awards Expenditures Schedule

We have also audited and issue our unqualified opinion on the financial statements of the governmental activities, the business-type activities, the 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, 2011, and have issued our report thereon dated July 17, 2012. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to July 17, 2012. The accompanying Federal Awards Expenditures Schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This Schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. 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 the fiscal report review committee, management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Robert R. Hinkle, CPA
Chief Deputy Auditor

September 20, 2012

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ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	2010/2011	\$ 7,621
National School Lunch Program	10.555	2010/2011	11,242
Total Nutrition Cluster			<u>18,863</u>
Child Care Food Program	10.558	21-FN-11 22-FN-11	46,485 <u>22,100</u>
Total Child Care Food Program			<u>68,585</u>
<i>Passed through the Ohio Department of Job & Family Services:</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1011-11-5009 / G-1213-11-0009	<u>497,312</u>
Total United States Department of Agriculture			584,760
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - State's Program	14.228	B-C-10-1AE-1 B-F-07-005-1 B-F-09-1AE-1 B-F-10-1AE-1 B-W-10-1AE-1 N/A	138,054 19,277 127,182 145,850 212,310 <u>203,091</u>
Total Community Development Block Grants - State's Program			<u>845,764</u>
Home Investment Partnerships Program	14.239	B-C-10-1AE-2	<u>81,084</u>
Total United States Department of Housing and Urban Development			926,848
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2011-VA-GENE-135 2012-VA-GENE-135	71,062 <u>8,787</u>
Total Crime Victim Assistance			<u>79,849</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Formula Grant	16.579	2010-JG-DO1-6871 2010-JG-CO1-6850	20,401 <u>17,123</u>
Total Edward Byrne Memorial Formula Grant			<u>37,524</u>
Violence Against Women Formula Grants	16.588	2010-WF-VA5-8417 2010-WF-VA2-8430	43,684 <u>37,823</u>
Total Violence Against Women Formula Grants			<u>81,507</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2009-RA-DO1-2197	<u>5,384</u>
Total United States Department of Justice			204,264

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Vinton County Department of Job and Family Services (WIA Area 14):</i>			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	142,160
ARRA - WIA Adult Program			<u>55,768</u>
WIA Adult Program Total			197,928
WIA Youth Activities	17.259	N/A	317,264
WIA Dislocated Workers	17.260	N/A	81,067
ARRA - WIA Dislocated Workers			<u>51,370</u>
WIA Dislocated Workers Total			132,437
WIA Dislocated Worker Formula Grants	17.278	N/A	<u>67,658</u>
Total Workforce Investment Act Cluster			<u>715,287</u>
Total United States Department of Labor			715,287
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	2010	85,997
Special Education - Preschool Grants	84.173	2010	17,006
ARRA Special Education - Grants to States	84.391	2010	30,871
ARRA Special Education - Preschool Grants	84.392	2010	<u>4,925</u>
Total Special Education Cluster			138,799
Special Education - Grants for Infants and Families	84.393	2011	<u>37,827</u>
Total United States Department of Education			176,626
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5010 / G-1213-11-0010	128,969
Temporary Assistance for Needy Families	93.558	G-1011-11-5009 / G-1213-11-0009	2,546,595
Child Support Enforcement	93.563	G-1011-11-5009 / G-1213-11-0009	1,222,469
Child Care Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5009 / G-1213-11-0009	38,404
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5009 / G-1213-11-0009	<u>46,256</u>
Total Child Care Cluster:			84,660
Community-Based Child Abuse Prevention Grants	93.590	G-1011-11-5010 / G-1213-11-0010	691
Children's Justice Grants to States	93.643	G-1011-11-5010 / G-1213-11-0010	1,525
Child Welfare Services - State Grants	93.645	G-1011-11-5010 / G-1213-11-0010	103,429

ATHENS COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Grant Year/ Pass-Through Entity Number	Expenditures
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
<i>Passed through the Ohio Department of Job and Family Services (Continued):</i>			
Foster Care - Title IV-E	93.658	G-1011-11-5010 / G-1213-11-0010	947,041
ARRA - Foster Care - Title IV-E		G-1011-11-5010 / G-1213-11-0010	12,024
Total Foster Care - Title IV-E			<u>959,065</u>
Adoption Assistance	93.659	G-1011-11-5010 / G-1213-11-0010	1,142,382
Social Services Block Grant	93.667	G-1011-11-5009 / G-1213-11-0009	388,345
Chafee Foster Care Independence Program	93.674	G-1011-11-5010 / G-1213-11-0010	29,991
Medical Assistance Program	93.778	G-1011-11-5009 / G-1213-11-0009	1,189,274
		G-1011-11-5010 / G-1213-11-0010	9,331
Total Medical Assistance Program			<u>1,198,605</u>
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities - Grants to States	93.617	2010	10,405
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	2010	38,089
Medical Assistance Program	93.778	N/A	827,519
ARRA - Medical Assistance Program		N/A	43,243
Total Medical Assistance Program			<u>870,762</u>
Total United States Department of Health and Human Services			8,725,982
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Disaster Grants - Public Assistance	97.036	FEMA-4002-DR-0009-0480F	213,185
Hazard Mitigation Grant	97.039	FEMA-DR-1519.11R-OH	0
Emergency Management Performance Grants	97.042	2010-EM-E0-0002	21,612
		2011-EM-E8-0002	19,161
Total Emergency Management Performance Grants			<u>40,773</u>
Homeland Security Grant Program	97.067	2008-GE-T8-0025	41,670
		2009-SS-T9-0089	34,018
		2010-SS-T0-0012	70,666
Total Homeland Security Grant Program			<u>146,354</u>
Total United States Department of Homeland Security			<u>400,312</u>
Total Federal Awards Expenditures			<u>\$ 11,734,079</u>

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

ATHENS COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Athens County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons 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 Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property and equipment.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$474,858
Loans made	0
Loan principal repaid	300,781
Ending loans receivable balance as of December 31, 2011	<u>\$174,077</u>
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$435,045
Administrative costs expended during 2011	53,091

The table above reports gross loans receivable.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services and U.S. Department of Transportation to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified - Special Education Cluster, CFDA #s 84.027, 84.173, 84.391, and 84.392, TANF Cluster, CFDA # 93.558, Foster Care, CFDA # 93.658 and Medical Assistance Program, CFDA # 93.778 Qualified - Homeland Security Program, CFDA # 97.067 Adverse - Disaster Grants – Public Assistance, CFDA # 97.036
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	Special Education Cluster, CFDA #s 84.027, 84.173, 84.391, and 84.392 TANF Cluster, CFDA # 93.558 Foster Care, CFDA # 93.658 Medical Assistance Program, CFDA # 93.778 Disaster Grants – Public Assistance, CFDA # 97.036 Homeland Security Program, CFDA # 97.067
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$352,022 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

ATHENS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)

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

FINDING 2011-01

Finding for Recovery – Patrick Kelly, Athens County Sheriff

Ohio Rev. Code Section 325.071 states that there shall be allowed annually to the sheriff, in addition to all salary and allowances otherwise provided by law, an amount equal to one-half of the official salary allowed under division (A) of section 326.06 and section 325.18 of the Revised Code, to provide for expenses that the sheriff incurs in the performance of the sheriff's official duties and in the furtherance of justice. Upon the order of the sheriff, the county auditor shall draw the auditor's warrant on the county treasurer, payable to the sheriff or any other person as the order designates, for the amount the order requires. The amounts the order requires, not exceeding the amount provided by this section, shall be paid out of the general fund of the county.

Barring a court order, the dollar amount of the FOJ Fund is fixed by this statute and may not be increased by any means.

Additionally, the Athens County Sheriff's Law Enforcement Policies and Procedures, 1.05 Fiscal Management and Property, states the maximum amount placed into the fund shall not be more than one-half of the Sheriff's salary. No other money shall be added to the fund.

We found the following unallowable deposits to the Furtherance of Justice checking account:

Date	Amount	Description
01/05/11	\$ 32.92	Reimbursement of accidental use of FOJ Credit Card
01/20/11	9,077.90	Reimbursement for check written P/R; Auditor's Office Check; IV-D Contract
01/27/11	153.50	Reimburse Meals BSSA District Meeting
02/15/11	120.00	Reimburse Lincoln Navigator
02/25/11	96.08	Reimburse Tow Bill 2007 Hyundai; cash deposit of \$100, \$3.82 returned
02/28/11	144.65	Reimburse Tow Bill Nicholas Tacket
06/09/11	2,162.58	Reimburse FOJ Academy Grad Dinner; Treasurer/Auditor Check
07/13/11	104.99	Reimbursement Garvin Training DV; Auditor/Treasurer Check
10/21/11	2,500.00	Law Enforcement Appreciation Dinner (Donations)
	<u>\$ 14,392.62</u>	

These receipts should have been paid into and deposited to the credit of the Athens County General Fund.

In accordance with the foregoing facts and pursuant to Ohio Revised Code section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Patrick Kelly, Athens County Sheriff from the Furtherance of Justice account, in the amount of \$14,392.00 and in favor of the Athens County General Fund.

Officials' Response: It has been the past practice of this office for many years prior to my taking office to reimburse the FOJ for expenditures. Right or wrong it has been the practice. I am using the same practice that has been used by the Athens County Sheriff's Office dating back to the 1980's.

ATHENS COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING 2011-01 (Continued)

Finding for Recovery – Patrick Kelly, Athens County Sheriff (Continued)

Officials' Response (Continued): The Sheriff also cites Auditor of State Audit Bulletin 81-07 which states "Circumstances may require that the expenditure be made from the F.O.J. fund prior to completion of the procedures necessary for the expenditure of appropriated and unencumbered monies. Under such circumstances, the expenditure may be made from the F.O.J. fund and reimbursed from the normal appropriation account at a later date if monies are still available and unencumbered. The reimbursement expenditure from the appropriation account is subject to the requirements of Section 5705.41, Revised Code."

- 01/20/11: A check for \$9,077.90 was written to the auditor's office to cover payroll for a children services grant because the monies were not available. The county auditor's office had the voucher lying in their box and failed to process the check. The child support check came in the next day and the monies were paid back into the FOJ. State Auditor Bulletin 97-014
- 01/27/11: Athens County host a BSSA meeting. Participants were responsible for their own lunches. Monies were collected and a check was issued to the restaurant. The cash and checks collected were deposited into the FOJ account.
- 2/15, 2/25, 2/28/11: Vehicles seized as part of a forfeiture are towed to our garage by local tow companies. My office is responsible for the tow bill. We pay the bill and when and if the person retrieves their vehicle, we collect their monies and deposit the money into FOJ. We have no line item that would allow for reimbursement.
- 06/09/11: This was for a graduation dinner and non-law enforcement dinner money was collected and deposited in FOJ and total bill was paid through FOJ

Auditor of State's Conclusion:

Regarding the 01/20/2011 expenditure: Auditor of State Bulletin 97-003 sets forth the requirements for inter-fund advances and provides additional guidance for recording such transactions. In order to advance cash from one fund to another, there must be statutory authority to use the money in the fund advancing the cash for the same purpose for which the fund receiving the cash was established. FOJ cannot be used to pay operating costs (payroll) when sufficient 'appropriations' exist. The Sheriff's General Fund budget had ample funds to advance the \$9,077.90 on January 20, 2011, so the advance should have been from the General Fund rather than the FOJ bank account.

Regarding the 01/27/2011 BSSA Meeting reimbursement: While this is an allowable expenditure from the FOJ account, the reimbursement does not fall under the parameters of an allowable receipt into the account. The Sheriff should have personally paid the \$153.50 and then reimbursed by the FOJ account.

Regarding the reimbursements for towing on 2/15, 2/25, 2/28/11: These related to seized or forfeited vehicles and the towing costs should have been paid from the Sheriff's Law Enforcement Trust Fund (#739). While the local towing companies may prefer payment at the time of service, they may be willing to make concessions for the Sheriff's department since they are a stable and regular customer.

Regarding the 06/9/2011 expenditure: The entire cost of the graduation dinner was \$2,162.58 (equal to the amount reimbursed). If the amount reimbursed is explained as 'non-law enforcement' related, then both the initial expenditure and reimbursement thereof would both be unallowable.

ATHENS COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING 2011-02

Finding for Recovery Repaid Under Audit – Patrick Kelly, Athens County Sheriff

Ohio Rev. Code Section 325.071 provides an amount annually to the Sheriff for expenses the Sheriff incurs in the performance of the Sheriff's official duties in the furtherance of justice. Auditor of State Technical Bulletin 97-014 provides areas in which expenses made with monies from this fund are proper.

Additionally, the Athens County Sheriff's Law Enforcement Policies and Procedures, 1.05 Fiscal Management and Property states that Furtherance of Justice Funds shall not be used to pay for any non-law enforcement related expense.

Furthermore, *State ex rel. McClure v. Hagerman* (1951), 155 Ohio St. 320, provides that expenditures made by a governmental unit should serve a public purpose. Typically, the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Auditor of State Bulletin 2003-005 states that governmental entities may not make expenditures of public monies unless they are for a valid public purpose. The Bulletin indicates that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect. In addition, all expenditures should be evidenced by some form of documentation attesting to the nature of the purchase. Without proper documentation, it is difficult to ensure public monies are being spent for public purposes.

During our tests of disbursements from the Sheriff's Furtherance of Justice account, we found a \$600 expenditure for 'suits, suit jackets and tailoring' from the Men's Warehouse.

The Sheriff paid a personal check for \$600 to the credit of the Athens County General Fund in March 8, 2012.

We recommend the Sheriff ensure his purchases follow both his internal control policies and the Ohio Revised Code.

Officials' Response: The Sheriff paid for the purchase on March 8, 2012.

FINDING 2011-03

Finding for Recovery – Patrick Kelly, Athens County Sheriff

Ohio Rev. Code Section 2925.03(F)(1) states each agency shall use the mandatory fines so paid to subsidize the agency's law enforcement efforts that pertain to drug offenses, in accordance with the written internal control policy adopted by the recipient agency under division (F)(2) of this section.

Additionally, the Athens County Sheriff's Policies and Procedures, 1.05 Fiscal Management and Property states that only expenses and items listed in the policy are permitted and that drug fine money paid into the Drug Law Enforcement Fund (Mandatory Drug Fines) shall only be used to aid the Athens County Sheriff's Office law enforcement efforts into drug offenses. Specific expenditures are defined as renting, leasing or purchasing any of the following:

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)**

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

FINDING 2011-03 (Continued)

Finding for Recovery – Patrick Kelly, Athens County Sheriff (Continued)

1. Necessary equipment, equipment used in surveillance, recording, photographing, monitoring, and tracking drug activity, including vehicles and aircraft. Any repair of the above equipment. Testing, equipment or material used in testing for and detecting controlled substances, including presumptive tests and independent testing for controlled substances.
2. Technical assistance, costs associated with drug offense investigation technical assistance i.e.; installation of monitoring equipment, toll analysis, automated message searches, transcription, etc. Travel expense costs associated with travel, meals, and lodging necessary in conducting a specific investigation.

The policy specifically prohibits the following:

1. Drug Law Enforcement Funds shall not be used to pay any expenses not related to the investigation of drug offenses.
2. Drug Law Enforcement Funds shall not be used to meet or supplant operating costs of the Sheriff's Office.

Our review of the items purchased by the Sheriff using cash drawn from the Mandatory Drug Fine Fund resulted in the following purchases that were unallowable, unsupported/inadequately supported, as well as one personal purchase:

Five Expenditures without support (or CI Identification Number)	\$ 255.17
12 Local Restaurant Purchases documented as Meetings	316.61
Five Other Travel and Meal Costs unrelated to a specific investigation	99.81
Three Local Store purchases for items not allowed per Policy or ORC	75.92
Personal Food Purchase (Sunday Brunch for 4 adults and 4 children under 12)	45.66
Discrepancy between Cash-on-Hand and Corrected Calculation of Cash Balance	20.02
Total Personal and Unallowable Expenditures	\$ 813.19

The discrepancy between cash-on-hand and the corrected cash balance resulted because the 'change tendered' was posted rather than the total expense. Had the cash-on-hand actually been reconciled, the over-reported expenditures would have been identified internally.

In accordance with the foregoing facts, and pursuant of Ohio Revised Code Section 117.28, a Finding for Recovery for public money illegally spent is hereby issued against Patrick Kelly, Athens County Sheriff, and his bonding company, Netherlands Insurance Company, jointly and severally, in the amount of \$813, in favor of the Athens County Mandatory Drug Fine Fund.

Officials' Response: In the state auditor's findings regarding the expenditures from the Mandatory Drug Fines (MDF) vs. Law Enforcement Trust Fund (LETF) and Drug Law Enforcement (DLE) fund, as a past practice for decades, the Athens County Sheriff's Office did not have the above accounts defined correctly and monies were deposited incorrectly into those accounts. It was only in 2011 when my office and the prosecutor's office decided to move the LETF account into outside bank accounts was this discovered. I do not believe the audit conducted in 2012 for fiscal year 2011 has taken this into account.

ATHENS COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)

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

FINDING 2011-03 (Continued)

Finding for Recovery – Patrick Kelly, Athens County Sheriff (Continued)

For example, for decades past, court ordered monies forfeited were placed into the DLE. They should have been placed into the LETF as DLE is for grant monies. To my knowledge, few monies existed in the MDF account because the clerk of courts was depositing MDF monies into the general fund. This practice has been corrected.

Every expenditure including the personal food purchase \$45.66, which is listed inaccurately as a personal expenditure, it was for ACSO employees after a local parade in which ACSO employees participated in, is in my opinion based on years of law enforcement experienced, a justified expenditure and in line with the limited guidance provided through state auditors handbook book [Ohio Compliance Supplement].

Auditor of State's Conclusion: The Sheriff's response is not completely accurate. The MDF monies were always properly accounted for in Fund 058 not the General Fund. This fund received all drug fine monies submitted by the Clerk of Courts and was not commingled with any other funds, including the LETF and General Fund. The only "mistake" was that the fund was titled 'Drug Law Enforcement Fund' rather than 'Mandatory Drug Fines'. Since the County has never received the Drug Law Enforcement Grant, there was no confusion as to the source or uses of the monies in this fund (at least by previous Sheriffs). All other forfeitures have always been properly paid into the Sheriff's Law Enforcement Trust Fund (#739).

Since the legal restrictions are placed on the actual source of the funding, none of the expenditures were allowable from mandatory drug fine monies collected by the Clerk of Court and paid into the County.

As far as the \$45.66 'personal purchase' refuted by the Sheriff as relating to lunch for employees after a parade, we are unaware of any local parades that could have occurred on March 27, 2011. Additionally, the hand-written purpose on the receipt stated 'Chiefs Meeting to discuss NET'. We questioned it as personal since the detailed receipt specified there were four adults, one child between 8 and 12 years old, one child between 4 and 7 years old and two children under 3 years old. We further based our determination on the fact that the purchase was on a Sunday, no law enforcement discount was applied (Ponderosa extends a 50% discount to law enforcement personnel which was noted on all other receipts supporting expenditures to this vendor). As such, the evidence was much more convincing that the purchase was personal rather than business.

FINDING 2011-04

Significant Deficiency

When designing the public office's system of internal control and the specific control activities, management should plan for adequate segregation of duties or compensating controls. During our testing of the Athens County Emergency Medical Services (EMS), we noted the following:

- There were no processes or procedures in place to ensure all patients were billed for services rendered.
- There was no monitoring of the service organization, Intermedix.
- There was no billing, collection or revenue information provided by the service organization, Intermedix, and, therefore, no reconciliation of such information.

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)**

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

FINDING 2011-04 (Continued)

Significant Deficiency – EMS (Continued)

The lack of financial information provided to the Department and Board of Commissioners for monthly review hampers the County's ability to effectively monitor the financial activity and position of the Athens County EMS.

We recommend the Athens County EMS Department and Board of Commissioners request periodic financial information from the service organization, Intermedix, and implement policies and procedures to monitor customer billings and to provide assurance that payment is received for all services rendered.

Officials' Response: Athens County Emergency Medical Services has instituted an additional "checks and balances" step in our online medical billing process based upon the Auditor's recommendation. The new procedure involves obtaining a chronological list of EMS calls from our 9-1-1 Center on a monthly basis, then matching up all transported runs with hospital admissions face sheets we have on file at our office, and then cross-checking those two items with an online listing of billable ambulance runs from Intermedix, our contracted medical billing service.

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2011-05
CFDA Title and Number	Homeland Security Cluster - CFDA #97.067
Federal Award Number / Year	2008-GE-T8-0025 2009-SS-T9-0089 2010-SS-T0-0012
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Emergency Management Agency

Noncompliance and Material Weakness

44 C.F.R. Section 13.21 requires State recipients to enter into agreements that prescribe specific methods of drawing down Federal funds (funding techniques) for selected large programs. The agreements also specify the terms and conditions in which an interest liability would be incurred.

When advance payment procedures are used, recipients must establish similar procedures for subrecipients. Pass-through entities must establish reasonable procedures to ensure receipt of reports on subrecipients' cash balances and cash disbursements in sufficient time to enable the pass-through entities to submit complete and accurate cash transactions reports to the Federal awarding agency or pass-through entity. Pass-through entities must monitor cash drawdowns by their subrecipients to ensure that subrecipients conform substantially to the same standards of timing and amount as apply to the pass-through entity.

The Grant Agreement between the Ohio Emergency Management Agency and Athens County Emergency Management Agency requires requested funds be disbursed immediately upon receipt, within ten business days.

Thirty-five percent of the advances were not disbursed within ten business days. Funds were held between one and ten business days beyond the required liquidation period.

We recommend the Athens County Emergency Management Agency minimize the time between drawdown and disbursement of funds.

Officials' Response: After a cash request is filed with the Ohio EMA, those funds are electronically sent to the Athens County Treasurer who then notifies the Athens County Auditor. The Auditor's office notifies my office that I have funds in. My office has to do a pay-in form and assign to a line item. After those forms are submitted, I request a purchase order and fill out a warrant for payment. The warrant goes to the County Auditor for payment. The paperwork has to be at the County Commissioners for approval and back to the Auditor for payment. The Commissioners meet once per week. This day can vary. Normally, that day is Tuesday and all paperwork has to be at the Auditor's office by noon the preceding Friday. I am a one-man office. If I am out of the office for any reason, that process has to wait. Ten days can be a very tight time frame. I understand the process and make every effort to meet it but in dealing with the various departments, I have no statutory authority. I will make every effort to prevent this in the future. I feel that if you look at my grant records in total, you will find I strive to meet all guidelines and meet all expectations. I am open to any suggestions.

ATHENS COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

Finding Number	2011-06
CFDA Title and Number	Disaster Grants - Public Assistance- CFDA #97.036
Federal Award Number / Year	FEMA-4002-DR-0009-0480F
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Emergency Management Agency

Noncompliance, Material Weakness and Questioned Cost

44 C.F.R. Sections 206.200 through 206.349 establish the compliance requirements relating to the ten federal compliance requirements applicable to the Disaster Grants – Public Assistance Program. These requirements are (1) Activities Allowed, (2) Allowable Costs/Cost Principals, (3) Cash Management, (4) Equipment and Real Property Management, (5) Matching, Level of Effort, Earmarking, (6) Period of Availability (7) Procurement, Suspension and Debarment, (8) Reporting, (9) Subrecipient Monitoring and (10) Special Tests and Provision.

The Athens County Engineer’s department received the Disaster Grant – Public Assistance Program wherein a FEMA representative worked with the County Engineer’s personnel to develop cost estimates for the County Road 90 project. Since the County Engineer completed the project using the departmental employees, equipment and material purchased (or from stock on hand), the method of estimation broke costs down into labor, equipment and materials. Costs were required to be thoroughly documented by payroll information, equipment logs or usage records, and other records, such as materials invoices, receipts, payment vouchers, warrants, or work orders. Equipment hours and cost was based on the employees’ hours charged to the project. Each employee was assigned a piece of equipment in order to estimate costs related to that equipment.

During our testing, we noted the following:

- The incorrect percentages were used on the Project Worksheet to calculate Medicare, Retirement and Workers’ Compensation for the employees. For these items, the percentages entered into the Project Worksheet should have been 1.45%, 14% and 6% respectively; however, the amounts were entered as .01%, .14% and .06%.
- The days listed on the Project Worksheet for an employee selected for testing did not tie directly to corresponding date on the timecard or daily time sheet.
- For reimbursable equipment costs, regular employees were to complete daily time sheets and indicate the time worked on the project and the assigned equipment number used that day. Supervisors are not required to fill out these daily timesheets but were also assigned a piece of equipment. The daily timesheets submitted by the regular employees were not always completed accurately. Equipment descriptions were documented which did not coincide to the equipment assigned to that employee or an employee had multiple pieces of equipment assigned and the timesheet didn’t indicate which, if any, was used that day. Hours charged to the project by Supervisors were estimated by the Department and FEMA representative with no underlying support required.

As a result of the issues above, we projected an over-reimbursement of \$2,505 relating to payroll and a projected over-reimbursement relating to non-payroll of \$18,807. Total Questioned Costs for the project is \$21,312.

ATHENS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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Finding 2011-06 (Continued)

Noncompliance, Material Weakness and Questioned Cost – Disaster Grant

We recommend the Engineer require all personnel to properly and accurately complete the daily timesheets to facilitate the actual costs associated with the various projects during the year. This enables the Engineer to better monitor the results of operations for use in making informed decisions regarding future projects, asset purchases and staffing. Additionally, it provides a more detailed accounting and reporting in the event federal or state monies are made available to help fund the project.

Officials’ Response: The Engineer admitted certain procedural errors are possible since FEMA funded projects are non-recurring in nature and use this as an opportunity to learn and improve on future projects.

Finding Number	2011-07
CFDA Title and Number	Disaster Grants - Public Assistance- CFDA #97.036
Federal Award Number / Year	FEMA-4002-DR-0009-0480F
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Emergency Management Agency

Material Weakness

All local public offices should integrate controls over federal programs to ensure funds are only received and spent on allowable activities and in compliance with the program requirements.

During our review of the Disaster Grants - Public Assistance Program County Road 90 Project, we noted the following:

- All non-supervisory employees for the Engineer’s Office are required to complete and submit a Daily Time Sheet that indicates: date, name, road number, activity code, start time, stop time, regular hours, overtime hours, compensatory hours, equipment number and equipment hours. During our review of available supporting documentation for the Public Assistance program, several Daily Time Sheets were not adequately completed; often, the equipment identification number and equipment hours were blank. This lack of documentation made it impossible to determine the number of hours each piece of equipment was used in calculating reimbursable costs associated with the project funded by the Public Assistance Program.
- Supervisory employees for the Engineer’s office are only required to submit a timecard that does not document the number of hours worked on a specific project or road. During preparation of the Project Worksheet by the team from FEMA, the Fiscal Officer and Deputy Engineer worked with the FEMA team to determine the hours worked by supervisory employees that were related to the Public Assistance Program project. These determinations were manually documented in red on copies of the timecards. During our review, we noted that the hours entered in the Project Worksheet did not always agree to the hours indicated as reimbursable by the Public Assistance Program on the timecards and Daily Time Sheets (non-supervisory employees).

ATHENS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2011
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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Finding 2011-07 (Continued)

Material Weakness – Disaster Grant

- The Public Assistance Program allows entities to receive reimbursement for fringe benefits based on an additional percentage per actual project hour worked by the employees. During our review of the Project Worksheet and supporting documentation, we noted that the percentages entered for Retirement, Medicare and Workers Compensation used in calculating each employee's Fringe Benefit Rate was incorrect. The percentages were entered as .14%, .01% and .06% rather than 14%, 1.45% and 6%, respectively, resulting in a net under-reimbursement of 21.25% for each employee's Fringe Benefit Rate.

The absence of adequate internal controls led to the lack of supporting documentation and inadequate or incomplete reports. As a result, the reimbursements from the Disaster Grants - Public Assistance Program funding exceeded the actual costs specifically identifiable to the project.

We recommend the Engineer or his designee review the Daily Time Sheets and evidence their approval that each has been properly completed. The Engineer should consider implementing this requirement for supervisory personnel to accurately track the actual costs associated with various projects tracked using force accounts. We also recommend the management review the Project Worksheet prior to submission to ensure the accuracy and completeness of all expenditures submitted for advance/reimbursement.

Officials' Response: The Engineer will use this as an opportunity to learn and improve project monitoring on current and future projects.

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ATHENS COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2011**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2011-05	The EMA Director will monitor actual cash needs in order to minimize the time lapse between the date of the draw and the payment of bills.	Immediately	Fred Davis, EMA Director
2011-06	The Engineer will use this as an opportunity to learn and improve project monitoring on current and future projects. Supporting documents will be reviewed for adequacy and accuracy and grant reports checked.	Immediately	Archie Stanley, County Engineer
2011-07	The Engineer will use this as an opportunity to learn and improve project monitoring on current and future projects. Supporting documents will be reviewed for adequacy and accuracy and grant reports checked.	Immediately	Archie Stanley, County Engineer

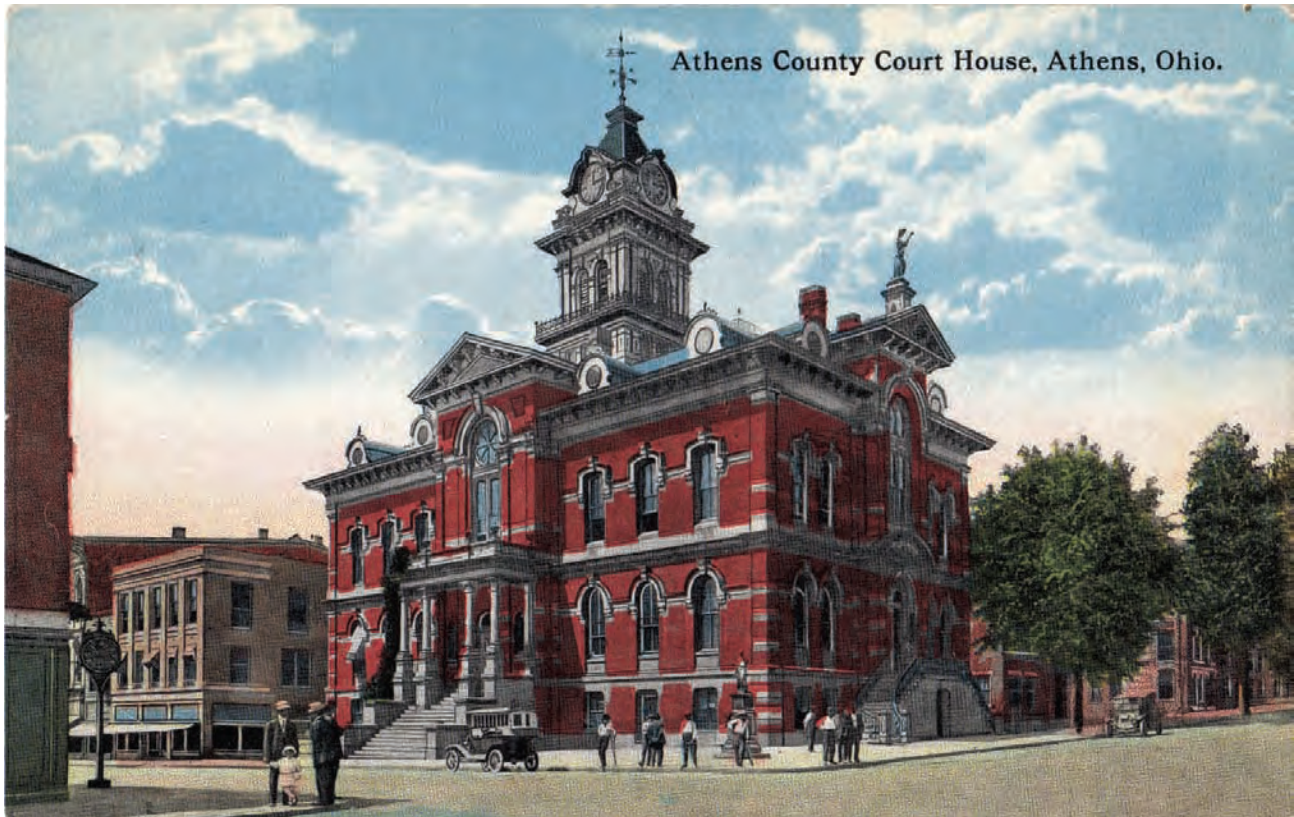
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OHIO

ATHENS COUNTY



COMPREHENSIVE ANNUAL FINANCIAL REPORT



ATHENS COUNTY, OHIO

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FOR THE YEAR ENDED

DECEMBER 31, 2011

ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2011



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Introductory Section



Photos: Jeremy Stump



Jill A. Thompson

Athens County Auditor

Honorable Larry Payne
Honorable Lenny Eliason
Honorable Mark Sullivan

July 17, 2012

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-first Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2011. 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.

This transmittal letter is designed to compliment Management's Discussion and Analysis (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 and consists of fourteen townships, eight villages, and two cities. The County encompasses 506.8 square miles and has a population of approximately 64,757. The City of Athens is the County seat with an estimated population of 23,832.

A three-member Board of Commissioners, eleven other elected officials including the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, 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 serve 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 paymaster for all County employees, the sale of dog licenses, administration of the Homestead Exemption program, the Current Agricultural Use Valuation program, distributor 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 over 500 employees who provide various services to benefit its citizens. These services include public assistance and social services, justice system services, utilities services, road and bridge services, support services, and other County services.

REPORTING ENTITY

Athens 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 Developmental Disabilities (Beacon School). ATCO, Inc., and the Athens County Port Authority, while they are separate legal entities, are each 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 City-County General Health District, A.D.A.M.H.S. (317) Board, the Athens County Soil and Water Conservation District, the Regional Planning Commission 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 adjoined 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.

Work has been completed on the first phase of the Nelsonville bypass with phases 2 and 3 work progressing due to the availability of economic stimulus money. The city of Athens replaced the intersection at Ohio Route 682 and Richland Avenue with a roundabout. Also, the city of Nelsonville is also in planning of a roundabout at the Dorr Run exchange to the Nelsonville bypass.

Development continues on East State Street in the City of Athens. Work has begun on the construction of an Advanced Auto Parts store. Columbus Road in Athens continues to develop into a business center. In Nelsonville, Kroger's has added a gas station.

Ohio University continues to play an important role in the economic development of Athens County. They continue to renovate their residence halls. Also, construction has been completed on the Summit Apartments off of Richland Avenue.

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 Tappers 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.

COUNTY GOVERNMENT INITIATIVES

In 2011 the County's Geographical Informational System (GIS) Management system completed the Land Based Response System (LBRS) project. This project provided the County with new street centerlines and new field verified addresses along with County-wide road signage and hydrant data. The County parcel layer continues to be updated with new splits and owner changes. The previous plat maps and property surveys are continuing to be posted on the County GIS website.

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. Three bridges were replaced or rehabilitated and several land slips were repaired in 2011. The final third of County Road 48 has been resurfaced through Ohio Public Works Commission Infrastructure Grants (Issue I) Program. Three dump trucks were rebuilt with new beds, engines and paint.

Progress continues with the LandDisc program and is being used in the Real Estate Division to attach photos of real property to the property record cards for future reference. A farmland calculator has also been implemented to assist with soil types on agricultural properties and expanded property tax information is now available to the public for multiple tax years.

The Athens County 911 Emergency Communications is also utilizing LBRS and is receiving grant funds to pay for the system.

RELEVANT FINANCIAL POLICIES

It is the County's policy to ensure that current year resources are sufficient to fund current year expenditures. Expenditures are set based upon available resources with the County Commissioners determining the level of funding for each department or office within the primary government.

The County has an investment policy that is used to manage the investment of County funds. Any financial institution that holds County funds must agree to the requirements of this policy. This policy details the objective and allowable rules for the safekeeping of County funds.

The County's capital asset policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The County also has a Board of Commissioners Personnel Policy and Procedures Manual and an Internal Control Guide that are used to assist all County departments in the day-to-day procedures and practices of the County.

INTERNAL CONTROLS

In implementing the County's integrated, automated accounting system, consideration was given to incorporating sound internal controls. Internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability and accuracy of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of the controls should not outweigh their benefits. The accounting system encompasses appropriations, encumbrances, expenditures, revenues, payroll and capital assets and ensures the financial information generated is both accurate and reliable.

In County government, internal controls are enhanced through the separation of powers. The Commissioners, the Auditor and the Treasurer share the management and administration of the County's financial resources, providing an inherent system of checks and balances. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their office. Some County offices and agencies hold money in bank accounts outside the County treasury. The

individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

INDEPENDENT AUDIT

Athens County had an independent audit of all its funds by the Ohio Auditor of State for the year ended December 31, 2011. The Independent Accountant's Report of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2010. 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 (CAFR), 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 2011 Comprehensive Annual Financial Report of Athens County which follows the format of the 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. Financial Reporting Administrator Alan D. Ferguson, with the assistance of Financial Administrative Assistant Jared M. Bunting, 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, 2010

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.



Linda C. Danison

President

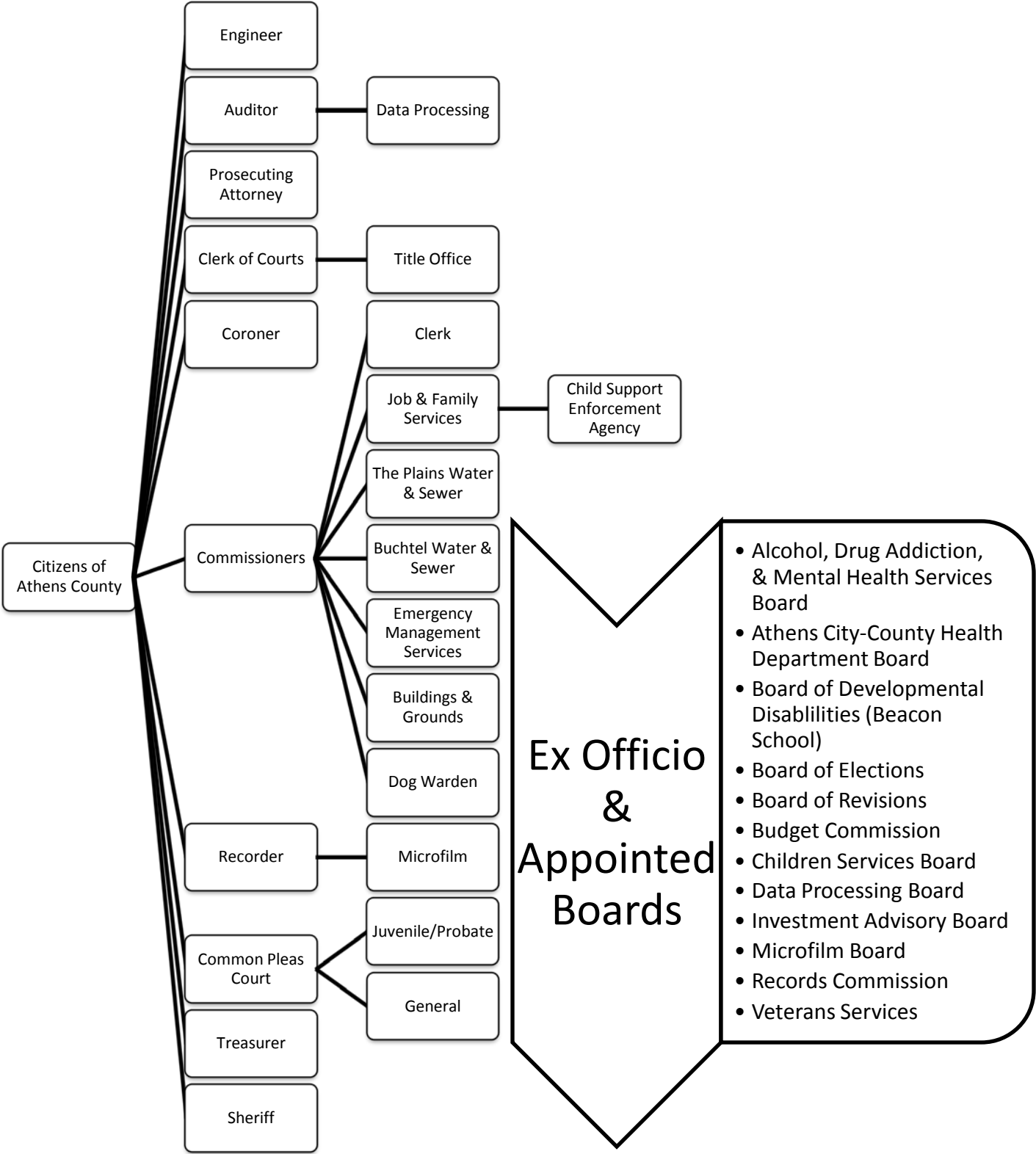
Jeffrey R. Emer

Executive Director

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2011

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard Eliason	County Commissioner	1/01/11 to 12/31/14
Mark Sullivan	County Commissioner	1/03/09 to 1/02/13
Larry Payne	County Commissioner	1/02/09 to 1/01/13
Jill A. Thompson	County Auditor	3/12/11 to 3/08/15
JaVon Kittle Cooper	County Treasurer	9/04/09 to 9/04/13
Keller J. Blackburn	Prosecuting Attorney	1/05/09 to 1/06/13
Archie Stanley	County Engineer	1/05/09 to 1/06/13
Jessica Markins	County Recorder	1/05/09 to 1/06/13
Harold Clay Thompson, DO.	County Coroner	1/05/09 to 1/06/13
Ann C. Trout	Clerk of Courts	1/05/09 to 1/06/13
L. Alan Goldsberry	Common Pleas Court Judge	2/09/09 to 2/08/15
Michael Ward	Common Pleas Court Judge	1/01/11 to 12/31/16
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/09 to 2/08/15
Patrick Kelly	Sheriff	1/05/09 to 1/06/13

ORGANIZATIONAL CHART OF ATHENS COUNTY



- Ex Officio & Appointed Boards**
- Alcohol, Drug Addiction, & Mental Health Services Board
 - Athens City-County Health Department Board
 - Board of Developmental Disabilities (Beacon School)
 - Board of Elections
 - Board of Revisions
 - Budget Commission
 - Children Services Board
 - Data Processing Board
 - Investment Advisory Board
 - Microfilm Board
 - Records Commission
 - Veterans Services

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Financial Section



Photos: Jim Downard



Dave Yost • Auditor of State

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 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, 2011, 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., which represents seventeen percent of assets, twenty-six percent of net assets, and eighty-two percent of revenues for the discretely presented component units of the County. 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 the County, is based 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. We believe that our audit and the report of other auditors provide 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 discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVGT), Children Services, ACBDD (Beacon School), and Ambulance Service Funds 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 17, 2012, 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.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. 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 information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Robert R. Hinkle, CPA
Chief Deputy Auditor

July 17, 2012

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

The discussion and analysis of Athens County's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2011. 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 2011 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2011 by \$87,428,870.

The County's total net assets increased \$1,245,669 or 1.45% from 2010 to 2011.

Program revenues of governmental activities accounted for \$30,835,526 or 57.78% of total governmental activities revenue. General revenues accounted for \$22,535,894 or 42.22% of the total governmental activities revenue.

The County had \$52,053,619 in expenses related to governmental activities; \$30,835,526 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$22,535,894 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,222,863 or 98.45% of total business-type activities revenue. General revenues accounted for \$19,259 or 1.55% of the total business-type activities revenue.

The County had \$1,314,254 in expenses related to business-type activities; \$1,222,863 of these expenses were offset by program specific charges for services. General revenues of \$19,259 were utilized to provide for these programs.

Among major funds, the General Fund had \$12,186,661 in revenues, \$11,657,671 in expenditures, and (\$899,036) in net transfers and other financing sources. The General Fund balance decreased by \$370,046 from \$2,580,649 to \$2,210,603.

In 2011, the County's governmental activities related outstanding bonds decreased by \$303,616 or 45.66% to \$361,384. The County's governmental activities related outstanding long-term notes decreased by \$37,000 or 4.92% to \$715,000. The County's governmental activities related outstanding loans had a decrease of \$86,878 or 16.48% to \$440,377. Total governmental activities related debt outstanding decreased in 2011 by \$427,494 to \$1,516,761.

In 2011, the County's business-type related outstanding bonds had a net decrease of \$9,800 or 1.44% to \$671,000, while the County's business-type activities related outstanding loans had a net decrease of \$27,671 or 5.18% to \$506,261. Total business-type activities related debt outstanding decreased in 2011 by \$37,471 to \$1,177,261.

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.

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-

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

wide statements. Non-major funds are presented separately from the major funds in total and in one column. For the 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 2011?" 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 (MVGT) Fund, Children Services Fund, ACBDD (Beacon School) Fund, and the Ambulance Service Fund. The County's major proprietary funds are the Plains Sewer Fund and the Buchtel Sewer Fund.

