

**ATHENS COUNTY, OHIO**

*SUPPLEMENTAL REPORTS*

FOR THE YEAR ENDED  
DECEMBER 31, 2016

**JILL A. THOMPSON, COUNTY AUDITOR**





# Dave Yost • Auditor of State

Board of Commissioners  
Athens County  
15 South Court Street  
Athens, Ohio 45701

We have reviewed the *Independent Auditor's Report* of Athens County, prepared by Julian & Grube, Inc., for the audit period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 22, 2017

**This page intentionally left blank.**



**ATHENS COUNTY**

**TABLE OF CONTENTS**

	<b><u>PAGES</u></b>
Schedule of Federal Awards Expenditures .....	1 - 3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	4 - 5
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of Federal Awards Expenditures Required by <i>Uniform Guidance</i> .....	6 - 7
Schedule of Findings 2 <i>CFR</i> § 200.515 .....	8

ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Education:</i>				
<b>Child Nutrition Cluster:</b>				
(D)(G) School Breakfast Program	10.553	05-PU-09		\$ 6,882
(D)(G) National School Lunch Program	10.555	LL-P4-09		9,959
<b>Total Child Nutrition Cluster</b>				<u>16,841</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5485		541,460
<b>Total U.S. Department of Agriculture</b>				<u>558,301</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Department of Development:</i>				
<b>Community Development Block Grants/State's Program:</b>				
(E)(I) Community Development Block Grants/State's Program	14.228	N/A		115,253
Community Development Block Grants/State's Program	14.228	B-C-14-1AE-1		90,933
Community Development Block Grants/State's Program	14.228	S-C-14-1AE-1		18,141
Community Development Block Grants/State's Program	14.228	B-F-14-1AE-1		28,590
Community Development Block Grants/State's Program	14.228	B-F-15-1AE-1		307,634
<b>Total Community Development Block Grants/State's Program</b>				<u>560,551</u>
Home Investment Partnerships Program	14.239	B-C-12-1AE-2		500,702
<b>Total U.S. Department of Housing and Urban Development</b>				<u>1,061,253</u>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Passed Through Ohio Department of Natural Resources:</i>				
Payments in Lieu of Taxes	15.226	FED FOREST 15		29,058
<b>Total U.S. Department of Interior</b>				<u>29,058</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed Through the Office of Criminal Justice Services:</i>				
<b>Crime Victim Assistance:</b>				
Crime Victim Assistance	16.575	2016-VICA-19810918		95,356
Crime Victim Assistance	16.575	2017-VOCA-43552850		35,145
Crime Victim Assistance	16.575	2015-VOCA-19811279		56,487
Crime Victim Assistance	16.575	2016-VOCA-27317466		312
Crime Victim Assistance	16.575	2017-VOCA-43552982		28,328
<b>Total Crime Victim Assistance</b>				<u>215,628</u>
<b>Violence Against Women Formula Grants:</b>				
Violence Against Women Formula Grants	16.588	2015-WF-VA5-8417		34,083
Violence Against Women Formula Grants	16.588	20106-VOCA-19811221		38,419
Violence Against Women Formula Grants	16.588	2017-VOCA-43552850		12,598
Violence Against Women Formula Grants	16.588	2016-VOCA-33977761		1,319
<b>Total Violence Against Women Formula Grants</b>				<u>86,419</u>
Edward Byrne Memorial Justice Assistance Grant	16.738	2013-JG-A02-V6078		605
<b>Total U.S. Department of Justice</b>				<u>302,652</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
<b>Workforce Investment Act Cluster:</b>				
(H)(I) WIA Adult Program	17.258	N/A		168,025
(H)(I) WIA Youth Activities	17.259	N/A		400,870
(H)(I) WIA Dislocated Worker Formula Grants	17.278	N/A		109,459
<b>Total Workforce Investment Act Cluster</b>				<u>678,354</u>
<b>Total U.S. Department of Labor</b>				<u>678,354</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Public Safety:</i>				
<b>State and Community Highway Safety:</b>				
Highway Planning and Construction	20.205	ODOT CAPITAL ATH-CR20 & CR25		32,879
National Priority Safety Programs	20.616	IDEP-2016-5-00-00-00374-00		9,575
National Priority Safety Programs	20.616	IDEP-2017-5-00-00-00373-00		5,853
National Priority Safety Programs	20.616	STEP-2016-5-00-00-00450-00		8,454
National Priority Safety Programs	20.616	STEP-2017-5-00-00-00474-00		2,170
<b>Total National Priority Safety Programs</b>				<u>26,052</u>
<b>Total U.S. Department of Transportation</b>				<u>58,931</u>

-continued

ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through the Gallia-Jackson-Vinton JVSD:</i>				
Adult Education - Basic Grants to States	84.002	2015/2016		\$ 24,499
<b>Total U.S. Department of Education</b>				<u>24,499</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5485		45,770
(I) Temporary Assistance for Needy Families -OWIP Incentives	93.558	N/A		275,000
Temporary Assistance for Needy Families	93.558	G-1617-11-5485	729,599	2,777,436
<b>Total Temporary Assistance for Needy Families</b>			<u>729,599</u>	<u>3,052,436</u>
Child Support Enforcement	93.563	G-1617-11-5485		1,419,791
Child Care and Development Block Grant	93.575	G-1617-11-5485		102,844
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5485		107,545
Foster Care_Title IV-E	93.658	G-1617-06-01565/6-1617-06-0203		1,392,448
Adoption Assistance	93.659	G-1617-11-5485		1,303,075
Social Services Block Grant	93.667	G-1617-11-5485		388,674
(J) Social Services Block Grant	93.667	2015		65,136
<b>Total Social Services Block Grant</b>				<u>453,810</u>
Chafee Foster Care Independence Program	93.674	G-1617-11-5485		34,271
<b>Medical Assistance Program:</b>				
Medical Assistance Program	93.778	G-1617-11-5485		1,629,057
Medical Assistance Program	93.778	G-1617-11-5485		7,259
(I)(J) Medical Assistance Program	93.778	N/A		145,048
<b>Total Medical Assistance Program</b>				<u>1,781,364</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>729,599</u>	<u>9,693,354</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01		24,923
Emergency Management Performance Grants	97.042	EMW-2016-EP-00034-S01		21,920
<b>Total Emergency Management Performance Grants</b>				<u>46,843</u>
<b>Total U.S. Department of Homeland Security</b>				<u>46,843</u>
<b>Total Federal Financial Assistance</b>			<u>\$ 729,599</u>	<u>\$ 12,453,245</u>

-continued

**ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES:**

- (A) The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal award activity of Athens County (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Government, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County .
- (B) Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments (codified in 2 CFR Part 225) or OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.
- (C) The County passes certain federal awards received from ODJFS to other governments or not-for-profit agencies (subrecipients). As Note B 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 its 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.
- (D) The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, Athens County assumes it expends federal monies first.
- (E) The federal loan programs listed subsequently are administered directly by the County, and balances and transactions relating to these programs are included in the County's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2016 consist of:

Activity in the Community Development Block Grant revolving loan fund (CFDA 14.228) during 2016 is as follows:

Beginning loans receivable balance as of January 1, 2016	\$	268,429
New loans disbursed in 2016		-
Loans Repaid		<u>25,795</u>
Ending loans receivable balance as of December 31, 2016	\$	<u>242,634</u>
Cash balance on hand as of December 31, 2016	\$	229,375
Administrative expenses paid out during 2016	\$	5,253

- (F) 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 Schedule does not include the expenditure of non-Federal matching funds.
- (G) Included as part of the "Child Nutrition Cluster" in determining major programs.
- (H) Included as part of the "Workforce Investment Act Cluster" in determining major programs.
- (I) Pass-through grant numbers were unable to be obtained for these grants.
- (J) This portion of the grant was passed through the Ohio Department of Developmental Disabilities.



## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

### **Independent Auditor's 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements and have issued our report thereon dated June 23, 2017, wherein we noted as discussed in Note 5, the County had a prior period adjustment due to a change in accounting estimates of its capital assets depreciable lives and other immaterial adjustments. Our report refers to other auditors who audited the financial statements of ATCO, Inc., a discretely presented component unit, as described in our report on Athens County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that these auditors audited separately. The financial statements of ATCO, Inc., were not audited in accordance with *Government Auditing Standards*.

#### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered Athens County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Athens County's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Athens County's financial statements. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Board of County Commissioners  
Athens County

***Compliance and Other Matters***

As part of reasonably assuring whether Athens 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, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of Athens County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Athens County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc." The signature is written in dark ink and is positioned above the printed name of the firm.

Julian & Grube, Inc.  
June 23, 2017



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Compliance With Requirements Applicable  
to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of  
Federal Awards Expenditures Required by the *Uniform Guidance***

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

***Report on Compliance for Each Major Federal Program***

We have audited Athens County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB), *Compliance Supplement* that could directly and materially affect each of the Athens County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies Athens County's major federal programs.

***Management's Responsibility***

Athens County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on Athens County's compliance for each of the Athens County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Athens County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the Athens County's major programs. However, our audit does not provide a legal determination of Athens County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Athens County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

***Report on Internal Control Over Compliance***

The Athens County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Athens County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Athens 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's applicable 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on the Schedule of Federal Awards Expenditures Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Athens County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our unmodified report thereon dated June 23, 2017, wherein we noted as discussed in Note 5, the County had a prior period adjustment due to a change in accounting estimates of its capital assets depreciable lives and other immaterial adjustments. We conducted our audit to opine on Athens County's basic financial statements as a whole. The accompanying schedule of federal awards expenditures presents additional analysis required by Uniform Guidance 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. Our opinion also explained that ATCO, Inc., a discretely presented component unit, was audited by other auditors.