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.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

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 more narrow 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 as well as for the Sheriff Academy Training Fund. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses internal service funds to account for its Employee Benefits Trust, JFS Self-Insurance and Workmen's Compensation Funds. 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, 2011
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

**Table 1
Net Assets**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2011	Restated 2010	2011	Restated 2010	2011	Restated 2010
<i>Assets:</i>						
Current & Other Assets	\$ 39,383,429	\$ 38,176,130	\$ 2,166,883	\$ 2,115,254	\$ 41,550,312	\$ 40,291,384
Capital Assets, Net	60,052,981	61,518,038	4,846,625	5,022,843	64,899,606	66,540,881
Total Assets	<u>99,436,410</u>	<u>99,694,168</u>	<u>7,013,508</u>	<u>7,138,097</u>	<u>106,449,918</u>	<u>106,832,265</u>
<i>Liabilities:</i>						
Current & Other Liabilities	11,834,672	12,845,009	93,657	108,682	11,928,329	12,953,691
Long Term Liabilities	5,877,116	6,442,338	1,215,603	1,253,035	7,092,719	7,695,373
Total Liabilities	<u>17,711,788</u>	<u>19,287,347</u>	<u>1,309,260</u>	<u>1,361,717</u>	<u>19,021,048</u>	<u>20,649,064</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	58,881,041	60,017,787	3,669,364	3,808,111	62,550,405	63,825,898
Restricted	22,631,229	20,162,249	-	-	22,631,229	20,162,249
Unrestricted	212,352	226,785	2,034,884	1,968,269	2,247,236	2,195,054
Total Net Assets	<u>\$ 81,724,622</u>	<u>\$ 80,406,821</u>	<u>\$ 5,704,248</u>	<u>\$ 5,776,380</u>	<u>\$ 87,428,870</u>	<u>\$ 86,183,201</u>

Current assets increased due primarily to increases in cash and cash equivalents and accounts receivable.

Capital assets decreased due to depreciation expenses and the disposal of capital assets in the current period.

Current liabilities decreased due primarily to decreases in intergovernmental payable and unearned revenue.

Long-term liabilities decreased due to the payment of scheduled debt obligations.

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 \$87,428,870. By far, the largest portion of the County's net assets (71.54%) 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 \$22,631,230 or 25.89% of total net assets. The remaining balance of \$2,247,236 or 2.57% which is unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2011 by \$1,245,659. As of December 31, 2011, the County is able to report a positive balance of \$81,724,622 for governmental type activities. For business-type activities, a positive net asset balance of \$5,704,248 is reported.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

Table 2 shows the changes in net assets for the year 2011 compared to 2010.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2010	Business-Type Activities Restated 2010	Total Restated 2010
<i>Revenues:</i>						
<i>Program Revenues</i>						
Charges for Services	\$ 6,174,607	\$ 1,222,863	\$ 7,397,470	\$ 5,283,965	\$ 1,209,185	\$ 6,493,150
Operating Grants and Contributions	24,603,144	-	24,603,144	24,220,318	-	24,220,318
Capital Grants and Contributions	57,775	-	57,775	592,904	-	592,904
Total Program Revenue	30,835,526	1,222,863	32,058,389	30,097,187	1,209,185	31,306,372
<i>General Revenues</i>						
Property Taxes	12,055,405	-	12,055,405	11,839,334	-	11,839,334
Sales Tax	6,810,061	-	6,810,061	6,735,970	-	6,735,970
Grants and Entitlements	1,685,037	-	1,685,037	1,930,095	-	1,930,095
Investment Earnings	173,564	40	173,604	802,564	50	802,614
Miscellaneous	1,811,827	19,219	1,831,046	1,637,750	27,895	1,665,645
Total General Revenues	22,535,894	19,259	22,555,153	22,945,713	27,945	22,973,658
Total Revenues	53,371,420	1,242,122	54,613,542	53,042,900	1,237,130	54,280,030
<i>Program Expenses:</i>						
<i>General Government</i>						
Legislative and Executive	6,077,343	-	6,077,343	6,438,731	-	6,438,731
Judicial	2,396,371	-	2,396,371	2,389,677	-	2,389,677
Public Safety	5,421,775	-	5,421,775	5,628,032	-	5,628,032
Public Works	7,186,253	-	7,186,253	7,612,426	-	7,612,426
Health	3,382,891	-	3,382,891	2,849,492	-	2,849,492
Human Services	27,441,913	-	27,441,913	29,647,840	-	29,647,840
Conservation and Recreation	8,464	-	8,464	15,349	-	15,349
Economic Development and Assistance	53,091	-	53,091	180,400	-	180,400
Interest and Fiscal Charges	85,518	-	85,518	101,649	-	101,649
Plains Sewer	-	345,149	345,149	-	322,503	322,503
Plains Water	-	560,581	560,581	-	588,621	588,621
Buchtel Sewer	-	192,089	192,089	-	184,257	184,257
Buchtel Water	-	143,094	143,094	-	136,920	136,920
Sheriff Academy Training	-	73,341	73,341	-	41,771	41,771
Total Expenses	52,053,619	1,314,254	53,367,873	54,863,596	1,274,072	56,137,668
Change in Net Assets	1,317,801	(72,132)	1,245,669	(1,820,696)	(36,942)	(1,857,638)
Net Assets January 1	80,406,821	5,776,380	86,183,201	82,227,517	5,813,322	88,040,839
Net Assets December 31	\$81,724,622	\$ 5,704,248	\$87,428,870	\$80,406,821	\$ 5,776,380	\$86,183,201

Governmental Activities

The most significant program expenses for the County are Human Services, Public Works, Legislative and Executive, and Public Safety. These programs account for 88.62% of the total governmental activities. Human Services, which accounts for 52.72% 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 Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Works, which accounts for 13.81% 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 11.67% 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 10.42% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

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 Developmental Disabilities 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 increased \$1,317,801 or 1.64%. This is a significant change from last year when net assets decreased \$1,820,696 or 2.21%. Total revenues increased \$328,520 or 0.62% from last year and expenses decreased \$2,809,977 or 5.12% from last year.

The major factors in the change in revenues are an increase in operating grants and contributions of \$382,826 or 1.58%, a significant decrease in capital grants and contributions of \$535,129 or 90.26%, an increase of \$216,071 or 1.83% in property taxes, an \$890,642 or 16.86% increase in charges for services, a \$629,000 or 78.37% decrease in investment earnings and an increase of \$174,077 or 10.63% in miscellaneous revenues.

Expenses decreased by \$2,809,977 or 5.12% as a result of decreases of \$361,388 or 5.61% in Legislative and Executive, which was due primarily to a decrease in the General Fund expenditures for the Commissioners, Agriculture & Public Assistance, \$206,257 or 3.66% in Public Safety, primarily due to a decrease in the 911 Emergency Communications, \$426,173 or 5.60% in Public Works due to decreases in the Road (MVG) and CDBG, and \$2,205,927 or 7.44% in Human Services due to decreases in expenditures for Job and Family Services, Children Services and ACBDD (Beacon School).

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 2011	Net Cost of Services 2011
General Government		
Legislative and Executive	\$ 6,077,343	\$ 3,785,343
Judicial	2,396,371	1,302,693
Public Safety	5,421,775	4,572,691
Public Works	7,186,253	1,695,828
Health	3,382,891	1,063,325
Human Services	27,441,913	8,688,625
Conservation and Recreation	8,464	(29,021)
Economic Development	53,091	53,091
Interest and Fiscal Charges	85,518	85,518
Total Expenses	\$ 52,053,619	\$ 21,218,093

It should be noted that 59.24% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions. The \$8,688,625 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 levies for several programs including the Board of Developmental Disabilities and Children Services. For 2011, the net cost of providing these Human Services was only 31.66% of total cost.

For Legislative and Executive, the \$3,785,343 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
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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. Unassigned 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 \$23,261,119 (4.68% is unassigned), an increase of \$2,374,466 or 11.37% from last year. Increases in the Job and Family Services, Children Services, Ambulance Service and Capital Projects Funds more than offset decreases in the General and ACBDD (Beacon School) Funds leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2011, the total fund balance in the General Fund was \$2,210,603 of which \$1,100,834 was unassigned. During the year, revenues exceeded expenditures by \$528,990. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to a decrease of \$370,046. This decrease was due to expenditures and transfers increasing more than revenues in 2011.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$110,684 or 13.57% due to expenditures decreasing more than revenues in 2011. The Road (MVGT) Fund balance decreased by \$49,430 or 3.12% due to an increase in expenditures, while the Children Services Fund balance increased by \$555,788 or 11.19% due to revenues continuing to exceed expenditures and the ACBDD (Beacon School) Fund balance decreased by \$393,081 or 7.91%, due to an increase in transfers but for capital projects. Finally, the Ambulance Service Fund balance increased by \$793,772 or 193.63% due to Athens County leaving the Southeast Ohio EMS district and forming its own emergency medical service district.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Rural Solid Waste, Athens County Solid Waste and Sheriff Academy Training. 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 \$5,704,248, of which \$2,034,884 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net assets of \$2,743,729 with \$1,387,172 of that unrestricted and \$2,039,957 of which \$157,337 was unrestricted, respectively. During 2011, the Plains Sewer Fund net assets decreased by \$36,212 or 1.30%, while the Buchtel Sewer Fund net assets decreased by \$18,619 or 0.90%.

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 \$11,331,938 representing a \$21,605 decrease from the original budgeted estimates of \$11,353,543. The final budget reflected a 0.19% decrease from the original budgeted amount. There was a 6.40% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax,

ATHENS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
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intergovernmental revenue, and property taxes. For the General Fund, the final budget basis expenditures were \$11,597,897 representing a decrease of \$36,048 or 0.31% from the original budget.

There was a 1.55% 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, 2011, amounts to \$62,550,405 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 15 (Capital Assets) provides more detailed information on capital asset activity during the 2011 fiscal year.

During 2011, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$76,818,708.

Long-term Debt - At December 31, 2011, the County had total bonded debt outstanding of \$361,384. The County's long-term bonded debt decreased by \$303,616 (45.66%), while its long-term loan debt had a net decrease of \$86,878 (16.48%) during 2011. The County's long-term note decreased by \$37,000 (4.92%) during 2011.

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 2011 was 7.50%, which decreased from a rate of 8.40% the previous December. This was below both the national rate and the state unemployment rate of 8.30% and 7.60%, respectively, for that same month.

Athens County is the home of Ohio University and Hocking College with a significant agricultural presence. The County's \$930.75 million tax base has grown at an average annual rate of 2.91% over the last five years. This growth is attributed to the 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 2.60% over the past five years. As of May 2012, sales tax is up 6.14% over 2011.

Investment earnings in 2011 were down \$629,010 or 78.37% from 2010. Total investment earnings for all funds totaled \$173,604 in 2011, down from \$802,614 in 2010.

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, 2011

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Atco Inc.	Athens Co. Port Authority
Assets					
Cash and Cash Equivalents	\$ 21,487,468	\$ 1,591,598	\$ 23,079,066	\$ 233,689	\$ 188,830
Cash and Cash Equivalents in Segregated Accounts	74,218	96,107	170,325		
<i>Receivables:</i>					
Property Taxes	10,469,528		10,469,528		
Sales Taxes	1,134,683		1,134,683		
Accounts	855,504	89,420	944,924	31,353	
Special Assessments		359,649	359,649		
Accrued Interest	42,124		42,124		40
Loans	190,078		190,078		
Intergovernmental	4,739,684		4,739,684		
Internal Balance	768	(768)	-		
Due From Component Unit	1,721		1,721		
Due from Primary Government			-	31,674	
Materials and Supplies Inventory	154,625	26,297	180,922	115,340	
Prepaid Items	233,028	4,580	237,608	1,475	
Nondepreciable Capital Assets	1,590,139	29,741	1,619,880		507,571
Depreciable Capital Assets, Net	58,462,842	4,816,884	63,279,726	4,512	1,342,360
<i>Total Assets</i>	<u>99,436,410</u>	<u>7,013,508</u>	<u>106,449,918</u>	<u>418,043</u>	<u>2,038,801</u>
Liabilities					
Accounts Payable	276,498	5,018	281,516		
Contracts Payable	491,149	2,707	493,856		
Accrued Wages and Benefits	757,873	6,608	764,481	7,150	
Matured Compensated Absences Payable	14,652		14,652		
Intergovernmental Payable	839,158	58,482	897,640	8,453	
Accrued Interest Payable	1,227	20,677	21,904		2,880
Deposits Held and Due to Others	1,357		1,357	4,538	
Unearned Revenue	9,393,524		9,393,524	12,995	23,925
Notes Payable			-		117,726
Matured Bonds Payable	17,000		17,000		
Matured Interest Payable	10,560	165	10,725		
Due to Component Unit	31,674		31,674		
Due to Primary Government				1,721	
<i>Long Term Liabilities:</i>					
Due Within One Year	2,007,035	56,052	2,063,087		116,957
Due In More Than One Year	3,870,081	1,159,551	5,029,632		669,625
<i>Total Liabilities</i>	<u>17,711,788</u>	<u>1,309,260</u>	<u>19,021,048</u>	<u>34,857</u>	<u>931,113</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	58,881,041	3,669,364	62,550,405	4,512	1,849,931
<i>Restricted for:</i>					
Job and Family Services	754,825		754,825		
Road and Bridge Services	2,678,368		2,678,368		
Children Services	5,620,315		5,620,315		
Developmental Disabilities Services	4,857,245		4,857,245		
Ambulance Service	1,390,658		1,390,658		
Capital Projects	1,483,892		1,483,892		
<i>General Government:</i>					
Legislative and Executive	1,098,062		1,098,062		
Judicial	232,445		232,445		
Public Safety	1,809,060		1,809,060		
Public Works	517,323		517,323		
Health	979,577		979,577		
Human Services	568,265		568,265		
Conservation and Recreation	8,738		8,738		
Economic Development and Assistance	632,456		632,456		174,085
Unrestricted	212,352	2,034,884	2,247,236	378,674	(916,328)
<i>Total Net Assets</i>	<u>\$ 81,724,622</u>	<u>\$ 5,704,248</u>	<u>\$ 87,428,870</u>	<u>\$ 383,186</u>	<u>\$ 1,107,688</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Activities

For Fiscal Year Ended December 31, 2011

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,077,343	\$ 2,282,095	\$ 9,905	\$ -
Judicial	2,396,371	1,041,981	51,697	-
Public Safety	5,421,775	255,323	593,761	-
Public Works	7,186,253	134,769	5,297,881	57,775
Health	3,382,891	2,068,072	251,494	-
Human Services	27,441,913	392,367	18,360,921	-
Conservation and Recreation	8,464	-	37,485	-
Economic Development and Assistance	53,091	-	-	-
Interest and Fiscal Charges	85,518	-	-	-
Total Governmental Activities	52,053,619	6,174,607	24,603,144	57,775
Business-Type Activities:				
Plains Sewer	345,149	307,499	-	-
Plains Water	560,581	581,772	-	-
Buchtel Sewer	192,089	172,844	-	-
Buchtel Water	143,094	85,348	-	-
Sheriff Academy Training	73,341	75,400	-	-
Total Business-Type Activities	1,314,254	1,222,863	-	-
Total Primary Government	\$ 53,367,873	\$ 7,397,470	\$ 24,603,144	\$ 57,775
Component Units:				
ATCO, Inc.	\$ 822,010	\$ 342,069	\$ 301,670	\$ -
Athens County Port Authority	320,680	151,334	-	5,285
Total Component Units	\$ 1,142,690	\$ 493,403	\$ 301,670	\$ 5,285

General Revenues

Property Taxes Levied for:

General Fund

Children Services

ACBDD

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
\$ (3,785,343)	\$ -	\$ (3,785,343)	\$ -	\$ -
(1,302,693)	-	(1,302,693)	-	-
(4,572,691)	-	(4,572,691)	-	-
(1,695,828)	-	(1,695,828)	-	-
(1,063,325)	-	(1,063,325)	-	-
(8,688,625)	-	(8,688,625)	-	-
29,021	-	29,021	-	-
(53,091)	-	(53,091)	-	-
(85,518)	-	(85,518)	-	-
<u>(21,218,093)</u>	<u>-</u>	<u>(21,218,093)</u>	<u>-</u>	<u>-</u>
-	(37,650)	(37,650)	-	-
-	21,191	21,191	-	-
-	(19,245)	(19,245)	-	-
-	(57,746)	(57,746)	-	-
-	2,059	2,059	-	-
-	(91,391)	(91,391)	-	-
<u>(21,218,093)</u>	<u>(91,391)</u>	<u>(21,309,484)</u>	<u>-</u>	<u>-</u>
-	-	-	(178,271)	-
-	-	-	-	(164,061)
-	-	-	(178,271)	(164,061)
1,933,390	-	1,933,390	-	-
3,254,566	-	3,254,566	-	-
4,559,947	-	4,559,947	-	-
1,494,151	-	1,494,151	-	-
813,351	-	813,351	-	-
5,448,465	-	5,448,465	-	-
1,361,596	-	1,361,596	-	-
1,685,037	-	1,685,037	-	-
173,564	40	173,604	273	601
<u>1,811,827</u>	<u>19,219</u>	<u>1,831,046</u>	<u>164,578</u>	<u>23,537</u>
<u>22,535,894</u>	<u>19,259</u>	<u>22,555,153</u>	<u>164,851</u>	<u>24,138</u>
1,317,801	(72,132)	1,245,669	(13,420)	(139,923)
<u>80,406,821</u>	<u>5,776,380</u>	<u>86,183,201</u>	<u>396,606</u>	<u>1,247,611</u>
<u>\$ 81,724,622</u>	<u>\$ 5,704,248</u>	<u>\$ 87,428,870</u>	<u>\$ 383,186</u>	<u>\$ 1,107,688</u>

ATHENS COUNTY, OHIO
Balance Sheet
Governmental Funds

For the Year Ended December 31, 2011

	General	Job & Family Services	Road (MV/GT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Assets:								
Cash and Cash Equivalents	\$ 1,408,748	\$ 980,481	\$ 901,385	\$ 5,251,665	\$ 4,653,773	\$ 484,235	\$ 7,154,372	\$ 20,834,659
Cash and Cash Equivalents in Segregated Accounts	59,253		139	2,446			12,380	74,218
Receivables:								
Property Taxes	1,821,438			2,547,667	3,929,653	1,406,440	764,330	10,469,528
Sales Tax	907,763						226,920	1,134,683
Accounts	6,863			100	2,700	842,265	3,576	855,504
Accrued Interest	42,124						190,078	42,124
Loans							190,078	190,078
Interfund Receivable	23,832	175,511		24,774			8,262	232,379
Intergovernmental Receivable	634,388	257,960	2,091,844	759,893	561,220	88,066	336,491	4,729,862
Due from Component Unit					1,721			1,721
Materials and Supplies Inventory	32,870		105,500			16,255		154,625
Prepaid Items	127,876	65,452	1,796	2,429	17,604	150	17,721	233,028
Total Assets	\$ 5,065,155	\$ 1,479,404	\$ 3,100,664	\$ 8,588,974	\$ 9,166,671	\$ 2,837,411	\$ 8,714,130	\$ 38,952,409
Liabilities:								
Accounts Payable	\$ 48,153	\$ 43,763	\$ 59,005	\$ 49,998	\$ 7,782	\$ 21,072	\$ 42,707	\$ 272,480
Contracts Payable	63,079	96,601	4,551	124,889	38,871	11,563	145,243	484,797
Accrued Wages and Benefits	199,306	122,666	44,467	93,985	150,565	62,052	84,832	757,873
Matured Compensated Absences Payable	5,252	1,063		2,441	1,517		4,379	14,652
Interfund Payable		4,003	432				227,176	231,611
Intergovernmental Payable	270,753	142,215	41,770	79,759	173,648	44,496	86,517	839,158
Due to Component Unit					31,674			31,674
Deposits Held and Due to Others	1,357							1,357
Deferred Revenue	2,266,652	142,950	1,413,775	2,713,720	4,187,039	1,494,506	811,486	13,030,128
Matured Bonds Payable							17,000	17,000
Matured Interest Payable							10,560	10,560
Total Liabilities	2,854,552	553,261	1,564,000	3,064,792	4,591,096	1,633,689	1,429,900	15,691,290
Fund Balances:								
Nonspendable	244,308	65,452	107,296	2,429	17,604	16,405	171,644	625,138
Restricted		860,691	1,429,368	5,521,753	4,557,971	1,187,317	5,618,864	19,175,964
Committed							50,358	50,358
Assigned	865,461						1,455,786	2,321,247
Unassigned	1,100,834						(12,422)	1,088,412
Total Fund Balances (Deficits)	2,210,603	926,143	1,536,664	5,524,182	4,575,575	1,203,722	7,284,230	23,261,119
Total Liabilities and Fund Balances	\$ 5,065,155	\$ 1,479,404	\$ 3,100,664	\$ 8,588,974	\$ 9,166,671	\$ 2,837,411	\$ 8,714,130	\$ 38,952,409

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

December 31, 2011

Total Governmental Fund Balances	\$ 23,261,119
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.	60,052,981
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds:	
Intergovernmental Revenue	2,543,346
Property Taxes	1,093,258
Total	3,636,604
Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.	652,261
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	(1,516,761)
Accrued Interest Payable	(1,227)
Premium on Notes	(8,770)
Capital Leases Payable	(95,556)
Landfill Post-Closure Costs Payable	(2,431,434)
Compensated Absences	(1,824,595)
Total	(5,878,343)
Net Assets of Governmental Activities	\$ 81,724,622

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2011

	General	Job & Family Services	Road (MVG)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues:								
Property Taxes	\$ 1,922,924	\$ -	\$ -	\$ 3,294,170	\$ 4,574,895	\$ 1,485,180	\$ 808,484	\$ 12,085,653
Sales Tax	5,448,465						1,361,596	6,810,061
Intergovernmental	1,727,806	7,796,257	4,194,433	3,867,339	4,013,359	202,347	4,831,501	26,633,042
Charges for Services	2,249,764		190	72,453	180,012	1,841,754	1,305,880	5,650,053
Licenses and Permits	2,800						1,65,465	1,68,265
Fines and Forfeitures	177,538		51,418				127,333	356,289
Interest	185,296		1,449				16,670	173,415
Other Revenues	502,088	35,790	137,459	197,559	202,206	11,624	297,437	1,384,143
Total Revenue	12,186,661	7,832,047	4,384,949	7,431,521	8,970,472	3,540,905	8,914,366	53,260,921
Expenditures:								
Current:								
General Government:								
Legislative and Executive	5,076,150						695,629	5,771,779
Judicial	2,199,770						188,078	2,387,848
Public Safety	3,426,647		4,434,379				2,101,550	5,528,197
Public Works	85,000						970,697	5,490,076
Health	313,869					2,747,883	336,777	3,398,529
Human Services	484,742	7,756,347		6,574,125	8,563,553		4,266,520	27,645,287
Conservation and Recreation	5,429						46,700	52,129
Economic Development and Assistance							53,091	53,091
Capital Outlay							57,775	57,775
Debt Service:								
Principal Retirement	60,602			1,521			459,748	521,871
Interest and Fiscal Changes	5,462			87			81,756	87,305
Total Expenditures	11,657,671	7,756,347	4,434,379	6,575,733	8,563,553	2,747,883	9,258,321	50,993,887
Excess of Revenues Over (Under) Expenditures	528,990	75,700	(49,430)	855,788	406,919	793,022	(343,955)	2,267,034
Other Financing Sources (Uses):								
Sale of Capital Assets						750		750
Proceeds from General Obligation Bonds							24,995	24,995
Proceeds of Capital Leases	81,687						81,687	81,687
Transfers - In		34,984					2,045,739	2,080,723
Transfers - Out	(980,723)			(300,000)	(800,000)			(2,080,723)
Total Other Sources (Uses)	(899,036)	34,984		(300,000)	(800,000)	750	2,070,734	107,432
Net Change in Fund Balances	(370,046)	110,684	(49,430)	555,788	(393,081)	793,772	1,726,779	2,374,466
Fund Balances (Deficits) at Beginning of Year As Restated	2,580,649	815,459	1,586,094	4,968,394	4,968,656	409,950	5,557,451	20,886,653
Fund Balances (Deficits) at End of Year	\$ 2,210,603	\$ 926,143	\$ 1,536,664	\$ 5,524,182	\$ 4,575,575	\$ 1,203,722	\$ 7,284,230	\$ 23,261,119

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, 2011

Net Change in Fund Balances - Total Governmental Funds	\$	2,374,466
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 depreciation exceeded capital outlay in the current period:	2,726,530	(1,392,385)
Capital Outlay	(4,118,915)	
Depreciation		
Total		(1,392,385)
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.		(72,672)
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:		
Intergovernmental Revenue	(287,084)	
Property Taxes	(30,250)	
Total		(317,334)
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.		521,871
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		1,787
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.		72,686
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.		76,720
Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities.		(106,682)
Internal service funds are used by management to pay workers compensation, self-insurance and excess insurance costs. These funds are not included in the governmental funds.		159,344
Change in Net Assets of Governmental Activities	\$	1,317,801

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

For the Year Ended December 31, 2011

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,852,247	\$ 1,852,247	\$ 1,922,924	\$ 70,677
Sales Tax	5,175,000	5,175,000	5,424,711	249,711
Intergovernmental	1,451,495	1,451,495	1,783,423	331,928
Charges for Services	1,934,995	1,906,437	1,907,189	752
Licenses and Permits	2,600	2,600	2,800	200
Fines and Forfeitures	142,500	142,500	178,133	35,633
Interest	410,900	410,900	405,537	(5,363)
Other	383,806	390,759	432,985	42,226
Total Revenue	11,353,543	11,331,938	12,057,702	725,764
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,533,677	5,132,639	5,070,114	62,525
Judicial	2,103,776	2,103,422	2,017,398	86,024
Public Safety	3,081,730	3,448,217	3,426,898	21,319
Public Works	85,000	85,000	85,000	-
Health	320,425	325,543	321,931	3,612
Human Services	495,337	495,076	490,685	4,391
Conservation and Recreation	8,000	8,000	5,665	2,335
Total Expenditures	11,633,945	11,597,897	11,417,691	180,206
Excess of Revenues Over (Under) Expenditures	(280,402)	(265,959)	640,011	905,970
Other Financing Sources (Uses):				
Advances - In	-	11,915	11,915	-
Advances - Out	-	(11,915)	(11,915)	-
Transfers - Out	(953,499)	(980,724)	(980,723)	1
Total Other Financing Sources (Uses)	(953,499)	(980,724)	(980,723)	1
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,233,901)	(1,246,683)	(340,712)	905,971
Fund Balances (Deficit) at Beginning of Year	1,217,426	1,217,426	1,217,426	-
Prior Year Encumbrances Appropriated	29,257	29,257	29,257	-
Fund Balances (Deficit) at End of Year	\$ 12,782	\$ -	\$ 905,971	\$ 905,971

See accompanying notes to the basic financial statements.

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ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2011

Job and Family Services Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 9,870,300	\$ 9,814,850	\$ 7,728,320	\$ (2,086,530)
Other	5,000	5,000	790	(4,210)
Total Revenue	9,875,300	9,819,850	7,729,110	(2,090,740)
Expenditures:				
Current:				
Human Services	10,294,300	8,649,805	7,779,068	870,737
Total Expenditures	10,294,300	8,649,805	7,779,068	870,737
Excess of Revenues Over (Under) Expenditures	(419,000)	1,170,045	(49,958)	(1,220,003)
Other Financing Sources (Uses):				
Advances In	-	-	35,000	35,000
Advances Out	-	(35,000)	(35,000)	-
Transfers - In	425,000	436,870	34,984	(401,886)
Total Other Financing Sources (Uses)	425,000	401,870	34,984	(366,886)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,000	1,571,915	(14,974)	(1,566,889)
Fund Balances (Deficit) at Beginning of Year	995,455	995,455	995,455	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,001,455	\$ 2,567,370	\$ 980,481	\$ (1,586,889)

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2011

Road (MVG) Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,200,000	\$ 4,200,000	\$ 4,195,908	\$ (4,092)
Charges for Services	-	-	190	190
Fines and Forfeitures	30,000	30,000	50,717	20,717
Interest	-	-	1,495	1,495
Other	100,000	100,000	137,727	37,727
Total Revenue	4,330,000	4,330,000	4,386,037	56,037
Expenditures:				
Current:				
Public Works	4,300,000	4,685,000	4,537,868	147,132
Total Expenditures	4,300,000	4,685,000	4,537,868	147,132
Excess of Revenues Over (Under) Expenditures	30,000	(355,000)	(151,831)	203,169
Fund Balances (Deficit) at Beginning of Year	1,053,145	1,053,145	1,053,145	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,083,145	\$ 698,145	\$ 901,314	\$ 203,169

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2011
Children Services Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,146,484	\$ 3,146,484	\$ 3,294,170	\$ 147,686
Intergovernmental	3,403,938	3,403,938	3,460,369	56,431
Charges for Services	370,922	370,922	88,778	(282,144)
Other	133,000	49,500	187,459	137,959
Total Revenue	7,054,344	6,970,844	7,030,776	59,932
Expenditures:				
Current:				
Human Services	7,515,367	7,431,867	6,591,391	840,476
Total Expenditures	7,515,367	7,431,867	6,591,391	840,476
Excess of Revenues Over (Under) Expenditures	(461,023)	(461,023)	439,385	900,408
Other Financing Sources (Uses):				
Advances - In	5,000	5,000	-	(5,000)
Transfers - Out	-	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	5,000	(295,000)	(300,000)	(5,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(456,023)	(756,023)	139,385	895,408
Fund Balances (Deficit) at Beginning of Year	5,112,280	5,112,280	5,112,280	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,656,257	\$ 4,356,257	\$ 5,251,665	\$ 895,408

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
For the Year Ended December 31, 2011
ACBDD (Beacon School) Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 4,379,270	\$ 4,379,270	\$ 4,574,895	\$ 195,625
Intergovernmental	3,166,514	3,166,514	3,812,525	646,011
Charges for Services	445,500	445,500	233,127	(212,373)
Other	100,500	100,500	138,155	37,655
Total Revenue	8,091,784	8,091,784	8,758,702	666,918
Expenditures:				
Current:				
Human Services	8,677,369	9,127,370	8,574,715	552,655
Total Expenditures	8,677,369	9,127,370	8,574,715	552,655
Excess of Revenues Over (Under) Expenditures	(585,585)	(1,035,586)	183,987	1,219,573
Other Financing Sources (Uses):				
Transfers - Out	(50,000)	(800,000)	(800,000)	-
Total Other Financing Sources (Uses)	(50,000)	(800,000)	(800,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(635,585)	(1,835,586)	(616,013)	1,219,573
Fund Balances (Deficit) at Beginning of Year	4,019,786	4,019,786	4,019,786	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,384,201	\$ 2,184,200	\$ 3,403,773	\$ 1,219,573

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds**

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,418,365	\$ 1,418,365	\$ 1,485,180	\$ 66,815
Intergovernmental	284,020	284,020	202,347	(81,673)
Charges for Services	1,100,000	1,100,000	999,489	(100,511)
Other	-	-	11,624	11,624
Total Revenue	2,802,385	2,802,385	2,698,640	(103,745)
Expenditures:				
<i>Current:</i>				
Health	2,768,960	2,970,042	2,633,579	336,463
Total Expenditures	2,768,960	2,970,042	2,633,579	336,463
Excess of Revenues Over (Under) Expenditures	33,425	(167,657)	65,061	232,718
Fund Balances (Deficit) at Beginning of Year	418,424	418,424	418,424	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 451,849	\$ 250,767	\$ 483,485	\$ 232,718

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds**

For the Year Ended December 31, 2011

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ATHENS COUNTY, OHIO
Statement of Net Assets
Proprietary Funds
December 31, 2011

	Business-Type Activities				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	
Assets:					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 989,160	\$ 163,680	\$ 438,758	\$ 1,591,598	\$ 652,809
Cash and Cash Equivalents in Segregated Accounts	25,817	13,376	56,914	96,107	-
Receivables:					
Accounts	26,115	16,171	47,134	89,420	9,822
Intergovernmental Receivable	359,649			359,649	
Special Assessments	77		152	229	
Interfund Receivable			26,297	26,297	
Materials and Supplies Inventory			4,580	4,580	
Prepaid Items					
Total Current Assets	1,400,818	193,227	573,835	2,167,880	662,631
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500		22,241	29,741	
Depreciable Capital Assets, Net	1,766,002	2,553,620	497,262	4,816,884	
Total Noncurrent Assets	1,773,502	2,553,620	519,503	4,846,625	-
Total Assets	3,174,320	2,746,847	1,093,338	7,014,505	662,631
Liabilities:					
<i>Current Liabilities:</i>					
Accounts Payable	129	244	4,645	5,018	4,018
Contracts Payable	1,971		736	2,707	6,352
Accrued Wages and Benefits	1,911	1,731	2,966	6,608	
Compensated Absences Payable	7,388		22,659	30,047	
Interfund Payable	411		586	997	
Intergovernmental Payable	1,419	13,730	43,333	58,482	
Matured Interest Payable	165			165	
Accrued Interest Payable		20,185	492	20,677	
OWDA Loans Payable	11,722		1,183	12,905	
FmHA Loans Payable		8,700	2,700	11,400	
Revenue Bonds Payable					
General Obligation Bonds Payable		1,700		1,700	
Total Current Liabilities	25,116	46,290	79,300	150,706	10,370
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable	252		8,043	8,295	
OWDA Loans Payable	405,223		58,433	463,656	
FmHA Loans Payable			27,000	27,000	
Revenue Bonds Payable		552,300		552,300	
General Obligation Bonds Payable		108,300		108,300	
Total Long-Term Liabilities	405,475	660,600	93,476	1,159,551	-
Total Liabilities	430,591	706,890	172,776	1,310,257	10,370
Net Assets:					
Invested in Capital Assets, Net of Related Debt	1,356,557	1,882,620	430,187	3,669,364	652,261
Unrestricted	1,387,172	157,337	490,375	2,034,884	
Total Net Assets	\$ 2,743,729	\$ 2,039,957	\$ 920,562	\$ 5,704,248	\$ 652,261

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, 2011

	Business-Type Activities			Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	
Operating Revenues:				
Charges for Services	\$ 306,499	\$ 172,844	\$ 739,520	\$ 1,218,863
Tap-In Fees	1,000		3,000	4,000
Other Revenues	1,438	626	17,155	19,219
Total Operating Revenues	308,937	173,470	759,675	1,242,082
Operating Expenses:				
Personal Services	49,519	12,728	156,447	218,694
Fringe Benefits	28,099	5,691	43,417	77,207
Contractual Services	121,428	79,998	476,463	677,889
Materials and Supplies	25,177	493	29,045	54,715
Other Expenses	16,421	555	25,306	42,282
Depreciation	61,127	62,283	37,041	160,451
Total Operating Expenses	301,771	161,748	767,719	1,231,238
Operating Income (Loss)	7,166	11,722	(8,044)	10,844
Non-Operating Revenues (Expenses):				
Interest Income			40	40
Interest and Fiscal Charges	(25,630)	(30,341)	(2,800)	(58,771)
Loss on Sale of Capital Asset	(17,748)		(6,497)	(24,245)
Total Non-Operating Revenues (Expenses)	(43,378)	(30,341)	(9,257)	(82,976)
Change in Net Assets	(36,212)	(18,619)	(17,301)	(72,132)
Net Assets at Beginning of Year, as Restated	2,779,941	2,058,576	937,863	5,776,380
Net Assets at End of Year	\$ 2,743,729	\$ 2,039,957	\$ 920,562	\$ 5,704,248

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For The Year Ended December 31, 2011

	Business-Type Activities				Governmental
	Enterprise Funds				Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 307,953	\$ 171,791	\$ 741,390	\$ 1,221,134	\$ -
Cash Received from Other Revenues	1,453	642	17,337	19,432	417,862
Cash Payments to Employees	(77,069)	(18,592)	(199,418)	(295,079)	(275,266)
Cash Payments for Contractual Services	(136,790)	(79,854)	(482,573)	(699,217)	
Cash Payments for Supplies & Materials	(26,713)	(493)	(37,322)	(64,528)	
Cash Payments for Other Expenses	(16,652)	(555)	(22,250)	(39,457)	
<i>Net Cash from Operating Activities</i>	52,182	72,939	17,164	142,285	142,596
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(25,630)	(30,636)	(2,843)	(59,109)	
Principal Retirement of Bonds, Loans & Notes	(22,740)	(9,800)	(4,931)	(37,471)	
Cash Received from Capital Contributions	34,677			34,677	
Proceeds Received from Sale of Assets	6,006		851	6,857	
Cash Paid for Capital Assets	(12,199)		(3,139)	(15,338)	
<i>Net Cash from Capital and Related Financing Activities</i>	(19,886)	(40,436)	(10,062)	(70,384)	-
Cash Flows from Investing Activities:					
Interest Received on Investments			40	40	149
<i>Net Cash from Investing Activities</i>	-	-	40	40	149
Net Increase (Decrease) in Cash and Cash Equivalents	32,296	32,503	7,142	71,941	142,745
Cash and Cash Equivalents at Beginning of Year	982,681	144,553	488,530	1,615,764	510,064
Cash and Cash Equivalents at End of Year	<u>\$ 1,014,977</u>	<u>\$ 177,056</u>	<u>\$ 495,672</u>	<u>\$ 1,687,705</u>	<u>\$ 652,809</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$ 7,166	\$ 11,722	\$ (8,044)	\$ 10,844	\$ 159,195
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	61,127	62,283	37,041	160,451	
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	499	(1,039)	(877)	(1,417)	
(Increase) Decrease in Interfund Receivable	(30)		(68)	(98)	(9,822)
(Increase) Decrease in Material & Supply Inventory			(16,169)	(16,169)	
(Increase) Decrease in Prepaid Items			3,013	3,013	4,018
Increase (Decrease) in Accounts Payable	(18,818)	(425)	2,713	(16,530)	(10,795)
Increase (Decrease) in Contracts Payable	1,332		(643)	689	
Increase (Decrease) in Accrued Wages & Benefits	64	(153)	47	(42)	
Increase (Decrease) in Compensated Absences	367		(328)	39	
Increase (Decrease) in Interfund Payable	411		(102)	309	
Increase (Decrease) in Intergovernmental Payable	64	551	581	1,196	
<i>Net Cash from Operating Activities</i>	<u>\$ 52,182</u>	<u>\$ 72,939</u>	<u>\$ 17,164</u>	<u>\$ 142,285</u>	<u>\$ 142,596</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
Statement of Fiduciary Net Assets
Fiduciary Funds

December 31, 2011

	Private Purpose Trust Funds	Agency Funds
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 30,955	\$ 7,704,680
Cash and Cash Equivalents in Segregated Accounts		186,225
Receivables:		
Property Taxes		40,486,820
Special Assessments		1,573,552
Intergovernmental		2,699,247
<i>Total Assets</i>	<u>30,955</u>	<u>52,650,524</u>
<u>Liabilities:</u>		
Accounts Payable	1,912	
Intergovernmental Payable		52,462,644
Deposits Held and Due to Others		3,729
Undistributed Monies		184,151
<i>Total Liabilities</i>	<u>1,912</u>	<u>\$ 52,650,524</u>
<u>Net Assets:</u>		
Held in Trust for Other Individuals and Organizations	<u>29,043</u>	
<i>Total Net Assets</i>	<u>\$ 29,043</u>	

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, 2011

	Private Purpose Trust Funds
<u>Additions:</u>	
Interest	\$ 44
Other	4,205
<i>Total Additions</i>	<u>4,249</u>
<u>Deductions</u>	
Change in Net Assets	(6,372)
Net Assets at Beginning of Year	35,415
Net Assets at End of Year, As Restated	<u>\$ 29,043</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

Athens County (the 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 these 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 or joint ventures 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)
- ❖ Corrections Commission of Southeastern Ohio
- ❖ Southern Ohio Council of Governments

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

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

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 the County's financial statements:

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

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, 2011. 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 Athens County Board of 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 Athens County Board of 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 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 21. 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 21. 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, 2011

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. 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 64 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.

Southern Ohio Council of Governments - The County is a member of the Southern Ohio Council of Governments (the Council), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities (BDD). Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto and Vinton Counties. The Council acts as a fiscal agent for the Athens County BDD's supportive living program monies. The County had a \$2,174,488 balance on hand with the Council which included investments at cost. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, VA Medical Center, Building 8, 17273 State Route 104, Chillicothe, Ohio, 45601.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

B. Joint Venture

Corrections Commission of Southeastern Ohio - The Corrections Commission of Southeastern Ohio (the Commission), is a joint venture of which Athens, Hocking, Morgan, Perry and Vinton Counties are members. The Commission is a body politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Commission was established to use the authority common to the members to develop, construct, operate and administer a multi-county correctional center to augment county jail programs and facilities.

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff and the presiding Judge of the Court of Common Pleas of each participating county. Any of these may name other representatives to fulfill this duty. The presiding judge for Hocking County chose to neither participate nor name a representative so there were 14 directors of the Commission in 2011. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	41.08%	Perry County	24.32%	Hocking County	18.38%
Morgan County	8.11%	Vinton County	8.11%		

Complete financial statements of the Commission may be obtained from its administrative office.

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 enterprise 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. Interfund services provided and used between governmental funds are not eliminated in the process of consolidation. 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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 (MVG) 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 (MVG) and motor vehicle registration fees.

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.

ACBDD (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 Service Fund - This fund accounts for money received from a property tax levy collected to pay the operating expenses of Athens County Emergency Medical Service.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

The other enterprise funds of the County account for water services provided to individual users in The Plains and Buchtel as well as the operation of the Sheriff Academy Training.

Internal Service Funds - Internal Service Funds are funds used to provide services by the County to other County Entities. These funds account for monies held to pay current workers' compensation claims, health insurance for Job & Family Service employees and excess costs for health insurance for County employees.

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 and for the maintenance and operation of a public park. 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 reconciliations 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.

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 (Note 16). 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

Unearned/Deferred Revenue – Unearned/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, 2011, but which were levied to finance year 2012 operations, have been recorded as unearned/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.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, DUI Grant, FEMA Grant, FEMA Reimbursement Grant, EMA FEMA Grant, EMA Pre-Disaster Mitigation Grant, LBRS Grant, TASC Grant, TASC Athens County Municipal Drug Court, Litter Control, Recycle Ohio, Sheriff Equipment Grant, Clean Kids Grant, Health Ohio 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, Capital Projects, Children Services Capital Projects, Ruth Dye Trust, and Athens County Solid Waste funds as no activity was anticipated for them. The DRETAC Prosecutor, ACENet Revolving Loan, and the Emergency Home Repair Loan Funds 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 schedules are presented for these funds. Due to the implementation of GASB Statement 54, Title Administration, Recorder Equipment, and the Unclaimed Money funds have been combined with the General Fund in the Balance Sheets and Combining Statement of Revenues, Expenditures and Changes in Fund Balances and are no longer included with the Nonmajor Special Revenue Funds or the Private Purpose Trust Funds. 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 2011.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 2011, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts, discount notes and other interest bearing accounts with local commercial banks.

Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2011.

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 2011 amounted to \$155,296, which includes \$151,739 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, 2011, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 \$1,000 to \$5,000 in 2007. 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.

All capital assets are depreciated except for land, objects of historical value 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 Plant And Facilities (Water and Sewer Lines)	5-50 years	5-30 years 50 years
Buildings	20-125 years	25-50 years
Furniture and Equipment	5-35 years	5-50 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. 47, "Accounting for Termination Benefits".

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. Vacation pay is fully vested after one year of full-time service. By Ohio law, accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

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 to a maximum of 30 days credit after 10 years of service.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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 Balances

If the fund financial statements, governmental funds reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent because they are either not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because either (a) constraints imposed by law through constitutional provisions, charter requirements or enabling legislation; or (b) constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

Committed - amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes the specified use by taking the same type of action as when imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - amounts constrained by the County's "intent" to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have the authority to assign amount to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned - this is the residual classification for the General Fund. It also used to report negative fund balances in other governmental funds.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 are 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.

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 2011.

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 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 2011, the County implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The implementation of this statement did result in changes in the County's financial statements as detailed below.

GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments and external investment pools. The implementation of this statement did not result in any change in the County's financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 5 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS - Continued

In 2011, the ACBDD (Beacon School) set aside in a reserve account \$1,250,000 for future contingencies. This reduced the beginning cash balance in the Budget to Actual statements for this fund. This did not change the beginning balance in the Statement of Revenues, Expenditures, and Changes in Fund Balances for this fund.

Restatements for accrual corrections and the implementation of GASB Statement 54 had the following effects on fund balance/equity of the major & nonmajor funds of the County as they were previously reported:

	General	Job and Family Services	Road (MVGT)	Children Services
Governmental Activities:				
Fund Balance at				
December 31, 2010	\$2,263,653	\$815,459	\$1,586,094	\$4,968,331
Accrual Corrections	(16)	-	-	63
GASB 54 Adjustmnets	317,012	-	-	-
Adjusted Fund Balance at				
December 31, 2010	<u>\$2,580,649</u>	<u>\$815,459</u>	<u>\$1,586,094</u>	<u>\$4,968,394</u>

	ACBDD (Beacon School)	Ambulance Services	Nonmajor	Total Governmental Funds
Governmental Activities:				
Fund Balance at				
December 31, 2010	\$4,968,656	\$409,950	\$5,836,504	\$20,848,647
Accrual Corrections	-	-	4,358	4,405
GASB 54 Adjustmnets	-	-	(283,411)	33,601
Adjusted Fund Balance at				
December 31, 2010	<u>\$4,968,656</u>	<u>\$409,950</u>	<u>\$5,557,451</u>	<u>\$20,886,653</u>

Adjustments made for accrual corrections, the correction of prior accumulated depreciation and the addition and disposal of capital assets in a prior period resulted in the following changes to the beginning balance of the governmental activities Net Assets:

Governmental Activities	
Net Assets at December 31, 2010	\$ 80,010,961
Accrual Corrections	4,405
GASB 54 Adjustments	33,601
Correction of Prior Accumulated Depreciation	34,310
Capital Assets Disposed in Prior Period	(58,629)
Capital Assets Acquired in Prior Period	382,173
Adjusted Net Assets at December 31, 2010	<u>\$ 80,406,821</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 5 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENTS - Continued

Adjustments made for the correction of accruals and accumulated depreciation resulted in the following changes to the beginning balances of the Net Assets for the major and nonmajor business-type activities funds:

	Plains Sewer	Buchtel Sewer	Nonmajor	Total Business-Type Activities
Business-Type Activities				
Net Assets at				
December 31, 2010	\$ 2,769,817	\$ 2,058,576	\$ 937,010	\$ 5,765,403
Prior Period Acquisitions	6,477	-	-	6,477
Correction of Accumulated Depreciation	3,647	-	853	4,500
Business-Type Activities Net Assets at December 31, 2010	<u>\$ 2,779,941</u>	<u>\$ 2,058,576</u>	<u>\$ 937,863</u>	<u>\$ 5,776,380</u>

Restatements for the implementation of GASB Statement 54 had the following effects on fund balance/equity of the private purpose trust funds of the County as they were previously reported:

	Private Purpose Trust Funds
Net Assets as of December 31, 2010	\$ 69,016
GASB 54 Adjustments	(33,601)
Adjusted Net Assets as of December 31, 2010	<u>\$ 35,415</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

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 (MVGTT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$ (340,712)	\$ (14,974)	\$ (151,831)	\$ 139,385	\$ (616,013)	\$ 65,061
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	23,754	-	-	-	-	-
Intergovernmental	(55,617)	67,937	(1,475)	406,970	200,834	-
Charges for Services	(7,894)	-	-	(16,325)	(53,115)	842,265
Fines and Forfeitures	(595)	-	701	-	-	-
Interest	(250,376)	-	(46)	-	-	-
Other	16,369	35,000	(268)	10,100	64,051	-
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(847)	-	-	-	-	-
Judicial	59,725	-	-	-	-	-
Public Safety	251	-	-	-	-	-
Public Works	-	-	103,489	-	-	-
Health	8,062	-	-	-	-	(114,304)
Human Services	5,943	22,721	-	17,266	11,162	-
Conservation and Recreation	236	-	-	-	-	-
<i>Debt Service:</i>						
Principal Retirement	(60,602)	-	-	(1,521)	-	-
Interest and Fiscal Charges	(5,462)	-	-	(87)	-	-
<i>Other Sources/Uses:</i>						
Sale of Capital Assets	-	-	-	-	-	750
Advances In	(11,915)	(35,000)	-	-	-	-
Advances Out	11,915	35,000	-	-	-	-
Proceeds of Capital Leases	81,687	-	-	-	-	-
<i>Prospective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	156,032	-	-	-	-	-
GAAP Basis	\$ (370,046)	\$ 110,684	\$ (49,430)	\$ 555,788	\$ (393,081)	\$ 793,772

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

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, 2011

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	\$ 30,814,701
- Segregated	356,550
- Component Units	422,519
deposits	947,492
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$ 32,541,262

Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. 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.

Custodial Credit Risk

The County's policy requires that deposits follow the Ohio Revised Code.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

Investments

Investments are reported at fair value. As of December 31, 2011, the County had the following investments:

	Fair Value	Percentage of Portfolio	Date of Maturity
FHLB Discount Note	\$ 1,001,210	12.87%	January 29, 2013
FFCB Discount Note	1,017,350	13.08%	February 21, 2013
FFCB Discount Note	999,598	12.85%	September 6, 2013
FHLB Discount Note	1,010,170	12.99%	September 13, 2013
FHLB Discount Note	1,500,210	19.28%	October 25, 2013
FFCB Discount Note	1,000,000	12.85%	December 27, 2013
FFCB Discount Note	1,009,420	12.98%	August 6, 2015
STAR Ohio	1,182	0.01%	1 Day
STAR Ohio Employee Trust	240,260	3.09%	1 Day
	<u>\$ 7,779,400</u>	<u>100.00%</u>	

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the County limits investment portfolio maturities to five years or less as is stated in the County's formal investment policy.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for the FHLBank and the FFCB Discount Notes, while they have a AAA rating for STAROhio as is stated in the County's formal investment policy.

Custodial Credit Risk - For investments, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investments or collateral securities in the possession of an outside party. The County's policy provides that investments be held in the County's name. All of the County's investments are held in the County's name.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy minimizes concentration of credit risk by diversifying assets by issuer as necessary.

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, 2011

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2011 are as follows:

	Interfund Receivable	Interfund Payable
General	\$ 23,832	\$ -
Job and Family Services	175,511	4,003
Road (MVGT)	-	432
Childrens Services	24,774	-
Nonmajor Special Revenue Funds	8,262	227,176
Plains Sewer	77	411
Nonmajor Enterprise Funds	152	586
	\$ 232,608	\$ 232,608

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 2011 were as follows:

Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Project	Total
General	\$ 34,984	\$ 411,995	\$ 533,744	\$ -	\$ 980,723
Children Services	-	-	-	300,000	300,000
ACBDD (Beacon School)	-	-	-	800,000	800,000
Totals	\$ 34,984	\$ 411,995	\$ 533,744	\$ 1,100,000	\$ 2,080,723

In fiscal year 2011, the County made a transfer of \$34,984 from the General Fund to the Job and Family Services Fund to subsidize the program services, transferred \$108,729, \$67,991, \$353,100 and \$3,924 from the General Fund to the 691 Landfill Loan Retirement Fund, the County Buildings Bond Retirement Fund, the Building Renovations Fund and the EMA Truck Bond Fund respectively for the payment of loans and bonds. There were also transfers totaling \$411,995 from the General Fund for the County's matching contributions to various grant programs. In addition, transfers of \$800,000 went from the ACBDD Fund to the Beacon Capital Improvement Fund for various capital projects as well as \$300,000 went from the Children Services Fund to the Children Services Capital Projects Fund.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2011 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2011	Additions	Deletions	Balance December 31 2011	Amounts Due Within One Year
Governmental Activities:									
General Obligation Bonds Payable from Governmental Tax Revenues:									
County Buildings	4-5.75%	\$ 3,650,000	1998	2012	\$ 665,000	\$ -	\$ 325,000	\$ 340,000	\$ 340,000
EMA Truck	1.81%	24,995	2011	2016	-	24,995	3,611	21,384	4,886
		\$ 3,674,995			665,000	24,995	328,611	361,384	344,886
General Obligation Notes Payable from Governmental Sales Tax Revenues:									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	752,000	-	37,000	715,000	38,000
OWDA Loans Payable from Governmental Tax Revenues:									
Landfill	4.35%	\$ 1,257,450	1996	2016	459,225	-	75,616	383,609	39,046
Landfill	4.12%	230,000	1997	2016	68,030	-	11,262	56,768	5,806
		\$ 1,487,450			527,255	-	86,878	440,377	44,852
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					9,397	-	627	8,770	626
Compensated Absences					1,897,281	1,067,776	1,140,462	1,824,595	1,434,848
Capital Leases					83,251	81,687	69,382	95,556	60,242
Landfill Post-Closure Costs					2,508,154	-	76,720	2,431,434	83,581
Total Governmental Activities Long-Term Obligations					\$ 6,442,338	\$ 1,174,458	\$ 1,739,680	\$ 5,877,116	\$ 2,007,035
Business-Type Activities:									
General Obligation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Improvement	4.50%	\$ 120,000	2002	2042	\$ 111,600	\$ -	\$ 1,600	\$ 110,000	\$ 1,700
Revenue Anticipation Bonds Payable from Enterprise Revenues:									
Buchtel Sewer Project	4.50%	\$ 612,000	2002	2042	569,200	-	8,200	561,000	8,700
OWDA Loans Payable from Enterprise Revenues:									
Sewer Plant and Poston Project	6.12%	\$ 650,000	1997	2022	312,182	-	19,512	292,670	10,046
Buchtel Water	2.00%	80,001	2002	2032	61,947	-	2,331	59,616	1,183
Dresher Sewer	5.15%	141,078	2002	2033	127,503	-	3,228	124,275	1,676
		\$ 871,079			501,632	-	25,071	476,561	12,905
Rural Development Loan Payable from Enterprise Revenues:									
Plains Water Construction	5.00%	\$ 69,750	1982	2020	32,300	-	2,600	29,700	2,700
<i>Other Long-term Obligations:</i>									
Compensated Absences					38,303	12,896	12,857	38,342	30,047
Total Business-Type Activities Long-Term Obligations					\$ 1,253,035	\$ 12,896	\$ 50,328	\$ 1,215,603	\$ 56,052

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

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

Deceased 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.

At December 31, 2011, none of this deceased 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, 2011 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 344,886	\$ 14,796	\$ 38,000	\$ 29,406	\$ 1,700	\$ 4,950	\$ 8,700	\$ 25,245
2013	4,975	257	40,000	27,759	1,800	4,874	9,100	24,854
2014	5,066	167	42,000	26,026	1,800	4,792	9,400	24,444
2015	5,158	74	43,000	24,230	2,000	4,712	9,900	24,021
2016	1,299	4	45,000	22,371	2,000	4,621	10,300	23,575
2017-2021			257,000	80,929	11,600	21,663	59,100	110,475
2022-2026			250,000	21,759	14,400	18,806	73,600	95,927
2027-2031					18,000	15,259	91,700	77,809
2032-2036					22,400	10,832	114,300	55,233
2037-2041					27,900	5,314	142,500	27,090
2042					6,400	288	32,400	1,458
	<u>\$ 361,384</u>	<u>\$ 15,298</u>	<u>\$ 715,000</u>	<u>\$ 232,480</u>	<u>\$ 110,000</u>	<u>\$ 96,111</u>	<u>\$ 561,000</u>	<u>\$ 490,131</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
2012	\$ 44,852	\$ 9,512	\$ 12,905	\$ 13,059	\$ 2,700	\$ 1,485
2013	92,630	16,099	27,207	24,723	2,800	1,350
2014	96,676	12,053	28,742	23,188	3,000	1,210
2015	100,898	7,831	30,367	21,563	3,100	1,060
2016	105,321	3,407	32,088	19,842	3,300	905
2017-2021			190,028	69,626	14,800	1,900
2022-2026			81,898	23,281		
2027-2031			55,914	10,648		
2032-2033			17,412	776		
	<u>\$ 440,377</u>	<u>\$ 48,902</u>	<u>\$ 476,561</u>	<u>\$ 206,706</u>	<u>\$ 29,700</u>	<u>\$ 7,910</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

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

Long-Term Bonds, Notes and Loans: A general obligation bond, a revenue anticipation bond, three 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 while the long-term note is retired through a Debt Service Fund from governmental sales tax revenues.

Compensated Absences: Upon retirement, employees with at least five years of credited service are paid twenty-five percent (25%) (with a maximum amount of 210 or 240 hours based on a 35 or 40 hour work week respectively) 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 are 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 including the General Fund, Job and Family Services, Children Services, ACBDD and others.

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 include \$69,382 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, 2011, are as follows:

Year Ended December 31	Capital Lease Payments
2012	\$ 66,509
2013	37,730
Total Minimum Lease Payments	104,239
Less: Amount Representing Interest	(8,683)
Present Value of Net Minimum Lease Payments	\$ 95,556

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 of 1998. The \$2,431,434 reported is the estimated cost of the post-closure maintenance and monitoring. Any post-closure costs are being paid by the County's General Fund.

Legal Debt Margin: The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted note debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

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

The effects of the debt limitations at December 31, 2011, were an overall legal debt margin of \$21,414,066 and an unvoted legal debt margin of \$8,952,804.

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.

As of December 31, 2011 there are two 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$3,000,000 and \$215,000 respectively.

NOTE 10 - CONTRACT COMMITMENTS

As of December 31, 2011, the County had contractual purchase commitments for ten projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/11	Amounts Remaining On Contracts
Public Defender	General	\$ 440,508	\$ 335,855	\$ 104,653
Software Support	General and REA	59,985	-	59,985
2011 Triennial Update	REA	46,000	28,251	17,749
2012 New Construction	REA	52,000	-	52,000
2014 Reappraisal	REA	598,800	-	598,800
Web Hosting	REA	18,000	6,000	12,000
Office Rental	Job & Family Services	147,528	134,733	12,795
Net Transportation	Job & Family Services	909,640	254,055	655,585
Office Rental	Title Office	271,951	230,015	41,936
Office Rental	Children Services	127,800	110,050	17,750
		<u>\$ 2,672,212</u>	<u>\$ 1,098,959</u>	<u>\$ 1,573,253</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

1. Ohio Public Employees Retirement System (OPERS)

Plan Description: The County participates in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the state. OPERS administers three separate pension plans. The Traditional Pension 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 Direct 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 Pension 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.

Funding Policy: The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. For 2011, member and employer contribution rates were consistent across all three plans with separate divisions for law enforcement and public safety in the Traditional Pension Plan only. Plan members, other than those engaged in law enforcement were required to contribute 10.00% of their annual covered salary to fund pension obligations and the County was required to contribute 14.00%. For law enforcement employees, the employee contribution was 11.60% and the employer contribution was 18.10% for 2011. Contributions are authorized by state statute. The contribution rates are determined actuarially. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for State and local employer units and 18.1% of covered payroll for law and public safety employer units. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$2,778,303, \$2,888,119, and \$2,639,201 respectively; 88.64% has been contributed for 2011, and 100% for 2010 and 2009. Of the 2011 amount, \$342,508 was unpaid at December 31, 2011 and is recorded as a liability in the respective funds. Contributions to the Member-Directed Plan for 2011 were \$22,796 made by the County and \$16,283 made by the plan members.

2. State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description: The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio 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 Ohio issues a publicly available financial report that includes financial statements and required supplementary information for STRS Ohio. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, or by calling (614) 227-4090.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

A. DEFINED BENEFIT PENSION SYSTEMS - Continued

2. State Teachers Retirement System of Ohio (STRS Ohio) - Continued

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 member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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.

Funding Policy: For the fiscal year ended June 30, 2011, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2011, with 14% being the portion used to fund pension obligations. For fiscal year 2010, the portion used to fund pension obligations was also 14%. 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, 2011, 2010 and 2009 were \$64,800, \$62,622, and \$64,896, respectively; 92.19% has been contributed for 2011 and 100% for 2010 and 2009. Of the 2011 amount, \$5,060 was unpaid at December 31, 2011 and is recorded as a liability in the ACBDD 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 Pension or Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage. OPERS maintains a cost-sharing multiple employer defined benefit, postemployment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement. Health care coverage for disability recipients and primary survivor recipients is available. Authority to establish and amend benefits is provided in ORC Chapter 145.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

B. POSTEMPLOYMENT BENEFITS - Continued

1. Ohio Public Employees Retirement System (OPERS) - Continued

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 45.

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits, based on authority granted by state statute. A portion of each employer's contribution to the Traditional Pension or Combined Plans is set aside for the funding of postretirement health care. The 2011 local government employer contribution rate was 14.00 percent of covered payroll (18.10 percent for public safety and law enforcement); 6.05% of covered payroll for 2011. Active members do not make contributions to the postemployment benefit plan. The County's required contributions for 2011, 2010 and 2009, used to fund OPEB, were \$846,248, \$1,132,026, and \$1,189,192, respectively. Of the 2011 required contribution, \$95,840 or 11.33% remained unpaid as of December 31, 2011 and is recorded as a fund liability in the County's financial statements.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

On September 9, 2004, the OPERS Retirement Board adopted The Health Care Preservation Plan, which took effect January 1, 2007. Member and employer contribution rates increased as of January 1, 2008, January 1, 2009, and January 1, 2010, which allowed additional funds to be allocated to the health care plan.

2. State Teachers Retirement System of Ohio (STRS Ohio)

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participate in the defined benefit of combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. The County's actual contributions for health care for 2011, 2010 and 2009 were \$4,629, \$4,473, and \$4,635, respectively.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 12 - RECEIVABLES

Receivables at December 31, 2011 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:

Governmental Activities	
<i>General Fund</i>	
Local Government Distributions	\$ 484,797
State Property Tax Reimbursements	122,100
Permissive Motor Vehicle Tax	6,133
Grants and Other	21,358
Total General Fund	<u>634,388</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>257,960</u>
Total Job and Family Services Fund	257,960
<i>Road (MVG) Fund</i>	
Motor Vehicle License Tax	734,593
Permissive Motor Vehicle Tax	253,957
Gasoline Tax	1,100,289
Fines	3,005
Total Road (MVG) Fund	<u>2,091,844</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	166,053
State Grants	<u>593,840</u>
Total Children Services Fund	759,893
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	257,386
State/Federal Funding	239,844
Other	<u>63,990</u>
Total ACBDD (Beacon School) Fund	561,220
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>88,066</u>
Total Ambulance Service Fund	88,066
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	48,475
State/Federal Funding	266,145
Other	<u>21,871</u>
Total Nonmajor Governmental Funds	<u>336,491</u>
Total Intergovernmental Receivables	<u><u>\$ 4,729,862</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2011

NOTE 13 - 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, 2011, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
ACENet Revolving Loan	\$ 8,886	11-12%	1.75 to 5 years
CD Revolving Loan	178,709	0-10%	6 to 20 years
Emergency Home Repair Loan	2,483	0%	1.5 to 8 years
Total	<u>\$ 190,078</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 14 - 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 sixteen years is estimated to be \$2,431,434. 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. Any post-closure costs are being paid by the County's General Fund.

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

NOTE 15 - CAPITAL ASSETS

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

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$ 194,359
Judicial	14,721
Public Safety	186,684
Public Works	3,223,374
Health	157,472
Human Services	332,552
Conservation and Recreation	9,753
Total Governmental Activities Depreciation Expense	<u><u>\$ 4,118,915</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2011

NOTE 15 - CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2011 were as follows:

	Restated Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 1,380,089	\$ -	\$ -	\$ 1,380,089
Historical Objects	210,050			210,050
Total Nondepreciable Capital Assets	<u>1,590,139</u>	<u>-</u>	<u>-</u>	<u>1,590,139</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	652,515	290,380		942,895
Buildings	18,173,761	213,950		18,387,711
Furniture and Equipment	12,415,925	696,755	(170,250)	12,942,430
Infrastructure	75,329,228	1,525,445	(35,965)	76,818,708
Total Depreciable Capital Assets	<u>106,571,429</u>	<u>2,726,530</u>	<u>(206,215)</u>	<u>109,091,744</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(201,596)	(19,257)		(220,853)
Buildings	(6,489,930)	(394,030)		(6,883,960)
Furniture and Equipment	(4,869,353)	(706,175)	109,960	(5,465,568)
Infrastructure	(35,082,651)	(2,999,453)	23,583	(38,058,521)
Total Accumulated Depreciation	<u>(46,643,530)</u>	<u>(4,118,915)</u>	<u>133,543</u>	<u>(50,628,902)</u>
Depreciable Capital Assets, Net	<u>59,927,899</u>	<u>(1,392,385)</u>	<u>(72,672)</u>	<u>58,462,842</u>
Governmental Activities Capital Assets, Net	<u>\$ 61,518,038</u>	<u>\$ (1,392,385)</u>	<u>\$ (72,672)</u>	<u>\$ 60,052,981</u>

The above assets include \$227,381 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For The Year Ended December 31, 2011

NOTE 15 - CAPITAL ASSETS - Continued

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

	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011
Business-Type Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 29,741	\$ -	\$ -	\$ 29,741
Total Nondepreciable Capital Assets	29,741	-	-	29,741
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	-	9,058		9,058
Plant and Facilities (Water and Sewer Lines)	6,574,193			6,574,193
Buildings	268,043	6,280		274,323
Furniture and Equipment	537,999		(66,607)	471,392
Total Depreciable Capital Assets	7,380,235	15,338	(66,607)	7,328,966
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	-	(226)		(226)
Plant and Facilities (Water and Sewer Lines)	(1,995,815)	(134,029)		(2,129,844)
Buildings	(63,045)	(5,518)		(68,563)
Furniture and Equipment	(328,273)	(20,678)	35,502	(313,449)
Total Accumulated Depreciation	(2,387,133)	(160,451)	35,502	(2,512,082)
Depreciable Capital Assets, Net	4,993,102	(145,113)	(31,105)	4,816,884
Business-Type Activities Capital Assets, Net	\$ 5,022,843	\$ (145,113)	\$ (31,105)	\$ 4,846,625

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 16 - 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 2011 tax levy was based follows:

	Assessed Values
Real Property	\$ 845,159,000
Public Utility Personal Property	85,591,790
Total	\$ 930,750,790

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, 18.25 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School and Senior Citizens levies. A summary of voted millage follows:

Purpose	Voter Levy Date	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
			Residential/ Agricultural	Other	
EMS Replacement	2005	1.00	0.673616	0.739215	2015
EMS Replacement	2009	0.50	0.301812	0.346730	2014
EMS Replacement	2007	1.00	0.675567	0.739215	2012
HEALTH 2000	(c) 1999	0.40	0.266993	0.253970	2020
HEALTH 2007	(c) 2006	0.30	0.300000	0.300000	2017
HEALTH 1999	(c) 2008	0.30	0.400000	0.400000	2019
317 BRD 2002	(c) 2001	1.00	0.712544	0.774043	2012
317 BRD 2008	(c) 2007	1.00	0.929750	0.884034	2018
Children Services	(c) 2000	2.00	1.347232	1.478430	2020
Children Services	2005	3.00	2.439696	2.438922	2015
T B Hospital 1995	2005	0.30	0.153283	0.183060	2015
Beacon 2002	(c) 2001	1.80	1.800000	1.800000	2018
Beacon School 2001	(c) 2001	1.80	1.214028	1.330587	Cont.
Beacon School 2005	(c) 2005	2.85	2.317711	2.316976	Cont.
Senior Citizens	2002	0.75	0.506675	0.554411	2012
Senior Citizens	2009	0.25	0.250000	0.250000	2014
		18.25	14.288907	14.789593	

- (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, 2011

NOTE 16 - PROPERTY TAX REVENUE - Continued

In 2011, real property taxes were levied on January 1, 2011, on assessed values as of January 1, 2010, 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 2008. Real estate taxes were due and payable by March 7, and August 8, 2011. 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, 2011. 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 2012 were recorded as 2011 revenue; the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 17 - 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 2011, these sales taxes generated a combined total of \$6,810,061 in tax revenue.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 18 - 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 contracts with the County Risk Sharing Authority, (Note 3) for the following coverages:

Coverage	Amount
Comprehensive General Liability	\$ 1,000,000
Errors & Omissions – Public Officials Liability	1,000,000
Back Wages Limit	10,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists	250,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Foster Parents	6,000,000
<i>Property:</i>	
Property	Replacement Cost
EDP Media	1,385,000
Bridges	1,642,350
Water Lines	1,200,000
Sewer Line	4,500,000
Contractor's Equipment	Replacement Cost
Equipment Breakdown	100,000,000
Property in Transit	100,000
Extra Expense/Business Income	1,000,000
Flood	100,000,000
Earthquake	100,000,000
Valuable Papers	1,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
<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
Fund Transfer Fraud	500,000
Computer Fraud	500,000
Money Orders and Counterfeit Paper Currency	1,000,000

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

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County also provides limited major medical, health and dental insurance for those employees who choose to participate through a fully funded plan with Anthem or Medical Mutual and Vision Service Plan for vision insurance, except for the employees of the Department of Job & Family Services (including CSEA) which are funded through a self-insurance plan. 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 the companies 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 19 - CONTINGENCIES

The County participates in several federal and state assisted grants and programs that are subject to financial and compliance audits by grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

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

NOTE 20 - ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
Nonmajor Special Revenue Funds:	
DRETAC Prosecutor	\$ 3,199
The Plains High School Bike Path Connector	9,215
PSI Grant Common Pleas Court	8

The deficit in the DRETAC Prosecutor Fund is due to the accrual of expenses which will be eliminated through the transfer of funds. The deficits in The Plains High School Bike Path Connector and the PSI Grant Common Pleas Court Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current period expenditures. These deficits will be eliminated through future intergovernmental revenues.

NOTE 21 - 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, 2011:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

ATCO, Inc. (ATCO), 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. ATCO operates a number of programs designed to keep these adults productive in society. ATCO has a contract with the Athens County Board of 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, 2011

NOTE 21 - 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 considers deposits with maturities of twelve months or less to be cash equivalents.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

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

INVENTORY

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

2. RELATED PARTY TRANSACTIONS

During 2011, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. The Company received \$256,790 for such in-kind contributions.

3. INCOME TAXES

ATCO, 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, 2011 was \$1,661 for ATCO and \$47,163 for Athens County Port Authority.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

5. 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 2011 activity for this is as follows:

Purpose	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011	Amount Due Within One Year
Athens County Port Authority:					
<i>Security Deposit:</i>					
Nebraska Book Company	\$ 17,077	\$ -	\$ (10,622)	\$ 6,455	\$ 6,455

6. 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, 2010, there were no deposits in excess of Federal Deposit Insurance Corporation limit.

For ATCO, two customers represent 33% of total assembly contract billings for 2011 while three customers represent 85% of accounts receivable at December 31, 2011.

7. 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; at December 31, 2011, the amount of unredeemed gift certificates was \$1,071.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

8. CAPITAL ASSETS – Continued

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

	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011
ATCO Inc.:				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$ 122,832	\$ -	\$ (2,306)	\$ 120,526
Total Depreciable Capital Assets	<u>122,832</u>	<u>-</u>	<u>(2,306)</u>	<u>120,526</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(114,353)	(1,661)	-	(116,014)
Total Accumulated Depreciation	<u>(114,353)</u>	<u>(1,661)</u>	<u>-</u>	<u>(116,014)</u>
Depreciable Capital Assets, Net	<u>8,479</u>	<u>(1,661)</u>	<u>(2,306)</u>	<u>4,512</u>
ATCO Inc. Capital Assets, Net	<u>\$ 8,479</u>	<u>\$ (1,661)</u>	<u>\$ (2,306)</u>	<u>\$ 4,512</u>
	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 520,727	\$ -	\$ (13,156)	\$ 507,571
Total Nondepreciable Capital Assets	<u>520,727</u>	<u>-</u>	<u>(13,156)</u>	<u>507,571</u>
<i>Depreciable Capital Assets:</i>				
Buildings	2,001,076	-	(273,883)	1,727,193
Total Depreciable Capital Assets	<u>2,001,076</u>	<u>-</u>	<u>(273,883)</u>	<u>1,727,193</u>
<i>Accumulated Depreciation:</i>				
Buildings	(388,351)	(47,163)	50,681	(384,833)
Total Accumulated Depreciation	<u>(388,351)</u>	<u>(47,163)</u>	<u>50,681</u>	<u>(384,833)</u>
Depreciable Capital Assets, Net	<u>1,612,725</u>	<u>(47,163)</u>	<u>(223,202)</u>	<u>1,342,360</u>
Athens County Port Authority Capital Assets, Net	<u>\$ 2,133,452</u>	<u>\$ (47,163)</u>	<u>\$ (236,358)</u>	<u>\$ 1,849,931</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

9. NOTES PAYABLE

The Athens County Port Authority note transactions for the year ended December 31, 2011, were as follows:

Purpose	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011	Amount Due Within One Year
Athens County Port Authority:					
<i>Notes Payable:</i>					
ODOD State Rural Industrial Park Loan 0.2%	\$ 107,845	\$ -	\$ (16,843)	\$ 91,002	\$ 34,152
Taxable Revenue Anticipation Note 6.40%	459,012	-	(54,889)	404,123	58,485
ODOD State Rural Industrial Park Loan 0.2%	296,981	-	(11,979)	285,002	24,320
Hocking Valley Bank 4.00%	300,323	-	(182,597)	117,726	117,726
Athens County Port Authority Notes Payable	\$ 1,164,161	\$ -	\$ (266,308)	\$ 897,853	\$ 234,683

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, 2011 are as follows:

ATHENS COUNTY PORT AUTHORITY NOTE AND LOANS AMORTIZATION SCHEDULES

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #1		Ohio Department of Development State Rural Industrial Park Loan #2		Taxable Revenue Anticipation Note	
	Principal	Interest	Principal	Interest	Principal	Interest
	2012	\$ 34,152	\$ 2,230	\$ 24,320	\$ 8,338	\$ 58,485
2013	52,415	988	37,403	7,918	62,469	20,589
2014	4,435	11	38,541	6,686	66,645	16,413
2015			39,713	5,416	71,100	11,957
2016			40,921	4,107.02	75,829	7,229
2017 - 2019			104,104	4,279	69,595	2,094
	\$ 91,002	\$ 3,229	\$ 285,002	\$ 36,744	\$ 404,123	\$ 82,854

10. LEASE AGREEMENT

The Athens County Port Authority entered into a lease agreement with Global Cooling allowing them to make capital improvements to the rental property in lieu of paying rent. The chart below illustrates the amount deferred as of December 31, 2011.

Purpose	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011	Deferred Rent
Athens County Port Authority:					
<i>Lease Agreement</i>					
Global Cooling	\$ -	\$ 120,000	\$ (90,000)	\$ 30,000	\$ 23,925

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

NOTE 22 - Fund Balances

As of December 31, 2011 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<u>Nonspendable:</u>								
Prepaid Items	\$ 127,876	\$ 65,452	\$ 1,796	\$ 2,429	\$ 17,604	\$ 150	\$ 17,721	\$ 233,028
Materials and Supplies	32,870	-	105,500	-	-	16,255	-	154,625
Long-Term Loans Receivable	-	-	-	-	-	-	153,923	153,923
Unclaimed Money	83,562	-	-	-	-	-	-	83,562
<u>Restricted:</u>								
Legislative and Executive	-	-	-	-	-	-	1,110,526	1,110,526
Judicial	-	-	-	-	-	-	234,862	234,862
Public Safety	-	-	-	-	-	-	1,823,030	1,823,030
Public Works	-	-	1,429,368	-	-	-	502,272	1,931,640
Health	-	-	-	-	-	1,187,317	959,722	2,147,039
Human Services	-	860,691	-	5,521,753	4,557,971	-	502,639	11,443,054
Economic Development and Assistance	-	-	-	-	-	-	478,533	478,533
Debt Service	-	-	-	-	-	-	7,280	7,280
<u>Committed:</u>								
Legislative and Executive	-	-	-	-	-	-	1,570	1,570
Public Works	-	-	-	-	-	-	11,944	11,944
Conservation and Recreation	-	-	-	-	-	-	8,738	8,738
Capital Projects	-	-	-	-	-	-	28,106	28,106
<u>Assigned:</u>								
General Fund	865,461	-	-	-	-	-	-	865,461
Capital Outlay	-	-	-	-	-	-	1,455,786	1,455,786
<u>Unassigned</u>								
	1,100,834	-	-	-	-	-	(12,422)	1,088,412
Total Fund Balances (Deficits)	\$ 2,210,603	\$ 926,143	\$ 1,536,664	\$ 5,524,182	\$ 4,575,575	\$ 1,203,722	\$ 7,284,230	\$ 23,261,119

**COMBINING
STATEMENTS
AND
INDIVIDUAL
FUND
SCHEDULES**

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

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.

Emergency Management Agency

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

Law Library Resources

To account for revenue derived from fees and fines to be used to operate the law library of the County.

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

To account for two and a half 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.

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Prosecutor

To account for two and a half 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.

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.

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.

ATHENS COUNTY, OHIO

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 Drivers Interlock & Alcohol Monitoring

To account for monies collected under Section 4511.191 of the Ohio Revised Code. Expenditures are used for County juvenile indigent drivers interlock and alcohol monitoring and shall be used only to pay the costs of an immobilizing or disabling device, used by an offender or juvenile offender who is ordered to use the device by a County 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.

Common Pleas Monitoring Service

To account for funds received by the Common Pleas Court from court fines to be used for the monitoring of probation.

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.

Mandatory Drug Fine

To account for fine monies collected under Section 2949.094 of the Ohio Revised Code. The revenue is used to subsidize law enforcement efforts that pertain to drug offenses.

ATHENS COUNTY, OHIO

Diversions-Prosecuting Attorney

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

Project Lifesaver

To account for donations received by the Sheriff's office to used for the purchase and maintenance of electronic monitoring bracelets for Alzheimer's patients.

Special Projects Mediation

To account for revenue from court cost fees to be used for mediation projects by the Court of Common Pleas.

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.

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.

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

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 to 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.

FEMA Grant

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

ATHENS COUNTY, OHIO

FEMA Reimbursement Grant

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

Emergency Relief and Cleanup

To account for monies received from the Federal Emergency Management Agency and the State of Ohio to be used for the cleanup of solid waste after flooding.

SHSP Grant

To account for monies received from the Federal Emergency Management Agency to be used for the State Homeland Security Programs.

EMA DOJ Grants

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 Pre-Disaster Mitigation Grant

To account for monies from a Pre-Disaster Mitigation grant received from the Federal Emergency Management Agency.

2009 Citizen Corp

To account for monies from a State Homeland Security Program grant received from the United States Department of Homeland Security through the Ohio Department of Public Safety.

EMA CERT Grant

To account for monies from 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.

ARRA JAG Grant

To account for a federal grant that is part of the American Recovery Reinvestment Act to be used for victim's assistance.

DRC Non-Support Diversions Grant

To account for monies received from the Department of Rehabilitation and Corrections to fund the County's non-support diversion programs.

ARRA VAWA Grant

To account for a federal grant that is part of the American Recovery Reinvestment Act to be used for Violence Against Women Assistance.

LBRS Grant

To account for a federal grant to be used by 911 Emergency Communications to implement a Land Based Response System.

TASC Athens County Municipal Drug Court

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

ATHENS COUNTY, OHIO

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).

Litter Control

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

ACBDD-WCBDD Project Rehab Services

To account for revenue from the State Rehabilitation Services Commission to be used by the Athens County and Washington County Boards of Developmental Disabilities for client services.

Local Emergency Planning

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

Recycle Ohio

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

Probate Court Mental Illness

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

HMG Project Launch

To account for monies received from Ohio University College of Medicine used to reimburse the costs of a health program for children.

Psychological Evaluation Grant

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

USAR Grant

To account for monies received from the Ohio Emergency Management Agency used for Urban Search and Rescue (Region 7) training and response equipment.

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.

Drug Prevention Grant

To account for monies received from a state grant through the Ohio Attorney General to be used by the Sheriff's Office for the prevention of drug use.

Clean Kids Grant

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

911 Government Assistance

To account for revenue from the cell phone surtax received through the state to be used for the purchase of the equipment and training necessary to implement a wireless locating system.

The Plains High School Bike Path Connector

To account for monies received from a Ohio Department of Natural Resources state grant to be used for the construction of a connection to the bike path from the Plains High School.

ATHENS COUNTY, OHIO

Health Ohio Grant

To account for monies received from a state grant to be used for the construction of a walking path.

PSI Grant Common Pleas Court

To account for monies received from a Department of Rehabilitation & Correction state grant to be used for post sentencing investigation.

Training Grant

To account for monies received from a Department of Public Safety state grant to be used for the Training of Emergency Medical Service workers.

Intensive Diversion

To account for monies received from a Department of Rehabilitation & Correction state grant to be used for the administration of alternative punishment.

Juvenile Court Projects

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

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.

JAG Grant

To account for revenue for a state grant from the Ohio Office of Criminal Justice Services to be used for victims assistance.

JAG IIL Grant 2011

To account for revenue for a state grant from the Ohio Office of Criminal Justice Services to be used for Intervention In Lieu of incarceration administration.

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.

Athens County Reentry Coordinators OCJS

To account for monies received from the Ohio Criminal Justice System and from donations to be used by the Job and Family Services for County Reentry Coordinators.

ODNR Scrap Tire Grant

To account for monies received from the Ohio Department of Natural Resources to be used for the disposal of scrap tires.

ATHENS COUNTY, OHIO

Funds Reported Separately for Budgetary Purposes

The following funds have been combined with the General Fund for reporting in accordance with accounting principles generally accepted in the United States of America. However, their budgets are reported separately in this section for accountability purposes.

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.

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.

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.

Building Renovations

To account for note proceeds for the renovation of the County Courthouse and for the retirement of the note principal and interest.

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.

EMA Truck Bond Retirement

To account for the retirement of bonded debt on the EMA vehicle.

ATHENS COUNTY, OHIO

Nonmajor Capital Projects Funds

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 I 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.

Capital Projects

To account for funds from the sale of county capital assets to be used for various capital projects.

Children Services Capital Projects

To account for funds from Children Services to be used for various capital projects.

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 5,635,640	\$ 34,840	\$ 1,483,892	\$ 7,154,372
Cash and Cash Equivalents in Segregated Accounts	12,380			12,380
Receivables:				
Property Taxes	764,330			764,330
Sales Tax	226,920			226,920
Accounts	3,576			3,576
Loans	190,078			190,078
Interfund Receivable	8,262			8,262
Intergovernmental Receivable	336,491			336,491
Prepaid Items	17,721			17,721
Total Assets	\$ 7,195,398	\$ 34,840	\$ 1,483,892	\$ 8,714,130
Liabilities:				
Accounts Payable	\$ 42,707	\$ -	\$ -	\$ 42,707
Contracts Payable	145,243			145,243
Accrued Wages and Benefits	84,832			84,832
Matured Compensated Absences Payable	4,379			4,379
Interfund Payable	227,176			227,176
Intergovernmental Payable	86,517			86,517
Deferred Revenue	811,486			811,486
Matured Bonds Payable	17,000	17,000		17,000
Matured Interest Payable	10,560	10,560		10,560
Total Liabilities	1,402,340	27,560	-	1,429,900
Fund Balances:				
Nonspendable	171,644			171,644
Restricted	5,611,584	7,280		5,618,864
Committed	22,252		28,106	50,358
Assigned	(12,422)		1,455,786	1,455,786
Unassigned			(12,422)	(12,422)
Total Fund Balances (Deficits)	5,793,058	7,280	1,483,892	7,284,230
Total Liabilities and Fund Balances	\$ 7,195,398	\$ 34,840	\$ 1,483,892	\$ 8,714,130

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 808,484	\$ -	\$ -	\$ 808,484
Sales Tax	1,361,596			1,361,596
Intergovernmental	4,773,726		57,775	4,831,501
Charges for Services	1,305,880			1,305,880
Licenses and Permits	165,465			165,465
Fines and Forfeitures	127,333			127,333
Interest	16,666	4		16,670
Other Revenues	297,437			297,437
Total Revenue	8,856,587	4	57,775	8,914,366
Expenditures:				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	695,629			695,629
Judicial	188,078			188,078
Public Safety	2,101,550			2,101,550
Public Works	970,697			970,697
Health	336,777			336,777
Human Services	4,266,520			4,266,520
Conservation and Recreation	46,700			46,700
Economic Development and Assistance	53,091			53,091
Capital Outlay			57,775	57,775
<i>Debt Service:</i>				
Principal Retirement	7,259	452,489		459,748
Interest and Fiscal Charges	501	81,255		81,756
Total Expenditures	8,666,802	533,744	57,775	9,258,321
Excess of Revenues Over (Under) Expenditures	189,785	(533,740)	-	(343,955)
Other Financing Sources (Uses):				
Proceeds from General Obligation Bonds	24,995			24,995
Transfers - In	(411,995)	533,744	1,100,000	2,045,739
Total Other Sources (Uses)	436,990	533,744	1,100,000	2,070,734
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	626,775	4	1,100,000	1,726,779
Fund Balances (Deficit) at Beginning of Year as Restated	5,166,283	7,276	383,892	5,557,451
Fund Balances (Deficits) at End of Year	\$ 5,793,058	\$ 7,280	\$ 1,483,892	\$ 7,284,230

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2011

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment	GIS	Emergency Management Agency	Law Library	DRETAC Treasurer	DRETAC Prosecutor	Treasurer's Prepayment Interest
Assets:											
Cash and Cash Equivalents	\$ 42,660	\$ 108	\$ 137,383	\$ 19,625	\$ 1,027,952	\$ 15,142	\$ 13,535	\$ 16,120	\$ 109,971	\$ -	\$ 191
Cash and Cash Equivalents in Segregated Accounts				480					759	250	
Receivables:											
Property Taxes											
Sales Tax											
Accounts											
Loans											
Interfund Receivable	157		111,524		1,726	4,567	261	10,191	244		
Intergovernmental Receivable	396		1,310					208			
Prepaid Items	\$ 43,213	\$ 108	\$ 250,217	\$ 20,105	\$ 1,029,678	\$ 19,709	\$ 13,796	\$ 26,519	\$ 110,974	\$ 250	\$ 191
Total Assets											
	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,347	\$ -	\$ 4,628	\$ -	\$ -
Accounts Payable	4,640				2,457			3,685			
Contracts Payable	4,799		22,714		8,570	1,852	1,813	1,111	1,566	2,083	
Accrued Wages and Benefits					3,991						
Matured Compensated Absences Payable	1,913		161,572		10		58	812	1,216	1,366	
Intergovernmental Payable	6,259		17,671		6,017	1,346	1,327				
Deferred Revenue											
	20,002	-	201,957	-	21,045	3,198	10,545	5,608	7,410	3,449	-
Total Liabilities											
	396		1,310		1,726	4,567	261	208	244		
Nonspendable	22,815	108	46,950	20,105	1,006,907	11,944	2,990	20,703	103,320		191
Restricted										(3,199)	
Committed										(3,199)	
Unassigned											
Total Fund Balances (Deficits)	23,211	108	48,260	20,105	1,008,633	16,511	3,251	20,911	103,564	(3,199)	191
Total Liabilities and Fund Balances	\$ 43,213	\$ 108	\$ 250,217	\$ 20,105	\$ 1,029,678	\$ 19,709	\$ 13,796	\$ 26,519	\$ 110,974	\$ 250	\$ 191

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Dog and Kennel	County Donations	Child Support Enforcement	Indigent Guardianship	Real Estate Assessment	GIS	Emergency Management Agency	Law Library	DRETAC Treasurer	DRETAC Prosecutor	Treasurer's Prepayment Interest
Revenues:											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax											
Intergovernmental	2,029		1,668,915				35,997				
Charges for Services	31,456		139,902	4,835	757,592	83,161		258	142,963		
Licenses and Permits	159,107							74,542			
Fines and Forfeitures	21,580										249
Interest											
Other Revenues	24,187		35,000		49	7,693	8,662	232	11,713	250	
Total Revenue	238,359	-	1,843,817	4,835	757,641	90,854	44,659	75,032	154,676	250	249
Expenditures:											
Current:											
General Government:											
Legislative and Executive					544,357				134,154	3,449	1,341
Judicial							108,991	81,862			
Public Safety				4,939							
Public Works						95,464					
Health	222,809		2,168,977								
Human Services											
Economic Development and Assistance											
Conservation and Recreation											
Debt Service:											
Principal Retirement	7,259										
Interest and Fiscal Charges	501										
Total Expenditures	230,569	-	2,168,977	4,939	544,357	95,464	108,991	81,862	134,154	3,449	1,341
Excess of Revenues Over (Under) Expenditures	7,790	-	(325,160)	(104)	213,284	(4,610)	(64,332)	(6,830)	20,522	(3,199)	(1,092)
Other Financing Sources (Uses):											
Proceeds from General Obligation Bonds											
Transfers - In			316,000				24,995	9,630			
Total Other Sources (Uses)	-	-	316,000	-	-	-	59,523	9,630	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,790		(9,160)	(104)	213,284	(4,610)	(4,809)	2,800	20,522	(3,199)	(1,092)
Fund Balances (Deficits) at Beginning of Year as Restated	15,421	108	57,420	20,209	795,349	21,121	8,060	18,111	83,042	-	1,283
Fund Balances (Deficits) at End of Year	\$ 23,211	\$ 108	\$ 48,260	\$ 20,105	\$ 1,008,633	\$ 16,511	\$ 3,251	\$ 20,911	\$ 103,564	\$ (3,199)	\$ 191

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2011

	Common											
	Marriage License	Probate/Juvenile Computerization	Probate/Juvenile Computer Legal Research	Common Pleas Computerization	Common Pleas Legal Research	Special Projects Common Pleas	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	BCI Fingerprint	Concealed Carry Weapons	
Assets:												
Cash and Cash Equivalents	\$ 5,861	\$ 22,148	\$ 6,815	\$ 39,362	\$ 6,094	\$ 25,833	\$ 30,190	\$ 100	\$ 19,299	\$ 6,193	\$ 5,916	
Cash and Cash Equivalents in Segregated Accounts	1,099	840	252	1,235	258	628	600	100	100			
Receivables:												
Property Taxes												
Sales Tax												
Accounts												
Loans												
Interfund Receivable												
Intergovernmental Receivable												
Prepaid Items												
Total Assets	<u>\$ 6,960</u>	<u>\$ 22,988</u>	<u>\$ 7,067</u>	<u>\$ 41,360</u>	<u>\$ 6,352</u>	<u>\$ 26,461</u>	<u>\$ 30,790</u>	<u>\$ 100</u>	<u>\$ 19,399</u>	<u>\$ 6,193</u>	<u>\$ 5,916</u>	
				763								
Liabilities:												
Accounts Payable	\$ 6,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracts Payable												
Accrued Wages and Benefits						465					490	
Matured Compensated Absences Payable												
Interfund Payable						150				1,232	1,136	
Intergovernmental Payable												
Deferred Revenue												
Total Liabilities	<u>6,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>615</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,232</u>	<u>1,626</u>	
Fund Balances:												
Nonspendable				763								
Restricted		22,988	7,067	40,597	6,352	25,846	30,790	100	19,399	4,961	4,290	
Committed												
Unassigned												
Total Fund Balances (Deficits)	<u>-</u>	<u>22,988</u>	<u>7,067</u>	<u>41,360</u>	<u>6,352</u>	<u>25,846</u>	<u>30,790</u>	<u>100</u>	<u>19,399</u>	<u>4,961</u>	<u>4,290</u>	
Total Liabilities and Fund Balances	<u>\$ 6,960</u>	<u>\$ 22,988</u>	<u>\$ 7,067</u>	<u>\$ 41,360</u>	<u>\$ 6,352</u>	<u>\$ 26,461</u>	<u>\$ 30,790</u>	<u>\$ 100</u>	<u>\$ 19,399</u>	<u>\$ 6,193</u>	<u>\$ 5,916</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, 2011