Julian & Grube, Inc.  
June 23, 2017



# ATHENS COUNTY, OH

2016



## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2016

JILL A. THOMPSON - COUNTY AUDITOR  
15 S. COURT STREET, ROOM 330  
ATHENS, OH

PHONE: 740-592-3226  
FAX: 740-594-3270  
EMAIL: [JTHOMPSON@ATHENSOH.ORG](mailto:JTHOMPSON@ATHENSOH.ORG)



# ATHENS COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2016



**Jill A. Thompson**  
Athens County Auditor

Jeremy D. Tolson  
Chief Deputy Auditor

Tammi Goeglein  
Executive Assistant

Heidi Easley  
Real Estate Division  
Manager

Sally Stump  
Finance/Payroll Division  
Manager

Ben Abfall  
GIS Division  
Manager

Prepared by:  
Alan D. Ferguson, Finance Division Manager/Financial Reporting Administrator  
Nicholas C. Dillon, Financial Administrative Assistant  
and  
The Staff of the Auditor's Office

James Conrath  
Janet Harner

Ken Highland  
Larry Hines

Lou Anna Lenigar  
Tracie Newlun

Alex Sikorski

**ATHENS COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
**TABLE OF CONTENTS**

	<b>PAGE</b>
<b>INTRODUCTORY SECTION</b>	
TRANSMITTAL LETTER.....	i
GFOA CERTIFICATE OF ACHIEVEMENT .....	v
ELECTED OFFICIALS .....	vi
ORGANIZATIONAL CHART.....	vii
<b>FINANCIAL SECTION</b>	
INDEPENDENT AUDITOR’S REPORT .....	1
MANAGEMENT’S DISCUSSION AND ANALYSIS .....	3
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position .....	13
Statement of Activities .....	14
FUND FINANCIAL STATEMENTS:	
Balance Sheet – Governmental Funds.....	15
Reconciliation of Total Governmental Fund Balances	
To Net Position of Governmental Activities .....	15
Statement of Revenues, Expenditures and Changes	
In Fund Balances of Governmental Funds.....	16
Reconciliation of Statement of Revenues, Expenditures and Changes	
In Fund Balances of Governmental Funds to the Statement of Activities .....	16
Statement of Revenues, Expenditures and Changes	
In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:	
General Fund .....	17
Job and Family Services Fund .....	18
Road (MVGT) Fund .....	18
Children Services Fund .....	19
ACBDD (Beacon School) Fund.....	19
Ambulance Service Fund .....	20
Statement of Fund Net Position – Proprietary Funds .....	21
Statement of Revenues, Expenses and Changes in	
Fund Net Position - Proprietary Funds .....	21
Statement of Cash Flows – Proprietary Funds .....	22
Statement of Fiduciary Net Position – Fiduciary Funds .....	23
Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....	23
NOTES TO THE BASIC FINANCIAL STATEMENTS .....	24
REQUIRED SUPPLEMENTAL INFORMATION:	
Schedule of County’s Proportionate Share of Net Pension Liability .....	69
Schedule of County Contributions–Ohio Public Employees Retirement System–Traditional Plan ....	70
Schedule of County Contributions–State Teachers Retirement System of Ohio .....	72

**ATHENS COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
**TABLE OF CONTENTS**  
**(continued)**

	<b>PAGE</b>
<b>COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:</b>	
<b>NONMAJOR GOVERNMENTAL FUNDS:</b>	
Fund Description – Nonmajor Governmental Funds .....	74
Combining Balance Sheet – Nonmajor Governmental Funds.....	83
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Governmental Funds .....	83
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	84
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Special Revenue Funds .....	85
Combining Balance Sheet – Nonmajor Debt Service Funds.....	96
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Debt Service Funds .....	96
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	97
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Capital Projects Funds .....	97
Schedules of Revenues, Expenditures and Changes	
In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:	
Major Governmental Funds .....	98
Nonmajor Governmental Funds.....	104
<b>NONMAJOR PROPRIETARY FUNDS:</b>	
Fund Description – Nonmajor Proprietary Funds .....	126
Combining Statement of Fund Net Position – Nonmajor Enterprise Funds .....	127
Combining Statement of Revenues, Expenses and Changes	
In Fund Net Position – Nonmajor Enterprise Funds .....	127
Combining Statement of Cash Flows– Nonmajor Enterprise Funds .....	128
Schedules of Revenues, Expenses and Changes	
In Fund Equity– Budget (Non-GAAP Budgetary Basis) and Actual:	
Major Enterprise Funds .....	129
Nonmajor Enterprise Funds .....	129
Combining Statement of Net Position – Nonmajor Internal Service Funds .....	131
Combining Statement of Revenues, Expenses and Changes	
In Fund Net Position – Nonmajor Internal Service Funds .....	131
Combining Statement of Cash Flows – Nonmajor Internal Service Funds.....	132
Schedules of Revenues, Expenses and Changes	
In Fund Equity – Budget (Non-GAAP Budgetary Basis) and Actual:	
Nonmajor Internal Service Funds .....	133

**ATHENS COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
**TABLE OF CONTENTS**  
**(continued)**

	<b>PAGE</b>
<b>NONMAJOR FIDUCIARY FUNDS:</b>	
Fund Description – Nonmajor Fiduciary Funds .....	134
Combining Statement of Fiduciary Net Position – Nonmajor Private Purpose Trust Funds .....	136
Combining Statement of Changes in Fiduciary Net Position – Nonmajor Private Purpose Trust Funds .....	136
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual: Nonmajor Private Purpose Trust Funds .....	137
Combining Statement of Changes in Assets and Liabilities – All Agency Funds.....	139
<b>STATISTICAL SECTION</b>	
INTRODUCTION TO THE STATISTICAL SECTION .....	T-1
<b>TABLES:</b>	
Net Position by Component – Last Ten Years .....	T-2
Changes in Net Position – Last Ten Years .....	T-4
Fund Balances, Governmental Funds – Last Ten Years.....	T-8
Changes in Fund Balances, Governmental Funds – Last Ten Years .....	T-10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	T-12
Property Tax Rates of Overlapping Governments – Last Ten Years .....	T-13
Property Tax Rates – Last Ten Years .....	T-14
Principal Taxpayers – Real Estate Tax – 2015 and 2006 .....	T-16
Principal Taxpayers – Public Utility Tangible Personal Property Tax – 2015 and 2006 .....	T-17
Real Property Tax Levies and Collections – Last Ten Years.....	T-18
Ratio of Outstanding Debt By Type – Last Ten Years.....	T-19
Ratio of General Bonded Debt Outstanding – Last Ten Years .....	T-20
Pledged Revenue Coverage – Last Ten Years .....	T-21
Computation of Direct and Overlapping General Obligation Debt Attributable To Governmental Activities – December 31, 2016.....	T-22
Computation of Legal Debt Margin – Last Ten Years.....	T-24
Demographic and Economic Statistics – Last Ten Years .....	T-26
Principal Employers – 2016 and 2006.....	T-27
County Government Employees by Function/Activity – Last Ten Years.....	T-28
Operating Indicators by Function/Activity – Last Ten Years .....	T-30
Governmental Activities Capital Assets by Function/Activity – Last Ten Years .....	T-34
Assessed Valuation of Exempted Real Property – January 1, 2015 .....	T-36
Athens County Taxes Collected – Collection Year 2016.....	T-38
Athens County State Payments and Special Assessments Collected – Collection Year 2016.....	T-39
Detail Sales Tax Receipts – Collection Year 2016.....	T-40

**This page intentionally left blank.**

# Introductory Section



Photos: Jeremy Stump

**This page intentionally left blank.**





# Jill A. Thompson

Athens County Auditor

Honorable Lenny Eliason  
Honorable Charlie Adkins  
Honorable Chris Chmiel

June 23, 2017

## CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-seventh Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2016. 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 Auditor's 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 66,186. The City of Athens is the County seat with an estimated population of 25,341.

The County has only those powers conferred upon it by the Ohio Revised Code. A three-member Board of Commissioners, elected at-large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the chief fiscal officer, chief property tax assessor and Geographical Information System Administrator. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder and Sheriff. Two Common Pleas Judges, a Probate-Juvenile Court Judge and a Court of Appeals Judge are also elected on a county-wide basis. The department heads also help 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 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 subdivisions. 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 administrator of the Automatic Data Processing Board and 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 serves as the custodian of, and investing authority for, all County funds, as specified by Ohio law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investing policies of the County.

Athens County employs over 600 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. The Athens County Children Services and the Athens County Board of Developmental Disabilities (Beacon School) are included within the reporting entity of the County. 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, the Athens-Hocking Solid Waste District and SEPTA Correctional Facility. 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.

The Nelsonville bypass finished construction in 2013, which along with the replacement of the State Route 691 bridge, has improved traffic flow making all of Athens County more accessible.

In 2015, the City of Athens adopted the "Essence of Athens", an economic development plan designed to boost the \$140 million tourism industry in Athens. The Athens County Convention and Visitor's Bureau launched the first and only curated motorcycle trail that brings in visitors from all over the mid-west. Construction has begun on a roundabout to connect with McKinley Avenue in Athens to improve access to the Ohio University campus. OhioHealth Urgent Care is now serving the City of Nelsonville.

Ohio University continues to play an important role in the economic development of Athens County. They have completed the renovation of McCracken Hall and Jefferson Hall and will soon start construction of a student-athlete center

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

## COUNTY GOVERNMENT INITIATIVES

In 2016, the County's Geographical Informational System (GIS) management system continued working with Athens County EMS and local fire departments to redraw their service areas and keep them updated in the 911 dispatch system. Maintenance on the LBRs data continues with address and road changes. The County parcel layer continues to be updated with new splits and owner changes. In 2015, a new plat book was produced in collaboration with the Athens County Soil and Water Conservation District. This was the first update of a Plat Book since 2011.

The County Engineer repaired/replaced four bridges and fifty-four culverts on various County roads in 2016. Over seven miles of County roads were paved and one mile chip and sealed with over eight miles of asphalt leveling.