	Probate/Juvenile		Common				Juvenile		Concealed	
	Computerization	Research	Common Pleas Computerization	Legal Research	Common Pleas	Probate Court Projects	Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	BCI Fingerprint	Carry Weapons
Revenues:										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-
Intergovernmental										
Charges for Services	13,379	4,009	14,944	2,936	7,820	7,150	50	1,350	10,369	14,910
Licenses and Permits										
Fines and Forfeitures	7,817									
Interest	6,358									
Other Revenues										1
Total Revenue	<u>14,175</u>	<u>4,009</u>	<u>14,944</u>	<u>2,936</u>	<u>7,820</u>	<u>7,150</u>	<u>50</u>	<u>1,350</u>	<u>10,369</u>	<u>14,911</u>
Expenditures:										
Current:										
General Government:										
Legislative and Executive										
Judicial	9,120	2,085	13,571	742	7,194				9,996	21,564
Public Safety										
Public Works										
Health										
Human Services										
Economic Development and Assistance										
Conservation and Recreation										
Debt Service:										
Principal Retirement										
Interest and Fiscal Charges										
Total Expenditures	<u>14,175</u>	<u>2,085</u>	<u>13,571</u>	<u>742</u>	<u>7,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,996</u>	<u>21,564</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,924</u>	<u>1,373</u>	<u>2,194</u>	<u>626</u>	<u>7,150</u>	<u>50</u>	<u>1,350</u>	<u>373</u>	<u>(6,653)</u>
Other Financing Sources (Uses):										
Proceeds from General Obligation Bonds										
Transfers - In										
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>4,259</u>	<u>1,924</u>	<u>1,373</u>	<u>2,194</u>	<u>626</u>	<u>7,150</u>	<u>50</u>	<u>1,350</u>	<u>373</u>	<u>(6,653)</u>
Fund Balances (Deficits) at Beginning of Year as Restated	<u>-</u>	<u>18,729</u>	<u>39,987</u>	<u>4,158</u>	<u>25,220</u>	<u>23,640</u>	<u>50</u>	<u>18,049</u>	<u>4,588</u>	<u>10,943</u>
Fund Balances (Deficits) at End of Year	<u>\$ 22,988</u>	<u>\$ 7,067</u>	<u>\$ 41,360</u>	<u>\$ 6,352</u>	<u>\$ 25,846</u>	<u>\$ 30,790</u>	<u>\$ 100</u>	<u>\$ 19,399</u>	<u>\$ 4,961</u>	<u>\$ 4,290</u>

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2011

	Sheriff's Grant Projects	Common Pleas Monitoring Service	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Mandatory Drug Fine	Diversions Prosecuting Attorney	Project Lifesaver	Special Projects Mediation	T.B. Hospital	Senior Citizens Levy	911 Emergency
Assets:											
Cash and Cash Equivalents	\$ 5,131	\$ 1,081	\$ 2,969	\$ 1,580	\$ 70,490	\$ 86,737	\$ 1,310	\$ 12,004	\$ 901,126	\$ 77,814	\$ 659,622
Cash and Cash Equivalents in Segregated Accounts			15			3,649		1,045			
<i>Receivables:</i>											
Property Taxes										625,689	226,920
Sales Tax									138,641		
Accounts Receivable											
Loans											
Interfund Receivable	8,262				487	244			8,177	40,298	7,297
Intergovernmental Receivable											
Prepaid Items											
Total Assets	\$ 13,393	\$ 1,081	\$ 2,984	\$ 1,580	\$ 70,977	\$ 90,630	\$ 1,310	\$ 13,049	\$ 1,047,944	\$ 743,801	\$ 893,839
Liabilities:											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219	\$ -	\$ 7,380
Contracts Payable									8,379		86,248
Accrued Wages and Benefits						240					29,337
Matured Compensated Absences Payable											388
Interfund Payable	1,563					529			2		21,195
Intergovernmental Payable									146,596	664,890	
Deferred Revenue	1,563					769			155,196	664,890	144,548
Total Liabilities											
Fund Balances:											
Nonspendable											7,297
Restricted	11,830	1,081	2,984	1,580	70,490	89,617	1,310	10,624	892,748	78,911	741,994
Committed											
Unassigned											
Total Fund Balances (Deficits)	11,830	1,081	2,984	1,580	70,977	89,861	1,310	10,624	892,748	78,911	749,291
Total Liabilities and Fund Balances	\$ 13,393	\$ 1,081	\$ 2,984	\$ 1,580	\$ 70,977	\$ 90,630	\$ 1,310	\$ 13,049	\$ 1,047,944	\$ 743,801	\$ 893,839

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Sheriff's Grant Projects	Common Pleas Monitoring Service	Indigent Drivers Alcohol Treatment	D.U.I. Enforcement & Education	Mandatory Drug Fine	Diversions Prosecuting Attorney	Project Lifesaver	Special Projects Mediation	T.B. Hospital	Senior Citizens Levy	Emergency 911
Revenues:											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,215	\$ 662,269	\$ -
Sales Tax											1,361,596
Intergovernmental	104,067	2,110	325			49,846		9,023	19,713	98,728	
Charges for Services											
Licenses and Permits					31,211						
Fines and Forfeitures											
Interest											
Other Revenues					2,674		875				48,892
Total Revenue	104,067	2,110	325	-	33,885	49,846	875	9,023	165,928	760,997	1,410,488
Expenditures:											
Current:											
General Government:											
Legislative and Executive											
Judicial		1,029						7,066			
Public Safety	100,230				21,228	35,916	550				1,454,830
Public Works											
Health									97,925	746,750	
Human Services											
Economic Development and Assistance											
Conservation and Recreation											
Debt Service:											
Principal Retirement											
Interest and Fiscal Charges											
Total Expenditures	100,230	1,029	-	-	21,228	35,916	550	7,066	97,925	746,750	1,454,830
Excess of Revenues Over (Under) Expenditures	3,837	1,081	325	-	12,657	13,930	325	1,957	68,003	14,247	(44,342)
Other Financing Sources (Uses):											
Proceeds from General Obligation Bonds											
Transfers - In											
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,837	1,081	325		12,657	13,930	325	1,957	68,003	14,247	(44,342)
Fund Balances (Deficits) at Beginning of Year as Restated	7,993	-	2,659	1,580	58,320	75,931	985	8,667	824,745	64,664	793,633
Fund Balances (Deficits) at End of Year	\$ 11,830	\$ 1,081	\$ 2,984	\$ 1,580	\$ 70,977	\$ 89,861	\$ 1,310	\$ 10,624	\$ 892,748	\$ 78,911	\$ 749,291

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2011

	Bikeway Maintenance	Insurance Reimbursement	DUI Grant	ACENET Revolving Loan	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement Grant	Emergency Relief and Cleanup
Assets:											
Cash and Cash Equivalents	\$ 8,738	\$ 2,068	\$ 215	\$ -	\$ 54,205	\$ 442,378	\$ -	\$ 34,435	\$ 428,795	\$ 4,729	\$ 2,776
Cash and Cash Equivalents in Segregated Accounts											
Receivables:											
Property Taxes					3,576						
Sales Tax											
Accounts Receivable				8,886		178,709	2,483				
Loans											
Interfund Receivable											
Intergovernmental Receivable					31,450						
Prepaid Items											
Total Assets	\$ 8,738	\$ 2,068	\$ 215	\$ 8,886	\$ 89,231	\$ 621,087	\$ 2,483	\$ 34,435	\$ 428,795	\$ 4,729	\$ 2,776
Liabilities:											
Accounts Payable	\$ -	\$ 498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,768	\$ -	\$ -	\$ -
Contracts Payable					24,401			2,764			
Accrued Wages and Benefits											
Matured Compensated Absences Payable											
Interfund Payable								1,817			
Intergovernmental Payable											
Deferred Revenue											
Total Liabilities	\$ -	\$ 498	\$ -	\$ -	\$ 24,401	\$ -	\$ -	\$ 16,349	\$ -	\$ -	\$ -
Fund Balances:											
Nonspendable						153,163	760				
Restricted			215	8,886	64,830	467,924	1,723	18,086	428,795	4,729	2,776
Committed	8,738	1,570									
Unassigned											
Total Fund Balances (Deficits)	\$ 8,738	\$ 1,570	\$ 215	\$ 8,886	\$ 64,830	\$ 621,087	\$ 2,483	\$ 18,086	\$ 428,795	\$ 4,729	\$ 2,776
Total Liabilities and Fund Balances	\$ 8,738	\$ 2,068	\$ 215	\$ 8,886	\$ 89,231	\$ 621,087	\$ 2,483	\$ 34,435	\$ 428,795	\$ 4,729	\$ 2,776

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Bikeway Maintenance	Insurance Reimbursement	DUI Grant	ACENET Revolving Loan	CDBG	CD Revolving Loan	Emergency Home Repair Loan	WIA Grant	FEMA Grant	FEMA Reimbursement Grant	Emergency Relief and Cleanup
Revenues:											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax											
Intergovernmental					736,820			468,224	428,795		
Charges for Services		2,068									
Licenses and Permits	7,748	2,068				16,417		119,000			2,600
Fines and Forfeitures	7,748	2,068			736,820	16,602		587,224	428,795		2,600
Interest											
Other Revenues											
Total Revenue	7,748	2,068	-	-	736,820	16,602	-	119,000	428,795	-	2,600
Expenditures:											
Current:											
General Government:											
Legislative and Executive											
Judicial		498									
Public Safety											
Public Works											1,581
Health					873,652						
Human Services								673,210			
Economic Development and Assistance						53,091					
Conservation and Recreation											
Debt Service:											
Principal Retirement											
Interest and Fiscal Charges		498				53,091		673,210			1,581
Total Expenditures	-	498	-	-	873,652	53,091	-	673,210	-	-	1,581
Excess of Revenues Over (Under) Expenditures	7,748	1,570	-	-	(136,832)	(36,489)	-	(85,986)	428,795	-	1,019
Other Financing Sources (Uses):											
Proceeds from General Obligation Bonds											
Transfers - In											
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	7,748	1,570			(136,832)	(36,489)		(85,986)	428,795		1,019
Fund Balances (Deficits) at Beginning of Year as Restated	990	-	215	8,886	201,662	657,576	2,483	104,072	-	4,729	1,757
Fund Balances (Deficits) at End of Year	\$ 8,738	\$ 1,570	\$ 215	\$ 8,886	\$ 64,830	\$ 621,087	\$ 2,483	\$ 18,086	\$ 428,795	\$ 4,729	\$ 2,776

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	SHSP Grant	EMA DOJ Grant	EMA FEMA Grant	EMA Pre-disaster Mitigation Grant	2009 Citizen Corp	EMA CERT Grant	Help America Vote Act Grant	ARRA JAG Grant	Non-Support Diversions Grants	ARRA VAWA Grant	LBRs Grant
Revenues:											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax											
Intergovernmental	102,643	35,375		6,295	2,041	6,295	9,905	13,759	37,920	1,878	24,949
Charges for Services											
Licenses and Permits											
Fines and Forfeitures											
Interest											
Other Revenues							1,915	1,036			
Total Revenue	102,643	35,375	-	6,295	2,041	6,295	11,820	14,795	37,920	1,878	24,949
Expenditures:											
Current:											
General Government:											
Legislative and Executive							11,830				
Judicial									43,654		
Public Safety	102,643	35,375			2,041	6,295					
Public Works											
Health											
Human Services								17,577			
Economic Development and Assistance											
Conservation and Recreation											
Debt Service:											
Principal Retirement											
Interest and Fiscal Charges											
Total Expenditures	102,643	35,375	-	6,295	2,041	6,295	11,830	17,577	43,654	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-	(10)	(2,782)	(5,734)	1,878	24,949
Other Financing Sources (Uses):											
Proceeds from General Obligation Bonds											
Transfers - In											
Total Other Sources (Uses)											
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses							(10)	(2,782)	(5,734)	1,878	24,949
Fund Balances (Deficits) at Beginning of Year as Restated	-	7,863	1,142	6,500	-	650	10	2,782	5,888	-	85,008
Fund Balances (Deficits) at End of Year	\$ -	\$ 7,863	\$ 1,142	\$ 6,500	\$ -	\$ 650	\$ -	\$ -	\$ 154	\$ 1,878	\$ 109,957

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2011

	TASC Athens County Municipal Drug Court	TASC Grants	Litter Control	ACBDD-WCBDD Project	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	HMG Project Launch	Psychological Evaluation Grant	USAR Grant	DARE Grant
Assets:											
Cash and Cash Equivalents	\$ 4,568	\$ 9,033	\$ 1,697	\$ 920	\$ 29,768	\$ 480	\$ 19,832	\$ 24,434	\$ 1,350	\$ -	\$ 2,015
Cash and Cash Equivalents in Segregated Accounts											
<i>Receivables:</i>											
Property Taxes											
Sales Tax											
Accounts											
Loans											
Interfund Receivable							23,737				
Intergovernmental Receivable											
Prepaid Items											
Total Assets	\$ 4,568	\$ 9,033	\$ 1,697	\$ 920	\$ 29,768	\$ 480	\$ 43,569	\$ 24,434	\$ 1,350	\$ -	\$ 2,015
Liabilities:											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable											
Accrued Wages and Benefits								1,809			822
Matured Compensated Absences Payable											
Interfund Payable							172	21,000			
Intergovernmental Payable								1,561			
Deferred Revenue											
Total Liabilities	-	-	-	-	-	-	172	24,370	-	-	822
Fund Balances:											
Nonspendable											
Restricted	4,568	9,033	1,697	920	29,768	480	43,397	64	1,350		1,193
Committed											
Unassigned											
Total Fund Balances (Deficits)	4,568	9,033	1,697	920	29,768	480	43,397	64	1,350	-	1,193
Total Liabilities and Fund Balances	\$ 4,568	\$ 9,033	\$ 1,697	\$ 920	\$ 29,768	\$ 480	\$ 43,569	\$ 24,434	\$ 1,350	\$ -	\$ 2,015

Continued

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	TASC Athens County Municipal Drug Court	TASC Grants	Litter Control	ACBDD-WCBDD Project	Local Emergency Planning	Recycle Ohio	Probate Court Mental Illness	HMG Project Launch	Psychological Evaluation Grant	USAR Grant	DARE Grant
Revenues:											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax											
Intergovernmental				17,755	14,063		32,697	114,011		27,876	13,924
Charges for Services											
Licenses and Permits											
Fines and Forfeitures											
Interest											
Other Revenues								2,502			10,000
Total Revenue				17,755	14,063	-	32,697	116,513	-	27,876	23,924
Expenditures:											
Current:											
General Government:											
Legislative and Executive											
Judicial							45,151	1,250		23,900	37,440
Public Safety					16,835						
Public Works											
Health											
Human Services				17,755				102,294			
Economic Development and Assistance											
Conservation and Recreation											
Debt Service:											
Principal Retirement											
Interest and Fiscal Charges											
Total Expenditures				17,755	16,835	-	45,151	102,294	1,250	23,900	37,440
Excess of Revenues Over (Under) Expenditures				-	(2,772)	-	(12,454)	14,219	(1,250)	3,976	(13,516)
Other Financing Sources (Uses):											
Proceeds from General Obligation Bonds											
Transfers - In											
Total Other Sources (Uses)											
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses					(2,772)		(12,454)	14,219	(1,250)	3,976	(13,516)
Fund Balances (Deficits) at Beginning of Year as Restated	4,568	9,033	1,697	920	32,540	480	55,851	(14,155)	2,600	(3,976)	14,709
Fund Balances (Deficits) at End of Year	\$ 4,568	\$ 9,033	\$ 1,697	\$ 920	\$ 29,768	\$ 480	\$ 43,397	\$ 64	\$ 1,350	\$ -	\$ 1,193

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2011

		Sheriff Equipment Grant	Drug Prevention Grant	Clean Kids Grant	911 Government Assistance	The Plains High School Bike Path Connector	Health Ohio Grant	PSI Grant Common Pleas Court	Training Grant	Intensive Diversion	Juvenile Court Projects	Youth Services
Assets:												
Cash and Cash Equivalents	\$	8,577	\$ 164	\$ 17	\$ 673,146	\$ 68	\$ 16,850	\$ 1,349	\$ 13,132	\$ 7,957	\$ 137,786	\$ 154,135
Cash and Cash Equivalents in Segregated Accounts											1,170	
Receivables:												
Property Taxes												
Sales Tax												
Accounts												
Loans												
Interfund Receivable					13,134							23,671
Intergovernmental Receivable												
Prepaid Items												
Total Assets	\$	<u>8,577</u>	<u>\$ 164</u>	<u>\$ 17</u>	<u>\$ 686,280</u>	<u>\$ 68</u>	<u>\$ 16,850</u>	<u>\$ 1,349</u>	<u>\$ 13,132</u>	<u>\$ 7,957</u>	<u>\$ 138,973</u>	<u>\$ 177,806</u>
Liabilities:												
Accounts Payable	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199	\$ 1,317
Contracts Payable						9,283						3,946
Accrued Wages and Benefits								961				
Matured Compensated Absences Payable								227				
Interfund Payable												205
Intergovernmental Payable								169				8,377
Deferred Revenue												
Total Liabilities						9,283		1,357			199	13,845
Fund Balances:												
Nonspendable												
Restricted		8,577	164	17	686,280		16,850		13,132	7,957	138,757	163,961
Committed												
Unassigned						(9,215)		(8)				
Total Fund Balances (Deficits)		<u>8,577</u>	<u>164</u>	<u>17</u>	<u>686,280</u>	<u>(9,215)</u>	<u>16,850</u>	<u>(8)</u>	<u>13,132</u>	<u>7,957</u>	<u>138,774</u>	<u>163,961</u>
Total Liabilities and Fund Balances	\$	<u>8,577</u>	<u>\$ 164</u>	<u>\$ 17</u>	<u>\$ 686,280</u>	<u>\$ 68</u>	<u>\$ 16,850</u>	<u>\$ 1,349</u>	<u>\$ 13,132</u>	<u>\$ 7,957</u>	<u>\$ 138,973</u>	<u>\$ 177,806</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, 2011

	Sheriff Equipment Grant	Drug Prevention Grant	Clean Kids Grant	911 Government Assistance	The Plains High School Bike Path Connector	Health Ohio Grant	PSI Grant Common Pleas Court	Training Grant	Intensive Diversion	Juvenile Court Projects	Youth Services
Revenues:											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax											
Intergovernmental Charges for Services	8,577			109,620	37,485		19,000	15,000	31,000	17,388	191,905
Licenses and Permits											
Fines and Forfeitures											
Interest											
Other Revenues		1									22
Total Revenue	8,577	1	-	109,620	37,485	-	19,000	15,000	31,000	17,388	191,927
Expenditures:											
Current:											
General Government:											
Legislative and Executive											
Judicial							19,008		23,043		
Public Safety											
Public Works											
Health		53						1,868		1,544	235,504
Human Services											
Economic Development and Assistance					46,700						
Conservation and Recreation											
Debt Service:											
Principal Retirement											
Interest and Fiscal Charges											
Total Expenditures	-	53	-	-	46,700	-	19,008	1,868	23,043	1,544	235,504
Excess of Revenues Over (Under) Expenditures	8,577	(52)	-	109,620	(9,215)	-	(8)	13,132	7,957	15,844	(43,577)
Other Financing Sources (Uses):											
Proceeds from General Obligation Bonds											
Transfers - In											
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,577	(52)		109,620	(9,215)		(8)	13,132	7,957	15,844	(43,577)
Fund Balances (Deficits) at Beginning of Year as Restated	-	216	17	576,660	-	16,850	-	-	-	122,930	207,538
Fund Balances (Deficits) at End of Year	\$ 8,577	\$ 164	\$ 17	\$ 686,280	\$ (9,215)	\$ 16,850	\$ (8)	\$ 13,132	\$ 7,957	\$ 138,774	\$ 163,961

Continued

ATHENS COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
 December 31, 2011

	Athens County										Totals	
	JAG Grant	JAG IIL Grant 2011	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	OCJS Coordinators	Reentry	ODNR Scrap Tire Grant				
Assets:												
Cash and Cash Equivalents	\$ 8,160	\$ -	\$ 13,491	\$ 6,887	\$ 15	\$ -	\$ -	\$ 12,000			\$ 5,635,640	
Cash and Cash Equivalents in Segregated Accounts											12,380	
<i>Receivables:</i>												
Property Taxes											764,330	
Sales Tax											226,920	
Accounts											3,576	
Loans											190,078	
Interfund Receivable	463	5,920	16,638	8,715		42,416					336,491	
Intergovernmental Receivable			47								17,721	
Prepaid Items												
Total Assets	\$ 8,623	\$ 5,920	\$ 30,176	\$ 15,602	\$ 15	\$ 42,416	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 7,195,398	
Liabilities:												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,707	
Contracts Payable											145,243	
Accrued Wages and Benefits			275	2,713							84,832	
Matured Compensated Absences Payable											4,379	
Interfund Payable		5,920	318	1,166		36,496					227,176	
Intergovernmental Payable											86,517	
Deferred Revenue											811,486	
Total Liabilities	-	5,920	593	3,879	-	36,496	-	-	-	-	1,402,340	
Fund Balances:												
Nonspendable			47								171,644	
Restricted	8,623		29,536	11,723	15	5,920	12,000				5,611,584	
Committed											22,252	
Unassigned											(12,422)	
Total Fund Balances (Deficits)	8,623	-	29,583	11,723	15	5,920	12,000	12,000	12,000	12,000	5,793,058	
Total Liabilities and Fund Balances	\$ 8,623	\$ 5,920	\$ 30,176	\$ 15,602	\$ 15	\$ 42,416	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 7,195,398	

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Athens										
	JAG Grant	JAG ILL Grant 2011	Victims Assistance	OCJS DVDA Sheriff	OCJS Prosecutor	OCJS Coordinators	County Reentry	ODNR Scrap Tire Grant	Totals		
Revenues:											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808,484		
Sales Tax									1,361,596		
Intergovernmental	20,401	23,043	148,943	39,089		81,571		12,000	4,773,726		
Charges for Services									1,305,880		
Licenses and Permits									165,465		
Fines and Forfeitures									127,333		
Interest									16,666		
Other Revenues			1,414	8,718					297,437		
Total Revenue	20,401	23,043	150,357	47,807	-	81,571	-	12,000	8,856,587		
Expenditures:											
Current:											
General Government:											
Legislative and Executive									695,629		
Judicial									188,078		
Public Safety				52,027					2,101,550		
Public Works									970,697		
Health									336,777		
Human Services	20,259	23,043	183,956			75,651			4,266,520		
Economic Development and Assistance									53,091		
Conservation and Recreation									46,700		
Debt Service:											
Principal Retirement									7,259		
Interest and Fiscal Charges									501		
Total Expenditures	20,259	23,043	183,956	52,027	-	75,651	-	-	8,666,802		
Excess of Revenues Over (Under) Expenditures	142	-	(33,599)	(4,220)	-	5,920	-	12,000	189,785		
Other Financing Sources (Uses):											
Proceeds from General Obligation Bonds											
Transfers - In	8,481		30,467	12,889					24,995		
Total Other Sources (Uses)	8,481	-	30,467	12,889	-	-	-	-	436,990		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,623		(3,132)	8,669		5,920		12,000	626,775		
Fund Balances (Deficits) at Beginning of Year as Restated	-	-	32,715	3,054	15	-	-	-	5,166,283		
Fund Balances (Deficits) at End of Year	\$ 8,623	\$ -	\$ 29,583	\$ 11,723	\$ 15	\$ 5,920	\$ -	\$ 12,000	\$ 5,793,058		

ATHENS COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2011

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	EMA Truck Bond Retirement	Totals
Assets:									
Cash and Cash Equivalents	\$ 6,429	\$ -	\$ 6,198	\$ -	\$ 708	\$ 21,505	\$ -	\$ -	\$ 34,840
<i>Total Assets</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,198</u>	<u>\$ -</u>	<u>\$ 708</u>	<u>\$ 21,505</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,840</u>
Liabilities:									
Matured Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ 17,000
Matured Interest Payable	2,372		3,575		506	4,107			10,560
<i>Total Liabilities</i>	<u>2,372</u>	<u>-</u>	<u>3,575</u>	<u>-</u>	<u>506</u>	<u>21,107</u>	<u>-</u>	<u>-</u>	<u>27,560</u>
Fund Balances:									
Restricted	4,057	-	2,623	-	202	398	-	-	7,280
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>-</u>	<u>2,623</u>	<u>-</u>	<u>202</u>	<u>398</u>	<u>-</u>	<u>-</u>	<u>7,280</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,429</u>	<u>\$ -</u>	<u>\$ 6,198</u>	<u>\$ -</u>	<u>\$ 708</u>	<u>\$ 21,505</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,840</u>

ATHENS COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2011

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	County Buildings Bond Retirement	EMA Truck Bond Retirement	Totals
Revenues:									
Interest	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 4
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>4</u>
Expenditures:									
<i>Debt Service:</i>									
Principal Retirement		86,878		37,000			325,000	3,611	452,489
Interest and Fiscal Charges		21,851		30,991			28,100	313	81,255
<i>Total Expenditures</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>67,991</u>	<u>-</u>	<u>-</u>	<u>353,100</u>	<u>3,924</u>	<u>533,744</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(108,729)</u>	<u>3</u>	<u>(67,991)</u>	<u>-</u>	<u>1</u>	<u>(353,100)</u>	<u>(3,924)</u>	<u>(533,740)</u>
Other Financing Sources (Uses):									
Transfers - In		108,729		67,991			353,100	3,924	533,744
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>108,729</u>	<u>-</u>	<u>67,991</u>	<u>-</u>	<u>-</u>	<u>353,100</u>	<u>3,924</u>	<u>533,744</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>4</u>
Fund Balances (Deficits) at Beginning of Year	4,057	-	2,620	-	202	397	-	-	7,276
Fund Balances (Deficits) at End of Year	<u>\$ 4,057</u>	<u>\$ -</u>	<u>\$ 2,623</u>	<u>\$ -</u>	<u>\$ 202</u>	<u>\$ 398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,280</u>

ATHENS COUNTY, OHIO

Combining Balance Sheet Nonmajor Capital Projects Funds

December 31, 2011

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
Assets:							
Cash and Cash Equivalents	\$ 809	\$ 492	\$ -	\$ 1,155,786	\$ 26,805	\$ 300,000	\$ 1,483,892
<i>Total Assets</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,155,786</u>	<u>\$ 26,805</u>	<u>\$ 300,000</u>	<u>\$ 1,483,892</u>
Fund Balances:							
Committed	\$ 809	\$ 492	\$ -	\$ -	\$ 26,805	\$ -	\$ 28,106
Assigned	-	-	-	1,155,786	-	300,000	1,455,786
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>-</u>	<u>1,155,786</u>	<u>26,805</u>	<u>300,000</u>	<u>1,483,892</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,155,786</u>	<u>\$ 26,805</u>	<u>\$ 300,000</u>	<u>\$ 1,483,892</u>

ATHENS COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Projects Funds

For the Year Ended December 31, 2011

	County Home Improvement	Dog Shelter Construction	Issue I Projects	Beacon Capital Improvement	Capital Projects	Children Services Capital Projects	Totals
Revenues:							
Intergovernmental	\$ -	\$ -	\$ 57,775	\$ -	\$ -	\$ -	\$ 57,775
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>57,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,775</u>
Expenditures:							
Capital Outlay	-	-	57,775	-	-	-	57,775
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>57,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,775</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-
Other Financing Sources (Uses):							
Transfers - In	-	-	-	800,000	-	300,000	1,100,000
<i>Total Other Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800,000</u>	<u>-</u>	<u>300,000</u>	<u>1,100,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	800,000	-	300,000	1,100,000
Fund Balance (Deficits) at Beginning of Year	809	492	-	355,786	26,805	-	383,892
Fund Balances (Deficits) at End of Year	<u>\$ 809</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,155,786</u>	<u>\$ 26,805</u>	<u>\$ 300,000</u>	<u>\$ 1,483,892</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,852,247	\$ 1,852,247	\$ 1,922,924	\$ 70,677
Sales Tax	5,175,000	5,175,000	5,424,711	249,711
Intergovernmental	1,451,495	1,451,495	1,763,423	331,928
Charges for Services	1,934,995	1,906,437	1,907,189	752
Licenses and Permits	2,600	2,600	2,800	200
Fines and Forfeitures	142,500	142,500	178,133	35,633
Interest	410,900	410,900	405,537	(5,363)
Other	363,806	390,759	432,985	42,226
Total Revenue	11,353,543	11,331,938	12,057,702	725,764
Expenditures:				
Current:				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	264,772	264,772	264,614	158
Fringe Benefits	48,068	48,928	48,645	283
Contractual Services	47,333	54,483	49,683	4,800
Supplies and Materials	5,000	5,000	3,961	1,039
Other	45,000	44,000	42,079	1,921
Total Board of County Commissioners	410,173	417,183	408,982	8,201
County Auditor				
Salary and Wages	250,890	250,890	250,835	55
Fringe Benefits	35,819	35,819	35,125	694
Contractual Services	8,181	7,709	6,477	1,232
Supplies and Materials	5,000	5,000	4,968	32
Other	15,000	15,200	15,125	75
Total County Auditor	314,890	314,618	312,530	2,088
Treasurer				
Salary and Wages	108,819	108,715	108,340	375
Fringe Benefits	15,235	15,235	15,167	68
Contractual Services	14,294	14,294	11,410	2,884
Supplies and Materials	1,200	1,360	1,350	10
Other	3,250	3,195	3,175	20
Total Treasurer	142,798	142,799	139,442	3,357
Prosecuting Attorney				
Salary and Wages	731,703	734,003	733,751	252
Fringe Benefits	102,438	105,638	105,134	504
Supplies and Materials	4,500	4,500	4,500	-
Capital Outlay and Equipment	2,000	-	-	2,000
Other	68,209	63,209	63,204	5
Total Prosecuting Attorney	908,850	907,350	906,589	761
Board of Revision				
Supplies and Materials	500	500	-	500
Total Board of Revision	500	500	-	500

continued

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	70,000	75,802	75,802	-
Total Bureau of Inspection	70,000	75,802	75,802	-
Settlement Fees				
Other Expenses	55,000	39,942	39,081	861
Total Settlement Fees	55,000	39,942	39,081	861
County Planning Commission				
Other Expenses	4,438	4,443	4,443	-
Total County Planning Commission	4,438	4,443	4,443	-
Data Processing				
Salary and Wages	35,020	35,020	35,020	-
Fringe Benefits	4,903	4,903	4,903	-
Contractual Services	33,500	35,043	34,543	500
Supplies and Materials	11,625	7,233	7,179	54
Capital Outlay and Equipment	3,500	6,060	6,060	-
Total Data Processing	88,548	88,259	87,705	554
Board of Elections				
Salary and Wages	316,584	299,943	297,319	2,624
Fringe Benefits	37,261	37,261	34,836	2,425
Contractual Services	134,537	134,517	116,087	18,430
Supplies and Materials	12,799	26,367	26,367	-
Capital Outlay and Equipment	12,301	15,374	15,374	-
Other	8,000	8,000	7,724	276
Total Board of Elections	521,482	521,462	497,707	23,755
Recorder				
General Office				
Salary and Wages	119,903	119,903	119,891	12
Fringe Benefits	16,859	16,859	16,785	74
Contractual Services	78,967	80,462	80,450	12
Supplies and Materials	2,200	2,200	2,017	183
Other	4,158	2,658	2,522	136
Total General Office	222,087	222,082	221,665	417
Microfilm				
Salary and Wages	39,238	39,238	39,112	126
Fringe Benefits	5,493	5,493	5,476	17
Contractual Services	5,500	5,500	5,500	-
Supplies and Materials	1,000	1,000	1,000	-
Total Microfilm	51,231	51,231	51,088	143
Total Recorder	273,318	273,313	272,753	560

continued

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended December 31, 2011

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Legislative and Executive (continued)				
County Commissioners - Other	70,000	57,783	57,206	577
Capital Outlay and Equipment	2,500	2,500	-	2,500
Total County Commissioners - Other	72,500	60,283	57,206	3,077
Buildings and Grounds	152,000	152,000	150,707	1,293
Salary and Wages	21,101	21,101	21,099	2
Fringe Benefits	348,000	372,701	365,290	7,411
Contractual Services	41,957	49,457	46,572	2,885
Supplies and Materials	25,000	14,000	10,320	3,680
Capital Outlay and Equipment	11,000	8,500	6,822	1,678
Other	599,058	617,759	600,810	16,949
Total Buildings and Grounds	1,266,122	1,384,422	1,384,116	306
Insurances	6,000	5,259	4,795	464
Contractual Services	1,272,122	1,389,681	1,388,911	770
Other	287,000	258,416	257,853	563
Contractual Services	513,000	20,829	20,300	529
Other	800,000	279,245	278,153	1,092
Total Unanticipated Emergencies	5,533,677	5,132,639	5,070,114	62,525
Total General Government - Legislative and Executive				
General Government - Judicial	545	850	850	-
Court of Appeals	1,601	1,101	1,101	-
Contractual Services	7,967	7,985	7,984	1
Supplies and Materials	125	-	-	-
Capital Outlay and Equipment	10,238	9,936	9,935	1
Other	324,896	340,155	338,559	1,596
Total Court of Appeals	46,826	46,545	46,545	281
Common Pleas Court	110,723	96,464	75,117	21,347
Salary and Wages	15,000	15,000	7,370	7,630
Fringe Benefits	10,000	9,000	3,398	5,602
Contractual Services	507,445	507,445	470,989	36,456
Supplies and Materials				
Other				
Total Common Pleas Court				

continued

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended December 31, 2011

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General Government - Judicial (continued)				
Juvenile Court	387,371	371,371	367,507	3,864
Salary and Wages	57,523	57,523	52,295	5,228
Fringe Benefits	3,900	4,000	4,091	809
Contractual Services	5,000	10,000	9,980	20
Supplies and Materials	51,200	49,200	31,748	17,452
Other	504,994	492,994	465,621	27,373
Total Juvenile Court	102,686	103,686	100,732	2,954
Probate Court	14,376	14,376	14,295	81
Salary and Wages	50,900	34,900	34,523	377
Fringe Benefits	3,200	3,200	2,966	234
Contractual Services	5,500	5,500	5,001	499
Supplies and Materials	176,662	161,662	157,517	4,145
Other	151,182	151,182	151,182	-
Total Probate Court	21,165	21,165	21,165	-
Clerk of Courts	4,300	4,300	4,300	-
Salary and Wages	5,000	5,000	5,000	-
Fringe Benefits	181,647	181,647	181,647	-
Contractual Services	85,054	85,054	82,998	2,056
Supplies and Materials	12,025	12,025	11,662	363
Other	65,203	65,203	53,326	11,877
Total Clerk of Courts	162,282	162,282	147,986	14,296
Municipal Court	563,508	584,456	580,783	3,673
Salary and Wages	3,000	3,000	2,920	80
Fringe Benefits	566,508	587,456	583,703	3,753
Contractual Services	2,109,776	2,103,422	2,017,398	86,024
Supplies and Materials				
Other	15,000	1,395	1,395	-
Total County Commissioners - Other	15,000	1,395	1,395	-
Total General Government - Judicial				
Public Safety	55,100	58,219	58,219	-
Board of County Commissioners	7,714	8,151	8,151	-
Contractual Services	50,200	83,000	80,712	2,288
Supplies and Materials	250	1,250	385	865
Other	13,000	6,881	1,279	5,602
Total Board of County Commissioners	126,264	157,501	148,746	8,755
Coroner				
Salary and Wages				
Fringe Benefits				
Contractual Services				
Supplies and Materials				
Other				
Total Coroner				

continued

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended December 31, 2011

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,306,727	1,330,256	1,330,256	-
Fringe Benefits	228,528	230,832	230,738	94
Contractual Services	93,025	80,448	80,448	-
Supplies and Materials	110,000	138,704	138,704	-
Capital Outlay and Equipment	24,000	24,906	24,906	-
Other	51,186	44,221	44,221	-
Total Sheriff	1,813,466	1,849,367	1,849,273	94
County Commissioners - Other				
Contractual Services	1,127,000	1,439,954	1,427,484	12,470
Total County Commissioners - Other	1,127,000	1,439,954	1,427,484	12,470
Total Public Safety	3,081,730	3,448,217	3,426,898	21,319
Public Works				
Board of County Commissioners	85,000	85,000	85,000	-
Contractual Services	85,000	85,000	85,000	-
Total Board of County Commissioners	85,000	85,000	85,000	-
Total Public Works	1,000	1,000	869	131
Health				
Vital Statistics	1,000	1,000	869	131
Other	173,813	173,813	173,813	-
Total Vital Statistics	173,813	173,813	173,813	-
Agriculture				
Other	95,612	95,612	92,237	3,375
Total Other Health	95,612	95,612	92,237	3,375
County Commissioners - Other				
Contractual Services	50,000	55,118	55,012	106
Total County Commissioners - Other	50,000	55,118	55,012	106
Total Health	320,425	325,543	321,931	3,612

continued

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended December 31, 2011

General Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Human Services				
Soldier Relief	114,618	99,113	95,345	3,768
Salary and Wages	14,000	14,000	13,393	607
Fringe Benefits	4,185	3,853	3,847	6
Supplies and Materials	2,000	-	-	-
Capital Outlay and Equipment	327,534	350,609	350,599	10
Other	462,337	467,575	463,184	4,391
Total Soldier Relief	33,000	27,501	27,501	-
Memorial Day Expense	33,000	27,501	27,501	-
Supplies and Materials	495,337	495,076	490,685	4,391
Total Memorial Day Expense	8,000	8,000	5,665	2,335
Other	8,000	8,000	5,665	2,335
Total Board of County Commissioners	8,000	8,000	5,665	2,335
Total Conservation & Recreation	11,633,945	11,597,897	11,417,691	180,206
Total Expenditures	(280,402)	(265,959)	640,011	905,970
Excess of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses):				
Advances - In	-	11,915	11,915	-
Advances - Out	-	(11,915)	(11,915)	-
Transfers - Out	(953,499)	(980,724)	(980,723)	1
Total Other Financing Sources (Uses)	(953,499)	(980,724)	(980,723)	1
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,233,901)	(1,246,683)	(340,712)	905,971
Fund Balances (Deficit) at Beginning of Year	1,217,426	1,217,426	1,217,426	-
Prior Year Encumbrances Appropriated	29,257	29,257	29,257	-
Fund Balances (Deficit) at End of Year	\$ 12,782	\$ -	\$ 905,971	\$ 905,971

ATHENS COUNTY, OHIO

Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget	
	Original	Final		Positive	Negative
Revenues:					
Intergovernmental	\$ 9,870,300	\$ 9,814,850	\$ 7,728,320	\$	(2,086,530)
Other	5,000	5,000	790		(4,210)
Total Revenue	9,875,300	9,819,850	7,729,110		(2,090,740)
Expenditures:					
Current:					
Human Services					
Administration					
Salary and Wages	2,105,000	1,969,445	1,969,445		-
Fringe Benefits	1,635,000	1,427,000	1,396,817		30,183
Contractual Services	300,000	198,370	192,836		5,534
Supplies and Materials	95,000	105,000	97,213		7,787
Capital Outlay and Equipment	50,000	12,000	11,518		482
Other	945,300	844,238	806,095		38,143
Total Administration	5,130,300	4,556,053	4,473,924		82,129
Social Services					
Salary and Wages	1,425,000	1,295,300	1,293,793		1,507
Fringe Benefits	1,029,000	976,555	808,878		167,677
Contractual Services	2,160,000	1,358,595	745,376		613,219
Supplies and Materials	10,000	8,202	8,202		-
Capital Outlay and Equipment	5,000	5,000	-		5,000
Other	535,000	450,100	448,895		1,205
Total Social Services	5,164,000	4,093,752	3,305,144		788,608
Total Expenditures	10,294,300	8,649,805	7,779,068		870,737
Excess of Revenues Over (Under) Expenditures	(419,000)	1,170,045	(49,958)		(1,220,003)
Other Financing Sources (Uses):					
Advances In					
Advances Out	-	(35,000)	35,000		35,000
Transfers - In	425,000	436,870	34,984		(401,886)
Total Other Financing Sources (Uses)	425,000	401,870	34,984		(366,886)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,000	1,571,915	(14,974)		(1,586,889)
Fund Balances (Deficit) at Beginning of Year	995,455	995,455	995,455		-
Prior Year Encumbrances Appropriated	-	-	-		-
Fund Balances (Deficit) at End of Year	\$ 1,001,455	\$ 2,567,370	\$ 980,481		\$ (1,586,889)

ATHENS COUNTY, OHIO

Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget	
	Original	Final		Positive	Negative
Revenues:					
Intergovernmental	\$ 4,200,000	\$ 4,200,000	\$ 4,195,908	\$	(4,092)
Charges for Services	-	-	190		190
Fines and Forfeitures	30,000	30,000	50,717		20,717
Interest	-	-	1,495		1,495
Other	100,000	100,000	137,727		37,727
Total Revenue	4,330,000	4,330,000	4,386,037		56,037
Expenditures:					
Current:					
Public Works					
County Engineer					
Salary and Wages	251,000	251,000	239,172		11,828
Fringe Benefits	103,000	104,500	97,536		6,964
Contractual Services	162,000	74,778	74,778		-
Supplies and Materials	10,000	8,299	8,299		-
Capital Outlay and Equipment	10,000	6,819	6,819		-
Other	111,000	77,704	77,704		-
Total County Engineer	647,000	523,100	504,308		18,792
Road					
Salary and Wages	1,006,030	1,091,030	1,084,791		6,239
Fringe Benefits	765,970	764,470	735,180		29,290
Supplies and Materials	650,000	1,083,577	1,032,932		50,645
Capital Outlay and Equipment	150,000	75,413	75,413		-
Other	500,000	517,410	517,410		-
Total Road	3,072,000	3,531,900	3,445,726		86,174
Bridge					
Contractual Services	500,000	580,000	537,834		42,166
Supplies and Materials	30,000	-	-		-
Capital Outlay and Equipment	1,000	-	-		-
Other	50,000	50,000	50,000		-
Total Bridge	581,000	630,000	587,834		42,166
Total Public Works	4,300,000	4,685,000	4,537,868		147,132
Total Expenditures	4,300,000	4,685,000	4,537,868		147,132
Excess of Revenues Over (Under) Expenditures	30,000	(355,000)	(151,831)		203,169
Fund Balances (Deficit) at Beginning of Year	1,053,145	1,053,145	1,053,145		-
Prior Year Encumbrances Appropriated	-	-	-		-
Fund Balances (Deficit) at End of Year	\$ 1,083,145	\$ 698,145	\$ 901,314		\$ 203,169

ATHENS COUNTY, OHIO

Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,146,484	\$ 3,146,484	\$ 3,294,170	\$ 147,686
Intergovernmental	3,403,938	3,403,938	3,460,369	56,431
Charges for Services	370,922	370,922	88,778	(282,144)
Other	133,000	49,500	187,459	137,959
Total Revenue	7,054,344	6,970,844	7,030,776	59,932
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	2,671,730	2,664,697	2,492,976	171,721
Fringe Benefits	1,133,863	1,139,537	1,073,705	65,832
Contractual Services	2,240,000	2,208,599	1,795,405	413,194
Supplies and Materials	47,500	49,078	45,841	3,237
Capital Outlay and Equipment	347,150	293,444	281,060	12,384
Other	1,075,124	1,076,512	902,404	174,108
Total Expenditures	7,515,367	7,431,867	6,591,391	840,476
Excess of Revenues Over (Under) Expenditures	(461,023)	(461,023)	439,385	900,408
Other Financing Sources (Uses):				
Advances - In	5,000	5,000	-	(5,000)
Transfers - Out	-	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	5,000	(295,000)	(300,000)	(5,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(456,023)	(756,023)	139,385	895,408
Fund Balances (Deficit) at Beginning of Year	5,112,280	5,112,280	5,112,280	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,656,257	\$ 4,356,257	\$ 5,251,665	\$ 895,408

ATHENS COUNTY, OHIO

Statement of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Major Special Revenue Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 4,379,270	\$ 4,379,270	\$ 4,574,895	\$ 195,625
Intergovernmental	3,166,514	3,166,514	3,812,525	646,011
Charges for Services	445,500	445,500	233,127	(212,373)
Other	100,500	100,500	138,155	37,655
Total Revenue	8,091,784	8,091,784	8,758,702	666,918
Expenditures:				
<i>Current:</i>				
Human Services				
Salary and Wages	4,156,778	3,996,778	3,951,830	44,948
Fringe Benefits	1,975,789	2,111,314	2,052,522	58,792
Contractual Services	995,722	897,123	797,461	99,662
Supplies and Materials	200,000	274,000	262,936	11,064
Capital Outlay and Equipment	230,000	74,975	16,381	58,594
Other	1,119,080	1,773,180	1,493,585	279,595
Total Expenditures	8,677,369	9,127,370	8,574,715	552,655
Excess of Revenues Over (Under) Expenditures	(585,585)	(1,035,586)	183,987	1,219,573
Other Financing Sources (Uses):				
Transfers - Out	(50,000)	(800,000)	(800,000)	-
Total Other Financing Sources (Uses)	(50,000)	(800,000)	(800,000)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(635,585)	(1,835,586)	(616,013)	1,219,573
Fund Balances (Deficit) at Beginning of Year	4,019,786	4,019,786	4,019,786	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,384,201	\$ 2,184,200	\$ 3,403,773	\$ 1,219,573

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
 For the Year Ended December 31, 2011

ATHENS COUNTY, OHIO
Statement of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Major Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 1,418,365	\$ 1,418,365	\$ 1,485,180	\$ 66,815
Intergovernmental	284,020	284,020	202,347	(81,673)
Charges for Services	1,100,000	1,100,000	999,489	(100,511)
Other	-	-	11,624	11,624
Total Revenue	2,802,385	2,802,385	2,698,640	(103,745)
Expenditures:				
<i>Current:</i>				
Health				
Salary and Wages	1,444,451	1,552,467	1,533,981	18,486
Fringe Benefits	658,610	578,610	562,305	16,305
Contractual Services	198,636	391,751	284,480	107,271
Supplies and Materials	157,026	149,301	115,607	33,694
Capital Outlay and Equipment	178,500	155,209	22,013	133,196
Other	131,737	142,704	115,193	27,511
Total Expenditures	2,768,960	2,970,042	2,633,579	336,463
Excess of Revenues Over (Under) Expenditures	33,425	(167,657)	65,061	232,718
Other Financing Sources (Uses):				
Sale of Capital Assets	-	-	750	750
Total Other Financing Sources (Uses)	-	-	750	750
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	33,425	(167,657)	65,811	233,468
Fund Balances (Deficit) at Beginning of Year	418,424	418,424	418,424	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 451,849	\$ 250,767	\$ 484,235	\$ 233,468

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ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges For Services	\$ 30,000	\$ 32,000	\$ 33,485	\$ 1,485
Licenses and Permits	125,000	131,000	159,107	28,107
Fines and Forfeitures	19,000	19,000	21,781	2,781
Other	2,500	20,261	24,187	3,926
Total Revenue	176,500	202,261	238,560	36,299
Expenditures:				
Current:				
Health				
Salary and Wages	108,000	100,000	99,710	290
Fringe Benefits	60,658	60,658	60,725	133
Contractual Services	2,000	2,000	998	1,002
Supplies and Materials	17,023	28,284	27,403	881
Other	24,810	49,828	45,773	4,055
Total Expenditures	212,691	240,970	234,609	6,361
Excess of Revenues Over (Under) Expenditures	(36,191)	(38,709)	3,951	42,660
Fund Balances (Deficit) at Beginning of Year	38,686	38,686	38,686	-
Prior Year Encumbrances Appropriated	23	23	23	-
Fund Balances (Deficit) at End of Year	\$ 2,518	\$ -	\$ 42,660	\$ 42,660

County Donations Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	108	108	108	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 108	\$ 108	\$ 108	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,370,000	\$ 1,335,000	\$ 1,463,212	\$ 128,212
Charges for Services	230,000	230,000	137,167	(92,833)
Total Revenue	1,600,000	1,565,000	1,600,379	35,379
Expenditures:				
Current:				
Human Services				
Salary and Wages	755,000	747,900	677,610	70,290
Fringe Benefits	482,333	422,078	398,196	23,882
Contractual Services	635,000	788,355	788,317	38
Other	45,000	50,000	42,241	7,759
Total Expenditures	1,917,333	2,008,333	1,906,364	101,969
Excess of Revenues Over (Under) Expenditures	(317,333)	(443,333)	(305,985)	137,348
Other Financing Sources (Uses):				
Advances - In	-	35,000	35,000	-
Advances - Out	-	(35,000)	(35,000)	-
Transfers - In	316,000	316,000	316,000	-
Total Other Financing Sources (Uses)	316,000	316,000	316,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,333)	(127,333)	10,015	137,348
Fund Balances (Deficit) at Beginning of Year	127,368	127,368	127,368	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 126,035	\$ 35	\$ 137,383	\$ 137,348

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 4,720	\$ (280)
Total Revenues	5,000	5,000	4,720	(280)
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,000	5,000	1,170	3,830
Fringe Benefits	300	300	17	283
Other	13,700	13,700	4,320	9,380
Total Expenditures	19,000	19,000	5,507	13,493
Excess of Revenues Over (Under) Expenditures	(14,000)	(14,000)	(787)	13,213
Fund Balances (Deficit) at Beginning of Year	20,412	20,412	20,412	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,412	\$ 6,412	\$ 19,625	\$ 13,213

Real Estate Assessment Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 614,000	\$ 614,000	\$ 757,592	\$ 143,592
Other	-	-	49	49
Total Revenue	614,000	614,000	757,641	143,641
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	235,000	235,000	199,503	35,497
Fringe Benefits	99,187	99,187	77,870	21,317
Contractual Services	270,000	270,000	258,919	11,081
Supplies and Materials	3,000	3,000	-	3,000
Capital Outlay	5,000	5,000	439	4,561
Other	9,000	9,000	7,170	1,830
Total Expenditures	621,187	621,187	543,901	77,286
Excess of Revenues Over (Under) Expenditures	(7,187)	(7,187)	213,740	220,927
Fund Balances (Deficit) at Beginning of Year	814,212	814,212	814,212	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 807,025	\$ 807,025	\$ 1,027,952	\$ 220,927

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 83,657	\$ 83,657	\$ 83,161	\$ (496)
Other	-	-	7,693	7,693
Total Revenue	83,657	83,657	90,854	7,197
Expenditures:				
<i>Current:</i>				
Public Works				
Salary and Wages	48,157	48,157	48,157	-
Fringe Benefits	22,000	22,000	21,362	638
Contractual Services	25,000	21,479	19,551	1,928
Supplies and Materials	500	4,000	3,404	596
Other	500	521	521	-
Total Expenditures	96,157	96,157	92,995	3,162
Excess of Revenues Over (Under) Expenditures	(12,500)	(12,500)	(2,141)	10,359
Fund Balances (Deficit) at Beginning of Year	17,283	17,283	17,283	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,783	\$ 4,783	\$ 15,142	\$ 10,359

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

Emergency Management Agency Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 33,500	\$ 33,500	\$ 35,997	\$ 2,497
Other	3,400	7,400	8,662	1,262
Total Revenue	36,900	40,900	44,659	3,759
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	46,528	48,363	48,140	223
Fringe Benefits	12,625	10,790	7,876	2,914
Contractual Services	1,100	5,600	4,681	919
Supplies and Materials	7,500	7,500	5,934	1,566
Capital Outlay	4,000	8,000	6,418	1,582
Other	9,100	5,600	4,257	1,343
Total Expenditures	80,853	85,853	77,306	8,547
Excess of Revenues Over (Under) Expenditures	(43,953)	(44,953)	(32,647)	12,306
Other Financing Sources (Uses):				
Transfers - In	34,216	34,216	34,528	312
Total Other Financing Sources (Uses)	34,216	34,216	34,528	312
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,737)	(10,737)	1,881	12,618
Fund Balances (Deficit) at Beginning of Year	11,654	11,654	11,654	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,917	\$ 917	\$ 13,535	\$ 12,618

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

Law Library Resources Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 258	\$ 158
Fines and Forfeitures	70,684	70,684	74,957	4,273
Other	6,600	6,600	232	(6,368)
Total Revenues	77,384	77,384	75,447	(1,937)
Expenditures:				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	28,873	28,873	28,873	-
Fringe Benefits	10,118	10,253	10,220	33
Contractual Services	4,413	4,278	3,170	1,108
Capital Outlay	1,500	1,500	-	1,500
Other	51,233	51,233	45,149	6,084
Total Expenditures	96,137	96,137	87,412	8,725
Excess of Revenues Over (Under) Expenditures	(18,753)	(18,753)	(11,965)	6,788
Other Financing Sources (Uses):				
Transfers - In	20,138	20,138	9,630	(10,508)
Total Other Financing Sources (Uses)	20,138	20,138	9,630	(10,508)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,385	1,385	(2,335)	(3,720)
Fund Balances (Deficit) at Beginning of Year	18,455	18,455	18,455	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 19,840	\$ 19,840	\$ 16,120	\$ (3,720)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 129,000	\$ 129,000	\$ 142,963	\$ 13,963
Other	6,000	6,000	10,954	4,954
Total Revenues	135,000	135,000	153,917	18,917
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Treasurer				
Salary and Wages	52,846	52,846	45,512	7,334
Fringe Benefits	9,144	9,145	7,579	1,566
Contractual Services	12,296	11,996	10,531	1,465
Supplies and Materials	200	200	168	32
Capital Outlay	500	485	242	243
Other	1,200	1,515	1,455	60
Total Treasurer	76,186	76,187	65,487	10,700
Prosecuting Attorney				
Salary and Wages	63,641	63,641	55,167	8,474
Fringe Benefits	11,017	11,016	8,902	2,114
Contractual Services	3,776	3,776	3,776	-
Supplies and Materials	2,000	2,000	1,270	730
Capital Outlay	5,000	5,000	463	4,537
Other	10,000	10,000	7,595	2,405
Total Prosecuting Attorney	95,434	95,433	77,173	18,260
Total Expenditures	171,620	171,620	142,660	28,960
Excess of Revenues Over (Under) Expenditures	(36,620)	(36,620)	11,257	47,877
Fund Balances (Deficit) at Beginning of Year	98,714	98,714	98,714	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 62,094	\$ 62,094	\$ 109,971	\$ 47,877

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 200	\$ 200	\$ 262	\$ 62
Total Revenue	200	200	262	62
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	100	100	100	-
Other	1,000	1,000	993	7
Total Expenditures	1,100	1,100	1,093	7
Excess of Revenues Over (Under) Expenditures	(900)	(900)	(831)	69
Fund Balances (Deficit) at Beginning of Year	995	995	995	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 95	\$ 95	\$ 164	\$ 69

Marriage License Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 7,754	\$ 2,754
Licenses and Permits	5,600	5,600	6,358	758
Total Revenue	10,600	10,600	14,112	3,512
Expenditures:				
<i>Current:</i>				
Health	-	-	-	-
Other	-	14,158	14,158	-
Total Expenditures	-	14,158	14,158	-
Excess of Revenues Over (Under) Expenditures	10,600	(3,558)	(46)	3,512
Fund Balances (Deficit) at Beginning of Year	5,908	5,908	5,908	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,508	\$ 2,350	\$ 5,862	\$ 3,512

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

Probate/Juvenile Computerization Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 13,504	\$ (496)
Total Revenue	14,000	14,000	13,504	(496)
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	15,000	15,000	9,120	5,880
Total Expenditures	15,000	15,000	9,120	5,880
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,000)	4,384	5,384
Fund Balances (Deficit) at Beginning of Year	17,764	17,764	17,764	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,764	\$ 16,764	\$ 22,148	\$ 5,384

Probate/Juvenile Computer Legal Research Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,000	\$ 4,000	\$ 4,048	\$ 48
Total Revenue	4,000	4,000	4,048	48
Expenditures:				
<i>Current:</i>				
General Government-Judicial Other	4,000	4,000	2,085	1,915
Total Expenditures	4,000	4,000	2,085	1,915
Excess of Revenues Over (Under) Expenditures	-	-	1,963	1,963
Fund Balances (Deficit) at Beginning of Year	4,852	4,852	4,852	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,852	\$ 4,852	\$ 6,815	\$ 1,963

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

Common Pleas Computerization Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 14,699	\$ 1,699
Total Revenue	13,000	13,000	14,699	1,699
Expenditures:				
<i>Current:</i>				
General Government-Judicial Equipment	-	13,000	12,447	553
Total Expenditures	-	13,000	12,447	553
Excess of Revenues Over (Under) Expenditures	13,000	-	2,252	2,252
Fund Balances (Deficit) at Beginning of Year	37,109	37,109	37,109	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 50,109	\$ 37,109	\$ 39,361	\$ 2,252

Common Pleas Computer Legal Research Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,317	\$ 2,317	\$ 2,883	\$ 566
Total Revenue	2,317	2,317	2,883	566
Expenditures:				
<i>Current:</i>				
General Government-Judicial Other	-	2,000	742	1,258
Total Expenditures	-	2,000	742	1,258
Excess of Revenues Over (Under) Expenditures	2,317	317	2,141	1,824
Fund Balances (Deficit) at Beginning of Year	3,953	3,953	3,953	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,270	\$ 4,270	\$ 6,094	\$ 1,824

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

Special Projects Common Pleas Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 7,733	\$ (2,267)
Total Revenue	10,000	10,000	7,733	(2,267)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	-	4,000	2,490	1,510
Capital Outlay	-	10,000	4,090	5,910
Other	-	-	-	-
Total Expenditures	-	14,000	6,580	7,420
Excess of Revenues Over (Under) Expenditures	10,000	(4,000)	1,153	5,153
Fund Balances (Deficit) at Beginning of Year	24,680	24,680	24,680	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 34,680	\$ 20,680	\$ 25,833	\$ 5,153

Probate Court Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 7,000	\$ 7,000	\$ 7,200	\$ 200
Total Revenue	7,000	7,000	7,200	200
Expenditures:				
<i>Current:</i>				
General Government-Judicial	21,000	21,000	-	21,000
Other	-	-	-	-
Total Expenditures	21,000	21,000	-	21,000
Excess of Revenues Over (Under) Expenditures	(14,000)	(14,000)	7,200	21,200
Fund Balances (Deficit) at Beginning of Year	22,990	22,990	22,990	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,990	\$ 8,990	\$ 30,190	\$ 21,200

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

Juvenile Drivers Interlock & Alcohol Monitoring Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ -	\$ 50	\$ 50
Total Revenue	-	-	50	50
Expenditures:				
<i>Current:</i>				
Health	50	50	-	50
Other	-	-	-	-
Total Expenditures	50	50	-	50
Excess of Revenues Over (Under) Expenditures	(50)	(50)	50	100
Fund Balances (Deficit) at Beginning of Year	50	50	50	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 100	\$ 100

Juvenile Tobacco Intervention Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,360	\$ 360
Total Revenue	1,000	1,000	1,360	360
Expenditures:				
<i>Current:</i>				
Health	17,000	17,000	-	17,000
Other	-	-	-	-
Total Expenditures	17,000	17,000	-	17,000
Excess of Revenues Over (Under) Expenditures	(16,000)	(16,000)	1,360	17,360
Fund Balances (Deficit) at Beginning of Year	17,939	17,939	17,939	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,939	\$ 1,939	\$ 19,299	\$ 17,360

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 13,500	\$ 13,500	\$ 10,369	\$ (3,131)
Total Revenue	13,500	13,500	10,369	(3,131)
Expenditures:				
<i>Current:</i>				
Public Safety	4,620	12,120	9,724	2,396
Contractual Services	4,620	12,120	9,724	2,396
Total Expenditures	8,880	1,380	645	(735)
Excess of Revenues Over (Under) Expenditures	5,548	5,548	5,548	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 14,428	\$ 6,928	\$ 6,193	\$ (735)

Concealed Carry Weapons Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 18,000	\$ 18,000	\$ 14,910	\$ (3,090)
Total Revenue	18,000	18,000	14,910	(3,090)
Expenditures:				
<i>Current:</i>				
Public Safety	1,000	11,000	10,765	235
Salary and Wages	400	2,087	1,755	332
Fringe Benefits	3,600	8,913	8,900	13
Contractual Services	5,000	22,000	21,420	580
Total Expenditures	13,000	(4,000)	(6,510)	(2,510)
Excess of Revenues Over (Under) Expenditures	12,426	12,426	12,426	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 25,426	\$ 8,426	\$ 5,916	\$ (2,510)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 83,000	\$ 115,214	\$ 104,882	\$ (10,332)
Total Revenue	83,000	115,214	104,882	(10,332)
Expenditures:				
<i>Current:</i>				
Public Safety	45,800	84,114	79,353	4,761
Salary and Wages	5,481	18,481	18,116	365
Fringe Benefits	-	5,674	5,674	-
Supplies	9,050	-	-	-
Other	-	-	-	-
Total Expenditures	60,331	108,269	103,143	5,126
Excess of Revenues Over (Under) Expenditures	22,669	6,945	1,739	(5,206)
Fund Balances (Deficit) at Beginning of Year	3,392	3,392	3,392	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 26,061	\$ 10,337	\$ 5,131	\$ (5,206)

Common Pleas Monitoring Service Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ 1,266	\$ 2,110	\$ 844
Total Revenue	-	1,266	2,110	844
Expenditures:				
<i>Current:</i>				
General Government-Judicial	-	1,266	1,029	237
Contractual Services	-	1,266	1,029	237
Total Expenditures	-	-	1,081	1,081
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 1,081	\$ 1,081

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

Indigent Drivers Alcohol Treatment Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 200	\$ 200	\$ 333	\$ 133
Total Revenue	200	200	333	133
Expenditures:				
Current:				
Public Safety	2,000	2,000	-	2,000
Other	2,000	2,000	-	2,000
Total Expenditures	(1,800)	(1,800)	333	2,133
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	2,636	2,636	2,636	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 836	\$ 836	\$ 2,969	\$ 2,133

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

Mandatory Drug Fine Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ 35,000	\$ 35,000	\$ 31,522	\$ (3,478)
Other	2,000	2,000	2,674	674
Total Revenue	37,000	37,000	34,196	(2,804)
Expenditures:				
Current:				
Public Safety	12,249	28,549	12,259	16,290
Sheriff	12,249	28,549	12,259	16,290
Other				
Total Sheriff				
Prosecuting Attorney	5,000	12,000	11,733	267
Other	5,000	12,000	11,733	267
Total Prosecuting Attorney				
Total Expenditures	17,249	40,549	23,992	16,557
Excess of Revenues Over (Under) Expenditures	19,751	(3,549)	10,204	13,753
Fund Balances (Deficit) at Beginning of Year	60,286	60,286	60,286	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 80,037	\$ 56,737	\$ 70,490	\$ 13,753

D.U.I. Enforcement and Education Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Current:				
Public Safety	1,580	1,580	-	1,580
Other	1,580	1,580	-	1,580
Total Expenditures	(1,580)	(1,580)	-	1,580
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	1,580	1,580	1,580	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 1,560	\$ 1,560

Diversions - Prosecuting Attorney Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 15,000	\$ 15,000	\$ 48,009	\$ 33,009
Total Revenue	15,000	15,000	48,009	33,009
Expenditures:				
Current:				
Public Safety	10,156	40,156	30,061	10,095
Salary and Wages	1,816	7,126	4,959	2,167
Fringe Benefits	2,000	2,000	1,790	210
Other				
Total Expenditures	13,972	49,282	36,810	12,472
Excess of Revenues Over (Under) Expenditures	1,028	(34,282)	11,199	45,481
Fund Balances (Deficit) at Beginning of Year	75,538	75,538	75,538	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 76,566	\$ 41,256	\$ 86,737	\$ 45,481

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 100	\$ 100	\$ 875	\$ 775
Total Revenue	100	100	875	775
Expenditures:				
<i>Current:</i>				
Public Safety	985	985	550	435
Supplies and Materials	985	985	550	435
Total Expenditures	(885)	(885)	325	1,210
Excess of Revenues Over (Under) Expenditures	985	985	985	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	100	100	1,310	1,210
Fund Balances (Deficit) at End of Year	\$ 100	\$ 100	\$ 1,310	\$ 1,210

Project Lifesaver Fund

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ 6,000	\$ 11,000	\$ 8,878	\$ (2,122)
Total Revenue	6,000	11,000	8,878	(2,122)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	5,000	6,500	5,489	1,011
Contractual Services	-	3,000	-	3,000
Total Expenditures	5,000	9,500	5,489	4,011
Excess of Revenues Over (Under) Expenditures	1,000	1,500	3,389	1,889
Fund Balances (Deficit) at Beginning of Year	8,614	8,614	8,614	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 9,614	\$ 10,114	\$ 12,003	\$ 1,889

Special Projects - Mediation Fund

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 139,596	\$ 139,596	\$ 146,215	\$ 6,619
Intergovernmental	29,484	29,484	19,490	(9,994)
Total Revenue	169,080	169,080	165,705	(3,375)
Expenditures:				
<i>Current:</i>				
Health	710,099	703,834	118,123	585,711
Contractual Services	8,750	8,407	6,642	1,765
Total Expenditures	718,849	712,241	124,765	587,476
Excess of Revenues Over (Under) Expenditures	(549,769)	(543,161)	40,940	584,101
Fund Balances (Deficit) at Beginning of Year	815,536	815,536	815,536	-
Prior Year Encumbrances Appropriated	17,750	17,750	17,750	-
Fund Balances (Deficit) at End of Year	\$ 283,517	\$ 290,125	\$ 874,226	\$ 584,101

T.B. Hospital Fund

Senior Citizens Levy Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 633,474	\$ 635,718	\$ 662,270	\$ 26,552
Intergovernmental	108,806	108,806	97,630	(11,176)
Total Revenue	742,280	744,524	759,900	15,376
Expenditures:				
<i>Current:</i>				
Human Services	526,900	526,900	507,042	19,858
Senior Citizens	13,200	13,700	12,846	854
Total Senior Citizens	540,100	540,600	519,888	20,712
Meals on Wheels	229,610	229,854	229,854	-
Contractual Services	4,400	5,900	5,767	133
Total Meals on Wheels	234,010	235,754	235,621	133
Total Expenditures	774,110	776,354	755,509	20,845
Excess of Revenues Over (Under) Expenditures	(31,830)	(31,830)	4,391	36,221
Fund Balances (Deficit) at Beginning of Year	73,423	73,423	73,423	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 41,593	\$ 41,593	\$ 77,814	\$ 36,221

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales Tax	\$ 1,260,465	\$ 1,260,465	\$ 1,355,656	\$ 95,191
Other	40,000	40,000	48,892	8,892
Total Revenue	1,300,465	1,300,465	1,404,548	104,083
Expenditures:				
<i>Current:</i>				
Public Safety				
Salary and Wages	740,938	740,938	703,552	37,386
Fringe Benefits	288,366	292,267	264,678	27,589
Contractual Services	147,900	165,900	155,165	10,735
Supplies and Materials	23,700	24,251	16,858	7,293
Capital Outlay and Equipment	138,300	298,622	298,622	-
Other	96,700	106,700	94,262	12,438
Total Expenditures	1,437,904	1,628,678	1,533,237	95,441
Excess of Revenues Over (Under) Expenditures	(137,439)	(328,213)	(128,689)	199,524
Fund Balances (Deficit) at Beginning of Year	573,547	573,547	573,547	-
Prior Year Encumbrances Appropriated	53,100	53,100	53,100	-
Fund Balances (Deficit) at End of Year	\$ 489,208	\$ 298,434	\$ 497,958	\$ 199,524

Bikeway Maintenance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other	\$ -	\$ 2,748	\$ 7,748	\$ 5,000
Total Revenue	-	2,748	7,748	5,000
Expenditures:				
Conservation and Recreation	-	2,000	-	2,000
Other	-	748	7,748	7,000
Total Expenditures	-	2,000	7,748	5,748
Excess of Revenues Over (Under) Expenditures	-	748	-	748
Fund Balances (Deficit) at Beginning of Year	990	990	990	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 990	\$ 1,738	\$ 8,738	\$ 7,000

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ 1,526	\$ 2,068	\$ 542
Total Revenue	-	1,526	2,068	542
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	-	1,526	-	1,526
Equipment	-	1,526	-	1,526
Total Expenditures	-	1,526	-	1,526
Excess of Revenues Over (Under) Expenditures	-	-	2,068	2,068
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 2,068	\$ 2,068

DUI Grant Fund

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

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 913,185	\$ 1,935,585	\$ 701,794	\$ (1,233,791)
Other	913,185	1,935,585	701,794	(1,233,791)
Total Revenue				
Expenditures:				
<i>Current:</i>				
Public Works	343,281	917,549	886,082	31,467
Contractual Services	343,281	917,549	886,082	31,467
Other				
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	569,904	1,018,036	(184,288)	(1,202,324)
Fund Balances (Deficit) at Beginning of Year	226,167	226,167	226,167	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 796,071	\$ 1,244,203	\$ 41,879	\$ (1,202,324)

CDBG Fund

CD Revolving Loan Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$ -	\$ -	\$ 370	\$ 370
Interest	-	-	19,745	19,745
Total Revenue				
Expenditures:				
<i>Current:</i>				
Economic Development and Assistance	-	53,092	53,092	-
Contract Services	-	53,092	53,092	-
Other	-	(53,092)	(32,977)	20,115
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	20,115	20,115
Other Financing Sources (Uses):				
Loan Paybacks	-	-	300,781	300,781
Other	-	-	300,781	300,781
Total Other Financing Sources (Uses)				
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(53,092)	267,804	320,896
Fund Balances (Deficit) at Beginning of Year	167,241	167,241	167,241	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 167,241	\$ 114,149	\$ 435,045	\$ 320,896

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 660,000	\$ 756,695	\$ 468,224	\$ (288,471)
Other	-	-	119,000	119,000
Total Revenue				
Expenditures:				
<i>Current:</i>				
Human Services	625,000	716,394	692,167	24,227
Contractual Services	35,000	10,208	-	10,208
Other				
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	-	30,093	(104,943)	(135,036)
Fund Balances (Deficit) at Beginning of Year	139,378	139,378	139,378	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 139,378	\$ 169,471	\$ 34,435	\$ (135,036)

WIA Fund

FEMA Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ -	\$ -	\$ 428,795	\$ 428,795
Total Revenue				
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	428,795	428,795
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 428,795	\$ 428,795

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	4,729	4,729	4,729	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,729	\$ 4,729	\$ 4,729	\$ -

Emergency Relief and Cleanup Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 2,500	\$ 2,600	\$ -	\$ -
Other	2,500	2,600	2,600	-
Total Revenue	5,000	2,600	2,600	-
Expenditures:				
Current:				
Public Works	2,500	2,107	544	1,563
Contractual Services	2,500	2,250	1,037	1,213
Other	-	-	-	-
Total Expenditures	5,000	4,357	1,581	2,776
Excess of Revenues Over (Under) Expenditures	-	(1,757)	1,019	2,776
Fund Balances (Deficit) at Beginning of Year	1,757	1,757	1,757	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,757	\$ -	\$ 2,776	\$ 2,776

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 76,032	\$ 150,673	\$ 102,643	\$ (48,030)
Total Revenue	76,032	150,673	102,643	(48,030)
Expenditures:				
Current:				
Public Safety	-	102,643	102,643	-
Capital Outlay and Equipment	-	102,643	102,643	-
Total Expenditures	-	205,286	205,286	-
Excess of Revenues Over (Under) Expenditures	76,032	48,030	-	(48,030)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 76,032	\$ 48,030	\$ -	\$ (48,030)

EMA DOJ Grants Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 43,173	\$ 43,173	\$ 35,375	\$ (7,798)
Total Revenue	43,173	43,173	35,375	(7,798)
Expenditures:				
Current:				
Public Safety	-	30,171	30,171	-
Capital Outlay and Equipment	-	5,204	5,204	-
Other	-	-	-	-
Total Expenditures	-	35,375	35,375	-
Excess of Revenues Over (Under) Expenditures	43,173	7,798	-	(7,798)
Fund Balances (Deficit) at Beginning of Year	7,864	7,864	7,864	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 51,037	\$ 15,662	\$ 7,864	\$ (7,798)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	1,142	1,142	1,142	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,142	\$ 1,142	\$ 1,142	\$ -

EMA Pre-Disaster Mitigation Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Intergovernmental	-	-	-	-
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	6,500	6,500	6,500	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

2009 Citizen Corp Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ -	\$ 5,000	\$ 2,041	\$ (2,959)
Total Revenue	-	5,000	2,041	(2,959)
Expenditure:				
Current: Public Safety	-	-	-	-
Other	-	2,041	2,041	-
Total Expenditures	-	2,041	2,041	-
Excess of Revenues Over (Under) Expenditures	-	2,959	-	(2,959)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 2,959	\$ -	\$ (2,959)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 6,500	\$ 6,295	\$ 6,295	\$ -
Total Revenue	6,500	6,295	6,295	-
Expenditures:				
Current: Public Safety	6,500	2,917	2,917	-
Equipment	-	3,378	3,378	-
Other	-	-	-	-
Total Expenditures	6,500	6,295	6,295	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	650	650	650	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 650	\$ 650	\$ 650	\$ -

Help America Vote Act Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 9,905	\$ 9,905	\$ -
Total Revenue	-	9,905	9,905	-
Expenditures:				
Current: General Government-Legislative and Executive	-	1,925	1,925	-
Contractual Services	-	7,980	7,980	-
Other	-	-	-	-
Total Expenditures	-	9,915	9,915	-
Excess of Revenues Over (Under) Expenditures	-	(10)	(10)	-
Other Financing Sources (Uses):				
Advances - In	-	1,915	1,915	-
Advances - Out	-	(1,915)	(1,915)	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(10)	(10)	-
Fund Balances (Deficit) at Beginning of Year	10	10	10	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 13,759	\$ 13,759	\$ 13,759	\$ -
Total Revenue	13,759	13,759	13,759	-
Expenditures:				
<i>Current:</i>				
Human Services	13,759	17,577	17,577	-
Contractual Services	13,759	17,577	17,577	-
Total Expenditures	-	(3,818)	(3,818)	-
Excess of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses):				
Transfers In	-	1,036	1,036	-
Total Other Financing Sources (Uses)	-	1,036	1,036	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		(2,782)	(2,782)	-
Fund Balances (Deficit) at Beginning of Year	2,782	2,782	2,782	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,782	\$ -	\$ -	\$ -

DRC-Non Support Diversion Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 37,920	\$ 37,920	\$ 37,920	\$ -
Total Revenue	37,920	37,920	37,920	-
Expenditures:				
<i>Current:</i>				
Public Safety	-	30,783	30,059	724
Salary and Wages	-	9,257	-	9,257
Contractual Services	-	1,946	1,881	65
Materials and Supplies	-	1,622	550	1,072
Other	-	-	-	-
Total Expenditures	-	43,608	32,490	11,118
Excess of Revenues Over (Under) Expenditures	37,920	(5,688)	5,430	11,118
Fund Balances (Deficit) at Beginning of Year	5,688	5,688	5,688	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 43,608	\$ -	\$ 11,118	\$ 11,118

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,878	\$ 1,878	\$ 1,878	\$ -
Total Revenue	1,878	1,878	1,878	-
Expenditures:				
<i>Current:</i>				
Human Services	1,878	1,878	-	-
Contractual Services	1,878	1,878	-	-
Total Expenditures	-	-	1,878	-
Excess of Revenues Over (Under) Expenditures				
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 1,878	\$ -

LBRS Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 24,949	\$ 24,949
Total Revenue	-	-	24,949	24,949
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	24,949	24,949
Fund Balances (Deficit) at Beginning of Year	85,008	85,008	85,008	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 85,008	\$ 85,008	\$ 109,957	\$ 24,949

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

TASC Athens County Municipal Drug Court Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	4,568	4,568	4,568	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,568	\$ 4,568	\$ 4,568	\$ -

TASC Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	9,033	9,033	9,033	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 9,033	\$ 9,033	\$ 9,033	\$ -

Litter Control Fund

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

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

ACBDD-WCBDD Project Rehab Services Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 24,685	\$ (25,315)
Total Revenue	50,000	50,000	24,685	(25,315)
Expenditures:				
<i>Current:</i>				
Human Services	25,000	206,500	206,018	482
Contractual Services	25,000	206,500	206,018	482
Total Expenditures	25,000	(156,500)	(181,333)	(24,833)
Excess of Revenues Over (Under) Expenditures	182,253	182,253	182,253	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 207,253	\$ 25,753	\$ 920	\$ (24,833)

Local Emergency Planning Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 13,400	\$ 13,400	\$ 14,063	\$ 663
Total Revenue	13,400	13,400	14,063	663
Expenditures:				
<i>Current:</i>				
Public Safety	3,000	3,000	3,000	-
Contractual Services	1,000	1,000	-	1,000
Materials and Supplies	24,000	38,063	14,419	23,644
Other	-	-	-	-
Total Expenditures	28,000	42,063	17,419	24,644
Excess of Revenues Over (Under) Expenditures	(14,600)	(28,663)	(3,356)	25,307
Fund Balances (Deficit) at Beginning of Year	33,124	33,124	33,124	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 18,524	\$ 4,461	\$ 29,768	\$ 25,307

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	480	480	480	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 480	\$ 480	\$ 480	\$ -

Recycle Ohio Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	480	480	480	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 480	\$ 480	\$ 480	\$ -

Probate Court Mental Illness Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 47,000	\$ 47,000	\$ 17,855	\$ (29,145)
Intergovernmental	-	-	-	-
Total Revenue	47,000	47,000	17,855	(29,145)
Expenditures:				
<i>Current:</i>				
General Government-Judicial	-	-	19,575	684
Salary and Wages	25,000	20,259	284	1,216
Fringe Benefits	1,500	1,500	25,120	13,380
Contractual Services	38,500	38,500	44,979	15,280
Total Expenditures	65,000	60,259	(27,124)	(13,865)
Excess of Revenues Over (Under) Expenditures	(18,000)	(13,259)	46,956	-
Fund Balances (Deficit) at Beginning of Year	46,956	46,956	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 28,956	\$ 33,697	\$ 19,832	\$ (13,865)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:	\$ 119,000	\$ 119,000	\$ 114,011	\$ (4,989)
Intergovernmental	-	-	2,503	2,503
Other	119,000	119,000	116,514	(2,486)
Total Revenue	119,000	119,000	116,514	(2,486)
Expenditures:				
<i>Current:</i>				
Human Services	84,260	79,121	65,822	13,299
Salary and Wages	19,086	24,906	20,945	3,961
Fringe Benefits	6,933	6,933	3,921	3,012
Materials and Supplies	1,500	1,500	-	1,500
Capital Outlay and Equipment	7,221	10,359	8,362	1,997
Other	-	-	-	-
Total Expenditures	119,000	122,819	99,050	23,769
Excess of Revenues Over (Under) Expenditures	-	(3,819)	17,464	21,283
Fund Balances (Deficit) at Beginning of Year	6,970	6,970	6,970	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,970	\$ 3,151	\$ 24,434	\$ 21,283

Psychological Evaluation Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
<i>Current:</i>				
General Government-Judicial	-	1,250	1,250	-
Contractual Services	-	-	1,250	-
Total Expenditures	-	(1,250)	(1,250)	-
Excess of Revenues Over (Under) Expenditures	-	2,600	2,600	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,600	\$ 1,350	\$ 1,350	\$ -

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 13,085	\$ 28,085	\$ 27,876	\$ (209)
<i>Total Revenue</i>	13,085	28,085	27,876	(209)
Expenditures:				
<i>Current:</i>				
Public Safety	11,235	11,236	11,236	-
Capital Outlay and Equipment	1,641	16,640	16,640	-
<i>Other</i>				
<i>Total Expenditures</i>	12,876	27,876	27,876	-
Excess of Revenues Over (Under) Expenditures	209	209	-	(209)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 209	\$ 209	\$ -	\$ (209)

USAR Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 19,000	\$ 19,000	\$ 13,923	\$ (5,077)
<i>Total Revenue</i>	19,000	19,000	13,923	(5,077)
Expenditures:				
<i>Current:</i>				
Public Safety	12,512	27,512	26,867	645
Salary and Wages	2,446	1,370	-	1,370
Fringe Benefits				
<i>Total Expenditures</i>	14,958	28,882	26,867	2,015
Excess of Revenues Over (Under) Expenditures	4,042	(9,882)	(12,944)	(3,062)
Other Financing Sources (Uses):				
Advances - In	-	4,924	10,000	5,076
Advances - Out	-	(10,000)	(10,000)	-
<i>Total Other Financing Sources (Uses)</i>	-	(5,076)	-	5,076
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,042	(14,958)	(12,944)	2,014
Fund Balances (Deficit) at Beginning of Year	14,958	14,958	14,958	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 19,000	\$ -	\$ 2,014	\$ 2,014

DARE Grant Fund

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue :				
Intergovernmental	\$ -	\$ -	\$ 8,577	\$ 8,577
<i>Total Revenue</i>	-	-	8,577	8,577
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	8,577	8,577
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 8,577	\$ 8,577

Sheriff Equipment Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other	\$ -	\$ -	\$ 1	\$ 1
<i>Total Revenue</i>	-	-	1	1
Expenditures:				
<i>Current:</i>				
Public Safety	106	106	106	-
Fringe Benefits				
<i>Total Expenditures</i>	106	106	106	-
Excess of Revenues Over (Under) Expenditures	(106)	(106)	(105)	1
Fund Balances (Deficit) at Beginning of Year	269	269	269	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 163	\$ 163	\$ 164	\$ 1

Drug Prevention Grant Fund

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

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

Clean Kids Grant Fund

911 Government Assistance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 125,000	\$ 125,000	\$ 107,486	\$ (17,514)
Total Revenue	125,000	125,000	107,486	(17,514)
Expenditures				
Excess of Revenues Over (Under) Expenditures	125,000	125,000	107,486	(17,514)
Fund Balances (Deficit) at Beginning of Year	565,660	565,660	565,660	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	690,660	690,660	673,146	(17,514)

The Plains High School Bike Path Connector

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 37,485	\$ 37,485	\$ -
Total Revenue	-	37,485	37,485	-
Expenditures:				
Current:				
Conservation and Recreation	-	37,485	37,417	68
Contractual Services	-	-	-	-
Total Expenditures	-	37,485	37,417	68
Excess of Revenues Over (Under) Expenditures	-	-	68	68
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 68	\$ 68

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	16,850	16,850	16,850	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 16,850	\$ 16,850	\$ 16,850	\$ -

Health Ohio Grant Fund

PSI Grant - Common Pleas Court

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 19,000	\$ 19,000	\$ -
Total Revenue	-	19,000	19,000	-
Expenditures:				
Current:				
General Government-Judicial	-	2,959	2,854	105
Salary and Wages	-	457	417	40
Fringe Benefits	-	12,498	12,498	-
Contractual Services	-	315	211	104
Materials and Supplies	-	1,000	997	3
Capital Outlay and Equipment	-	1,770	674	1,096
Other	-	-	-	-
Total Expenditures	-	18,999	17,651	1,348
Excess of Revenues Over (Under) Expenditures	-	1	1,349	1,348
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 1	\$ 1,349	\$ 1,348

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

Training Grant

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 15,000	\$ 15,000	\$ -
Total Revenue	-	15,000	15,000	-
Expenditures:				
<i>Current:</i>				
Human Services	-	10,000	1,868	8,132
Capital Outlay and Equipment	-	5,000	-	5,000
Other	-	-	-	-
Total Expenditures	-	15,000	1,868	13,132
Excess of Revenues Over (Under) Expenditures	-	-	13,132	13,132
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 13,132	\$ 13,132

Intensive Diversion

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 31,000	\$ 31,000	\$ -
Total Revenue	-	31,000	31,000	-
Expenditures:				
<i>Current:</i>				
Public Safety	-	28,712	22,957	5,755
Contractual Services	-	939	-	939
Materials and Supplies	-	1,349	86	1,263
Other	-	-	-	-
Total Expenditures	-	31,000	23,043	7,957
Excess of Revenues Over (Under) Expenditures	-	-	7,957	7,957
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 7,957	\$ 7,957

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

Juvenile Court Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 16,000	\$ 16,000	\$ 17,115	\$ 1,115
Total Revenue	16,000	16,000	17,115	1,115
Expenditures:				
<i>Current:</i>				
Human Services	4,000	4,000	1,147	2,853
Contractual Services	50,000	50,000	-	50,000
Other	-	-	-	-
Total Expenditures	54,000	54,000	1,147	52,853
Excess of Revenues Over (Under) Expenditures	(38,000)	(38,000)	15,968	53,968
Fund Balances (Deficit) at Beginning of Year	121,818	121,818	121,818	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 83,818	\$ 83,818	\$ 137,786	\$ 53,968

Youth Services Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 140,432	\$ 242,483	\$ 242,187	\$ (296)
Other	-	30,862	47,212	16,350
Total Revenue	140,432	273,345	289,399	16,054
Expenditures:				
<i>Current:</i>				
Human Services	50,000	141,591	100,638	40,963
Salary and Wages	33,500	92,200	52,225	39,975
Fringe Benefits	-	95,000	71,300	23,700
Contractual Services	59,000	72,065	43,591	28,474
Other	-	-	-	-
Total Expenditures	142,500	400,856	267,754	133,102
Excess of Revenues Over (Under) Expenditures	(2,068)	(127,511)	21,645	149,156
Fund Balances (Deficit) at Beginning of Year	132,489	132,489	132,489	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 130,421	\$ 4,978	\$ 154,134	\$ 149,156

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 19,757	\$ 19,757	\$ 19,938	\$ 181
Total Revenue	19,757	19,757	19,938	181
Expenditures:				
<i>Current:</i>				
Human Services	27,137	27,137	19,738	7,399
Contractual Services	300	300	160	140
Supplies and Materials	800	800	361	439
Other				
Total Expenditures	28,237	28,237	20,259	7,978
Excess of Revenues Over (Under) Expenditures	(8,480)	(8,480)	(321)	8,159
Other Financing Sources (Uses):				
Transfers - In	8,781	8,781	8,481	(300)
Total Other Financing Sources (Uses)	8,781	8,781	8,481	(300)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	301	301	8,160	7,859
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 301	\$ 301	\$ 8,160	\$ 7,859

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 21,000	\$ 21,000	\$ 17,123	\$ (3,877)
Total Revenue	21,000	21,000	17,123	(3,877)
Expenditures:				
<i>Current:</i>				
Human Services	-	17,123	17,123	-
Contractual Services	-	17,123	17,123	-
Total Expenditures	-	34,246	34,246	-
Excess of Revenues Over (Under) Expenditures	21,000	3,877	-	(3,877)
Other Financing Sources (Uses):				
Transfers - In	7,000	7,000	-	(7,000)
Total Other Financing Sources (Uses)	7,000	7,000	-	(7,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	28,000	10,877	-	(10,877)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 28,000	\$ 10,877	\$ -	\$ (10,877)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 112,801	\$ 180,077	\$ 151,458	\$ (28,619)
Other	100	102	1,413	1,311
Total Revenue	112,901	180,179	152,871	(27,308)
Expenditures:				
<i>Current:</i>				
Human Services	-	5,399	5,388	11
Salary and Wages	-	700	656	44
Fringe Benefits	-	175,160	167,863	7,297
Contractual Services	150,364	4,807	3,798	1,009
Supplies and Materials	1,874	1,726	1,576	150
Capital Outlay and Equipment	-	10,697	6,483	4,214
Other	3,332	-	-	-
Total Expenditures	155,570	198,489	185,764	12,725
Excess of Revenues Over (Under) Expenditures	(42,669)	(18,310)	(32,893)	(14,563)
Other Financing Sources (Uses):				
Transfers - In	34,713	30,152	30,467	315
Total Other Financing Sources (Uses)	34,713	30,152	30,467	315
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,956)	11,842	(2,426)	(14,268)
Fund Balances (Deficit) at Beginning of Year	15,917	15,917	15,917	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,961	\$ 27,759	\$ 13,491	\$ (14,268)

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 40,795	\$ 40,795	\$ 39,089	\$ (1,706)
Other	-	-	3	3
Total Revenue	40,795	40,795	39,092	(1,703)
Expenditures:				
<i>Current:</i>				
Public Safety	35,651	35,651	35,651	-
Salary and Wages	14,338	14,338	14,295	43
Fringe Benefits	300	300	300	-
Capital Outlay and Equipment	200	200	185	15
Other	-	-	-	-
Total Expenditures	50,489	50,489	50,431	58
Excess of Revenues Over (Under) Expenditures	(9,694)	(9,694)	(11,339)	(1,645)
Other Financing Sources (Uses):				
Transfers - In	13,598	13,598	12,889	(709)
Total Other Financing Sources (Uses)	13,598	13,598	12,889	(709)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,904	3,904	1,550	(2,354)
Fund Balances (Deficit) at Beginning of Year	5,337	5,337	5,337	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 9,241	\$ 9,241	\$ 6,887	\$ (2,354)

OCJS Prosecutor Fund

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

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

Athens County Reentry Coordinator - OCJS

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 75,969	\$ 39,155	\$ (36,814)
Total Revenue	-	75,969	39,155	(36,814)
Expenditures:				
<i>Current:</i>				
Human Services	-	-	-	-
Salary and Wages	-	25,983	25,983	-
Fringe Benefits	-	13,172	13,172	-
Contractual Services	-	-	-	-
Other	-	-	-	-
Total Expenditures	-	39,155	39,155	-
Excess of Revenues Over (Under) Expenditures	-	36,814	-	(36,814)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 36,814	\$ -	\$ (36,814)

ODNR Scrap Tire Grant Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 24,000	\$ 12,000	\$ (12,000)
Total Revenue	-	24,000	12,000	(12,000)
Expenditures:				
<i>Current:</i>				
Health	-	12,000	-	12,000
Contractual Services	-	12,000	-	12,000
Total Expenditures	-	24,000	-	12,000
Excess of Revenues Over (Under) Expenditures	-	12,000	12,000	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 12,000	\$ 12,000	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

Title Administration Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 212,000	\$ 212,000	\$ 325,815	\$ 113,815
Interest	100	100	143	43
Other	25	25	11	(14)
Total Revenue	212,125	212,125	325,969	113,844
Expenditures:				
<i>Current:</i>				
General Government-Judicial	132,648	132,648	130,432	2,216
Salary and Wages	53,134	53,134	39,917	13,217
Fringe Benefits	36,000	36,000	36,000	-
Contractual Services	15,000	15,000	15,000	-
Supplies and Materials	20,000	20,000	18,162	1,838
Other	-	-	-	-
Total Expenditures	256,782	256,782	239,511	17,271
Excess of Revenues Over (Under) Expenditures	(44,657)	(44,657)	86,458	131,115
Fund Balances (Deficit) at Beginning of Year	160,542	160,542	160,542	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 115,885	\$ 115,885	\$ 247,000	\$ 131,115

Recorder Equipment Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 23,468	\$ (1,532)
Total Revenue	25,000	25,000	23,468	(1,532)
Expenditures:				
<i>Current:</i>				
General Government-Legislative and Executive	48,716	48,716	2,567	46,149
Other	-	-	-	-
Total Expenditures	48,716	48,716	2,567	46,149
Excess of Revenues Over (Under) Expenditures	(23,716)	(23,716)	20,901	44,617
Fund Balances (Deficit) at Beginning of Year	112,780	112,780	112,780	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 89,064	\$ 89,064	\$ 133,681	\$ 44,617

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

Unclaimed Money Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 52,703	\$ 52,703
Total Revenue	-	-	52,703	52,703
Expenditures:				
Current:				
Other	-	2,742	2,742	-
Other	-	2,742	2,742	-
Total Other	-	2,742	2,742	-
Total Expenditures	-	2,742	2,742	-
Excess of Revenues Over (Under) Expenditures	-	(2,742)	49,961	52,703
Fund Balances (Deficit) at Beginning of Year	33,601	33,601	33,601	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 33,601	\$ 30,859	\$ 83,562	\$ 52,703

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2011

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ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Debt Service Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	4,057	4,057	4,057	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,057	\$ 4,057	\$ 4,057	\$ -

691 Landfill Loan Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	-	86,878	86,878	-
Interest & Fiscal Charges	-	21,851	21,851	-
Total Debt Service	-	108,729	108,729	-
Total Expenditures	-	108,729	108,729	-
Excess of Revenues Over (Under) Expenditures	-	(108,729)	(108,729)	-
Other Financing Sources (Uses):				
Transfers - In	108,729	108,729	108,729	-
Total Other Financing Sources (Uses)	108,729	108,729	108,729	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	108,729	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 108,729	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Debt Service Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 4	4
Total Revenue	-	-	4	4
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	4	4
Fund Balances (Deficit) at Beginning of Year	2,619	2,619	2,619	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,619	\$ 2,619	\$ 2,623	\$ 4

Building Renovations Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	37,000	37,000	37,000	-
Interest & Fiscal Charges	30,991	30,991	30,991	-
Total Debt Service	67,991	67,991	67,991	-
Total Expenditures	67,991	67,991	67,991	-
Excess of Revenues Over (Under) Expenditures	(67,991)	(67,991)	(67,991)	-
Other Financing Sources (Uses):				
Transfers - In	67,991	67,991	67,991	-
Total Other Financing Sources (Uses)	67,991	67,991	67,991	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Debt Service Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	202	202	202	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 202	\$ 202	\$ 202	\$ -

Plains Sewer Assessment Bond Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenue	-	-	1	1
Expenditures				
Excess of Revenues Over (Under) Expenditures	-	-	1	1
Fund Balances (Deficit) at Beginning of Year	397	397	397	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 397	\$ 397	\$ 398	\$ 1

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Debt Service Funds

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	325,000	325,000	325,000	-
Interest & Fiscal Charges	28,100	28,100	28,100	-
Total Debt Service	353,100	353,100	353,100	-
Total Expenditures	353,100	353,100	353,100	-
Excess of Revenues Over (Under) Expenditures	(353,100)	(353,100)	(353,100)	-
Other Financing Sources (Uses):				
Transfers - In	353,100	353,100	353,100	-
Total Other Financing Sources (Uses)	353,100	353,100	353,100	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

Debt Service Funds

For the Year Ended December 31, 2011

EMA Truck Bond Retirement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt Service:				
Principal Retirement	-	3,611	3,611	-
Interest & Fiscal Charges	-	314	313	1
Total Debt Service	-	3,925	3,924	1
Total Expenditures	-	3,925	3,924	1
Excess of Revenues Over (Under) Expenditures	-	(3,925)	(3,924)	1
Other Financing Sources (Uses):				
Transfers - In	-	3,925	3,924	(1)
Total Other Financing Sources (Uses)	-	3,925	3,924	(1)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Debt Service Funds

For the Year Ended December 31, 2011

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ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Capital Projects Funds**

For the Year Ended December 31, 2011

County Home Improvement Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	809	809	809	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 809	\$ 809	\$ 809	\$ -

Dog Shelter Construction Fund

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

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Capital Projects Funds**

For the Year Ended December 31, 2011

Issue I Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ 492,413	\$ 57,775	\$ (434,638)
Total Revenue	-	492,413	57,775	(434,638)
Expenditures:				
Capital Outlay	-	57,775	57,775	-
Total Expenditures	-	57,775	57,775	-
Excess of Revenues Over (Under) Expenditures	-	434,638	-	(434,638)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 434,638	\$ -	\$ (434,638)

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Capital Projects Funds**

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay	100,000	100,000	0	100,000
Total Expenditures	100,000	100,000	0	100,000
Excess of Revenues Over (Under) Expenditures	(100,000)	(100,000)	0	100,000
Other Financing Sources (Uses):				
Transfers - In	50,000	50,000	800,000	750,000
Total Other Financing Sources (Uses)	50,000	50,000	800,000	750,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(50,000)	(50,000)	800,000	850,000
Fund Balances (Deficit) at Beginning of Year	355,786	355,786	355,786	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$305,786	\$305,786	\$1,155,786	\$850,000

Capital Projects Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	26,805	26,805	26,805	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$26,805	\$26,805	\$26,805	\$0

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenditures And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Capital Projects Funds**

For the Year Ended December 31, 2011

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers - In	0	0	300,000	300,000
Total Other Financing Sources (Uses)	0	0	300,000	300,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	300,000	300,000
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$300,000	\$300,000

Childres Serevices Capital Projects

ATHENS COUNTY, OHIO

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.