The Auditor's office Real Estate Division has invested in iasWorld® solution which is a complete appraisal and tax administration software package that offers a Web-based, GIS-enabled toolset for managing the entire property tax life cycle. The software provides enterprise-wide access to data to help streamline operations and is being used to maintain assessment data, produce property values, analyze property data and manage appeals. It will eventually include photos of every property in Athens County. The farmland extension was upgraded to our Current Agricultural Use Evaluation layer of our GIS mapping system. It is used to assist in identifying soil types on agricultural properties. The expanded property tax information is now available to the public for tax years 2009 to 2016, the present tax year. Furthermore, the Auditor is in the process of upgrading to a new website solution.

#### RELEVANT FINANCIAL POLICIES

Athens County is committed to sound financial planning, policies and procedures, and engages in a cooperative and collaborative approach with the Board of County Commissioners and Athens County's elected and appointed officials. The continued support and commitment of the elected officials of Athens County and the annual budget process, as well as prudent management of their annual spending, has allowed the County 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

State statutes require an annual audit by independent accountants. The Ohio Auditor of State conducted the County's audit from 1991 to 2012. Beginning in 2013, the Ohio Auditor of State contracted the County's audit to a private independent public accounting firm for a three year period, which has been extended for an additional three years. In addition to meeting the requirements set forth in State statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related Uniform Guidance. The independent auditor's report on the basic financial statements and combining statements and individual funds schedules is included in the Financial Section of the 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, 2015. 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 2016 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 Reporting Administrative Assistant Nicholas C. Dillon, continued exertion and untiring efforts receive my personal appreciation.

Sincerely,



Jill A. Thompson  
Athens County Auditor



**Government Finance Officers Association**

**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, 2015**

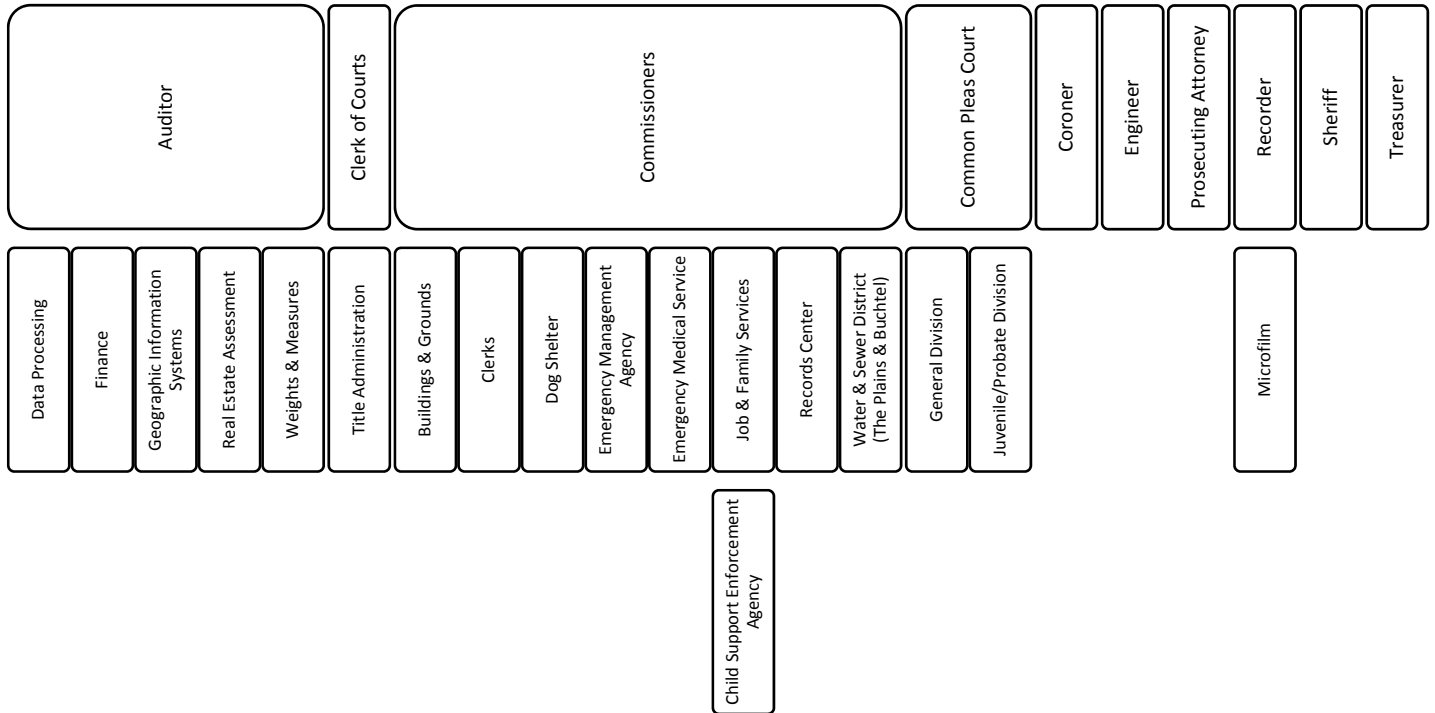
**Executive Director/CEO**

**ATHENS COUNTY**  
**ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2016**

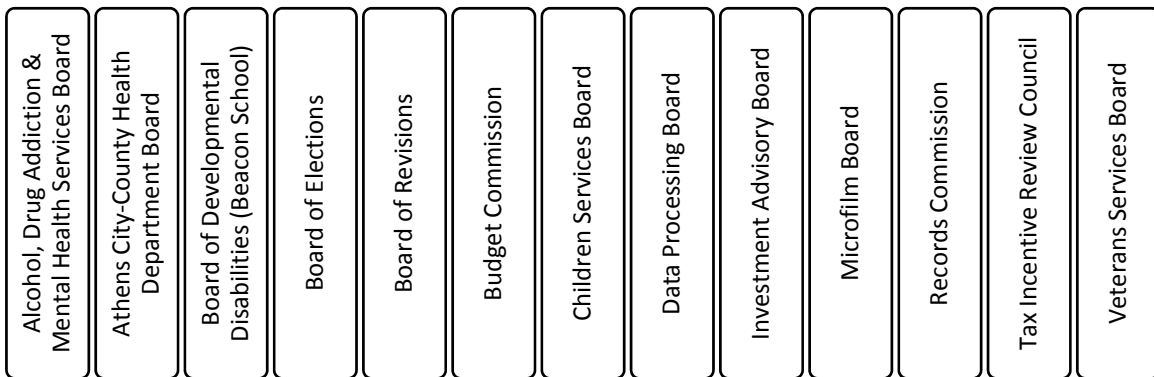
<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/15 to 12/31/18
Christopher T. Chmiel	County Commissioner	1/03/13 to 1/02/17
Charles R. Adkins	County Commissioner	1/02/13 to 1/01/17
Jill A. Thompson	County Auditor	3/09/15 to 3/10/19
William J. Bias	County Treasurer	8/31/13 to 9/04/17
Keller J. Blackburn	Prosecuting Attorney	1/05/13 to 1/06/17
R. Jeff Maiden	County Engineer	1/05/13 to 1/06/17
Jessica A. Markins	County Recorder	1/05/13 to 1/06/17
Carl T. Ortman	County Coroner	10/01/14 to 1/06/17
Ann C. Trout	Clerk of Courts	1/05/13 to 1/06/17
Pat Lang	Common Pleas Court Judge	2/09/15 to 2/08/21
George P. McCarthy	Common Pleas Court Judge	5/28/13 to 12/31/16
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/15 to 2/08/21
Rodney Smith	Sheriff	3/21/15 to 1/01/17

# ORGANIZATIONAL CHART OF ATHENS COUNTY

## Citizens of Athens County



## Ex Officio & Appointed Boards



This page intentionally left blank.



# Financial Section



Photos: Jim Downard

**This page intentionally left blank.**



# Julian & Grube, Inc.

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

## Independent Auditor's Report

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of ATCO, Inc., a discretely presented component unit of Athens County, which represents 17.39 percent, 16.11 percent, and 65.18 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units of Athens County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for ATCO, Inc., is based solely on the report of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from 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 requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Athens County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Athens County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinion***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2016, 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 (MVG), Children's Services, ACBDD (Beacon School), and Ambulance Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 5 to the basic financial statements, the County had a prior period adjustment due to a change in accounting estimates of its capital assets depreciable lives and other immaterial adjustments. We did not modify our opinion regarding this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, and schedules of net pension liability and pension contributions 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

***Supplementary and Other Information***

Our audit was conducted to opine on Athens 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 present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information 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 to the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2017, on our consideration of Athens 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
June 23, 2017

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(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, 2016. 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 2016 are as follows:

Total assets and deferred outflows of resources of the County exceeded its total liabilities and deferred inflows of resources at December 31, 2016 by \$75,798,786.

The County's total net position decreased \$286,448 or 0.38% from 2015 to 2016.

Program revenues of governmental activities accounted for \$35,065,298 or 54.60% of total governmental activities revenue. General revenues accounted for \$29,159,145 or 45.40% of the total governmental activities revenue.

The County had \$64,518,815 in expenses related to governmental activities; \$35,065,298 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$29,159,145 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,444,382 or 97.21% of total business-type activities revenue. General revenues accounted for \$41,467 or 2.79% of the total business-type activities revenue.

The County had \$1,477,925 in expenses related to business-type activities; \$1,444,382 of these expenses were offset by program specific charges for services. General revenues of \$41,467 were utilized to provide for these programs.

Among major funds, the General Fund had \$14,790,155 in revenues, \$13,325,855 in expenditures, and (\$650,665) in net transfers and other financing sources. The General Fund balance increased by \$813,635 from \$3,987,093 to \$4,800,728.

In 2016, the County's governmental activities related outstanding bonds decreased by \$32,936 or 10.11% to \$292,820. The County's governmental activities related outstanding long-term notes decreased by \$49,144 or 8.64% to \$519,758. The County's governmental activities related outstanding loans had a decrease of \$53,233 or 100% to \$0. Total governmental activities related debt outstanding decreased in 2016 by \$135,313 to \$812,578.

In 2016, the County's business-type related outstanding bonds had a net decrease of \$58,299 or 5.39% to \$1,023,258, while the County's business-type activities related outstanding loans had a net increase of \$210,538 or 34.22% to \$825,817. Total business-type activities related debt outstanding increased in 2016 by \$152,239 to \$1,849,075.

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

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

---

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

REPORTING THE COUNTY AS A WHOLE

**Statement of Net Position 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 2016?" The Statement of Net Position 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 position and changes in net position. This change in net position 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 position 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 Position and the Statement of Activities, the County is divided into two kinds of activities:

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

**Fund Financial Statements**

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Job and Family Services Fund, Road (MVG) Fund, Children Services Fund, ACBDD (Beacon School) Fund, Ambulance Service Fund and the County Capital Improvements 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 Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(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 these services predominately benefit governmental rather than business-type functions, they have 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 Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2016 compared to 2015:

**Table 1**  
**Net Position**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2016	Restated 2015	2016	Restated 2015	2016	Restated 2015
<i>Assets:</i>						
Current & Other Assets	\$ 44,909,089	\$ 43,042,835	\$ 1,008,353	\$ 985,827	\$ 45,917,442	\$ 44,028,662
Capital Assets, Net	65,569,406	66,784,273	6,127,992	5,910,675	71,697,398	72,694,948
Total Assets	<u>110,478,495</u>	<u>109,827,108</u>	<u>7,136,345</u>	<u>6,896,502</u>	<u>117,614,840</u>	<u>116,723,610</u>
Deferred Outflows of Resources	<u>12,246,157</u>	<u>3,829,004</u>	<u>116,943</u>	<u>38,966</u>	<u>12,363,100</u>	<u>3,867,970</u>
<i>Liabilities:</i>						
Current & Other Liabilities	1,874,236	2,412,265	179,712	97,404	2,053,948	2,509,669
Long Term Liabilities	36,509,717	27,106,485	2,191,482	1,966,429	38,701,199	29,072,914
Total Liabilities	<u>38,383,953</u>	<u>29,518,750</u>	<u>2,371,194</u>	<u>2,063,833</u>	<u>40,755,147</u>	<u>31,582,583</u>
Total Deferred Inflows of Resources	<u>13,418,817</u>	<u>12,921,108</u>	<u>5,190</u>	<u>2,655</u>	<u>13,424,007</u>	<u>12,923,763</u>
<i>Net Position:</i>						
Net Investment in Capital Assets	64,317,937	65,257,011	4,283,163	4,215,323	68,601,100	69,472,334
Restricted	23,271,671	22,095,368	-	-	23,271,671	22,095,368
Unrestricted	<u>(16,667,726)</u>	<u>(16,136,125)</u>	<u>593,741</u>	<u>653,657</u>	<u>(16,073,985)</u>	<u>(15,482,468)</u>
Total Net Position	<u>\$ 70,921,882</u>	<u>\$ 71,216,254</u>	<u>\$ 4,876,904</u>	<u>\$ 4,868,980</u>	<u>\$ 75,798,786</u>	<u>\$ 76,085,234</u>

The County adopted GASB Statement No. 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service,
2. Minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the



**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

---

balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is included within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

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

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

Deferred Outflows increased due to the calculation of pension liabilities per GASB 68.

Current liabilities decreased due primarily to decreases in accounts, contracts and intergovernmental payables.

Deferred Inflows increased due to increases in deferrals related to property taxes receivable and the calculation of pension liabilities per GASB 68.

Long-term liabilities increased due to the net pension liability resulting from GASB 68.

As noted earlier, the County's net position, 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 \$75,798,786. By far, the largest portion of the County's net position (90.51%) 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 position represents resources that are subject to restrictions on how they can be used. These resources accounted for \$23,271,671 or 30.70% of total net position. The remaining deficit balance of (\$16,073,985) or (21.21%), which is unrestricted net position, may be used to meet the County's ongoing obligations to citizens and creditors. Total net position decreased in 2016 by \$286,447. As of December 31, 2016, the County is able to report a positive balance of \$70,921,882 for governmental type activities. For business-type activities, a positive net position balance of \$4,876,904 is reported.

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

Table 2 shows the changes in net position for the year 2016 compared to 2015.

Table 2  
Changes in Net Position

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2015	Business-Type Activities Restated 2015	Total Restated 2015
	2016	2016	2016	2015	2015	2015
<i>Revenues:</i>						
<i>Program Revenues</i>						
Charges for Services	\$ 6,226,387	\$ 1,444,382	\$ 7,670,769	\$ 6,022,269	\$ 1,197,669	\$ 7,219,938
Operating Grants and Contributions	27,776,614	-	27,776,614	24,507,769	-	24,507,769
Capital Grants and Contributions	1,062,297	-	1,062,297	407,499	-	407,499
<b>Total Program Revenue</b>	<b>35,065,298</b>	<b>1,444,382</b>	<b>36,509,680</b>	<b>30,937,537</b>	<b>1,197,669</b>	<b>32,135,206</b>
<i>General Revenues</i>						
Property Taxes	15,362,595	-	15,362,595	14,502,024	-	14,502,024
Sales Tax	8,499,542	-	8,499,542	8,372,286	-	8,372,286
Grants and Entitlements	2,165,376	-	2,165,376	2,181,877	-	2,181,877
Investment Earnings	363,673	10	363,683	287,928	12	287,940
Miscellaneous	2,767,959	41,457	2,809,416	2,717,695	16,188	2,733,883
<b>Total General Revenues</b>	<b>29,159,145</b>	<b>41,467</b>	<b>29,200,612</b>	<b>28,061,810</b>	<b>16,200</b>	<b>28,078,010</b>
<b>Total Revenues</b>	<b>64,224,443</b>	<b>1,485,849</b>	<b>65,710,292</b>	<b>58,999,347</b>	<b>1,213,869</b>	<b>60,213,216</b>
<i>Program Expenses:</i>						
<i>General Government</i>						
Legislative and Executive	9,084,610	-	9,084,610	8,012,033	-	8,012,033
Judicial	2,453,084	-	2,453,084	2,667,586	-	2,667,586
Public Safety	6,828,143	-	6,828,143	5,796,777	-	5,796,777
Public Works	7,726,774	-	7,726,774	8,722,224	-	8,722,224
Health	4,641,479	-	4,641,479	4,067,711	-	4,067,711
Human Services	33,385,309	-	33,385,309	30,019,175	-	30,019,175
Conservation and Recreation	220,069	-	220,069	54,972	-	54,972
Economic Development and Assistance	115,252	-	115,252	7,518	-	7,518
Interest and Fiscal Charges	64,095	-	64,095	65,209	-	65,209
Plains Sewer	-	490,982	490,982	-	336,741	336,741
Plains Water	-	615,413	615,413	-	655,519	655,519
Buchtel Sewer	-	232,785	232,785	-	274,023	274,023
Buchtel Water	-	130,102	130,102	-	92,531	92,531
Sheriff Academy Training	-	8,643	8,643	-	697	697
<b>Total Expenses</b>	<b>64,518,815</b>	<b>1,477,925</b>	<b>65,996,740</b>	<b>59,413,205</b>	<b>1,359,511</b>	<b>60,772,716</b>
<b>Change in Net Position</b>	<b>(294,372)</b>	<b>7,924</b>	<b>(286,448)</b>	<b>(413,858)</b>	<b>(145,642)</b>	<b>(559,500)</b>
<b>Net Position January 1</b>	<b>71,216,254</b>	<b>4,868,980</b>	<b>76,085,234</b>	<b>71,630,112</b>	<b>5,014,622</b>	<b>76,644,734</b>
<b>Net Position December 31</b>	<b>\$ 70,921,882</b>	<b>\$ 4,876,904</b>	<b>\$ 75,798,786</b>	<b>\$ 71,216,254</b>	<b>\$ 4,868,980</b>	<b>\$ 76,085,234</b>

**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 88.39% of the total governmental activities. Human Services, which accounts for 51.75% 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 11.98% of the total, represents costs associated with the

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

operation of the County Engineer in maintaining the County's roads and bridges. Legislative and Executive expenses, which was 14.08% 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 10.58% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. Children Services and Board of 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 position decreased \$294,372 or 0.41%. This is an increase from last year when net position decreased \$413,858 or 0.58%. Total revenues increased \$5,225,096 or 8.86% from last year and expenses increased \$5,105,610 or 8.59% from last year.

The major factors in the change in revenues are an increase in operating grants and contributions of \$3,268,845 or 13.34%, due to more State funds received by Job and Family Services and ACBDD, an increase in capital grants and contributions of \$654,798 or 160.69%, an increase of \$860,571 or 5.93% in property taxes, a \$204,118 or 3.39% increase in charges for services, a \$75,745 or 26.31% increase in investment earnings and an increase of \$50,264 or 1.85% in miscellaneous revenues primarily in the General, Job and Family Services, and the Internal Service funds.

Expenses increased by \$5,105,610 or 8.59% as a net result of a \$1,072,577 or 13.39% increase in Legislative and Executive as a result of General Fund expenses; an increase of \$3,366,134 or 11.21% in Human Services due to increases in expenses for Job and Family Services public retention contingency and personnel expenses and ACBDD expenses, a \$995,450 or 11.41% decrease in Public Works mainly due to a decrease in Road (MVGT) contract expenses for bridge repairs and a \$1,031,366 or 17.79% increase in Public Safety due primarily to 911 contract equipment purchases.

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 2016	Net Cost of Services 2016
General Government		
Legislative and Executive	\$ 9,084,610	\$ 6,585,089
Judicial	2,453,084	1,418,031
Public Safety	6,828,143	5,499,463
Public Works	7,726,774	1,259,933
Health	4,641,479	2,451,005
Human Services	33,385,309	11,888,786
Conservation and Recreation	220,069	171,863
Economic Development	115,252	115,252
Interest and Fiscal Charges	64,095	64,095
Total Expenses	\$ 64,518,815	\$ 29,453,517

It should be noted that 54.35% 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 \$11,888,786 in net cost of

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

---

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 2016, the net cost of providing these Human Services was only 35.61% of total cost.