Athens County Solid Waste

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

Sheriff Academy Training

To account for revenue from student fees used to operate a Law Enforcement Training Academy.

Nonmajor Internal Service Funds

Workers’ Compensation

To account for funds held to pay current workers’ compensation claims for the various County departments.

JFS Self-Insurance

To account for funds held to pay for health insurance for JFS employees.

Employee Benefits Trust

To account for funds held in reserve to cover excess costs in providing health insurance for the County’s employees.

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Enterprise Funds
 December 31, 2011

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:					
Current Assets:					
Cash and Cash Equivalents	\$ 314,326	\$ 116,177	\$ 62	\$ 8,193	\$ 438,758
Cash and Cash Equivalents in Segregated Accounts	50,474	6,440			56,914
Receivables:					
Accounts	36,869	10,265			47,134
Intergovernmental Receivable					
Interfund Receivable	152				152
Materials and Supplies Inventory	11,601	14,696			26,297
Prepaid Items	4,532	48			4,580
Total Current Assets	417,954	147,626	62	8,193	573,835
Noncurrent Assets:					
Nondepreciable Capital Assets	22,241				22,241
Depreciable Capital Assets, Net	428,045	69,217			497,262
Total Noncurrent Assets	450,286	69,217	-	-	519,503
Total Assets	868,240	216,843	62	8,193	1,093,338
Liabilities:					
Current Liabilities:					
Accounts Payable	1,986	1,598		1,061	4,645
Contracts Payable	341			395	736
Accrued Wages and Benefits	2,966				2,966
Compensated Absences Payable	15,286	7,373			22,659
Interfund Payable	337	249			586
Intergovernmental Payable	31,850	10,861		622	43,333
Accrued Interest Payable	492				492
OWDA Loans Payable		1,183			1,183
FmHA Loans Payable	2,700				2,700
Total Current Liabilities	55,958	21,264	-	2,078	79,300
Long-Term Liabilities:					
Compensated Absences Payable	7,613	430			8,043
OWDA Loans Payable		58,433			58,433
FmHA Loans Payable	27,000				27,000
Total Long-Term Liabilities	34,613	58,863	-	-	93,476
Total Liabilities	90,571	80,127	-	2,078	172,776
Net Assets:					
Invested in Capital Assets, Net of Related Debt	420,586	9,601			430,187
Unrestricted	357,083	127,115	62	6,115	490,375
Total Net Assets	\$ 777,669	\$ 136,716	\$ 62	\$ 6,115	\$ 920,562

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
 For the Year Ended December 31, 2011

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues:					
Charges for Services	\$ 578,772	\$ 85,348	\$ -	\$ 75,400	\$ 739,520
Tap-in Fees	3,000				3,000
Other Revenues	13,780	3,373		2	17,155
Total Operating Revenues	595,552	88,721	-	75,402	759,675
Operating Expenses:					
Personal Services	75,975	35,016		45,456	156,447
Fringe Benefits	18,223	16,621		8,573	43,417
Contractual Services	401,051	75,412			476,463
Materials and Supplies	13,428	464		15,153	29,045
Other Expenses	11,961	9,186		4,159	25,306
Depreciation	31,874	5,167			37,041
Total Operating Expenses	552,512	141,866	-	73,341	767,719
Operating Income (Loss)	43,040	(53,145)	-	2,061	(8,044)
Non-Operating Revenues (Expenses):					
Interest Income	40				40
Interest and Fiscal Charges	(1,572)				(2,800)
Loss on Sale of Capital Asset	(6,497)				(6,497)
Total Non-Operating Revenues (Expenses)	(8,029)	(1,228)	-	-	(9,257)
Change in Net Assets	35,011	(54,373)	-	2,061	(17,301)
Net Assets at Beginning of Year, as Restated	742,658	191,089	62	4,054	937,863
Net Assets at End of Year	\$ 777,669	\$ 136,716	\$ 62	\$ 6,115	\$ 920,562

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds

For The Year Ended December 31, 2011

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 581,535	\$ 84,455	\$ -	\$ 75,400	\$ 741,390
Cash Received from Other Revenues	13,847	3,490			17,337
Cash Payments to Employees	(94,384)	(51,555)		(53,479)	(199,418)
Cash Payments for Contractual Services	(400,037)	(82,536)			(482,573)
Cash Payments for Supplies & Materials	(15,711)	(5,747)		(15,864)	(37,322)
Cash Payments for Other Expenses	(11,434)	(8,113)		(2,703)	(22,250)
<i>Net Cash from Operating Activities</i>	73,816	(60,006)		3,354	17,164
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(1,615)	(1,228)			(2,843)
Principal Retirement of Bonds, Loans & Notes	(2,600)	(2,331)			(4,931)
Proceeds Received from Sale of Assets	851				851
Cash Paid for Capital Assets		(3,139)			(3,139)
<i>Net Cash from Capital and Related Financing Activities</i>	(3,364)	(6,698)			(10,062)
Cash Flows from Investing Activities:					
Interest Received on Investments	40				40
<i>Net Cash from Investing Activities</i>	40	-	-	-	40
Net Increase (Decrease) in Cash and Cash Equivalents	70,492	(66,704)	-	3,354	7,142
Cash and Cash Equivalents at Beginning of Year	294,308	189,321	62	4,839	488,530
Cash and Cash Equivalents at End of Year	<u>\$ 364,800</u>	<u>\$ 122,617</u>	<u>\$ 62</u>	<u>\$ 8,193</u>	<u>\$ 495,672</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	\$ 43,040	\$ (53,145)	\$ -	\$ 2,061	\$ (8,044)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	31,874	5,167			37,041
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(100)	(777)			(877)
(Increase) Decrease in Interfund Receivable	(68)				(68)
(Increase) Decrease in Material & Supply Inventory	(3,203)	(12,966)			(16,169)
(Increase) Decrease in Prepaid Items	2,451	562			3,013
Increase (Decrease) in Accounts Payable	1,190	1,173		350	2,713
Increase (Decrease) in Contracts Payable	(1,020)	(18)		395	(643)
Increase (Decrease) in Accrued Wages & Benefits	47				47
Increase (Decrease) in Compensated Absences	(328)				(328)
Increase (Decrease) in Interfund Payable	(4)	(98)			(102)
Increase (Decrease) in Intergovernmental Payable	(63)	96		548	581
<i>Net Cash from Operating Activities</i>	<u>\$ 73,816</u>	<u>\$ (60,006)</u>	<u>\$ -</u>	<u>\$ 3,354</u>	<u>\$ 17,164</u>

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Proprietary Funds
For the Year Ended December 31, 2011

Plains Sewer Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Special Assessments	\$ 34,000	\$ 34,000	\$ 34,677	\$ 677
Charges for Services	319,752	319,752	306,343	(13,409)
Other	-	-	7,489	7,489
Total Revenue	353,752	353,752	348,479	(5,273)
Expenses:				
Salary and Wages	55,120	55,120	49,088	6,032
Fringe Benefits	33,320	33,320	27,981	5,339
Contractual Services	840,528	834,950	148,989	685,961
Supplies and Materials	42,000	41,991	26,713	15,278
Other	25,500	25,509	16,662	8,857
Debt Service:				
Principal Retirement	22,740	31,548	22,740	8,808
Interest and Fiscal Charges	44,245	35,437	25,631	9,806
Total Expenses	1,063,453	1,057,875	317,794	740,081
Excess of Revenues Over (Under) Expenses	(709,701)	(704,123)	30,685	734,808
Fund Equity (Deficit) at Beginning of Year	942,781	942,781	942,781	-
Prior Year Encumbrances Appropriated	15,528	15,528	15,528	-
Fund Equity (Deficit) at End of Year	\$ 248,608	\$ 254,186	\$ 988,994	\$ 734,808

Buchtel Sewer Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 167,660	\$ 167,660	\$ 173,177	\$ 5,517
Other	-	-	642	642
Total Revenue	167,660	167,660	173,819	6,159
Expenses:				
Salary and Wages	13,161	13,161	12,882	279
Fringe Benefits	7,417	7,417	5,710	1,707
Contractual Services	99,500	103,500	79,854	23,646
Supplies and Materials	3,000	3,000	493	2,507
Other	5,217	5,217	555	4,662
Debt Service:				
Principal Retirement	9,800	9,800	9,800	-
Interest and Fiscal Charges	30,636	30,636	30,636	-
Total Expenses	168,731	172,731	139,930	32,801
Excess of Revenues Over (Under) Expenses	(1,071)	(5,071)	33,889	38,960
Fund Equity (Deficit) at Beginning of Year	129,791	129,791	129,791	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 128,720	\$ 124,720	\$ 163,680	\$ 38,960

ATHENS COUNTY, OHIO
Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Proprietary Funds
For the Year Ended December 31, 2011

Plains Water Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 603,580	\$ 603,437	\$ 576,125	\$ (27,312)
Interest	-	-	42	42
Other	-	-	14,698	14,698
Total Revenue	603,580	603,437	590,865	(12,572)
Expenses:				
Salary and Wages	85,688	85,688	76,254	9,434
Fringe Benefits	20,280	20,280	18,130	2,150
Contractual Services	542,110	542,110	400,037	142,073
Supplies and Materials	31,000	31,000	15,711	15,289
Other	14,500	14,357	11,434	2,923
Debt Service:				
Principal Retirement	2,600	2,600	2,600	-
Interest and Fiscal Charges	1,615	1,615	1,615	-
Total Expenses	697,793	697,650	525,781	171,869
Excess of Revenues Over (Under) Expenses	(94,213)	(94,213)	65,084	159,297
Fund Equity (Deficit) at Beginning of Year	248,930	248,930	248,930	-
Prior Year Encumbrances Appropriated	310	310	310	-
Fund Equity (Deficit) at End of Year	\$ 155,027	\$ 155,027	\$ 314,324	\$ 159,297

Buchtel Water Revenue Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:				
Charges for Services	\$ 86,972	\$ 86,972	\$ 85,582	\$ (1,390)
Other	-	-	3,490	3,490
Total Revenue	86,972	86,972	89,072	2,100
Expenses:				
Salary and Wages	39,482	39,482	35,016	4,466
Fringe Benefits	18,367	18,367	16,539	1,828
Contractual Services	114,140	125,140	85,675	39,465
Supplies and Materials	11,000	11,000	5,747	5,253
Other	10,995	11,025	8,113	2,912
Debt Service:				
Principal Retirement	2,331	2,331	2,331	-
Interest and Fiscal Charges	1,228	1,228	1,228	-
Total Expenses	197,543	208,573	154,649	53,924
Excess of Revenues Over (Under) Expenses	(110,571)	(121,601)	(65,577)	56,024
Fund Equity (Deficit) at Beginning of Year	178,614	178,614	178,614	-
Prior Year Encumbrances Appropriated	3,140	3,140	3,140	-
Fund Equity (Deficit) at End of Year	\$ 71,183	\$ 60,153	\$ 116,177	\$ 56,024

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Proprietary Funds**

For the Year Ended December 31, 2011

Athens County Solid Waste Fund

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

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Proprietary Funds**

For the Year Ended December 31, 2011

Sheriff Academy Training Fund

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues:	\$ 20,000	\$ 83,050	\$ 75,400	\$ (7,650)
Charges for Services				
Total Revenue	20,000	83,050	75,400	(7,650)
Expenses:				
Salary and Wages	13,000	46,608	45,466	1,152
Fringe Benefits	2,848	9,085	8,023	1,062
Supplies and Materials	5,000	16,631	15,864	767
Other	3,991	5,103	2,703	2,400
Total Expenses	24,839	77,427	72,046	5,381
Excess of Revenues Over (Under) Expenses	(4,839)	5,623	3,354	(2,269)
Fund Equity (Deficit) at Beginning of Year	4,839	4,839	4,839	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ -	\$ 10,462	\$ 8,193	\$ (2,269)

ATHENS COUNTY, OHIO
Combining Statement of Net Assets
Nonmajor Internal Service Funds

December 31, 2011

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 317,565	\$ 93,868	\$ 241,376	\$ 652,809
Intergovernmental Receivables	9,822			9,822
<i>Total Current Assets</i>	327,387	93,868	241,376	662,631
<i>Total Assets</i>	327,387	93,868	241,376	662,631
Liabilities:				
<i>Current Liabilities:</i>				
Accounts Payable		4,018		4,018
Contracts Payable	6,352			6,352
<i>Total Current Liabilities</i>	6,352	4,018	-	10,370
<i>Total Liabilities</i>	6,352	4,018	-	10,370
Net Assets:				
Unrestricted	321,035	89,850	241,376	652,261
<i>Total Net Assets</i>	\$ 321,035	\$ 89,850	\$ 241,376	\$ 652,261

ATHENS COUNTY, OHIO
Combining Statement of Revenues, Expenses & Changes in Fund Net Assets
Nonmajor Internal Service Funds

For the Year Ended December 31, 2011

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Total Nonmajor Internal Service Funds
Operating Revenues:				
Other Revenues	\$ 247,486	\$ 174,123	\$ 6,075	\$ 427,684
<i>Total Operating Revenues</i>	247,486	174,123	6,075	427,684
Operating Expenses:				
Fringe Benefits	111,946	151,072	5,471	268,489
<i>Total Operating Expenses</i>	111,946	151,072	5,471	268,489
<i>Operating Income (Loss)</i>	135,540	23,051	604	159,195
Non-Operating Revenues (Expenses):				
Interest Income			149	149
<i>Total Non-Operating Revenues (Expenses)</i>	-	-	149	149
<i>Change in Net Assets</i>	135,540	23,051	753	159,344
Net Assets at Beginning of Year	185,495	66,799	240,623	492,917
<i>Net Assets at End of Year</i>	\$ 321,035	\$ 89,850	\$ 241,376	\$ 652,261

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Internal Service Funds

For The Year Ended December 31, 2011

	Workers' Compensation	JFS Self Insurance	Employee Benefits Trust	Totals
Cash Flows from Operating Activities:				
Cash Received from Other Revenues	\$ 237,664	\$ 174,123	\$ 6,075	\$ 417,862
Cash Payments to Employees	(112,065)	(157,730)	(5,471)	(275,266)
<i>Net Cash from Operating Activities</i>	125,599	16,393	604	142,596
Cash Flows from Investing Activities:				
Interest Received on Investments			149	149
<i>Net Cash from Investing Activities</i>	-	-	149	149
Net Increase (Decrease) in Cash and Cash Equivalents	125,599	16,393	753	142,745
Cash and Cash Equivalents at Beginning of Year	191,966	77,475	240,623	510,064
Cash and Cash Equivalents at End of Year	<u>\$ 317,565</u>	<u>\$ 93,868</u>	<u>\$ 241,376</u>	<u>\$ 652,809</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:				
Operating Income (Loss)	\$ 135,540	\$ 23,051	\$ 604	\$ 159,195
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:				
Changes in Assets & Liabilities:				
(Increase) Decrease in Due from Other Governments	(9,822)			(9,822)
Increase (Decrease) in Accounts Payable		4,018		4,018
Increase (Decrease) in Contracts Payable	(119)	(10,676)		(10,795)
<i>Net Cash from Operating Activities</i>	<u>\$ 125,599</u>	<u>\$ 16,393</u>	<u>\$ 604</u>	<u>\$ 142,596</u>

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Internal Service Funds**

For the Year Ended December 31, 2011

Workers' Compensation Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 494,367	\$ 494,367	\$ 237,664	\$ (256,703)
Total Revenue	494,367	494,367	237,664	(256,703)
Expenses:				
Fringe Benefits	-	150,000	112,065	37,935
Total Expenses	-	150,000	112,065	37,935
Excess of Revenues Over (Under) Expenses	494,367	344,367	125,599	(218,768)
Fund Equity (Deficit) at Beginning of Year	191,966	191,966	191,966	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 686,333	\$ 536,333	\$ 317,565	\$ (218,768)

JFS Self Insurance Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ 121,933	\$ 174,123	\$ 52,190
Total Revenue	-	121,933	174,123	52,190
Expenses:				
Fringe Benefits	77,000	198,933	157,730	41,203
Total Expenses	77,000	198,933	157,730	41,203
Excess of Revenues Over (Under) Expenses	(77,000)	(77,000)	16,393	93,393
Fund Equity (Deficit) at Beginning of Year	77,475	77,475	77,475	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 475	\$ 475	\$ 93,868	\$ 93,393

ATHENS COUNTY, OHIO

**Schedule of Revenues, Expenses And Changes in Fund
Balance - Budget (Non-GAAP Budgetary Basis) and Actual
Internal Service Funds**

For the Year Ended December 31, 2011

Employee Benefits Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ 6,100	\$ 6,100	\$ -
Interest	-	-	142	142
Total Revenue	-	6,100	6,242	142
Expenses:				
Fringe Benefits	-	6,100	5,471	629
Total Expense	-	6,100	5,471	629
Excess of Revenues Over (Under) Expenses	-	-	771	771
Fund Equity (Deficit) at Beginning of Year	240,598	240,598	240,598	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 240,598	\$ 240,598	\$ 241,369	\$ 771

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

Children Services Trust

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

Ida Brooks Trust

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

Ruth Dye Trust

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

Unclaimed Money

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

Agency Funds

Health District

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

ADA Mental Health (317 Board)

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

Soil Conservation

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

Child Advocacy Center

To account for monies received from the state to be used by the Athens County Children Services for child advocacy.

Hearing Bond Deposits

To account for funds held under bond until a decision is rendered on a road dispute.

Children Services Agency

To account for federal funds received from the state to be used by the Athens County Children Services for various services.

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.

ATHENS COUNTY, OHIO

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.

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.

State Fees Agency

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

Regional Planning Commission

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

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

December 31, 2011

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Totals
Assets:				
Cash and Cash Equivalents	\$ 30,364	\$ 581	\$ 10	\$ 30,955
<i>Total Assets</i>	30,364	581	10	30,955
Liabilities:				
Accounts Payable	1,912	-	-	1,912
<i>Total Assets</i>	1,912	-	-	1,912
Net Assets:				
Held in Trust for Other Individuals and Organizations	28,452	581	10	29,043
<i>Total Net Assets</i>	\$ 28,452	\$ 581	\$ 10	\$ 29,043

ATHENS COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds

For the Year Ended December 31, 2011

	Children Services Trust	Ida Brooks Trust	Ruth Dye Trust	Totals
Additions:				
Interest	\$ 43	\$ 1	\$ -	\$ 44
Other	4,205			4,205
<i>Total Additions</i>	4,248	1	-	4,249
Deductions				
	10,621	-	-	10,621
Change in Net Assets	(6,373)	1	-	(6,372)
Net Assets at Beginning of Year	34,825	580	10	35,415
Net Assets at End of Year	\$ 28,452	\$ 581	\$ 10	\$ 29,043

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Private Purpose Trust Funds

For the Year Ended December 31, 2011

Children Services Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 46	\$ 46
Other	20,000	20,000	4,205	(15,795)
Total Revenue	20,000	20,000	4,251	(15,749)
Expenditures:				
Current:				
Human Services	20,000	20,000	12,138	7,862
Other	20,000	20,000	12,138	7,862
Total Human Services	20,000	20,000	12,138	7,862
Total Expenditures	20,000	20,000	12,138	7,862
Excess of Revenues Over (Under) Expenditures	-	-	(7,887)	(7,887)
Fund Balances (Deficit) at Beginning of Year	38,249	38,249	38,249	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 38,249	\$ 38,249	\$ 30,362	\$ (7,887)

Ruth Dye Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	10	10	10	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10	\$ 10	\$ 10	\$ -

ATHENS COUNTY, OHIO

Schedule of Revenues, Expenditures And Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Private Purpose Trust Funds

For the Year Ended December 31, 2011

Ida Brooks Trust Fund

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 1	\$ 1
Other	2,000	2,000	-	(2,000)
Total Revenue	2,000	2,000	1	(1,999)
Expenditures:				
Current:				
Human Services	2,000	581	-	581
Other	2,000	581	-	581
Total Human Services	2,000	581	-	581
Total Expenditures	2,000	581	-	581
Excess of Revenues Over (Under) Expenditures	-	1,419	1	(1,418)
Fund Balances (Deficit) at Beginning of Year	580	580	580	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 580	\$ 1,999	\$ 581	\$ (1,418)

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2011

	Balance As Restated 01-01-11	Additions	Reductions	Balance 12-31-11
<u>Health District</u>				
Assets:				
Cash and Cash Equivalents	\$ 1,056,442	\$ 2,192,864	\$ 1,992,663	\$ 1,256,643
Intergovernmental Receivable	49,954	-	49,954	-
<i>Total Assets</i>	<u>\$ 1,106,396</u>	<u>\$ 2,192,864</u>	<u>\$ 2,042,617</u>	<u>\$ 1,256,643</u>
Liabilities:				
Intergovernmental Payable	\$ 1,106,396	\$ 2,192,864	\$ 2,042,617	\$ 1,256,643
<i>Total Liabilities</i>	<u>\$ 1,106,396</u>	<u>\$ 2,192,864</u>	<u>\$ 2,042,617</u>	<u>\$ 1,256,643</u>
<u>ADA Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$ 2,399,711	\$ 16,386,543	\$ 16,791,444	\$ 1,994,810
Intergovernmental Receivable	142,792	-	142,792	-
<i>Total Assets</i>	<u>\$ 2,542,503</u>	<u>\$ 16,386,543</u>	<u>\$ 16,934,236</u>	<u>\$ 1,994,810</u>
Liabilities:				
Intergovernmental Payable	\$ 2,542,503	\$ 16,386,543	\$ 16,934,236	\$ 1,994,810
<i>Total Liabilities</i>	<u>\$ 2,542,503</u>	<u>\$ 16,386,543</u>	<u>\$ 16,934,236</u>	<u>\$ 1,994,810</u>
<u>Soil Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$ 29,735	\$ 190,106	\$ 204,200	\$ 15,641
<i>Total Assets</i>	<u>\$ 29,735</u>	<u>\$ 190,106</u>	<u>\$ 204,200</u>	<u>\$ 15,641</u>
Liabilities:				
Intergovernmental Payable	\$ 29,735	\$ 190,106	\$ 204,200	\$ 15,641
<i>Total Liabilities</i>	<u>\$ 29,735</u>	<u>\$ 190,106</u>	<u>\$ 204,200</u>	<u>\$ 15,641</u>
<u>Child Advocacy Center</u>				
Assets:				
Cash and Cash Equivalents	\$ 10	\$ -	\$ 10	\$ -
<i>Total Assets</i>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ 10	\$ -	\$ 10	\$ -
<i>Total Liabilities</i>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>
<u>Hearing Bond Deposits</u>				
Assets:				
Cash and Cash Equivalents	\$ 10,000	\$ -	\$ 10,000	\$ -
<i>Total Assets</i>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
Liabilities:				
Deposits Held and Due to Others	\$ 10,000	\$ -	\$ 10,000	\$ -
<i>Total Liabilities</i>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2011

	Balance As Restated 01-01-11	Additions	Reductions	Balance 12-31-11
<u>Athens County Children Services Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 60,170	\$ 53,975	\$ 96,642	\$ 17,503
<i>Total Assets</i>	<u>\$ 60,170</u>	<u>\$ 53,975</u>	<u>\$ 96,642</u>	<u>\$ 17,503</u>
Liabilities:				
Intergovernmental Payable	\$ 60,170	\$ 53,975	\$ 96,642	\$ 17,503
<i>Total Liabilities</i>	<u>\$ 60,170</u>	<u>\$ 53,975</u>	<u>\$ 96,642</u>	<u>\$ 17,503</u>
<u>Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$ 105,164	\$ 266,881	\$ 331,910	\$ 40,135
<i>Total Assets</i>	<u>\$ 105,164</u>	<u>\$ 266,881</u>	<u>\$ 331,910</u>	<u>\$ 40,135</u>
Liabilities:				
Intergovernmental Payable	\$ 105,164	\$ 266,881	\$ 331,910	\$ 40,135
<i>Total Liabilities</i>	<u>\$ 105,164</u>	<u>\$ 266,881</u>	<u>\$ 331,910</u>	<u>\$ 40,135</u>
<u>Family and Children First Council</u>				
Assets:				
Cash and Cash Equivalents	\$ 336,900	\$ 331,628	\$ 240,615	\$ 427,913
<i>Total Assets</i>	<u>\$ 336,900</u>	<u>\$ 331,628</u>	<u>\$ 240,615</u>	<u>\$ 427,913</u>
Liabilities:				
Intergovernmental Payable	\$ 336,900	\$ 331,628	\$ 240,615	\$ 427,913
<i>Total Liabilities</i>	<u>\$ 336,900</u>	<u>\$ 331,628</u>	<u>\$ 240,615</u>	<u>\$ 427,913</u>
<u>Undivided Tax Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 2,868,386	\$ 56,426,234	\$ 55,997,251	\$ 3,297,369
Property Taxes Receivable	39,950,844	40,486,820	39,950,844	40,486,820
Special Assessments Receivable	1,412,861	1,573,552	1,412,861	1,573,552
Intergovernmental Receivable	2,934,160	2,699,247	2,934,160	2,699,247
<i>Total Assets</i>	<u>\$ 47,166,251</u>	<u>\$ 101,185,853</u>	<u>\$ 100,295,116</u>	<u>\$ 48,056,988</u>
Liabilities:				
Intergovernmental Payable	\$ 47,166,251	\$ 101,185,853	\$ 100,295,116	\$ 48,056,988
<i>Total Liabilities</i>	<u>\$ 47,166,251</u>	<u>\$ 101,185,853</u>	<u>\$ 100,295,116</u>	<u>\$ 48,056,988</u>
<u>S.E.O. (Southeast Ohio) Correctional Center</u>				
Assets:				
Cash and Cash Equivalents	\$ 9,359	\$ 2,643,747	\$ 2,653,106	\$ -
<i>Total Assets</i>	<u>\$ 9,359</u>	<u>\$ 2,643,747</u>	<u>\$ 2,653,106</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ 9,359	\$ 2,643,747	\$ 2,653,106	\$ -
<i>Total Liabilities</i>	<u>\$ 9,359</u>	<u>\$ 2,643,747</u>	<u>\$ 2,653,106</u>	<u>\$ -</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2011

	Balance As Restated 01-01-11	Additions	Reductions	Balance 12-31-11
<u>Law Enforcement Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 72,778	\$ 7,642	\$ 18,533	\$ 61,887
<i>Total Assets</i>	<u>\$ 72,778</u>	<u>\$ 7,642</u>	<u>\$ 18,533</u>	<u>\$ 61,887</u>
Liabilities:				
Intergovernmental Payable	\$ 72,778	\$ 7,642	\$ 18,533	\$ 61,887
<i>Total Liabilities</i>	<u>\$ 72,778</u>	<u>\$ 7,642</u>	<u>\$ 18,533</u>	<u>\$ 61,887</u>
<u>Athens-Hocking Solid Waste District Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 274,409	\$ 1,652,087	\$ 1,404,214	\$ 522,282
<i>Total Assets</i>	<u>\$ 274,409</u>	<u>\$ 1,652,087</u>	<u>\$ 1,404,214</u>	<u>\$ 522,282</u>
Liabilities:				
Intergovernmental Payable	\$ 274,409	\$ 1,652,087	\$ 1,404,214	\$ 522,282
<i>Total Liabilities</i>	<u>\$ 274,409</u>	<u>\$ 1,652,087</u>	<u>\$ 1,404,214</u>	<u>\$ 522,282</u>
<u>Insurance Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 600	\$ 5,790	\$ 2,661	\$ 3,729
<i>Total Assets</i>	<u>\$ 600</u>	<u>\$ 5,790</u>	<u>\$ 2,661</u>	<u>\$ 3,729</u>
Liabilities:				
Deposits Held and Due to Others	\$ 600	\$ 5,790	\$ 2,661	\$ 3,729
<i>Total Liabilities</i>	<u>\$ 600</u>	<u>\$ 5,790</u>	<u>\$ 2,661</u>	<u>\$ 3,729</u>
<u>Payroll Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 21,833,054	\$ 21,833,054	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 21,833,054</u>	<u>\$ 21,833,054</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental Payable	\$ -	\$ 21,833,054	\$ 21,833,054	\$ -
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 21,833,054</u>	<u>\$ 21,833,054</u>	<u>\$ -</u>
<u>County Court Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 255,704	\$ 7,389,778	\$ 7,459,257	\$ 186,225
<i>Total Assets</i>	<u>\$ 255,704</u>	<u>\$ 7,389,778</u>	<u>\$ 7,459,257</u>	<u>\$ 186,225</u>
Liabilities:				
Interfund Payable	\$ -	\$ 880,470	\$ 880,470	\$ -
Intergovernmental Payable	63,158	4,787,864	4,848,948	2,074
Deposits Held and Due to Others	-	10,434	10,434	-
Undistributed Monies	192,546	1,711,010	1,719,405	184,151
<i>Total Liabilities</i>	<u>\$ 255,704</u>	<u>\$ 7,389,778</u>	<u>\$ 7,459,257</u>	<u>\$ 186,225</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2011

	Balance As Restated 01-01-11	Additions	Reductions	Balance 12-31-11
<u>Alimony & Child Support Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 305	\$ 64,265	\$ 64,570	\$ -
<i>Total Assets</i>	<u>\$ 305</u>	<u>\$ 64,265</u>	<u>\$ 64,570</u>	<u>\$ -</u>
Liabilities:				
Undistributed Monies	\$ 305	\$ 64,265	\$ 64,570	\$ -
<i>Total Liabilities</i>	<u>\$ 305</u>	<u>\$ 64,265</u>	<u>\$ 64,570</u>	<u>\$ -</u>
<u>County Sheriff Agency</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ -	\$ 1,534,805	\$ 1,534,805	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 1,534,805</u>	<u>\$ 1,534,805</u>	<u>\$ -</u>
Liabilities:				
Interfund Payable	\$ -	\$ 84,607	\$ 84,607	\$ -
Intergovernmental Payable	-	240,137	240,137	-
Deposits Held and Due to Others	-	1,210,061	1,210,061	-
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 1,534,805</u>	<u>\$ 1,534,805</u>	<u>\$ -</u>
<u>State Fees Agency</u>				
Assets:				
Cash and Cash Equivalents	\$ 50,083	\$ 176,845	\$ 181,283	\$ 45,645
Cash and Cash Equivalents in Segregated Accounts	95	-	95	-
<i>Total Assets</i>	<u>\$ 50,178</u>	<u>\$ 176,845</u>	<u>\$ 181,378</u>	<u>\$ 45,645</u>
Liabilities:				
Intergovernmental Payable	\$ 50,178	\$ 176,845	\$ 181,378	\$ 45,645
<i>Total Liabilities</i>	<u>\$ 50,178</u>	<u>\$ 176,845</u>	<u>\$ 181,378</u>	<u>\$ 45,645</u>
<u>Regional Planning Commission</u>				
Assets:				
Cash and Cash Equivalents	\$ 347	\$ 104,382	\$ 83,606	\$ 21,123
<i>Total Assets</i>	<u>\$ 347</u>	<u>\$ 104,382</u>	<u>\$ 83,606</u>	<u>\$ 21,123</u>
Liabilities:				
Intergovernmental Payable	\$ 347	\$ 104,382	\$ 83,606	\$ 21,123
<i>Total Liabilities</i>	<u>\$ 347</u>	<u>\$ 104,382</u>	<u>\$ 83,606</u>	<u>\$ 21,123</u>

Continued

ATHENS COUNTY, OHIO
Combining Statement of Changes In Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2011

	Balance As Restated 01-01-11	Additions	Reductions	Balance 12-31-11
<u>Total All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$ 7,274,094	\$ 102,271,778	\$ 101,841,192	\$ 7,704,680
Cash and Cash Equivalents in Segregated Accounts	256,104	8,988,848	9,058,727	186,225
Property Taxes Receivable	39,950,844	40,486,820	39,950,844	40,486,820
Special Assessments Receivable	1,412,861	1,573,552	1,412,861	1,573,552
Intergovernmental Receivable	3,126,906	2,699,247	3,126,906	2,699,247
<i>Total Assets</i>	<u>\$ 52,020,809</u>	<u>\$ 156,020,245</u>	<u>\$ 155,390,530</u>	<u>\$ 52,650,524</u>
Liabilities:				
Interfund Payable	\$ -	\$ 965,077	\$ 965,077	\$ -
Intergovernmental Payable	51,817,358	152,053,608	151,408,322	52,462,644
Deposits Held and Due to Others	10,600	1,226,285	1,233,156	3,729
Undistributed Monies	192,851	1,775,275	1,783,975	184,151
<i>Total Liabilities</i>	<u>\$ 52,020,809</u>	<u>\$ 156,020,245</u>	<u>\$ 155,390,530</u>	<u>\$ 52,650,524</u>

Statistical Section



Photos: Jim Downard

Statistical Section

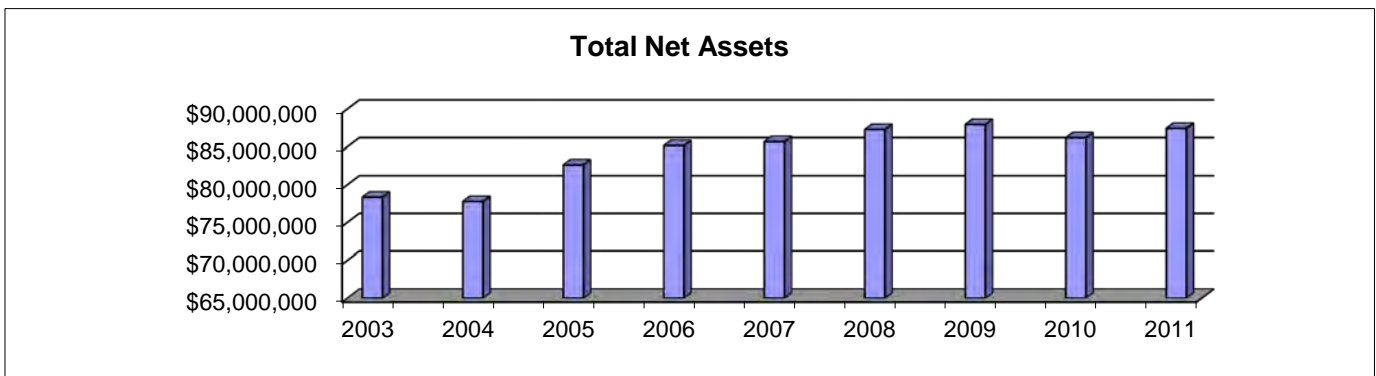
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Tables</u>
Financial Trends These tables contain trend information to help the reader understand how the County's financial position has changed over time.	1-4
Revenue Capacity These tables contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant sources of property tax revenue.	5-8
Debt Capacity These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	9-13
Economic and Demographic Information These tables offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	14-15
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	16-18
Miscellaneous Information These tables contain information on property and sales tax as well as receipts from the State Government for the County and its subdivisions.	19-22

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; tables presenting government-wide information include information beginning in that year.