For Legislative and Executive, the \$6,585,089 in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

**Business-Type Activities**

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

**Governmental Funds**

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. 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 \$23,732,778 (5.48% is unassigned), an increase of \$1,625,420 or 7.35% from last year. Increases in the General, Job and Family Services, Road (MVGT), ACBDD (Beacon School), Ambulance and County Capital Improvement funds more than offset decreases in the Children Services and other nonmajor funds leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2016, the total fund balance in the General Fund was \$4,800,728 of which \$2,146,124 was unassigned. During the year, revenues exceeded expenditures by \$1,464,300. Planned transfers to various other funds mainly for debt payments and capital projects reduced the change in fund balance to an increase of \$813,635. This increase was due mainly to increases in interest and other revenues.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$5,880 or 0.58% in 2016. The Road (MVGT) Fund balance increased by \$337,719 or 23.97% due to reduced expenditures, while the Children Services Fund balance decreased by \$214,790 or 14.87% due primarily to increases in personnel and contract expenses, and the ACBDD (Beacon School) Fund balance increased by \$992,065 or 28.18%, due to greater intergovernmental revenues in 2016. Finally, the Ambulance Service Fund balance increased by \$193,897 or 10.44% due to increases in taxes and charges for services revenues, while the County Capital Improvements balance increased \$102,776 due to reduced capital expenditures.

**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 position of the enterprise funds at year end was \$4,876,904, of which \$593,741 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net position of \$2,622,659 with \$375,154 of that unrestricted and \$1,664,259 of which \$36,356 was unrestricted, respectively. During 2016, the Plains Sewer Fund net position decreased by \$4,666 or 0.18%, while the Buchtel Sewer Fund net position decreased by \$49,000 or 2.86%.

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

---

**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 \$12,982,816 representing a \$347 increase from the original budgeted estimates of \$12,982,469. The final budget reflected a 0.00% increase from the original budgeted amount.

There was a 10.15% 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, intergovernmental, charges for services and interest revenues.

For the General Fund, the final budget basis expenditures were \$14,281,926 representing a decrease of \$21,009 or 0.15% from the original budget.

There was a 7.63% 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 net investment in capital assets for governmental and business-type activities as of December 31, 2016, amounts to \$68,601,100 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 16 (Capital Assets) provides more detailed information on capital asset activity during the 2016 fiscal year. In 2016, there were additional costs of \$412,143 incurred for various construction projects.

During 2016, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$82,256,239.

**Long-term Debt** - At December 31, 2016, the County had total bonded debt outstanding of \$292,820. The County's long-term bonded debt decreased by \$32,936 (10.11%), while its long-term loan debt had a net decrease of \$53,233 (100.00%) during 2016. The County's long-term notes decreased by \$49,144 (8.64%) during 2016.

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

In addition to the bonded debt, notes, 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.

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2016**  
(Unaudited)

---

**Economic Factors**

The unemployment rate for the County as of December 2016 was 5.60%, which was down from the rate of 5.70% the previous December. This was above both the national rate of 4.50%, and the state unemployment rate of 4.80% respectively, for that same month.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$1,016,857,030 tax base has grown at an average annual rate of 1.80% 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 Fund, has grown at an average annual rate of 4.57% over the past five years. As of May 2017, sales tax is up 2.26% over 2016.

Investment earnings in 2016 increased \$75,743 or 26.31% from 2015. Total investment earnings for all funds totaled \$363,683 in 2016, up from \$287,940 in 2015 mainly due to a continuation of a new investment policy.

**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 Position

December 31, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ATCO Inc.	Athens Co. Port Authority
<b>Assets</b>					
Cash and Cash Equivalents	\$ 21,467,467	\$ 484,406	\$ 21,951,873	\$ 271,092	\$ 226,044
Cash and Cash Equivalents in Segregated Accounts	51,427	110,947	162,374	-	-
<i>Receivables:</i>					
Property Taxes	14,482,828	-	14,482,828	-	-
Sales Taxes	1,401,618	-	1,401,618	-	-
Accounts	707,556	148,827	856,383	41,480	6,075
Special Assessments	-	225,319	225,319	-	-
Accrued Interest	67,521	-	67,521	-	767
Loans	249,076	-	249,076	-	-
Intergovernmental	5,584,165	-	5,584,165	-	-
Due From Component Unit	866	-	866	-	-
Due from Primary Government	-	-	-	13,192	-
Materials and Supplies Inventory	358,241	33,650	391,891	51,802	-
Prepaid Items	538,324	5,204	543,528	4,657	-
Nondepreciable Capital Assets	1,773,121	724,858	2,497,979	-	498,460
Depreciable Capital Assets, Net	63,796,285	5,403,134	69,199,419	3,832	1,102,013
<i>Total Assets</i>	<u>110,478,495</u>	<u>7,136,345</u>	<u>117,614,840</u>	<u>386,055</u>	<u>1,833,359</u>
<b>Deferred Outflows of Resources</b>	<u>12,246,157</u>	<u>116,943</u>	<u>12,363,100</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>					
Accounts Payable	299,419	10,277	309,696	17,154	5,000
Contracts Payable	791,921	95,746	887,667	-	-
Accrued Wages and Benefits	415,553	3,669	419,222	30,048	-
Matured Compensated Absences Payable	3,542	-	3,542	-	-
Intergovernmental Payable	317,613	45,101	362,714	1,801	-
Accrued Interest Payable	-	24,754	24,754	-	320
Deposits Held and Due to Others	5,435	-	5,435	18,196	-
Matured Bonds Payable	17,000	-	17,000	-	-
Matured Interest Payable	10,561	165	10,726	-	-
Due to Component Unit	13,192	-	13,192	-	-
Due to Primary Government	-	-	-	866	-
<i>Long Term Liabilities:</i>					
Due Within One Year	1,954,781	120,936	2,075,717	-	118,129
Due In More Than One Year					
Net Pension Liability	31,424,795	291,903	31,716,698	-	-
Other Amounts Due in More Than One Year	3,130,141	1,778,643	4,908,784	-	61,938
<i>Total Liabilities</i>	<u>38,383,953</u>	<u>2,371,194</u>	<u>40,755,147</u>	<u>68,065</u>	<u>185,387</u>
<b>Deferred Inflows of Resources</b>	<u>13,418,817</u>	<u>5,190</u>	<u>13,424,007</u>	<u>1,486</u>	<u>-</u>
<b>Net Position</b>					
Net Investment in Capital Assets	64,317,937	4,283,163	68,601,100	3,832	1,600,473
<i>Restricted for:</i>					
Job and Family Services	1,754,276	-	1,754,276	-	-
Road and Bridge Services	3,000,769	-	3,000,769	-	-
Children Services	1,473,252	-	1,473,252	-	-
Developmental Disabilities Services	5,242,969	-	5,242,969	-	-
Ambulance Service	2,281,045	-	2,281,045	-	-
Capital Projects	3,233,340	-	3,233,340	-	-
General Government:					
Legislative and Executive	995,340	-	995,340	-	-
Judicial	252,810	-	252,810	-	-
Public Safety	1,606,056	-	1,606,056	-	-
Public Works	152,783	-	152,783	-	-
Health	1,249,536	-	1,249,536	-	-
Human Services	1,505,217	-	1,505,217	-	-
Consevation and Recreation	31,252	-	31,252	-	-
Economic Development and Assistance	493,026	-	493,026	-	190,934
Unrestricted	(16,667,726)	593,741	(16,073,985)	312,672	(143,435)
<i>Total Net Position</i>	<u>\$ 70,921,882</u>	<u>\$ 4,876,904</u>	<u>\$ 75,798,786</u>	<u>\$ 316,504</u>	<u>\$ 1,647,972</u>

See accompanying notes to the basic financial statements.

# ATHENS COUNTY, OHIO

## Statement of Activities

For the Year Ended December 31, 2016

	Program Revenues				Net (Expense) Revenue and Change in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority
<b>Primary Government</b>									
<b>Governmental Activities:</b>									
<i>General Government:</i>									
Legislative and Executive	\$ 9,084,610	\$ 2,499,521	\$ -	\$ -	\$ (6,585,089)	\$ -	\$ (6,585,089)	\$ -	\$ -
Judicial	2,453,084	956,825	78,228	-	(1,418,031)	-	(1,418,031)	-	-
Public Safety	6,828,143	410,225	547,190	371,265	(5,499,463)	-	(5,499,463)	-	-
Public Works	7,726,774	151,434	5,672,581	642,826	(1,259,933)	-	(1,259,933)	-	-
Health	4,641,479	1,994,818	195,656	-	(2,451,005)	-	(2,451,005)	-	-
Human Services	33,385,309	213,564	21,282,959	-	(11,888,786)	-	(11,888,786)	-	-
Conservation and Recreation	220,069	-	-	48,206	(171,863)	-	(171,863)	-	-
Economic Development and Assistance	115,252	-	-	-	(115,252)	-	(115,252)	-	-
Interest and Fiscal Charges	64,095	-	-	-	(64,095)	-	(64,095)	-	-
<b>Total Governmental Activities</b>	<b>64,518,815</b>	<b>6,226,387</b>	<b>27,776,614</b>	<b>1,062,297</b>	<b>(29,453,517)</b>	<b>-</b>	<b>(29,453,517)</b>	<b>-</b>	<b>-</b>
<b>Business-Type Activities:</b>									
Plains Sewer	490,982	457,333	-	-	-	(33,649)	(33,649)	-	-
Plains Water	615,413	674,733	-	-	-	59,320	59,320	-	-
Buchtel Sewer	232,785	182,777	-	-	-	(50,008)	(50,008)	-	-
Buchtel Water	130,102	129,539	-	-	-	(563)	(563)	-	-
Sheriff Academy Training	8,643	-	-	-	-	(8,643)	(8,643)	-	-
<b>Total Business-Type Activities</b>	<b>1,477,925</b>	<b>1,444,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(33,543)</b>	<b>(33,543)</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 65,996,740</b>	<b>\$ 7,670,769</b>	<b>\$ 27,776,614</b>	<b>\$ 1,062,297</b>	<b>(29,453,517)</b>	<b>(33,543)</b>	<b>(29,487,060)</b>	<b>-</b>	<b>-</b>
<b>Component Units:</b>									
ATCO, Inc.	\$ 679,856	\$ 133,205	\$ 331,188	\$ -	-	-	-	(215,463)	-
Athens County Port Authority	173,688	214,500	-	82,927	-	-	-	-	123,739
<b>Total Component Units</b>	<b>\$ 853,544</b>	<b>\$ 347,705</b>	<b>\$ 331,188</b>	<b>\$ 82,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(215,463)</b>	<b>123,739</b>
<b>General Revenues</b>									
Property Taxes Levied for:									
General Fund					2,168,650	-	2,168,650	-	-
Children Services					3,555,060	-	3,555,060	-	-
ACBDD					6,421,268	-	6,421,268	-	-
Ambulance Service					2,396,115	-	2,396,115	-	-
Other Purposes					821,502	-	821,502	-	-
Sales Tax Levied for:									
General Fund					6,799,801	-	6,799,801	-	-
911 Emergency Communications					1,699,741	-	1,699,741	-	-
Grants and Entitlements not restricted to Specific Programs					2,165,376	-	2,165,376	-	-
Investment Earnings					363,673	10	363,683	872	110
Miscellaneous					2,767,959	41,457	2,809,416	165,098	39,158
<b>Total General Revenues</b>					<b>29,159,145</b>	<b>41,467</b>	<b>29,200,612</b>	<b>165,970</b>	<b>39,268</b>
Change in Net Position					(294,372)	7,924	(286,448)	(49,493)	163,007
Net Position at Beginning of Year as Restated - (See Note 5)					71,216,254	4,868,980	76,085,234	365,997	1,484,965
Net Position at End of Year					<b>\$ 70,921,882</b>	<b>\$ 4,876,904</b>	<b>\$ 75,798,786</b>	<b>\$ 316,504</b>	<b>\$ 1,647,972</b>

See accompanying notes to the basic financial statements.



**ATHENS COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2016**

	General	Job & Family Services	Road (MVGIT)	Children Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>									
Cash and Cash Equivalents	\$ 2,731,492	\$ 996,676	\$ 896,738	\$ 1,212,544	\$ 4,667,640	\$ 1,390,308	\$ 96,838	\$ 8,904,376	\$ 20,896,612
Cash and Cash Equivalents in Segregated Accounts	38,651	-	274	1,883	-	-	-	10,619	51,427
<b>Receivables:</b>									
Property Taxes	2,089,154	-	-	3,272,934	6,248,942	2,117,782	-	754,016	14,482,828
Sales Tax	1,121,317	-	-	-	-	-	-	280,301	1,401,618
Accounts	9,657	20,770	-	-	2,454	674,675	-	-	707,556
Accrued Interest	67,521	-	-	-	-	-	-	-	67,521
Loans	-	-	-	-	-	-	-	249,076	249,076
Interfund	598,218	147,369	280,500	2,355	-	-	-	149,624	1,178,066
Intergovernmental	891,059	1,032,536	2,157,781	477,122	316,336	75,526	-	633,805	5,584,165
Due from Component Unit	-	-	-	-	866	-	-	-	866
Materials and Supplies Inventory	8,947	5,884	265,081	-	-	74,346	-	3,983	358,241
Prepaid Items	150,176	20,400	925	33,110	30,633	2,725	-	29,686	267,655
<b>Total Assets</b>	<b>\$ 7,706,192</b>	<b>\$ 2,223,635</b>	<b>\$ 3,601,299</b>	<b>\$ 4,999,948</b>	<b>\$ 11,266,871</b>	<b>\$ 4,335,362</b>	<b>\$ 96,838</b>	<b>\$ 11,015,486</b>	<b>\$ 45,245,631</b>
<b>Liabilities:</b>									
Accounts Payable	\$ 50,471	\$ 13,858	\$ 147,768	\$ 37,645	\$ 14,320	\$ 11,595	\$ -	\$ 23,762	\$ 299,419
Contracts Payable	43,427	34,279	207,155	148,417	55,973	14,494	-	286,880	790,625
Accrued Wages and Benefits	103,287	58,459	27,273	60,612	73,143	40,040	-	52,739	415,553
Matured Compensated Absences Payable	2,122	-	-	1,332	88	-	-	-	3,542
Interfund Payable	8,391	21,368	-	5,468	-	675	759,687	382,477	1,178,066
Intergovernmental Payable	86,081	53,387	18,272	45,859	50,222	26,183	-	37,609	317,613
Due to Component Unit	-	-	-	-	13,192	-	-	-	13,192
Deposits Held and Due to Others	5,435	-	-	-	-	-	-	-	5,435
Matured Bonds Payable	-	-	-	-	-	-	-	17,000	17,000
Matured Interest Payable	-	-	-	-	-	-	-	10,561	10,561
<b>Total Liabilities</b>	<b>299,214</b>	<b>181,351</b>	<b>400,468</b>	<b>299,333</b>	<b>206,938</b>	<b>92,987</b>	<b>759,687</b>	<b>811,028</b>	<b>3,051,006</b>
<b>Deferred Inflows of Resources</b>	<b>2,606,250</b>	<b>1,023,271</b>	<b>1,454,445</b>	<b>3,470,468</b>	<b>6,546,948</b>	<b>2,190,933</b>	<b>-</b>	<b>1,169,532</b>	<b>18,461,847</b>
<b>Fund Balances:</b>									
Nonspendable	232,470	26,284	266,006	33,110	30,633	77,071	-	242,902	908,476
Restricted	-	992,729	1,480,380	1,197,037	4,482,352	1,974,371	-	5,719,346	15,846,215
Committed	-	-	-	-	-	-	-	51,504	51,504
Assigned	2,422,134	-	-	-	-	-	-	3,203,156	5,625,290
Unassigned	2,146,124	-	-	-	-	-	(662,849)	(181,982)	1,301,293
<b>Total Fund Balances (Deficits)</b>	<b>4,800,728</b>	<b>1,019,013</b>	<b>1,746,386</b>	<b>1,230,147</b>	<b>4,512,985</b>	<b>2,051,442</b>	<b>(662,849)</b>	<b>9,034,926</b>	<b>23,732,778</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 7,706,192</b>	<b>\$ 2,223,635</b>	<b>\$ 3,601,299</b>	<b>\$ 4,999,948</b>	<b>\$ 11,266,871</b>	<b>\$ 4,335,362</b>	<b>\$ 96,838</b>	<b>\$ 11,015,486</b>	<b>\$ 45,245,631</b>

See accompanying notes to the basic financial statements.

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

	December 31, 2016
<b>Total Governmental Fund Balances</b>	\$ 23,732,778
<b>Amounts reported for governmental activities in the Statement of Net Position are different because:</b>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	65,569,406
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred inflows to the funds:	
Intergovernmental Revenue	3,979,019
Property Taxes	<u>1,639,490</u>
<b>Total</b>	5,618,509
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 Position.	840,228
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	(812,578)
Premium on Notes	(5,639)
Capital Leases Payable	(433,252)
Landfill Post-Closure Costs Payable	(1,937,855)
Compensated Absences	<u>(1,895,598)</u>
<b>Total</b>	<u>(5,084,922)</u>
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:	
Deferred Outflows - Pension	12,246,157
Deferred Inflows - Pension	(575,479)
Net Pension Liability	<u>(31,424,795)</u>
<b>Total</b>	<u>(19,754,117)</u>
<b>Net Position of Governmental Activities</b>	<u>\$ 70,921,882</u>

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2016

	General	Job & Family Services	Road (MVGT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>									
Property Taxes	\$ 2,140,791	\$ -	\$ -	\$ 3,530,490	\$ 6,328,743	\$ 2,380,232	\$ -	\$ 815,959	\$ 15,196,215
Sales Tax	6,799,801	-	-	-	-	-	-	1,699,741	8,499,542
Intergovernmental	2,182,959	8,375,594	4,686,727	4,195,974	5,302,280	151,552	-	5,894,263	30,789,349
Charges for Services	2,361,053	-	-	52,377	23,182	1,773,567	-	1,559,678	5,769,857
Licenses and Permits	3,663	-	-	-	-	-	-	167,681	171,344
Fines and Forfeitures	131,910	-	55,647	-	-	-	-	97,629	285,186
Interest	360,767	-	866	-	-	-	-	751	362,384
Other Revenues	809,211	104,638	326,805	170,218	197,705	62,088	121,317	509,052	2,301,034
<b>Total Revenue</b>	<b>14,790,155</b>	<b>8,480,232</b>	<b>5,070,045</b>	<b>7,949,059</b>	<b>11,851,910</b>	<b>4,367,439</b>	<b>121,317</b>	<b>10,744,754</b>	<b>63,374,911</b>
<b>Expenditures:</b>									
<i>Current:</i>									
<i>General Government:</i>									
Legislative and Executive	6,705,928	-	-	-	-	-	-	903,145	7,609,073
Judicial	2,157,716	-	-	-	-	-	-	236,583	2,394,299
Public Safety	3,488,430	-	-	-	-	-	-	3,013,079	6,501,509
Public Works	79,000	-	4,554,022	-	-	-	-	1,423,499	6,056,521
Health	358,319	-	-	-	-	4,173,542	-	352,670	4,884,531
Human Services	509,211	8,578,624	-	8,163,849	10,859,845	-	-	4,104,793	32,216,322
Conservation and Recreation	5,160	-	-	-	-	-	-	43,285	48,445
Economic Development and Assistance	-	-	-	-	-	-	-	115,252	115,252
Capital Outlay	-	-	-	-	-	-	18,541	1,515,037	1,533,578
<i>Debt Service:</i>									
Principal Retirement	18,454	-	122,130	-	-	-	-	205,062	345,646
Interest and Fiscal Charges	3,637	-	8,412	-	-	-	-	38,124	64,721
<b>Total Expenditures</b>	<b>13,325,855</b>	<b>8,578,624</b>	<b>4,684,564</b>	<b>8,163,849</b>	<b>10,859,845</b>	<b>4,173,542</b>	<b>33,089</b>	<b>11,950,529</b>	<b>61,769,897</b>
Excess of Revenues Over (Under) Expenditures	1,464,300	(98,392)	385,481	(214,790)	992,065	193,897	88,228	(1,205,775)	1,605,014
<b>Other Financing Sources (Uses):</b>									
Sale of Capital Assets	3,161	-	-	-	-	-	-	-	3,161
Inception of Capital Leases	17,245	-	-	-	-	-	-	-	17,245
Transfers - In	-	104,272	-	-	-	-	14,548	600,013	718,833
Transfers - Out	(671,071)	-	(47,762)	-	-	-	-	-	(718,833)
<b>Total Other Sources (Uses)</b>	<b>(650,665)</b>	<b>104,272</b>	<b>(47,762)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,548</b>	<b>600,013</b>	<b>20,406</b>
<b>Net Change in Fund Balances</b>	<b>813,635</b>	<b>5,880</b>	<b>337,719</b>	<b>(214,790)</b>	<b>992,065</b>	<b>193,897</b>	<b>102,776</b>	<b>(605,762)</b>	<b>1,625,420</b>
Fund Balances (Deficits) at Beginning of Year, As Restated (See Note 5)	3,987,093	1,013,133	1,408,667	1,444,937	3,520,920	1,857,545	(765,625)	9,640,688	22,107,358
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 4,800,728</b>	<b>\$ 1,019,013</b>	<b>\$ 1,746,386</b>	<b>\$ 1,230,147</b>	<b>\$ 4,512,985</b>	<b>\$ 2,051,442</b>	<b>\$ (662,849)</b>	<b>\$ 9,034,926</b>	<b>\$ 23,732,778</b>