Table 1
Athens County, Ohio
Net Assets by Component
Last Nine Years
(accrual basis of accounting)

	2003	2004	2005	2006
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 59,486,953	\$ 61,122,798	\$ 63,158,311	\$ 60,649,509
Restricted for:				
Job and Family Services	1,485,012	942,829	835,778	1,196,393
Road and Bridge Services	2,166,009	2,055,656	2,349,245	2,238,164
Children Services	1,768,399	467,373	478,529	2,376,985
Mental Retardation Services	2,346,777	2,450,392	4,041,226	5,056,746
Ambulance Services	1,223,302	1,365,102	1,431,930	1,232,331
Capital Projects	48,317		130,072	2,245,103
Debt Service			914,000	
General Government:				
Legislative and Executive	585,306	668,350	786,322	680,517
Judicial	317,845	298,504	285,047	264,004
Public Safety	1,156,038	1,190,182	873,488	1,178,422
Public Works	242,298	78,165	367,289	107,149
Health	448,740	501,844	558,797	642,111
Human Services	623,173	933,611	733,779	505,906
Consevation and Recreation	1,190	990	990	990
Economic Development and Assistance	1,125,772	1,142,137	1,144,836	947,457
Unrestricted (Deficit)	<u>(1,179,304)</u>	<u>(1,968,131)</u>	<u>(1,975,578)</u>	<u>(371,042)</u>
Total Governmental Activities Net Assets	<u>71,845,827</u>	<u>71,249,802</u>	<u>76,114,061</u>	<u>78,950,745</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	4,577,011	4,581,374	4,502,072	4,301,307
Unrestricted (Deficit)	<u>1,934,151</u>	<u>1,958,309</u>	<u>2,020,101</u>	<u>1,897,433</u>
Total Business-Type Activities Net Assets	<u>6,511,162</u>	<u>6,539,683</u>	<u>6,522,173</u>	<u>6,198,740</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	64,063,964	65,704,172	67,660,383	64,950,816
Restricted	13,538,178	12,095,135	14,931,328	18,672,278
Unrestricted (Deficit)	<u>754,847</u>	<u>(9,822)</u>	<u>44,523</u>	<u>1,526,391</u>
Total Primary Government Net Assets	<u>\$ 78,356,989</u>	<u>\$ 77,789,485</u>	<u>\$ 82,636,234</u>	<u>\$ 85,149,485</u>



2007	2008	2009	2010	2011
\$ 61,794,139	\$ 62,286,165	\$ 61,155,336	\$ 60,017,787	\$ 58,881,040
449,612	638,956	796,720	728,301	754,825
2,078,112	2,035,449	2,609,225	2,812,526	2,678,368
3,087,035	3,860,714	4,672,808	5,142,144	5,620,315
5,487,011	5,554,745	6,113,671	5,287,357	4,857,245
1,259,398	1,034,351	923,167	633,101	1,390,658
754,959	439,007	377,431	383,892	1,483,892
687,169	650,146	778,790	841,048	1,098,062
171,521	154,839	295,585	136,868	232,445
1,382,146	1,639,561	1,674,412	1,742,657	1,809,060
253,286	137,354	148,989	226,519	517,323
713,065	828,538	871,600	896,073	979,577
446,866	771,405	1,015,282	661,828	568,265
990	990	990	990	8,738
874,797	905,489	809,442	668,945	632,456
366,816	476,300	(114,034)	226,785	212,352
<u>79,806,922</u>	<u>81,414,009</u>	<u>82,129,414</u>	<u>80,406,821</u>	<u>81,724,621</u>
4,145,345	4,019,407	3,894,126	3,808,111	3,669,364
1,719,978	1,842,944	1,919,196	1,968,269	2,034,884
<u>5,865,323</u>	<u>5,862,351</u>	<u>5,813,322</u>	<u>5,776,380</u>	<u>5,704,248</u>
65,939,484	66,305,572	65,049,462	63,825,898	62,550,404
17,645,967	18,651,544	21,088,112	20,445,660	22,631,229
2,086,794	2,319,244	1,805,162	1,911,643	2,247,236
<u>\$ 85,672,245</u>	<u>\$ 87,276,360</u>	<u>\$ 87,942,736</u>	<u>\$ 86,183,201</u>	<u>\$ 87,428,869</u>

Table 2
Athens County, Ohio
Changes in Net Assets
Last Nine Years
(accrual basis of accounting)

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,832,070	\$ 4,940,844	\$ 5,388,878	\$ 5,543,056
Judicial	2,502,352	2,373,755	2,396,367	2,460,980
Public Safety	3,833,523	4,138,045	4,078,211	4,453,898
Public Works	4,623,659	5,976,002	4,769,293	7,197,318
Health	2,121,326	2,243,254	2,440,297	2,397,445
Human Services	26,114,837	25,795,197	29,393,680	27,912,278
Conservation and Recreation	10,627	14,012	16,712	20,237
Economic Development and Assistance	20,873	21,352	34,636	213,883
Interest and Fiscal Charges	190,929	176,390	194,158	177,726
<i>Total Governmental Activities Expenses</i>	<u>46,250,196</u>	<u>45,678,851</u>	<u>48,712,232</u>	<u>50,376,821</u>
Business-Type Activities:				
Plains Sewer	343,453	282,308	293,350	394,998
Plains Water	525,089	521,846	562,006	631,246
Buchtel Sewer	204,040	202,133	215,254	211,952
Buchtel Water	90,959	116,330	106,472	104,303
Rural Solid Waste		4,884	38,356	15,168
<i>Total Business-Type Activities Expenses</i>	<u>1,163,541</u>	<u>1,127,501</u>	<u>1,215,438</u>	<u>1,357,667</u>
<i>Total Primary Government Expenses</i>	47,413,737	46,806,352	49,927,670	51,734,488
Program Revenues				
Governmental Activities:				
Charges for Services				
<i>General Government:</i>				
Legislative and Executive	1,774,297	1,764,405	2,006,968	2,344,739
Judicial	671,715	602,950	646,084	698,585
Public Safety	66,178	77,511	147,229	110,973
Public Works	887,205	623,319	59,060	60,937
Health	127,330	89,745	119,088	116,848
Human Services	967,489	1,383,252	1,168,019	1,639,925
Economic Development and Assistance				
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	12,360	67,267	34,414	22,853
Judicial	267,401	66,359	78,411	37,720
Public Safety	189,410	466,243	416,956	401,872
Public Works	3,368,198	3,642,896	4,668,019	4,953,375
Health	306,710	313,420	205,763	223,240
Human Services	16,751,557	14,112,543	20,922,923	20,295,045
Conservation and Recreation				
Economic Development and Assistance				
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive			638,468	
Public Works	1,273,049	1,315,038	1,371,337	360,000
Health			96,225	
Human Services	131,154		32,789	
<i>Total Governmental Activities Program Revenues</i>	<u>26,794,053</u>	<u>24,524,948</u>	<u>32,611,753</u>	<u>31,266,112</u>

2007	2008	2009	2010	2011
\$ 5,982,250	\$ 6,639,669	\$ 6,166,888	\$6,438,731	\$6,077,343
2,548,986	2,401,481	2,478,807	2,389,677	2,396,371
4,404,178	4,733,771	5,378,212	5,628,032	5,421,775
7,797,779	5,850,362	6,228,570	7,612,426	7,186,253
2,110,528	2,413,340	2,770,554	2,849,492	3,382,891
30,856,272	29,241,112	29,314,950	29,647,840	27,441,913
16,491	18,193	16,769	15,349	8,464
263,447	46,794	120,179	180,400	53,091
161,501	152,967	121,227	101,649	85,518
<u>54,141,432</u>	<u>51,497,689</u>	<u>52,596,156</u>	<u>54,863,596</u>	<u>52,053,619</u>
388,319	262,550	342,729	322,503	345,149
893,549	564,917	593,588	588,621	560,581
214,681	207,878	183,122	184,257	192,089
95,700	115,974	119,648	136,920	143,094
			41,771	73,341
<u>1,592,249</u>	<u>1,151,319</u>	<u>1,239,087</u>	<u>1,274,072</u>	<u>1,314,254</u>
55,733,681	52,649,008	53,835,243	56,137,668	53,367,873
2,378,552	2,333,795	2,212,028	2,355,292	2,282,095
710,982	703,588	851,327	1,042,951	1,041,981
158,454	197,294	212,821	244,226	255,323
51,151	39,058	46,405	51,156	134,769
170,187	214,250	219,087	209,963	2,068,072
1,284,239	1,323,756	1,424,071	1,380,377	392,367
		371		
	7,971	1,000	3,407	9,905
39,712	59,712	36,983	45,757	51,697
273,519	392,775	399,396	596,048	593,761
5,639,339	5,011,425	4,769,105	5,547,173	5,297,881
233,678	310,804	488,461	347,969	251,494
20,617,462	20,135,274	20,115,922	17,679,964	18,360,921
2,500	38,000	3,678		37,485
212,859	65,842			
716,149	400,000	769,576	592,904	57,775
<u>32,488,783</u>	<u>31,233,544</u>	<u>31,550,231</u>	<u>30,097,187</u>	<u>30,835,526</u>

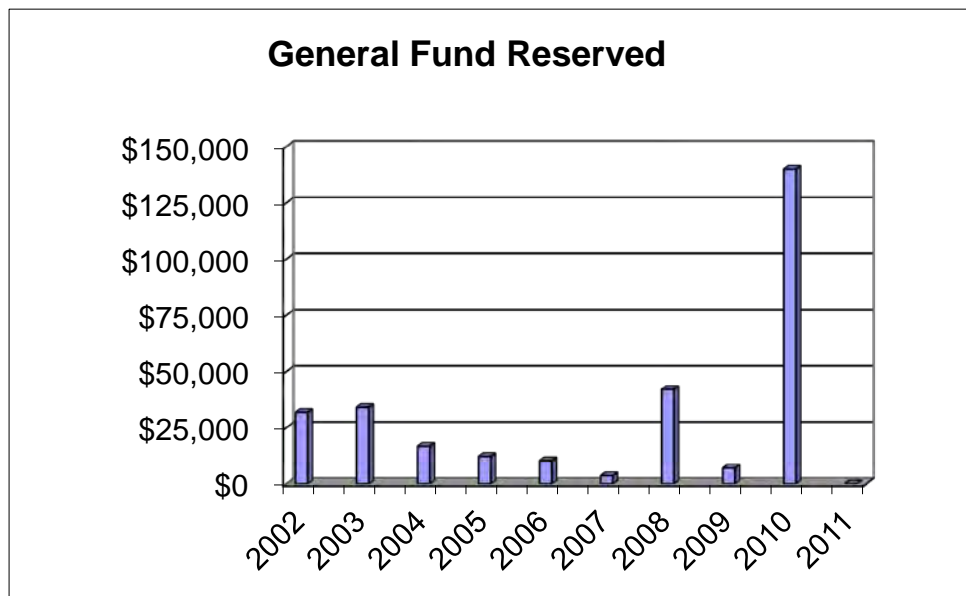
Table 2
Athens County, Ohio
Changes in Net Assets
Last Nine Years
(accrual basis of accounting)

	2003	2004	2005	2006
Business-Type Activities:				
Charges for Services				
Plains Sewer	599,958	319,339	354,023	289,803
Plains Water	515,569	466,502	522,000	488,880
Buchtel Sewer	151,424	138,473	153,276	141,228
Buchtel Water	154,978	129,611	127,414	150,390
Sheriff Academy Training				
Capital Grants and Contributions				
Plains Sewer	18,000		6,250	
<i>Total Business-Type Activities Program Revenues</i>	<u>1,439,929</u>	<u>1,053,925</u>	<u>1,162,963</u>	<u>1,070,301</u>
<i>Total Primary Government Program Revenues</i>	28,233,982	25,578,873	33,774,716	32,336,413
Net (Expense) Revenue				
Governmental Activities	(19,456,143)	(21,153,903)	(16,100,479)	(19,110,709)
Business-Type Activities	276,388	(73,576)	(52,475)	(287,366)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (19,179,755)</u>	<u>\$ (21,227,479)</u>	<u>\$ (16,152,954)</u>	<u>\$ (19,398,075)</u>
General Revenues and Other Change in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,531,214	1,599,897	1,576,711	1,707,035
Children Services	1,959,038	2,056,841	2,105,790	3,285,661
ACBDD	3,229,990	3,385,413	3,366,791	4,159,084
Ambulance Service	1,427,541	1,496,469	1,460,817	1,492,876
Other Purposes	585,445	605,568	590,976	610,579
Sales Tax Levied for:				
General Fund	4,323,504	4,521,037	4,647,237	4,796,329
911 Emergency Communications	1,080,412	1,130,197	1,161,202	1,198,886
Grants and Entitlements not restricted to Specific Programs	1,622,459	1,635,698	1,770,037	1,805,094
Investment Earnings	402,570	277,099	627,608	1,297,166
Gain on Sale of Capital Assets				1,459,563
Miscellaneous	3,792,705	3,281,439	2,160,683	1,494,405
Transfers			(3,529)	
<i>Total Governmental Activities</i>	<u>19,954,878</u>	<u>19,989,658</u>	<u>19,464,323</u>	<u>23,306,678</u>
Business-Type Activities:				
Investment Earnings	398	254	369	421
Miscellaneous	44,948	26,675	22,078	19,035
Transfers			3,529	
<i>Total Business-Type Activities</i>	<u>45,346</u>	<u>26,929</u>	<u>25,976</u>	<u>19,456</u>
<i>Total Primary Government</i>	<u>20,000,224</u>	<u>20,016,587</u>	<u>19,490,299</u>	<u>23,326,134</u>
Change in Net Assets				
Governmental Activities	498,735	(1,164,245)	3,363,844	4,195,969
Business-Type Activities	321,734	(46,647)	(26,499)	(267,910)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 820,469</u>	<u>\$ (1,210,892)</u>	<u>\$ 3,337,345</u>	<u>\$ 3,928,059</u>

2007	2008	2009	2010	2011
359,179	315,759	325,985	319,429	307,499
597,114	560,132	586,164	593,651	581,772
153,186	129,810	166,837	165,617	172,844
130,488	108,449	89,406	84,663	85,348
			45,825	75,400
<u>1,239,967</u>	<u>1,114,150</u>	<u>1,168,392</u>	<u>1,209,185</u>	<u>1,222,863</u>
33,728,750	32,347,694	32,718,623	31,306,372	32,058,389
(21,652,649)	(20,264,145)	(21,045,925)	(24,766,409)	(\$21,218,093)
(352,282)	(37,169)	(70,695)	(64,887)	(91,391)
<u>\$ (22,004,931)</u>	<u>\$ (20,301,314)</u>	<u>\$ (21,116,620)</u>	<u>\$ (24,831,296)</u>	<u>(\$21,309,484)</u>
1,726,933	1,708,989	1,914,319	1,945,629	1,933,390
3,365,553	3,253,291	3,248,483	3,325,091	3,254,566
4,251,531	4,105,214	4,097,817	4,236,081	4,559,947
1,522,723	1,466,651	1,462,543	1,498,510	1,494,151
615,325	592,936	590,317	834,023	813,351
5,000,554	5,087,287	5,131,814	5,388,914	5,448,465
1,249,743	1,271,502	1,281,712	1,347,056	1,361,596
1,739,663	1,970,699	1,785,484	1,930,095	1,685,037
1,607,194	1,184,704	720,993		173,564
60,737			802,564	
1,368,870	1,229,959	1,527,849	1,637,750	1,811,827
<u>22,508,826</u>	<u>21,871,232</u>	<u>21,761,331</u>	<u>22,945,713</u>	<u>22,535,894</u>
388	235	74	50	40
18,477	33,962	21,592	27,895	19,219
<u>18,865</u>	<u>34,197</u>	<u>21,666</u>	<u>27,945</u>	<u>19,259</u>
<u>22,527,691</u>	<u>21,905,429</u>	<u>21,782,997</u>	<u>22,973,658</u>	<u>22,555,153</u>
856,177	1,607,087	715,406	(1,820,696)	\$1,317,801
(333,417)	(2,972)	(49,029)	(36,942)	(72,132)
<u>\$ 522,760</u>	<u>\$ 1,604,115</u>	<u>\$ 666,377</u>	<u>\$ (1,857,638)</u>	<u>\$1,245,669</u>

Table 3
Athens County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2002	2003	2004	2005
General Fund				
Reserved	\$ 31,885	\$ 34,084	\$ 16,713	\$ 12,101
Unreserved	2,034,753	2,174,591	2,058,002	2,154,967
Nonspendable				
Assigned				
Unassigned				
<i>Total General Fund</i>	<u>2,066,638</u>	<u>2,208,675</u>	<u>2,074,715</u>	<u>2,167,068</u>
All Other Governmental Funds				
Reserved	1,320,326	1,109,709	853,100	745,044
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,780,890	11,274,649	9,637,923	11,202,773
Debt Service Funds	17,569	17,688	7,160	8,255
Capital Projects Funds	(310,674)	(3,248)	(796,909)	129,838
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
<i>Total All Other Governmental Funds</i>	<u>12,808,111</u>	<u>12,398,798</u>	<u>9,701,274</u>	<u>12,085,910</u>
<i>Total Governmental Funds</i>	<u>\$ 14,874,749</u>	<u>\$ 14,607,473</u>	<u>\$ 11,775,989</u>	<u>\$ 14,252,978</u>



2006	2007	2008	2009	2010	2011
\$ 10,270 2,687,017	\$ 3,773 3,507,137	\$ 42,026 3,276,213	\$ 7,037 2,663,058	\$ 140,018 2,440,631	\$ - 244,308 865,461 1,100,834
<u>2,697,287</u>	<u>3,510,910</u>	<u>3,318,239</u>	<u>2,670,095</u>	<u>2,580,649</u>	<u>2,210,603</u>
880,531	741,462	595,560	510,593	533,931	
14,058,916 7,224 2,243,752	15,442,758 7,249 731,174	15,777,513 7,266 439,007	18,495,623 7,272 377,431	17,380,905 7,276 383,892	380,830 19,175,964 50,358 1,455,786 (12,422)
<u>17,190,423</u>	<u>16,922,643</u>	<u>16,819,346</u>	<u>19,390,919</u>	<u>18,306,004</u>	<u>21,050,516</u>
<u>\$ 19,887,710</u>	<u>\$ 20,433,553</u>	<u>\$ 20,137,585</u>	<u>\$ 22,061,014</u>	<u>\$ 20,886,653</u>	<u>\$ 23,261,119</u>

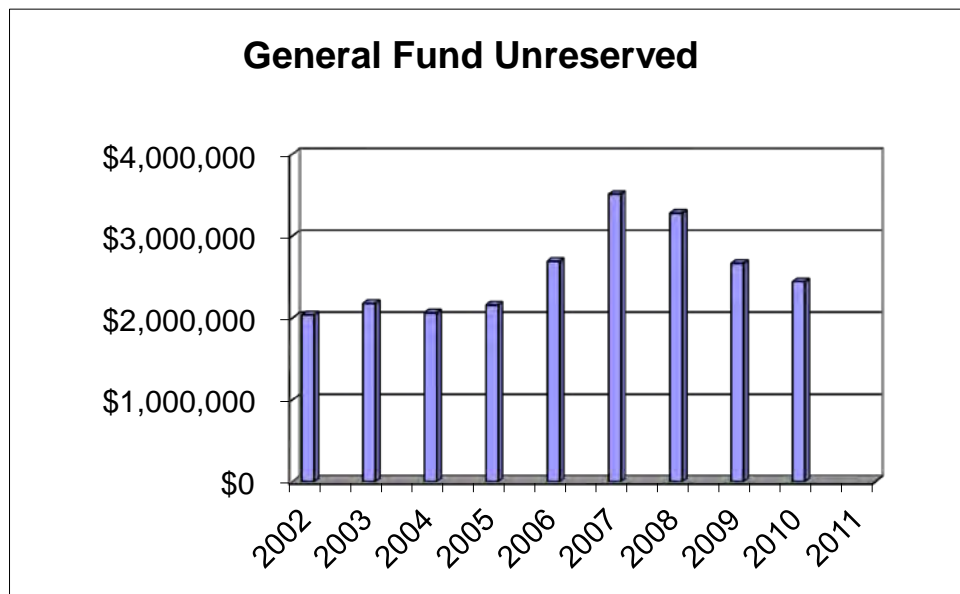


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2002	2003	2004	2005
Revenues				
Property Taxes	\$ 7,802,773	\$ 8,635,631	\$ 8,891,896	\$ 8,971,221
Sales Tax	5,233,606	5,403,916	5,651,234	5,808,439
Intergovernmental	25,415,058	24,576,545	22,015,512	30,529,026
Charges for Services	3,369,514	3,362,666	3,601,155	3,801,085
Licenses and Permits	92,736	121,127	79,326	111,703
Fines and Forfeitures	194,127	172,493	156,024	227,476
Interest	682,994	397,747	274,390	621,232
Other Revenues	3,652,208	3,792,705	3,251,579	2,188,579
Total Revenues	46,443,016	46,462,830	43,921,116	52,258,761
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,192,071	4,460,906	4,776,331	5,571,186
Judicial	2,553,518	2,479,565	2,420,386	2,399,131
Public Safety	3,482,027	3,854,587	4,128,560	4,806,045
Public Works	4,777,890	5,587,632	5,335,375	4,994,639
Health	2,204,635	2,325,478	2,324,820	2,263,266
Human Services	25,843,250	26,477,643	25,538,505	28,771,969
Conservation and Recreation	28,745	4,950	8,382	7,751
Economic Development and Assistance	20,295	20,873	21,352	34,636
Capital Outlay	1,912,547	973,119	1,480,035	896,122
<i>Debt Service:</i>				
Principal Retirement	462,532	451,665	407,607	462,556
Interest and Fiscal Charges	222,966	213,491	177,422	192,053
Total Expenditures	45,700,476	46,849,909	46,618,775	50,399,354
Excess of Revenues Over (Under) Expenditures	742,540	(387,079)	(2,697,659)	1,859,407
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	220	10,350		2,830
Proceeds of Bonds				
Proceeds of Capital Leases		108,825		143,896
Proceeds from Issuance of Notes				914,000
Proceeds from Premium on Notes				12,529
Transfers - In	133,734	1,656,089	1,588,095	1,184,866
Transfers - Out	(1,441,985)	(1,656,089)	(1,588,095)	(1,188,395)
Total Other Sources (Uses)	(1,308,031)	119,175		1,069,726
Net Change in Fund Balances	\$ (565,491)	\$ (267,904)	\$ (2,697,659)	\$ 2,929,133
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.57%	1.62%	1.38%	1.45%

2006	2007	2008	2009	2010	2011
\$ 11,306,421	\$ 11,443,813	\$ 11,145,966	\$ 11,197,717	\$ 11,693,835	\$ 12,085,653
5,995,215	6,250,297	6,358,789	6,413,526	6,735,970	6,810,061
28,406,355	29,615,981	27,666,853	28,706,773	26,543,702	26,633,042
4,612,767	4,390,648	4,441,766	4,549,722	4,772,951	5,650,053
108,142	142,145	155,708	165,935	152,889	168,265
255,263	220,772	214,267	250,453	358,125	356,289
1,286,644	1,595,741	1,179,206	720,332	802,329	173,415
1,494,386	1,353,714	1,229,484	1,527,849	1,202,350	1,384,143
<u>53,465,193</u>	<u>55,013,111</u>	<u>52,392,039</u>	<u>53,532,307</u>	<u>52,262,151</u>	<u>53,260,921</u>
5,458,138	5,904,759	6,185,898	5,905,164	6,058,987	5,771,779
2,498,177	2,517,781	2,482,446	2,485,919	2,581,531	2,387,848
4,326,953	4,391,001	4,708,679	5,176,314	5,627,638	5,528,198
5,680,193	5,876,922	5,365,178	4,580,965	5,615,145	5,490,075
2,567,125	2,235,215	2,693,208	2,708,952	2,898,067	3,398,529
27,867,281	30,242,028	29,598,522	29,161,984	29,373,095	27,645,287
12,384	7,783	47,391	7,016	5,596	52,129
213,883	263,447	46,794	120,179	180,400	53,091
823,174	2,639,293	965,952	881,152	636,443	57,775
471,985	572,853	469,250	505,173	489,219	521,871
179,567	166,391	154,985	122,899	103,367	87,305
<u>50,098,860</u>	<u>54,817,473</u>	<u>52,718,303</u>	<u>51,655,717</u>	<u>53,569,488</u>	<u>50,993,887</u>
<u>3,366,333</u>	<u>195,638</u>	<u>(326,264)</u>	<u>1,876,590</u>	<u>(1,307,337)</u>	<u>2,267,034</u>
2,301,400	133,470	2,240	2,090	553	750
	216,735	28,056	44,748	94,417	24,995
					81,687
1,650,378	1,649,438	1,831,700	1,135,066	1,129,619	2,080,723
(1,650,378)	(1,649,438)	(1,831,700)	(1,135,066)	(1,129,619)	(2,080,723)
<u>2,301,400</u>	<u>350,205</u>	<u>30,296</u>	<u>46,838</u>	<u>94,970</u>	<u>107,432</u>
<u>\$ 5,667,733</u>	<u>\$ 545,843</u>	<u>\$ (295,968)</u>	<u>\$ 1,923,428</u>	<u>\$ (1,212,367)</u>	<u>\$ 2,374,466</u>
1.38%	1.47%	1.27%	1.28%	1.16%	1.26%

Table 5
Athens County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Estate		Tangible Personal Property				Intangible Personal Property				Total		Ratio of		
	Assessed Value	Commercial/Industrial/PU	Public Utility		General Business		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Total Assessed Value To	Total Estimated Actual Value	Weighted Average Tax Rate
			Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value									
2002	\$ 396,077,970	\$ 117,918,600	\$ 63,914,130	\$ 182,602,669	\$ 39,615,549	\$ 158,462,196	\$ 617,526,249	\$ 1,809,553,065				34.13%	\$ 16.50		
2003	484,129,880	134,890,430	70,359,890	201,018,206	38,469,814	153,879,256	727,850,014	2,123,438,488				34.28%	15.63		
2004	490,140,110	139,522,910	74,753,240	213,570,007	37,799,952	151,199,808	742,216,212	2,163,717,063				34.30%	15.60		
2005	496,815,920	137,569,360	80,860,340	231,017,991	36,745,484	146,981,936	751,991,104	2,190,438,672				34.33%	15.56		
2006	549,868,030	151,550,010	84,509,640	241,444,041	25,437,112	101,748,448	811,364,792	2,347,143,829				34.57%	17.41		
2007	559,722,860	149,288,760	81,987,560	234,238,459	16,958,075	67,832,300	807,957,255	2,327,716,957				34.71%	17.40		
2008	571,790,910	151,602,960	77,165,970	220,463,176	11,967,974	47,871,896	812,527,814	2,335,071,359				34.80%	17.41		
2009	652,144,310	188,503,680	77,881,300	222,506,874	2,946,570	11,786,280	921,475,860	2,636,024,461				34.96%	15.96		
2010	655,928,350	189,355,330	82,491,110	235,677,101	1,424,070	5,696,280	929,198,860	2,656,348,855				34.98%	16.41		
2011	657,867,710	187,291,290	85,591,790	244,535,744	-	-	930,750,790	2,659,155,007				35.00%	17.05		

SOURCE: ATHENS COUNTY AUDITOR

Table 6 - A
Athens County, Ohio
Property Tax Rates of Overlapping Governments
(Per \$1,000 of assessed value)
Last Ten Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>TOWNSHIPS</u>										
ATHENS	8.20	8.20	8.20	6.70	6.70	6.70	6.70	6.70	6.70	6.70
ALEXANDER	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
AMES	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
BERN	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CANAAN	6.60	6.60	6.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
CARTHAGE	5.70	5.70	5.70	5.70	5.70	5.70	8.70	8.70	8.70	8.70
DOVER	8.70	11.20	11.20	11.20	11.20	8.70	8.70	8.70	8.70	8.70
LEE	4.80	5.30	5.30	5.30	5.30	6.30	6.30	6.30	6.30	6.30
LODI	8.80	9.30	9.30	9.30	9.30	9.30	9.30	9.30	10.30	11.05
ROME	11.70	11.70	11.70	11.70	11.70	11.70	15.99	15.99	15.99	15.99
TROY	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.50	6.20
TRIMBLE	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.70	6.20	6.20
WATERLOO	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
YORK	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
<u>SCHOOL DISTRICTS</u>										
ALEXANDER LOCAL	38.76	38.76	38.76	38.76	38.76	38.76	38.76	37.47	37.27	37.21
TRIMBLE LOCAL	32.92	32.92	32.92	32.92	32.92	32.92	31.77	29.47	29.52	29.45
WARREN LOCAL	35.30	35.45	35.50	35.40	34.60	34.60	34.50	35.08	35.08	34.73
ATHENS CITY	64.60	64.60	64.60	69.78	69.49	69.52	63.76	61.72	61.70	61.68
FED. HOCKING	34.00	34.00	34.00	34.00	34.00	30.30	30.30	30.08	30.08	30.01
NEL.-YORK CITY	32.20	32.20	32.20	34.40	34.44	34.44	34.44	34.44	34.40	34.40
<u>JOINT VOCATIONAL SCHOOLS</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	10.80	10.80	10.80	10.80	10.80	10.80	9.00	9.00	9.00	9.00
<u>VILLAGES</u>										
ALBANY	7.50	8.00	8.00	8.00	8.50	8.50	8.50	7.50	9.00	9.00
AMESVILLE	16.50	18.50	18.50	18.50	18.50	22.50	22.50	22.50	22.50	22.50
CHAUNCEY	7.90	7.90	7.90	7.90	2.90	7.90	7.90	7.90	7.90	7.90
COOLVILLE	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
GLOUSTER	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	16.20
JACKSONVILLE	14.50	19.50	19.50	16.30	19.50	19.50	19.50	19.50	19.50	19.50
TRIMBLE	20.70	20.70	20.70	20.70	20.70	16.10	16.10	13.90	13.90	13.90
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	12.20	12.20	12.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20

SOURCE: ATHENS COUNTY AUDITOR

Table 6 - B
Athens County, Ohio
Property Tax Rates
(per \$1,000 of assessed value)
Last Ten Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Unvoted Millage										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Voted Millage - by levy										
1995, 2000, 2005 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.23	0.19	0.19	0.19	0.17	0.17	0.17	0.15	0.15	0.15
Commercial/Industrial and P.U. Real	0.25	0.22	0.22	0.23	0.21	0.22	0.22	0.18	0.18	0.18
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1997, 2002, 2007 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.44	0.62	0.62	0.62	0.57	0.57	0.57	0.51	0.51	0.51
Commercial/Industrial and P.U. Real	0.47	0.67	0.68	0.68	0.64	0.65	0.65	0.54	0.55	0.55
General Business and P.U. Personal	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009 Senior Citizens - 5 Years										
Residential/Agricultural Real									0.25	0.25
Commercial/Industrial and P.U. Real									0.25	0.25
General Business and P.U. Personal									0.25	0.25
1997, 2005 Children Services - 10 Years										
Residential/Agricultural Real	1.34	1.11	1.11	1.11	2.74	2.74	2.74	2.43	2.44	2.44
Commercial/Industrial and P.U. Real	1.41	1.27	1.27	1.28	2.81	2.87	2.88	2.36	2.43	2.44
General Business and P.U. Personal	1.50	1.50	1.50	1.50	3.00	3.00	3.00	3.00	3.00	3.00
1991, 2000 Children Services - 10 Years										
Residential/Agricultural Real	1.99	1.66	1.66	1.66	1.52	1.51	1.51	1.34	1.35	1.35
Commercial/Industrial and P.U. Real	2.00	1.81	1.80	1.82	1.70	1.74	1.75	1.43	1.47	1.48
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1977 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	0.29	0.29	0.24	0.24						
Commercial/Industrial and P.U. Real	0.40	0.36	0.36	0.36						
General Business and P.U. Personal	1.00	1.00	1.00	1.00						
1994, 2001 ACBDD (Beacon) - 10 Years										
Residential/Agricultural Real	1.36	1.49	1.50	1.49	1.36	1.36	1.37	1.21	1.21	1.21
Commercial/Industrial and P.U. Real	1.48	1.63	1.62	1.64	1.53	1.56	1.57	1.29	1.33	1.33
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1994, 2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.39	1.16	1.16	1.16	2.61	2.61	2.60	2.31	2.31	2.32
Commercial/Industrial and P.U. Real	1.53	1.38	1.38	1.39	2.67	2.72	2.74	2.24	2.31	2.32
General Business and P.U. Personal	1.85	1.85	1.85	1.85	2.85	2.85	2.85	2.85	2.85	2.85
1984, 2002, 2010 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.80	1.49	1.49	1.50	1.37	1.37	1.37	1.21	1.21	1.80
Commercial/Industrial and P.U. Real	1.80	1.63	1.63	1.64	1.53	1.56	1.57	1.29	1.33	1.80
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
1999, 2004, 2009 EMS - 5 Years										
Residential/Agricultural Real	0.45	0.37	0.37	0.37	0.34	0.34	0.34	0.30	0.30	0.30
Commercial/Industrial and P.U. Real	0.47	0.42	0.42	0.43	0.40	0.41	0.41	0.33	0.35	0.35
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
1995, 2000, 2005 EMS - 5 Years										
Residential/Agricultural Real	1.00	0.83	0.83	0.83	0.76	0.76	0.76	0.67	0.67	0.67
Commercial/Industrial and P.U. Real	1.00	0.90	0.90	0.91	0.85	0.87	0.87	0.71	0.74	0.74
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1997, 2002, 2007 EMS - 5 Years										
Residential/Agricultural Real	0.89	0.83	0.83	0.83	0.76	0.76	0.76	0.67	0.67	0.68
Commercial/Industrial and P.U. Real	0.94	0.90	0.90	0.91	0.85	0.87	0.87	0.71	0.74	0.74
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Table 6 - B
Athens County, Ohio
Property Tax Rates
(per \$1,000 of assessed value)
Last Ten Years
(continued)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Voted Millage - by levy										
1997, 2007 Health - 10 Years										
Residential/Agricultural Real	0.27	0.22	0.22	0.22	0.20	0.20	0.30	0.27	0.27	0.27
Commercial/Industrial and P.U. Real	0.28	0.25	0.25	0.25	0.24	0.24	0.30	0.25	0.25	0.25
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1994, 1999, 2009 Health - 10 Years										
Residential/Agricultural Real	0.27	0.22	0.22	0.22	0.20	0.20	0.20	0.18	0.30	0.30
Commercial/Industrial and P.U. Real	0.28	0.25	0.25	0.25	0.24	0.24	0.25	0.20	0.30	0.30
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1990, 2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.40	0.33	0.33	0.33	0.30	0.30	0.30	0.27	0.27	0.40
Commercial/Industrial and P.U. Real	0.40	0.36	0.36	0.36	0.34	0.35	0.35	0.29	0.29	0.40
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
1992, 2002 317 Board - 10 Years										
Residential/Agricultural Real	0.65	0.91	0.90	0.85	0.81	0.80	0.77	0.72	0.72	0.71
Commercial/Industrial and P.U. Real	0.80	0.94	0.94	0.91	0.87	0.89	0.87	0.76	0.77	0.77
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1988, 1998, 2008 317 Board - 10 Years										
Residential/Agricultural Real	0.82	0.75	0.74	0.70	0.67	0.66	0.63	0.94	0.94	0.93
Commercial/Industrial and P.U. Real	0.92	0.86	0.86	0.84	0.80	0.82	0.81	0.87	0.88	0.88
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	13.59	12.47	12.41	12.32	14.38	14.35	14.39	13.18	13.57	14.29
Commercial/Industrial and P.U. Real	14.43	13.85	13.84	13.90	15.68	16.01	16.11	13.45	14.17	14.78
General Business and P.U. Personal	16.25	16.50	16.50	16.50	18.00	18.00	18.00	18.00	18.25	18.25
Total Millage - By Type of Property										
Residential/Agricultural Real	15.89	14.77	14.71	14.62	16.68	16.65	16.69	15.48	15.87	16.59
Commercial/Industrial and P.U. Real	16.73	16.15	16.14	16.20	17.98	18.31	18.41	15.75	16.47	17.08
General Business and P.U. Personal	18.55	18.80	18.80	18.80	20.30	20.30	20.30	20.30	20.55	20.55

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2010 and January 1, 2001

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2010	
		Assessed Value	Percent of Real Property Assessed Value
Ohio University	Retail Shopping	\$ 8,228,062	0.97%
AAC Athens, LLC	Car Seat Covers	7,616,557	0.90%
Continental 72 Fund, LLC	Hotel/Motel	7,544,641	0.89%
Hallmark Athens Student Housing, LLC	Apartments	4,706,980	0.57%
Sheltering Arms Hospital	Hospital	3,838,530	0.45%
Athens 08, LLC	Clinic	3,812,441	0.45%
Hayes Cornwell, LTD.	Apartments	2,262,730	0.27%
Southeastern Ohio Management Company, LLC	Retail Shopping	2,130,358	0.25%
Inn-Ohio of Athens, Inc	Hotel/Motel	1,999,964	0.24%
City of Athens	Parking Garage, etc.	1,802,043	0.21%
Total Top Ten		43,942,306	5.20%
Total All Others		801,216,694	94.80%
Total Assessed Value		\$ 845,159,000	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2001	
		Assessed Value	Percent of Real Property Assessed Value
Ohio University (Athens Mall)	Retail Shopping	\$ 6,117,340	1.19%
University Mall Associates	Retail Shopping	4,444,910	0.87%
ACC Athens, LLC	Apartments	3,779,450	0.74%
Scott RML Co. (McBEE Systems, Inc.)	Printing/Binding	1,975,920	0.38%
Inn-Ohio of Athens, Inc	Hotel/Motel	1,825,360	0.36%
The President and Trustees of the Ohio University (Bromely Hall)	Apartments	1,408,220	0.27%
City of Athens	Parking Garage, etc.	1,348,510	0.26%
Diversified Properties	Grocery Store	1,338,520	0.26%
R. Leslie Cornwell	Apartments/Commercial	1,325,800	0.26%
Southeast Development Co.(Carriage Hill)	Apartments	1,286,810	0.25%
Total Top Ten		24,850,840	4.84%
Total All Others		488,994,250	95.16%
Total Assessed Value		\$ 513,845,090	100.00%

Real property taxes paid in 2011 are based on January 1, 2010 values.
Real property taxes paid in 2002 are based on January 1, 2001 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2010 and December 31, 2001

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2010	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 45,801,360	53.51%
Texas Eastern Transmission Corp	Natural Gas	24,380,220	28.48%
Tennessee Gas Pipeline	Natural Gas	9,311,060	10.88%
Columbia Gas Transmission Corp	Natural Gas	2,196,530	2.57%
Columbia Gas of Ohio Inc.	Natural Gas	2,180,310	2.55%
Buckeye Rural Electric Co. Inc	Electric	727,380	0.85%
Ohio Power Co.	Electric	703,880	0.82%
General Electric Capital Commercial Inc.	Electric	164,950	0.19%
Washington Electric CO OP Inc.	Electric	96,770	0.11%
Ohio Oil Gathering Corp II	Petroleum	20,950	0.03%
Total Top Ten		85,583,410	99.99%
Total All Others		8,380	0.01%
Total Assessed Value		\$ 85,591,790	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2001	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Souther Power Co.	Electric	\$ 23,429,850	36.57%
Texas Eastern Transmission Corp	Natural Gas	17,705,550	27.64%
Tennessee Gas Pipeline	Natural Gas	4,626,790	7.22%
Verizon North Inc.	Communications	4,292,770	6.70%
GTE North Inc.	Communications	2,664,720	4.16%
Columbia Gas Transmission Corp	Natural Gas	1,884,420	2.94%
Columbia Gas of Ohio Inc.	Natural Gas	1,796,630	2.80%
Ohio Telephone & Telegraph	Communications	1,500,850	2.34%
Norfolk Southern	Transportation	876,800	1.37%
Orange County Cellular	Communications	735,440	1.15%
Total Top Ten		59,513,820	92.89%
Total All Others		4,551,790	7.11%
Total Assessed Value		\$ 64,065,610	100.00%

Public utility tangible personal property tax paid in 2011 is based on values listed on December 31, 2010.
Public utility tangible personal property tax paid in 2002 is based on values listed on December 31, 2001.

Source: Athens County Auditor

Table 8
Athens County, Ohio
Real Property Tax Levies and Collections (1)
Last Ten Years

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections (2)</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>
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%
2005	41,628,056	39,721,196	95.42%	1,389,631	41,110,827	98.76%	3,267,185	7.85%
2006	46,193,254	43,446,399	94.05%	2,076,180	45,522,579	98.55%	4,153,093	8.99%
2007	46,866,406	44,370,240	94.67%	2,520,786	46,891,026	100.05%	4,621,440	9.86%
2008	46,230,481	43,781,124	94.70%	2,504,494	46,285,618	100.12%	4,642,003	10.04%
2009	49,246,866	46,390,605	94.20%	2,526,626	48,917,231	99.33%	5,310,025	10.78%
2010	50,769,784	47,925,115	94.40%	2,718,556	50,643,671	99.75%	5,915,835	11.65%
2011	51,693,727	48,842,695	94.48%	2,529,556	51,372,251	99.38%	6,227,285	12.05%

Source: Athens County Auditor

(1) Includes Homestead & Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

(2) The County does not identify delinquent tax collections by tax year.

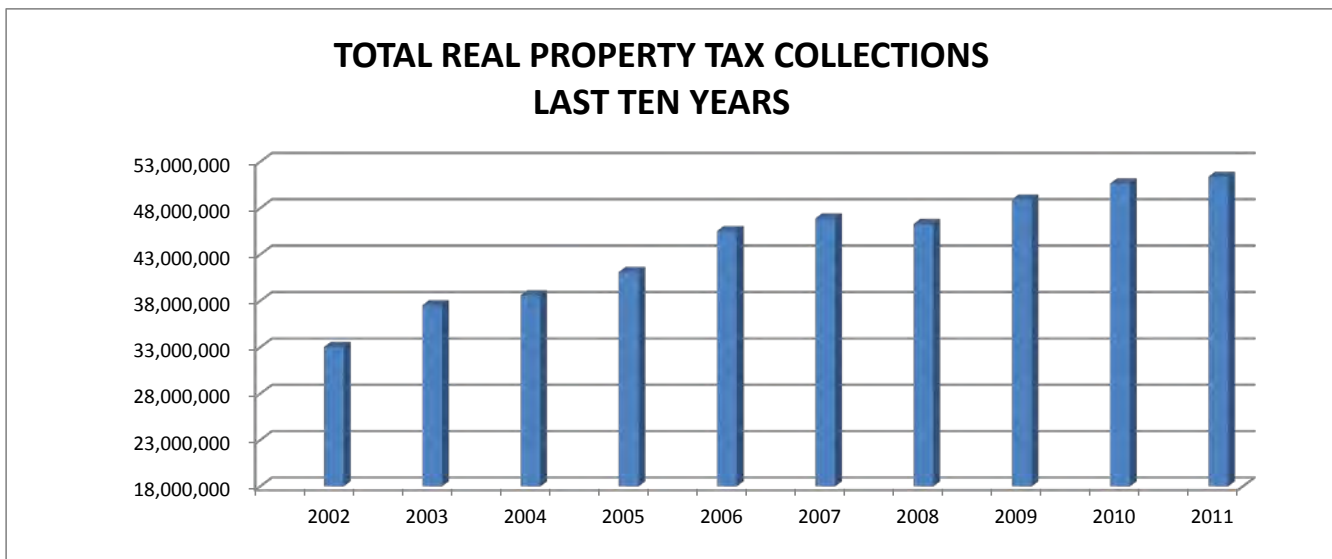


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans				
2002	\$ 3,135,000		\$ 1,133,313	\$ 40,293	\$ 120,000	\$ 612,000	\$ 714,966	\$ 48,800	\$ 5,804,372	0.321%	0.459%	\$ 91.76
2003	2,840,000		1,041,709	90,896	120,000	612,000	681,923	47,000	5,433,528	0.256%	0.420%	84.40
2004	2,540,000		977,295	39,395	120,000	612,000	639,629	45,200	4,973,519	0.230%	0.371%	78.71
2005	2,230,000	914,000	910,069	97,961	118,800	605,600	608,437	43,300	5,528,167	0.252%	0.406%	89.07
2006	1,905,000	886,000	839,907	49,138	117,400	599,000	589,323	41,300	5,027,068	0.214%	0.361%	81.27
2007	1,560,000	854,000	766,682	143,246	116,100	592,000	569,151	39,200	4,640,379	0.199%	0.321%	73.34
2008	1,275,000	821,000	690,258	96,475	114,700	584,800	547,856	37,000	4,167,089	0.178%	0.264%	65.88
2009	975,000	787,000	610,498	49,810	113,200	577,200	525,373	34,700	3,672,781	0.139%	0.224%	58.27
2010	665,000	752,000	527,255	83,251	111,600	569,200	501,632	32,300	3,242,238	0.122%	0.192%	50.05
2011	361,384	715,000	440,377	95,556	110,000	561,000	476,561	29,700	2,789,578	0.105%	N/A	43.08

Source: Athens County Auditor

TABLE 10
ATHENS COUNTY, OHIO
Ratio of General Bonded Debt Outstanding
Last Ten Years

Year	Governmental Activities			Business Type Activities			Total Net General Bonded Debt	Ratio of Net Bonded Debt To Estimated Actual Value	Net Bonded Debt Per Capita
	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt			
2002	\$3,135,000	\$ 6,453	\$3,128,547	\$ 120,000	\$ 154,812	\$ (34,812)	\$3,093,735	0.171%	\$ 49.46
2003	2,840,000	6,569	2,833,431	120,000	97,601	22,399	2,855,830	0.134%	44.01
2004	2,540,000	6,579	2,533,421	120,000	105,253	14,747	2,548,168	0.118%	40.09
2005	2,230,000	6,614	2,223,386	118,800	105,179	13,621	2,237,007	0.102%	35.83
2006	1,905,000	6,634	1,898,366	117,400	89,820	27,580	1,925,946	0.082%	30.69
2007	1,560,000	6,654	1,553,346	116,100	83,310	32,790	1,586,136	0.068%	24.55
2008	1,275,000	6,668	1,268,332	114,700	70,740	43,960	1,312,292	0.056%	20.05
2009	975,000	6,673	968,327	113,200	98,444	14,756	983,083	0.037%	15.36
2010	665,000	6,677	658,323	111,600	123,473	(11,873)	646,450	0.024%	10.16
2011	361,384	-	361,384	110,000	157,337	(47,337)	314,047	0.012%	5.58

Source: Athens County Auditor

Table 11
Athens County, Ohio
Pledged Revenue Coverage
Last Ten Years

Year	(1) Gross Revenue	Less:		Bond Debt Service		OWDA Loan Debt Service		Coverage
		Operating Expenses, Net of Depreciation	Net Available Revenue	Principal	Interest	Principal	Interest	
<i>Plains Sewer</i>								
2002	\$ 650,493	\$ 271,373	\$ 379,120	\$ -	\$ -	\$ 34,119	\$ 34,122	\$ 5.56
2003	626,213	273,980	352,233	-	-	133,785	39,105	2.04
2004	323,809	197,524	126,285	-	-	40,266	35,242	1.67
2005	355,521	196,221	159,300	-	-	29,122	32,817	2.57
2006	301,949	287,466	14,483	-	-	17,002	31,369	0.30
2007	368,484	213,816	154,668	-	-	18,019	30,352	3.20
2008	326,922	188,018	138,904	-	-	19,098	29,273	2.87
2009	331,804	273,884	57,920	-	-	20,242	28,128	1.20
2010	333,481	244,457	89,024	-	-	21,455	26,916	1.84
2011	308,937	240,644	68,293	-	-	22,740	25,631	1.41
<i>Buchtel Water</i>								
2002	140,915	147,436	(6,521)	-	-	979	-	(6.66)
2003	158,012	85,092	72,920	-	-	1,989	1,570	20.49
2004	133,000	109,710	23,290	-	-	2,028	1,531	6.54
2005	130,940	99,893	31,047	-	-	2,070	1,489	8.72
2006	152,604	97,766	54,838	-	-	2,111	1,448	15.41
2007	138,058	86,429	51,629	-	-	2,153	1,406	14.51
2008	103,923	109,544	(5,621)	-	-	2,197	1,363	(1.58)
2009	90,662	103,412	(12,750)	-	-	2,241	1,319	(3.58)
2010	88,119	130,558	(42,439)	-	-	2,286	1,273	(11.92)
2011	88,721	136,699	(47,978)	-	-	2,331	1,228	(13.48)
<i>Buchtel Sewer</i>								
2002	285,324	43,557	241,767	-	-	-	-	-
2003	183,083	110,893	72,190	-	30,864	-	-	2.34
2004	147,502	106,909	40,593	-	32,940	-	-	1.23
2005	160,496	120,259	40,237	7,600	32,940	-	-	0.99
2006	142,309	117,312	24,997	8,000	32,598	-	-	0.62
2007	154,188	88,420	65,768	8,300	32,238	-	-	1.62
2008	141,625	113,989	27,636	8,600	31,865	-	-	0.68
2009	167,470	99,463	68,007	9,100	31,478	-	-	1.68
2010	166,431	91,193	75,238	9,600	31,068	-	-	1.85
2011	173,470	99,465	74,005	9,800	30,341	-	-	1.84
Rural Development Loan Debt Service								
						<u>Principle</u>	<u>Interest</u>	
<i>Plains Water</i>								
2002	527,531	455,006	72,525	-	-	1,700	2,525	17.17
2003	517,967	484,607	33,360	-	-	1,800	2,440	7.87
2004	476,543	481,454	(4,911)	-	-	1,800	2,350	(1.18)
2005	532,611	522,336	10,275	-	-	1,900	2,260	2.47
2006	492,895	595,071	(102,176)	-	-	2,000	2,165	(24.53)
2007	602,200	881,393	(279,193)	-	-	2,100	2,065	(67.03)
2008	575,877	532,867	43,010	-	-	2,200	1,960	10.34
2009	600,122	559,317	40,805	-	-	2,300	1,850	9.83
2010	603,274	555,319	47,955	-	-	2,400	1,735	11.60
2011	595,552	520,638	74,914	-	-	2,600	1,572	17.96

(1) Includes sewer/water charges for services, interest income and other non-operating revenue.