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, 2016

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 1,625,420</b>
<b>Amounts reported for governmental activities in the Statement of Activities are different because:</b>	
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:	
Capital Outlay	3,081,116
Depreciation	<u>(3,768,878)</u>
Total	(687,762)
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.	(775,099)
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:	
Intergovernmental Revenue	227,878
Property Taxes	<u>158,630</u>
Total	386,508
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 Position.	345,646
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	626
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.	(160,871)
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.	114,595
Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities.	(17,245)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred revenues.	2,994,186
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(4,130,057)
Internal service funds are used by management to pay workers compensation, self-insurance and excess insurance costs. These fund are not included in the governmental funds and pension related reconciliations.	<u>9,681</u>
<b>Change in Net Position of Governmental Activities</b>	<b>\$ (294,372)</b>

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, 2016**

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,001,772	\$ 2,001,772	\$ 2,140,791	\$ 139,019
Sales Tax	6,250,000	6,250,000	6,762,876	512,876
Intergovernmental	2,072,591	2,072,591	2,193,850	121,259
Charges for Services	1,680,782	1,666,131	1,897,727	231,596
Licenses and Permits	3,000	3,000	3,513	513
Fines and Forfeitures	149,000	149,000	140,077	(8,923)
Interest	215,250	215,250	351,270	136,020
Other	610,074	625,072	809,866	184,794
<b>Total Revenue</b>	<b>12,982,469</b>	<b>12,982,816</b>	<b>14,299,970</b>	<b>1,317,154</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	7,049,934	6,788,865	6,461,872	326,993
Judicial	2,049,567	2,110,264	1,957,078	153,186
Public Safety	4,175,104	4,333,116	3,784,937	548,179
Public Works	79,000	79,000	79,000	-
Health	410,139	424,548	377,953	46,595
Human Services	533,491	537,240	525,825	11,415
Conservation and Recreation	5,700	8,893	5,553	3,340
<b>Total Expenditures</b>	<b>14,302,935</b>	<b>14,281,926</b>	<b>13,192,218</b>	<b>1,089,708</b>
Excess of Revenues Over (Under) Expenditures	(1,320,466)	(1,299,110)	1,107,752	2,406,862
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	-	-	3,161	3,161
Advances - In	10,000	30,437	71,148	40,711
Advances - Out	(10,000)	(131,584)	(131,584)	-
Transfers - Out	(695,097)	(681,275)	(680,016)	1,259
<b>Total Other Financing Sources (Uses)</b>	<b>(695,097)</b>	<b>(782,422)</b>	<b>(737,291)</b>	<b>45,131</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,015,563)	(2,081,532)	370,461	2,451,993
Fund Balances (Deficit) at Beginning of Year as Restated	1,987,045	1,987,045	1,987,045	-
Prior Year Encumbrances Appropriated	94,487	94,487	94,487	-
Fund Balances (Deficit) at End of Year	\$ 65,969	\$ -	\$ 2,451,993	\$ 2,451,993

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, 2016**

This Space Left Intentionally Blank

**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, 2016

	<b>Job and Family Services Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 7,480,500	\$ 8,575,301	\$ 8,294,530	\$ (280,771)
Other	1,080,000	330,000	275,000	(55,000)
<b>Total Revenue</b>	<b>8,560,500</b>	<b>8,905,301</b>	<b>8,569,530</b>	<b>(335,771)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	8,598,229	9,493,634	8,727,270	766,364
<b>Total Expenditures</b>	<b>8,598,229</b>	<b>9,493,634</b>	<b>8,727,270</b>	<b>766,364</b>
Excess of Revenues Over (Under) Expenditures	(37,729)	(588,333)	(157,740)	430,593
<b>Other Financing Sources (Uses):</b>				
Transfers - In	100,000	116,147	113,217	(2,930)
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>116,147</b>	<b>113,217</b>	<b>(2,930)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	62,271	(472,186)	(44,523)	427,663
Fund Balances (Deficit) at Beginning of Year	1,041,199	1,041,199	1,041,199	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,103,470</u>	<u>\$ 569,013</u>	<u>\$ 996,676</u>	<u>\$ 427,663</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Major Special Revenue Funds**  
For the Year Ended December 31, 2016

	<b>Road (MVGT) Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 4,186,000	\$ 4,486,000	\$ 4,802,663	\$ 316,663
Fines and Forfeitures	50,000	50,000	60,389	10,389
Interest	1,000	1,000	795	(205)
Other	140,500	140,500	326,805	186,305
<b>Total Revenue</b>	<b>4,377,500</b>	<b>4,677,500</b>	<b>5,190,652</b>	<b>513,152</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works	4,273,456	5,009,956	4,427,294	582,662
<b>Total Expenditures</b>	<b>4,273,456</b>	<b>5,009,956</b>	<b>4,427,294</b>	<b>582,662</b>
Excess of Revenues Over (Under) Expenditures	104,044	(332,456)	763,358	1,095,814
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	-	60,169	60,169
Advances - Out	-	(60,169)	(60,169)	-
Transfers - Out	(107,932)	(47,763)	(47,762)	1
<b>Total Other Financing Sources (Uses)</b>	<b>(107,932)</b>	<b>(107,932)</b>	<b>(47,762)</b>	<b>60,170</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,888)	(440,388)	715,596	1,155,984
Fund Balances (Deficit) at Beginning of Year as Restated	461,550	461,550	461,550	
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 457,662</u>	<u>\$ 21,162</u>	<u>\$ 1,177,145</u>	<u>\$ 1,155,984</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Major Special Revenue Funds**  
For the Year Ended December 31, 2016

	<b>Children Services Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,314,565	\$ 3,314,565	\$ 3,530,490	\$ 215,925
Intergovernmental	3,591,464	3,591,464	3,985,849	394,385
Charges for Services	85,000	85,000	49,852	(35,148)
Other	116,500	85,000	155,314	70,314
<b>Total Revenue</b>	<b>7,107,529</b>	<b>7,076,029</b>	<b>7,721,505</b>	<b>645,476</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	8,297,525	8,681,189	8,241,709	439,480
<b>Total Expenditures</b>	<b>8,297,525</b>	<b>8,681,189</b>	<b>8,241,709</b>	<b>439,480</b>
Excess of Revenues Over (Under) Expenditures	(1,189,996)	(1,605,160)	(520,204)	1,084,956
Fund Balances (Deficit) at Beginning of Year	1,692,912	1,692,912	1,692,912	-
Prior Year Encumbrances Appropriated	39,836	39,836	39,836	-
Fund Balances (Deficit) at End of Year	<u>\$ 542,752</u>	<u>\$ 127,588</u>	<u>\$ 1,212,544</u>	<u>\$ 1,084,956</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Major Special Revenue Funds**  
For the Year Ended December 31, 2016

	<b>ACBDD (Beacon School) Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 5,896,484	\$ 5,896,484	\$ 6,328,743	\$ 432,259
Intergovernmental	3,999,752	4,703,520	5,313,103	609,583
Charges for Services	11,500	11,500	50,484	38,984
Other	335,000	211,960	192,362	(19,598)
<b>Total Revenue</b>	<b>10,242,736</b>	<b>10,823,464</b>	<b>11,884,692</b>	<b>1,061,228</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	10,525,540	12,555,873	10,940,847	1,615,026
<b>Total Expenditures</b>	<b>10,525,540</b>	<b>12,555,873</b>	<b>10,940,847</b>	<b>1,615,026</b>
Excess of Revenues Over (Under) Expenditures	(282,804)	(1,732,409)	943,845	2,676,254
Fund Balances (Deficit) at Beginning of Year,	2,223,795	2,223,795	2,223,795	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,940,991</u>	<u>\$ 491,386</u>	<u>\$ 3,167,640</u>	<u>\$ 2,676,254</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Major Special Revenue Funds**  
For the Year Ended December 31, 2016