Source: Athens County Auditor

Table 12
Athens County, Ohio
Computation of Direct and Overlapping
General Obligation Debt Attributable to Governmental Activities
December 31, 2011

<u>Political Subdivisions</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$ 361,384	100.00%	\$ 361,384
Overlapping:			
School Districts wholly within the County			
Athens City School District	8,197,941	100.00%	8,197,941
Entities not wholly within the County			
Alexander Local School District	3,516,833	86.97%	3,058,449
Federal Hocking Local School District	224,623	99.42%	223,322
Nelsonville-York City School District	4,447,068	85.58%	3,805,808
Trimble Local School District	<u>311,164</u>	97.55%	<u>303,547</u>
Sub-Total Overlapping Districts	<u>16,697,629</u>		<u>15,589,067</u>
Grand Total	<u>\$ 17,059,013</u>		<u>\$15,950,451</u>

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds only.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision. The valuations used were for the 2011 collection year.

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Table 13
Athens County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Assessed Valuation	<u>\$ 617,526,249</u>	<u>\$ 727,850,014</u>	<u>\$ 742,216,212</u>	<u>\$ 751,991,104</u>
Direct Debt Limit - 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)	<u>\$ 13,938,156</u>	<u>\$ 16,696,250</u>	<u>\$ 17,055,405</u>	<u>\$ 17,299,778</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	3,135,000	2,840,000	2,540,000	2,230,000
Less Amount Available in Debt Service	<u>6,453</u>	<u>6,569</u>	<u>6,579</u>	<u>6,614</u>
Amount of Debt Subject to Limit	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>
Legal Debt Margin	<u>\$ 10,809,609</u>	<u>\$ 13,862,819</u>	<u>\$ 14,521,984</u>	<u>\$ 15,076,392</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.55%	83.03%	85.15%	87.15%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 6,175,262	\$ 7,278,500	\$ 7,422,162	\$ 7,519,911
Amount of Debt Subject to Limit	<u>3,128,547</u>	<u>2,833,431</u>	<u>2,533,421</u>	<u>2,223,386</u>
Unvoted Legal Debt Margin	<u>\$ 3,046,715</u>	<u>\$ 4,445,069</u>	<u>\$ 4,888,741</u>	<u>\$ 5,296,525</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	49.34%	61.07%	65.87%	70.43%

Source: Athens County Auditor

2006	2007	2008	2009	2010	2011
<u>\$ 811,364,792</u>	<u>\$ 807,957,255</u>	<u>\$ 812,527,814</u>	<u>\$ 921,475,860</u>	<u>\$ 929,198,860</u>	<u>\$ 930,750,790</u>
<u>\$ 18,784,120</u>	<u>\$ 18,698,931</u>	<u>\$ 18,813,195</u>	<u>\$ 21,536,897</u>	<u>\$ 21,729,972</u>	<u>\$ 21,768,770</u>
<u>1,905,000</u> <u>6,634</u>	<u>1,560,000</u> <u>6,654</u>	<u>1,275,000</u> <u>6,668</u>	<u>975,000</u> <u>6,673</u>	<u>665,000</u> <u>6,677</u>	<u>361,384</u> <u>6,680</u>
<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>
<u>\$ 16,885,754</u>	<u>\$ 17,145,585</u>	<u>\$ 17,544,863</u>	<u>\$ 20,568,570</u>	<u>\$ 21,071,649</u>	<u>\$ 21,414,066</u>
89.89%	91.69%	93.26%	95.50%	96.97%	98.37%
<u>\$ 8,113,648</u>	<u>\$ 8,079,573</u>	<u>\$ 8,125,278</u>	<u>\$ 9,214,759</u>	<u>\$ 9,291,989</u>	<u>\$ 9,307,508</u>
<u>1,898,366</u>	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>
<u>\$ 6,215,282</u>	<u>\$ 6,526,227</u>	<u>\$ 6,856,946</u>	<u>\$ 8,246,432</u>	<u>\$ 8,633,666</u>	<u>\$ 8,952,804</u>
76.60%	80.77%	84.39%	89.49%	92.92%	96.19%

Table 14
Athens County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate*</u>
2002	63,256	\$ 1,265,335,000	\$ 19,885	5.9%
2003	64,380	1,293,609,000	20,477	6.3%
2004	63,187	1,340,500,000	21,551	6.2%
2005	62,062	1,360,165,000	21,928	5.8%
2006	61,860	1,393,133,000	22,030	5.5%
2007	63,275	1,445,001,000	22,864	6.2%
2008	63,255	1,577,251,000	24,957	7.4%
2009	63,026	1,641,290,000	26,041	8.9%
2010	64,774	1,689,949,000	26,090	8.4%
2011	64,757	N/A	N/A	7.5%

Source: Bureau of Economic Analysis (Washington, D.C.)

* Figures Updated as of June 2012 according to Bureau of Economic Analysis website.

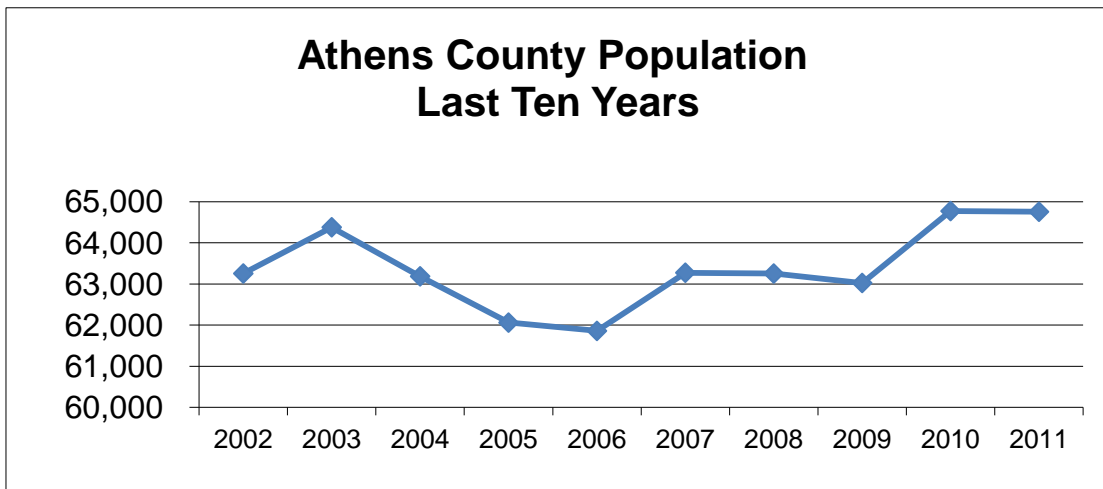


Table 15
Athens County, Ohio
Principal Employers
2011 and 2001*

<u>Employer</u>	<u>Nature of Business</u>	2011			2001		
		<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Ohio University	Education	3,795	1	13.13%	2,654	1	9.47%
O' Bleness Memorial Hospital + UMA	Health Care	675	2	2.34%	425	7	1.52%
Athens County Government	Government	624	3	2.16%	677	2	2.42%
Hocking College	Education	500	4	1.73%	470	4	1.68%
Athens City Bd of Ed	Education	361	5	1.25%	450	6	1.61%
Wal-Mart Stores Inc	Trade	375	6	1.30%			
Rocky Brands	Manufacturing	315	7	1.09%			
Doctor's Hospital of Nelsonville	Health Care	300	8	1.04%			
Alexander Local Bd of Ed	Education	195	9	0.67%			
City of Athens	Government	170	10	0.59%			
Southern Ohio Coal	Mining				672	3	2.40%
Career Connections	Employment Services				450	5	1.61%
State Employees (Excluding Ed.)	Government				391	8	1.39%
TS Trim Industries	Manufacturing				305	9	1.09%
McBee Systems	Manufacturing				291	10	1.04%
Total		<u>7,310</u>		<u>25.30%</u>	<u>6,785</u>		<u>24.23%</u>
Total Employment within the County		<u>28,900</u>			<u>28,030</u>		

Source: Athens Area Chamber of Commerce

* 2002 information was unavailable.

Table 16
Athens County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Government					
Legislative and Executive					
County Commissioners	8.5	8.5	8.0	8.0	6.5
Auditor	16.0	16.0	16.0	16.0	15.0
Treasurer	4.0	5.0	5.0	5.0	5.0
Prosecuting Attorney	12.0	13.0	13.5	13.5	18.5
Data Processing	1.0	1.0	1.0	1.0	1.0
Board of Election	10.5	10.0	11.5	11.5	11.5
Recorder	4.0	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0	2.0
Building and Grounds	7.0	7.0	7.0	7.0	6.0
Judicial					
Common Pleas Court	11.0	11.0	11.0	12.0	12.0
Law Library	1.5	1.0	1.0	1.0	1.0
Juvenile Court	15.5	15.0	14.5	14.5	15.0
Probate Court	6.5	5.5	6.0	5.5	5.5
Clerk of Courts	5.0	5.0	5.0	5.0	4.0
Title Office	5.0	5.0	5.0	7.0	6.0
Municipal Court	3.5	3.5	4.0	4.0	4.0
Public Safety					
Coroner	3.0	2.5	2.5	2.0	2.0
Sheriff	29.0	29.0	29.0	29.0	28.0
Emergency Management	1.0	1.0	1.0	1.0	1.0
911 Emergency Communications	16.0	15.5	15.0	15.0	15.0
Public Works					
County Engineer	27.0	27.0	28.0	29.0	28.0
County Planner	2.0	2.0	2.0	2.0	2.0
Soil & Water	5.0	5.5	5.5	3.5	3.5
Health					
Dog and Kennel	2.0	2.0	2.0	2.0	2.0
Solid Waste	23.0	25.0	27.0	25.0	25.0
Health Department	19.0	19.5	18.0	18.0	20.0
Ambulance Service	-	-	-	-	-
Plains Water & Sewer	4.0	4.0	4.0	4.0	4.0
Buchtel Water & Sewer	1.0	1.0	1.0	1.0	1.0
Human Services					
317 Board	14.0	13.0	11.0	11.0	11.0
Veteran's Services	4.5	4.5	5.0	5.0	5.0
TASC	16.5	-	-	-	-
Department of Youth Services	4.0	4.0	4.0	3.0	4.0
Victim's Assistance	3.0	3.0	2.0	5.0	-
Job & Family Services	118.0	119.0	118.5	119.0	120.0
Child Support Enforcement	21.0	19.0	19.0	20.0	17.0
Children Services	78.0	82.5	78.5	67.5	73.0
ACBDD (Beacon School)	90.0	94.5	87.0	87.0	88.0
Total	<u>594.0</u>	<u>586.0</u>	<u>574.5</u>	<u>566.0</u>	<u>566.5</u>

Source: Athens County Auditor

Each part-time employee counts as .5

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
7.0	6.5	6.5	6.5	6.5
15.5	16.5	16.5	13.0	13.0
5.0	5.0	5.0	5.0	4.0
20.0	20.0	19.0	19.0	16.0
1.0	1.0	1.0	1.0	1.0
7.0	7.0	7.0	7.0	8.0
4.0	4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0	2.0
6.0	6.0	6.0	6.0	6.0
12.0	13.0	13.0	13.0	12.5
1.0	1.0	1.0	1.0	1.0
15.0	15.0	15.0	12.0	13.0
5.5	4.5	4.5	3.5	4.0
4.0	5.0	5.0	5.0	5.0
6.0	5.0	5.0	5.0	6.5
3.5	3.5	3.5	3.5	3.5
2.0	1.5	1.5	1.5	1.5
29.0	27.0	30.0	30.5	30.0
1.0	1.5	2.0	2.0	2.0
16.0	16.0	15.0	16.0	17.5
27.0	28.0	26.0	26.0	26.0
2.0	2.0	2.0	2.0	0.0
3.5	3.5	4.0	4.0	4.0
3.5	3.0	3.0	4.0	4.0
26.0	26.0	22.0	21.0	20.0
22.0	20.0	19.0	19.0	19.0
-	-	-	2.0	46.0
3.0	3.0	3.0	3.0	3.5
1.0	1.0	1.0	1.0	1.0
11.0	9.0	9.0	9.0	8.0
5.0	5.5	5.0	5.5	5.0
-	-	-	-	0.0
4.0	5.0	4.0	3.0	3.0
-	-	-	-	1.5
118.0	116.0	92.0	90.0	74.0
19.0	19.0	18.0	18.0	15.0
75.0	74.5	68.5	73.0	72.5
87.5	88.5	94.5	91.5	90.0
<u>570.0</u>	<u>565.0</u>	<u>533.5</u>	<u>528.5</u>	<u>549.5</u>

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Seven Years

	2005	2006	2007	2008	2009	2010	2011
General Government							
Legislative and Executive							
County Commissioners							
Number of resolutions	24	31	23	22	28	18	17
Number of meetings	54	54	53	53	57	54	53
Auditor							
Number of non-exempt conveyances	1,144	1,133	1,261	908	760	783	816
Number of exempt conveyances	789	814	880	917	649	570	715
Number of real estate transfers	1,933	1,947	2,140	1,825	1,409	1,353	1,531
Number of personal property returns-inter-co	823	804	950	80	22	23	-
Number of personal property returns-local	260	220	172	9	-	-	-
Number of expense checks used	32,279	33,406	32,523	31,194	28,433	28,315	26,783
Number of payroll checks used	17,032	17,501	16,954	17,333	16,707	16,573	17,658
Number of vendors licenses issued	122	124	97	100	65	87	60
Treasurer							
Number of tax bill envelopes mailed Real	28,083	30,862	32,520	30,549	29,941	30,056	29,998
Number of tax bill envelopes mailed Real Delq	-	2,269	2,163	2,308	2,370	2,356	2,324
Number of tax bill envelopes mailed MH	8,221	6,861	6,819	6,443	6,324	6,236	6,191
Number of tax bill envelopes mailed PPT	533	555	466	475	22	20	42
Return on portfolio-weighted yield	3.89%	3.89%	4.98%	3.26%	2.05%	1.52%	0.96%
Prosecuting Attorney							
Number of cases-criminal	373	482	515	578	461	513	490
Number of township requests	100	90	100	200	175	194	190
Board of Election							
Number of registered voters	10,164,465	42,504	42,977	49,034	48,246	49,440	49,726
Number of voters last general election	14,598	20,402	11,486	31,645	12,534	17,513	16,566
Percentage of registered voters that voted	33.61%	48.00%	26.73%	64.54%	25.98%	35.42%	33.31%
Recorder							
Number of deeds recorded	2,708	2,580	2,711	2,443	1,930	2,090	1,921
Number of mortgages recorded	5,609	5,189	4,875	4,229	4,339	3,985	3,476
Number of liens recorded	218	281	294	298	260	287	268
Number of leases recorded	179	217	148	115	76	53	246
Number of power of attorneys recorded	179	162	163	113	149	117	95
Number of partnerships recorded	-	4	1	2	-	-	1
Number of military discharges recorded	20	21	19	12	8	12	11
Number of plats recorded	15	14	12	10	5	-	-
Number of miscellaneous recorded	75	123	104	81	75	110	111
Building and Grounds							
Number of buildings	66	66	66	66	66	66	66
Judicial							
Clerk of Courts/Common Pleas Court							
Number of civil cases filed	373	475	803	526	453	339	356
Number of criminal cases filed	414	482	515	509	461	489	490
Juvenile Court							
Number of unruly cases filed	78	77	60	50	53	43	44
Number of delinquent cases filed	442	297	315	363	280	226	207
Number of traffic cases filed	299	305	290	234	261	215	178
Number of neglected, dependent and abused children dispositions cases filed	59	72	70	63	76	91	33
Number of paternity/support cases filed	188	220	185	189	193	176	145
Number of other cases filed	86	131	96	84	100	109	133
Probate Court							
Number of civil cases filed	11	8	5	5	13	11	4
Municipal Court							
Number of civil cases filed	999	1,279	1,311	1,332	1,310	1,131	1,195
Number of criminal cases filed	3,443	3,962	2,934	2,883	3,211	3,139	3,404
Number of traffic cases filed	6,293	6,003	5,719	6,205	7,140	8,168	8,159
Law Library							
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	10,000	10,000

Source: Various Athens County Departments

Information is not available for years prior to 2005.

Table 17
Athens County, Ohio
Operating Indicators by Function/Activity
Last Seven Years

	2005	2006	2007	2008	2009	2010	2011
Public Safety							
Coroner							
Number of cases investigated	93	80	72	82	72	74	76
Number of autopsies performed	20	23	26	23	39	40	51
Number of toxicology without autopsy	N/A	6	6	0	-	-	-
Number of toxicology collected for Ohio State Highway Patrol	N/A	5	1	8	3	-	-
Sheriff							
Number of incidents reported	6,973	6,992	6,444	6,726	7,693	5,529	18,202
Number of papers served	4,000	4,061	4,273	4,729	5,201	4,891	5,344
Number of transport hours	6,240	6,240	6,240	6,240	6,240	6,240	6,656
Number of court security hours	6,240	6,240	6,240	6,240	6,240	6,240	6,240
911 Emergency Communications							
Number of calls received	11,000	11,000	11,000	11,040	27,212	44,077	84,620
Public Works							
County Engineer							
Miles of roads resurfaced	61.85	57.34	61.00	24.27	5.60	43.63	26.44
Number of bridges replaced/improved	3	0	0	7	5	4	3
Number of culverts built/replaced/improved	137	140	137	140	111	10	20
Health							
Dog and Kennel							
Number of dog licenses issued	6,972	8,026	7,927	9,088	10,231	9,884	10,129
Number of kennel licenses issued	812	838	1,063	1,508	411	262	345
Sewer Districts							
Average monthly sewage treated (gallons)	10,164,465	10,931,919	11,106,000	12,488,000	6,741,000	11,524,000	12,630,000
Number of tap-ins	1,278	1,580	1,592	1,444	1,464	1,335	1,396
Number of customers	1,567	1,580	1,592	1,444	1,464	1,335	1,396
Water Districts							
Average monthly water billed	\$ 36,121	\$ 52,558	\$ 40,788	\$ 55,157	\$ 61,678	\$ 58,534	\$ 59,256
Number of tap-ins	1,202	1,494	1,520	1,417	1,436	1,402	1,446
Number of customers	1,482	1,494	1,520	1,417	1,436	1,402	1,446
Human Services							
Veteran's Services							
Number of clients served	13,857	12,570	13,144	3,601	2,542	2,255	2,985
Amount of benefits paid to county residents	\$ 261,073	\$ 263,266	\$ 276,115	\$ 296,158	\$ 280,005	\$ 360,597	\$ 376,134
Job & Family Services							
Average yearly client count - food stamps	6,932	6,754	7,694	8,676	9,414	10,639	11,332
Average yearly client count - day care families	172	203	281	N/A	N/A	N/A	N/A
Average yearly client count - day care children	227	267	254	250	246	230	226
Average yearly client count - WIA	175	217	180	302	236	167	135
Average yearly client count - HEAP adults	200	289	662	N/A	N/A	N/A	N/A
Average yearly client count - HEAP children	238	350	740	N/A	N/A	N/A	N/A
Average yearly client count - job placement	91	122	669	986	878	868	1,117
Child Support Enforcement							
Average yearly active support orders	3,526	3,521	4,438	4,439	4,543	4,475	4,214
Percentage collected	62.30%	64.61%	64.61%	62.75%	62.65%	61.96%	63.27%
Children Services							
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	114	101	105	106	110	77
Average monthly client count - adoption	118	46	42	35	36	48	33
Average In-home (Voluntary, Protective Service Order, Posittract)	124	105	129	122	79	53	60
ACBDD (Beacon School)							
Number of students enrolled							
Early intervention program	35	42	57	95	98	105	87
Preschool	14	12	11	15	13	18	14
School Age	40	40	40	40	40	44	47
Number of employed at workshop & other	80	76	69	106	52	25	113
Conservation and Recreation							
Number of Parks	1	1	1	1	1	1	1
Miles of Bike path	12.5	12.5	12.5	12.5	12.5	12.5	13.4

Source: Various Athens County Departments

Information is not available for years prior to 2005.

Table 18
Athens County Ohio
Governmental Activities Capital Assets by Function/Activity
Last Ten Years

Function and Activity	2002	2003	2004	2005
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 5,152,213	\$ 5,134,699	\$ 6,038,323	\$ 6,032,683
Auditor	138,914	127,984	134,827	112,852
Treasurer	34,067	22,651	28,502	24,588
Prosecuting Attorney	80,928	67,698	59,957	61,013
Data Processing	209,303	127,632	129,031	130,455
Board of Election	146,981	68,644	130,024	775,835
Recorder	83,150	54,826	54,826	54,826
Microfilm	46,893	40,761	40,761	40,761
Building and Grounds	177,581	179,532	193,782	190,032
<i>Total Legislative & Executive</i>	<u>6,070,030</u>	<u>5,824,427</u>	<u>6,810,033</u>	<u>7,423,045</u>
<i>General Government - Judicial</i>				
Court of Appeals	16,725	14,360	13,576	14,404
Common Pleas Court	86,533	62,782	69,714	58,516
Law Library	13,652			
Juvenile Court	133,415	91,601	147,808	123,308
Probate Court	52,588	36,808	40,012	39,874
Clerk of Courts	97,898	84,328	108,269	106,781
<i>Total Judicial</i>	<u>400,811</u>	<u>289,879</u>	<u>379,379</u>	<u>342,883</u>
<i>Public Safety</i>				
Coroner	2,621	4,021	5,594	5,594
Sheriff	2,027,980	1,760,175	1,808,818	2,036,338
Emergency Management	60,015	97,639	150,712	298,360
911 Emergency Communications	838,740	821,671	931,891	1,114,486
<i>Total Public Safety</i>	<u>2,929,356</u>	<u>2,683,506</u>	<u>2,897,015</u>	<u>3,454,778</u>
<i>Public Works</i>				
County Engineer	3,268,071	3,014,130	3,494,755	3,270,699
GIS			6,495	6,495
County Planner	6,249	7,519	9,202	8,029
Infrastructure		64,504,018	66,913,003	69,717,026
<i>Total Public Works</i>	<u>3,274,320</u>	<u>67,525,667</u>	<u>70,423,455</u>	<u>73,002,249</u>
<i>Health</i>				
Dog and Kennel	742,650	720,507	714,882	714,882
Ambulance Service	1,683,038	1,768,161	1,768,161	1,648,171
Solid Waste	453,956	806,891	962,444	1,010,660
Health Department	104,917	100,921	100,921	100,921
<i>Total Health</i>	<u>2,984,561</u>	<u>3,396,480</u>	<u>3,546,408</u>	<u>3,474,634</u>
<i>Human Services</i>				
County Home	1,289,629			
County Home Farm	32,737	29,737	29,737	29,737
Veteran's Services	18,667	14,230	14,230	14,230
Job & Family Services	1,844,494	3,043,042	3,052,184	3,283,446
Child Support Enforcement	67,892	53,832	53,832	53,832
Childrens Services	1,273,004	1,142,900	1,211,416	1,177,778
ACBDD (Beacon School)	5,368,935	5,449,914	5,507,337	5,722,915
TASC	76,720			
<i>Total Human Services</i>	<u>9,972,078</u>	<u>9,733,655</u>	<u>9,868,736</u>	<u>10,281,938</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	393,142	361,268	361,268	361,268
Ferndale Park	73,777	73,777	76,896	76,896
<i>Total Conservation & Recreation</i>	<u>466,919</u>	<u>435,045</u>	<u>438,164</u>	<u>438,164</u>
<i>Total Governmental Funds Capital Assets</i>	<u>\$ 26,098,075</u>	<u>\$ 89,888,659</u>	<u>\$ 94,363,190</u>	<u>\$ 98,417,691</u>

Source: Athens County Auditor

	2006	2007	2008	2009	2010	2011
\$	6,022,677	\$ 6,022,677	\$ 6,140,934	\$ 6,140,934	\$ 6,159,095	\$ 6,159,095
	30,057	59,687	59,587	59,587	59,587	59,587
	12,432	6,793	6,793	6,793	6,793	6,793
	119,973	140,765	140,865	140,865	140,865	140,865
	790,080	797,800	754,444	777,383	797,157	797,157
	27,932	19,842	19,842	19,842	19,842	19,842
	14,084	19,265	19,265	19,265	19,265	19,265
	170,827	195,807	228,470	238,295	259,596	259,596
	<u>7,188,062</u>	<u>7,262,636</u>	<u>7,370,200</u>	<u>7,402,964</u>	<u>7,462,200</u>	<u>7,462,200</u>
	10,691	17,712	29,960	29,960	209,960	209,960
					21,000	21,000
	61,212	58,327	58,115	58,115	58,115	58,115
	11,357	11,357	12,655	12,655	12,655	6,583
	24,977	40,877	40,877	63,005	68,950	68,950
	<u>108,237</u>	<u>128,273</u>	<u>141,607</u>	<u>163,735</u>	<u>370,680</u>	<u>364,608</u>
	1,813,944	2,003,933	1,916,142	1,956,825	1,740,881	1,753,117
	323,411	329,580	329,580	329,580	353,074	390,638
	911,490	936,129	944,109	930,314	1,003,632	1,136,204
	<u>3,048,845</u>	<u>3,269,642</u>	<u>3,189,831</u>	<u>3,216,719</u>	<u>3,097,587</u>	<u>3,279,959</u>
	3,518,236	5,229,354	6,090,044	6,264,676	6,403,356	6,484,769
	6,495	6,495	6,495	6,495	6,495	6,495
	69,365,585	70,955,949	71,929,429	73,725,520	75,329,228	76,818,708
	<u>72,890,316</u>	<u>76,191,798</u>	<u>78,025,968</u>	<u>79,996,691</u>	<u>81,739,079</u>	<u>83,309,972</u>
	699,513	719,305	719,305	740,689	719,388	719,388
	1,782,338	1,875,756	1,926,147	1,820,259	1,942,250	1,952,025
	1,088,434	1,170,208	1,380,157	1,378,157	1,378,157	1,431,157
	87,529	100,509	100,509	100,509	100,509	123,918
	<u>3,657,814</u>	<u>3,865,778</u>	<u>4,126,118</u>	<u>4,039,614</u>	<u>4,140,304</u>	<u>4,226,488</u>
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	5,135	5,135	5,135	5,135	5,135
	2,936,937	2,985,800	2,995,362	2,995,362	2,944,230	2,956,386
	25,724	25,724	25,724	25,724	19,359	6,908
	988,984	988,984	1,048,674	1,072,471	1,141,168	1,387,076
	5,726,260	6,256,780	6,501,695	6,595,679	6,735,861	7,123,769
	<u>9,711,751</u>	<u>10,291,134</u>	<u>10,605,301</u>	<u>10,723,082</u>	<u>10,874,464</u>	<u>11,507,985</u>
	378,128	378,128	416,128	416,128	416,128	469,545
	61,126	61,126	61,126	61,126	61,126	61,126
	<u>439,254</u>	<u>439,254</u>	<u>477,254</u>	<u>477,254</u>	<u>477,254</u>	<u>530,671</u>
\$	<u>97,044,279</u>	<u>\$ 101,448,515</u>	<u>\$ 103,936,279</u>	<u>\$ 106,020,059</u>	<u>\$ 108,161,568</u>	<u>\$ 110,681,883</u>

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2010

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<u>MUNICIPALITY</u>						
Athens City	\$ 317,180	\$ 14,375,880	\$ 4,459,880	\$ 120,610	\$ 9,302,340	\$ 7,329,140
Nelsonville City	425,080	43,140	4,260,900	5,540	1,580,680	8,441,690
Albany Corporation	-	34,970	9,560	15,720	191,160	-
Amesville Corporation	-	-	13,450	1,830	112,270	1,013,770
Buchtel Corporation	29,800	-	40	-	59,870	46,370
Chauncey Corporation	39,920	-	-	-	257,180	721,970
Coolville Corporation	-	19,920	32,910	52,900	78,670	845,770
Glouster Corporation	220	100	41,830	64,340	261,720	1,581,490
Jacksonville Corporation	8,800	-	-	2,380	115,210	-
Trimble Corporation	-	10	-	4,490	78,250	-
	<u>\$ 821,000</u>	<u>\$ 14,474,020</u>	<u>\$ 8,818,570</u>	<u>\$ 267,810</u>	<u>\$ 12,037,350</u>	<u>\$ 19,980,200</u>
<u>TOWNSHIPS</u>						
Athens Township	\$ 50	\$ 181,060	\$ 1,164,430	\$ 103,310	\$ 1,056,530	\$ 5,120,790
Alexander Township	-	693,480	12,850	21,860	-	1,171,850
Ames Township	-	20,910	420	14,700	31,700	-
Bern Township	-	126,270	-	39,000	-	2,770
Canaan Township	110,230	1,461,860	387,950	64,850	44,400	-
Carthage Township	-	516,010	6,800	93,110	-	-
Dover Township	2,738,030	12,260	679,800	27,240	38,310	9,410
Lee Township	-	17,030	48,650	130,570	35,170	41,180
Lodi Township	-	152,770	6,480	277,260	-	-
Rome Township	52,340	113,990	3,900	61,350	-	2,726,070
Troy Township	18,370	312,540	28,680	8,910	620	-
Trimble Township	1,323,050	1,411,590	7,770	982,950	60,060	1,962,040
Waterloo Township	27,090	1,721,440	42,210	96,250	-	-
York Township	2,146,730	638,030	27,650	91,250	-	1,460,010
	<u>\$ 6,415,890</u>	<u>\$ 7,379,240</u>	<u>\$ 2,417,590</u>	<u>\$ 2,012,610</u>	<u>\$ 1,266,790</u>	<u>\$ 12,494,120</u>
Total Athens County	<u>\$ 7,236,890</u>	<u>\$ 21,853,260</u>	<u>\$ 11,236,160</u>	<u>\$ 2,280,420</u>	<u>\$ 13,304,140</u>	<u>\$ 32,474,320</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$ 3,095,180	\$ 14,967,720	\$ 6,304,110	\$ 292,870	\$ 10,645,030	\$ 13,181,310
Alexander LSD	27,090	2,619,690	119,750	530,580	226,330	1,213,030
Federal Hocking LSD	180,940	2,172,980	474,110	304,970	276,990	4,588,380
Trimble LSD	1,259,990	1,385,760	49,600	1,054,160	514,950	3,519,750
Nelsonville-York CSD	2,673,690	707,110	4,288,590	96,790	1,640,840	9,971,850
Warren LSD	-	-	-	1,050	-	-
	<u>\$ 7,236,890</u>	<u>\$ 21,853,260</u>	<u>\$ 11,236,160</u>	<u>\$ 2,280,420</u>	<u>\$ 13,304,140</u>	<u>\$ 32,474,320</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$7,236,890	\$21,853,260	\$11,236,160	\$2,279,370	\$13,304,140	\$32,474,320
Washington County J.V.S.	0	0	0	1,050	0	0
	<u>\$7,236,890</u>	<u>\$21,853,260</u>	<u>\$11,236,160</u>	<u>\$2,280,420</u>	<u>\$13,304,140</u>	<u>\$32,474,320</u>

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
\$ 470,590	\$ 210,599,390	\$ 10,184,020	\$ 5,872,290	\$ 491,890	\$ 10,337,610	\$ 965,200	\$ 274,826,020
154,370	11,854,920	1,688,840	1,005,600	25,380	-	33,370	29,519,510
-	42,490	152,670	926,170	-	-	23,960	1,396,700
-	-	-	41,850	-	-	-	1,183,170
-	-	-	139,420	-	-	109,730	385,230
-	-	15,170	242,170	7,670	-	137,200	1,421,280
-	-	156,830	286,280	1,670	-	-	1,474,950
-	-	586,560	250,060	-	-	61,370	2,847,690
-	-	-	58,970	-	-	80,180	265,540
20	-	15,470	24,690	17,320	-	-	140,250
<u>\$ 624,980</u>	<u>\$ 222,496,800</u>	<u>\$ 12,799,560</u>	<u>\$ 8,847,500</u>	<u>\$ 543,930</u>	<u>\$ 10,337,610</u>	<u>\$ 1,411,010</u>	<u>\$ 313,460,340</u>
\$ 29,060	\$ 3,126,390	\$ 205,130	\$ 1,692,290	\$ 11,810	\$ -	\$ 992,280	\$ 13,683,130
-	34,340	291,460	712,000	196,080	-	491,490	3,625,410
130	-	-	92,090	9,020	-	-	168,970
-	-	-	62,810	1,810	-	-	232,660
78,970	-	10,270	90,320	45,000	-	2,780	2,296,630
-	-	11,700	208,910	21,190	-	577,390	1,435,110
324,980	-	94,310	154,570	119,370	115,490	180,040	4,493,810
19,980	3,234,920	221,290	107,200	-	-	1,300	3,857,290
-	-	-	76,820	13,440	-	89,260	616,030
-	-	41,990	83,070	29,790	-	14,690	3,127,190
53,120	-	-	478,390	36,920	-	41,950	979,500
-	-	-	109,640	12,680	-	14,400	5,884,180
-	-	19,700	142,350	17,920	-	16,620	2,083,580
69,880	2,626,450	-	348,410	102,090	-	189,470	7,699,970
<u>\$ 576,120</u>	<u>\$ 9,022,100</u>	<u>\$ 895,850</u>	<u>\$ 4,358,870</u>	<u>\$ 617,120</u>	<u>\$ 115,490</u>	<u>\$ 2,611,670</u>	<u>\$ 50,183,460</u>
<u>\$ 1,201,100</u>	<u>\$ 231,518,900</u>	<u>\$ 13,695,410</u>	<u>\$ 13,206,370</u>	<u>\$ 1,161,050</u>	<u>\$ 10,453,100</u>	<u>\$ 4,022,680</u>	<u>\$ 363,643,800</u>
\$ 887,870	\$ 213,725,780	\$ 10,498,630	\$ 7,940,720	\$ 653,950	\$ 10,453,100	\$ 1,383,690	\$ 294,029,960
19,980	3,311,750	685,120	1,985,140	234,790	-	779,080	11,752,330
68,980	-	220,790	1,268,820	114,840	-	1,364,070	11,035,870
20	-	602,030	445,910	30,000	-	163,270	9,025,440
224,250	14,481,370	1,688,840	1,521,980	127,470	-	332,570	37,755,350
-	-	-	43,800	-	-	-	44,850
<u>\$ 1,201,100</u>	<u>\$ 231,518,900</u>	<u>\$ 13,695,410</u>	<u>\$ 13,206,370</u>	<u>\$ 1,161,050</u>	<u>\$ 10,453,100</u>	<u>\$ 4,022,680</u>	<u>\$ 363,643,800</u>
\$1,201,100	\$231,518,900	\$13,695,410	\$13,162,570	\$1,161,050	\$10,453,100	\$4,022,680	\$363,598,950
0	0	0	43,800	0	0	0	44,850
<u>\$1,201,100</u>	<u>\$231,518,900</u>	<u>\$13,695,410</u>	<u>\$13,206,370</u>	<u>\$1,161,050</u>	<u>\$10,453,100</u>	<u>\$4,022,680</u>	<u>\$363,643,800</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2011)

<u>Entity</u>	<u>Taxes (2)</u>				
	<u>Real Estate</u>	<u>Personal Property</u>	<u>Manufactured Homes</u>	<u>Estate</u>	<u>Total</u>
General Fund	\$ 2,127,450	\$ 758	\$ 40,372	\$ -	\$ 2,168,580
Children Services	3,630,533	1,648	66,473	-	3,698,654
ACBDD (Beacon School)	5,048,660	2,126	93,587	-	5,144,373
Ambulance Service	1,631,730	824	28,980	-	1,661,534
TB Levy	159,801	99	2,690	-	162,590
Senior Citizens	501,381	247	8,894	-	510,522
Senior Citizens Meals on Wheels	228,100	82	4,388	-	232,570
Total County Offices and Agencies	<u>13,327,655</u>	<u>5,784</u>	<u>245,384</u>	-	<u>13,578,823</u>
Health Department	894,884	330	16,503	-	911,717
317 Board	1,552,582	659	28,915	-	1,582,156
(1) Total Outside Agencies	<u>2,447,466</u>	<u>989</u>	<u>45,418</u>	-	<u>2,493,873</u>
Athens CSD	16,356,098	1,423	130,344	-	16,487,865
Nelsonville-York CSD	2,232,642	2,001	47,761	-	2,282,404
Alexander LSD	4,168,039	7,353	107,048	-	4,282,440
Federal Hocking LSD	3,319,021	11	96,580	-	3,415,612
Trimble LSD	863,644	76	26,357	-	890,077
Warren LSD	45,686	-	2,401	-	48,087
Tri-County JVS	1,925,758	929	31,405	-	1,958,092
Washington Co. JVS	2,803	-	166	-	2,969
Total Schools	<u>28,913,691</u>	<u>11,793</u>	<u>442,062</u>	-	<u>29,367,546</u>
Athens City	781,102	60	162	252,934	1,034,258
Nelsonville City	421,940	333	4,871	-	427,144
Albany Village	97,046	-	1,716	-	98,762
Amesville Village	34,329	-	609	-	34,938
Buchtel Village	60,587	27	2,934	-	63,548
Chauncey Village	49,014	-	2,879	-	51,893
Coolville Village	39,678	-	1,253	-	40,931
Glouster Village	192,379	22	4,087	-	196,488
Jacksonville Village	58,041	-	2,248	-	60,289
Trimble Village	35,051	-	1,201	-	36,252
Total Municipalities	<u>1,769,167</u>	<u>442</u>	<u>21,960</u>	<u>252,934</u>	<u>2,044,503</u>
Alexander Township	262,124	22	8,125	32,985	303,256
Ames Township	204,639	-	4,781	1,478	210,898
Athens Township	975,038	8	15,762	25,774	1,016,582
Bern Township	91,976	-	2,879	-	94,855
Canaan Township	335,332	-	3,510	1,905	340,747
Carthage Township	167,887	-	6,536	-	174,423
Dover Township	273,817	-	10,155	-	283,972
Lee Township	246,425	1,216	3,924	-	251,565
Lodi Township	237,801	-	6,488	-	244,289
Rome Township	264,578	-	8,133	-	272,711
Trimble Township	139,031	14	5,573	-	144,618
Troy Township	210,735	2	9,245	-	219,982
Waterloo Township	226,146	1	11,580	-	237,727
York Township	326,625	312	8,035	-	334,972
Total Townships	<u>3,962,154</u>	<u>1,575</u>	<u>104,726</u>	<u>62,142</u>	<u>4,130,597</u>
County Wide Total	<u>\$ 50,420,133</u>	<u>\$ 20,583</u>	<u>\$ 859,550</u>	<u>\$ 315,076</u>	<u>\$51,615,342</u>

Source: Athens County Auditor

- (1) The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.
(2) Taxes are net of any fees and include Homestead & Rollbacks from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2011)

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	
General Fund	\$ -	\$ 12,260	\$ 1,028,771	\$ 10,202	\$ 13,566	\$ 1,064,799
Co. Engineer	2,310,207	1,885,701	-	-	-	4,195,908
Children Services	-	-	-	15,525	63,058	78,583
ACBDD (Beacon School)	-	-	-	28,609	158,453	187,062
Ambulance Service	-	-	-	11,088	14,746	25,834
TB Levy	-	-	-	1,331	1,770	3,101
Senior Citizens	-	-	-	2,218	14,517	16,735
Senior Citizens Meals on Wheels	-	-	-	-	-	-
Total County Offices and Agencies	2,310,207	1,897,961	1,028,771	68,973	266,110	5,572,022
Health Department	-	-	-	4,436	17,050	21,486
317 Board	-	-	-	16,911	87,627	104,538
(1) Total Outside Agencies	-	-	-	21,347	104,677	126,024
Athens City	-	100,223	602,329	2,594	7,450	712,596
Nelsonville City	-	34,830	112,629	3,537	3,486	154,482
Albany Village	-	8,678	17,179	788	564	27,209
Amesville Village	-	1,366	3,834	270	42	5,512
Buchtel Village	-	3,745	9,735	414	67	13,961
Chauncey Village	-	6,029	17,699	445	192	24,365
Coolville Village	-	3,655	10,397	248	292	14,592
Glouster Village	-	12,701	33,023	886	1,414	48,024
Jacksonville Village	-	3,816	8,780	546	283	13,425
Trimble Village	-	5,027	7,412	1,535	252	14,226
Total Municipalities	-	180,070	823,017	11,263	14,042	1,028,392
Alexander Township	85,814	22,691	15,730	605	1,013	125,853
Ames Township	85,814	14,078	9,199	328	400	109,819
Athens Township	97,313	41,314	33,916	5,910	6,473	184,926
Bern Township	85,814	13,220	7,691	61	248	107,034
Canaan Township	85,814	20,051	12,448	3,230	4,336	125,879
Carthage Township	85,814	22,246	13,911	209	539	122,719
Dover Township	85,814	24,976	18,545	1,390	1,026	131,751
Lee Township	85,814	17,156	11,290	468	699	115,427
Lodi Township	85,814	20,494	12,876	283	518	119,985
Rome Township	85,814	23,308	14,536	679	1,989	126,326
Trimble Township	85,814	16,818	12,102	784	1,900	117,418
Troy Township	85,814	22,198	14,828	993	848	124,681
Waterloo Township	85,814	20,554	16,020	768	458	123,614
York Township	85,814	18,574	12,661	7,276	2,383	126,708
Total Townships	1,212,895	297,678	205,753	22,984	22,830	1,762,140
County Wide Total	<u>\$ 3,523,102</u>	<u>\$ 2,375,709</u>	<u>\$ 2,057,541</u>	<u>\$ 124,567</u>	<u>\$ 407,659</u>	<u>\$ 8,488,578</u>
Special Assessments (2)						
Plains Water & Sewer			\$37,267			
Buchtel Water & Sewer			1,989			
Trimble Waste Water			87,949			
Hocking Con. Dist			344,653			
Le-Ax Water			8,721			
Margrets Creek			4,367			
Total Special Districts			<u>\$484,946</u>			
Athens City			\$447,361			
Albany Village			-			
Nelsonville City			1,297			
Coolville Village			4,424			
Glouster Village			14,060			
Jacksonville Village			4,237			
Trimble Village			3,358			
Total Municipalities			<u>\$474,737</u>			

Source: Athens County Auditor

(1) The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.

(2) Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2011)
(cash basis of accounting)

	General Fund		911 Emergency Communications		Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sales Tax Payments	\$ 1,552,409	28.25%	\$ 388,065	28.25%	\$ 1,940,474	28.25%
Direct Pay Tax Return Payments	314,060	5.71%	78,514	5.71%	392,574	5.71%
Seller's Use Tax Return Payments	482,922	8.79%	120,690	8.79%	603,612	8.79%
Consumer's Use Tax Return Payments	72,044	1.31%	17,981	1.31%	90,025	1.31%
Motor Vehicle Tax Payments	666,971	12.14%	166,684	12.14%	833,655	12.14%
Non-Residential Motor Vehicle Tax Payments	1,765	0.03%	441	0.03%	2,206	0.03%
Watercraft and Outboard Motors	2,962	0.05%	741	0.05%	3,703	0.05%
Department of Liquor Control	31,064	0.57%	7,766	0.57%	38,830	0.57%
Sales Tax on Motor Vehicle Fuel Refunds	583	0.01%	146	0.01%	729	0.01%
Sales/Use Tax Voluntary Payments	4,250	0.08%	1,063	0.08%	5,313	0.08%
Statewide Master Numbers	2,322,248	42.25%	580,552	42.27%	2,902,800	42.26%
Sales/Use Assessment Payments	39,828	0.72%	9,604	0.70%	49,432	0.72%
Streamlined Sales Tax Payments	5,029	0.09%	1,257	0.09%	6,286	0.09%
Use Tax Amnesty Payments	-	0.00%	11	0.00%	11	0.00%
Managed Audit Sales/Use Tax Payments	44	0.00%	-	0.00%	44	0.00%
County Tax Receipts	5,496,179	100.00%	1,373,515	100.00%	6,869,694	100.00%
Adjustments Made To Prior Allocations	-	-	-	-	-	-
Less Sales/Use Tax Refunds Approved	(16,673)		(4,166)		(20,839)	
Aggregate County Tax Receipts	5,479,506		1,369,349		6,848,855	
Less 1% Administrative Rotary Fund	(54,795)		(13,693)		(68,488)	
Destination Sourcing Adjustments	-		-		-	
County Tax Allocation	\$ 5,424,711		\$ 1,355,656		\$ 6,780,367	

Source: Ohio Department of Taxation



Dave Yost • Auditor of State

ATHENS COUNTY FINANCIAL CONDITION

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 4, 2012