	<b>Ambulance Service Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,146,049	\$ 2,146,049	\$ 2,380,232	\$ 234,183
Intergovernmental	236,011	236,011	151,552	(84,459)
Charges for Services	1,583,976	1,583,976	1,728,249	144,273
Other	-	-	59,713	59,713
<b>Total Revenue</b>	<b>3,966,036</b>	<b>3,966,036</b>	<b>4,319,746</b>	<b>353,710</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health	3,914,482	4,347,601	4,171,990	175,611
<b>Total Expenditures</b>	<b>3,914,482</b>	<b>4,347,601</b>	<b>4,171,990</b>	<b>175,611</b>
Excess of Revenues Over (Under) Expenditures	51,554	(381,565)	147,756	529,321
Fund Balances (Deficit) at Beginning of Year	1,242,552	1,242,552	1,242,552	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,294,106</u>	<u>\$ 860,987</u>	<u>\$ 1,390,308</u>	<u>\$ 529,321</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Major Special Revenue Funds**  
For the Year Ended December 31, 2016

This Space Left Intentionally Blank

**ATHENS COUNTY, OHIO**

**Statement of Fund Net Position  
Proprietary Funds**

December 31, 2016

	Business-Type Activities Enterprise Funds				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
<b>Assets:</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 243,249	\$ 68,119	\$ 173,038	\$ 484,406	\$ 570,855
Cash and Cash Equivalents in Segregated Accounts	33,414	14,768	62,765	110,947	-
<i>Receivables:</i>					
Accounts	42,013	20,662	86,152	148,827	-
Special Assessments	225,319	-	-	225,319	-
Materials and Supplies Inventory	-	-	33,650	33,650	-
Prepaid Items	265	-	4,939	5,204	270,669
<i>Total Current Assets</i>	<u>544,260</u>	<u>103,549</u>	<u>360,544</u>	<u>1,008,353</u>	<u>841,524</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	702,617	-	22,241	724,858	-
Depreciable Capital Assets, Net	2,717,629	2,242,203	443,302	5,403,134	-
<i>Total Noncurrent Assets</i>	<u>3,420,246</u>	<u>2,242,203</u>	<u>465,543</u>	<u>6,127,992</u>	<u>-</u>
<i>Total Assets</i>	<u>3,964,506</u>	<u>2,345,752</u>	<u>826,087</u>	<u>7,136,345</u>	<u>841,524</u>
<b>Deferred Outflows of Resources</b>	<u>38,305</u>	<u>26,344</u>	<u>52,294</u>	<u>116,943</u>	<u>-</u>
<b>Liabilities:</b>					
<i>Current Liabilities:</i>					
Accounts Payable	-	-	10,277	10,277	-
Contracts Payable	93,594	656	1,496	95,746	1,296
Accrued Wages and Benefits	1,061	1,031	1,577	3,669	-
Compensated Absences Payable	6,966	-	33,633	40,599	-
Intergovernmental Payable	742	6,351	38,008	45,101	-
General Obligations Bonds Payable	47,048	2,100	-	49,148	-
Matured Interest Payable	165	-	-	165	-
Accrued Interest Payable	6,030	18,479	245	24,754	-
OWDA Loans Payable	15,682	-	1,307	16,989	-
FmHA Loans Payable	-	-	3,400	3,400	-
Revenue Bonds Payable	-	10,800	-	10,800	-
<i>Total Current Liabilities</i>	<u>171,288</u>	<u>39,417</u>	<u>89,943</u>	<u>300,648</u>	<u>1,296</u>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	95,614	65,757	130,532	291,903	-
Compensated Absences Payable	1,402	-	8,503	9,905	-
General Obligations Bonds Payable	361,910	98,600	-	460,510	-
OWDA Loans Payable	748,101	-	45,927	794,028	-
FmHA Loans Payable	-	-	11,400	11,400	-
Revenue Bonds Payable	-	502,800	-	502,800	-
<i>Total Long-Term Liabilities</i>	<u>1,207,027</u>	<u>667,157</u>	<u>196,362</u>	<u>2,070,546</u>	<u>-</u>
<i>Total Liabilities</i>	<u>1,378,315</u>	<u>706,574</u>	<u>286,305</u>	<u>2,371,194</u>	<u>1,296</u>
<b>Deferred Inflows of Resources</b>	<u>1,837</u>	<u>1,263</u>	<u>2,090</u>	<u>5,190</u>	<u>-</u>
<b>Net Position:</b>					
Net Investment in Capital Assets Unrestricted	2,247,505	1,627,903	407,755	4,283,163	-
	375,154	36,356	182,231	593,741	840,228
<i>Total Net Position</i>	<u>\$ 2,622,659</u>	<u>\$ 1,664,259</u>	<u>\$ 589,986</u>	<u>\$ 4,876,904</u>	<u>\$ 840,228</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds**

For the Year Ended December 31, 2016

	Business-Type Activities Enterprise Funds				Governmental Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
<b>Operating Revenues:</b>					
Charges for Services	\$ 413,565	\$ 180,477	\$ 773,144	\$ 1,367,186	\$ -
Special Assessments	41,768	-	58	41,826	-
Tap-In Fees	2,000	2,300	31,070	35,370	-
Other Revenues	28,983	1,008	11,466	41,457	466,925
<i>Total Operating Revenues</i>	<u>486,316</u>	<u>183,785</u>	<u>815,738</u>	<u>1,485,839</u>	<u>466,925</u>
<b>Operating Expenses:</b>					
Personal Services	84,165	55,612	108,437	248,214	4,000
Fringe Benefits	55,528	23,747	40,062	119,337	442,319
Contractual Services	133,779	59,576	515,466	708,821	-
Materials and Supplies	70,331	3,355	30,035	103,721	-
Other Expenses	15,722	385	17,388	33,495	12,214
Depreciation	73,596	62,283	40,936	176,815	-
<i>Total Operating Expenses</i>	<u>433,121</u>	<u>204,958</u>	<u>752,324</u>	<u>1,390,403</u>	<u>458,533</u>
<i>Operating Income (Loss)</i>	<u>53,195</u>	<u>(21,173)</u>	<u>63,414</u>	<u>95,436</u>	<u>8,392</u>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	-	-	10	10	1,289
Interest and Fiscal Charges	(15,038)	(27,827)	(1,834)	(44,699)	-
Loss on Sale of Capital Assets	(42,823)	-	-	(42,823)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(57,861)</u>	<u>(27,827)</u>	<u>(1,824)</u>	<u>(87,512)</u>	<u>1,289</u>
<i>Change in Net Position</i>	<u>(4,666)</u>	<u>(49,000)</u>	<u>61,590</u>	<u>7,924</u>	<u>9,681</u>
Net Position at Beginning of Year, as Restated	2,627,325	1,713,259	528,396	4,868,980	830,547
<i>Net Position at End of Year</i>	<u>\$ 2,622,659</u>	<u>\$ 1,664,259</u>	<u>\$ 589,986</u>	<u>\$ 4,876,904</u>	<u>\$ 840,228</u>

See accompanying notes to the basic financial statements.

# ATHENS COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For The Year Ended December 31, 2016

	Business-Type Activities				Governmental
	Enterprise Funds				Activities
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$395,859	\$182,624	\$ 771,949	\$ 1,350,432	\$0
Cash Received from Other Revenues	29,107	1,006	11,546	41,659	466,925
Cash Payments for Employees	(126,884)	(85,527)	(135,205)	(347,616)	(729,482)
Cash Payments for Contractual Services	(52,679)	(75,100)	(527,989)	(655,768)	-
Cash Payments for Supplies & Materials	(83,566)	(3,355)	(38,354)	(125,275)	-
Cash Payments for Other Expenses	(15,722)	(385)	(17,294)	(33,401)	(12,980)
<i>Net Cash from Operating Activities</i>	146,115	19,263	64,653	230,031	(275,537)
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(20,133)	(28,197)	(1,888)	(50,218)	-
Principal Retirement of Bonds, Loans & Notes	(128,921)	(12,300)	(5,876)	(147,097)	-
Cash Received from Bonds, Loans & Notes	299,336	-	-	299,336	-
Cash Received from Capital Contributions	36,510	-	-	36,510	-
Proceeds Received from Sale of Assets	-	-	-	-	-
Cash Paid for Capital Assets	(418,792)	-	-	(418,792)	-
<i>Net Cash from Capital and Related Financing Activities</i>	(232,000)	(40,497)	(7,764)	(280,261)	-
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	-	-	9	9	1,289
<i>Net Cash from Investing Activities</i>	-	-	9	9	1,289
Net Increase (Decrease) in Cash and Cash Equivalents	(85,885)	(21,234)	56,898	(50,221)	(274,248)
Cash and Cash Equivalents at Beginning of Year	362,548	104,121	178,905	645,574	845,103
Cash and Cash Equivalents at End of Year	<u>\$ 276,663</u>	<u>\$ 82,887</u>	<u>\$ 235,803</u>	<u>\$ 595,353</u>	<u>\$ 570,855</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$53,195	(\$21,173)	\$ 63,414	\$ 95,436	\$ 8,392
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	73,596	62,283	40,936	176,815	-
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(19,582)	(155)	(32,243)	(51,980)	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-
(Increase) Decrease in Interfund Receivable	-	-	-	-	-
(Increase) Decrease in Deferred Outflows	(29,116)	(11,621)	(37,240)	(77,977)	-
(Increase) Decrease in Material & Supply Inventory	-	-	(15,351)	(15,351)	-
(Increase) Decrease in Prepaid Items	(265)	-	109	(156)	(270,669)
Increase (Decrease) in Accounts Payable	-	-	(2,835)	(2,835)	-
Increase (Decrease) in Contracts Payable	26,362	579	(7,423)	19,518	(12,414)
Increase (Decrease) in Accrued Wages & Benefits	216	410	333	959	-
Increase (Decrease) in Compensated Absences	(3,991)	(408)	1,188	(3,211)	-
Increase (Decrease) in Interfund Payable	-	-	-	-	-
Increase (Decrease) in Intergovernmental Payable	45	5,318	4,862	10,225	(846)
Increase (Decrease) in Net Pension Liability	44,712	(15,800)	47,141	76,053	-
Increase (Decrease) in Deferred Inflows	943	(170)	1,762	2,535	-
<i>Net Cash from Operating Activities</i>	<u>\$ 146,115</u>	<u>\$ 19,263</u>	<u>\$ 64,653</u>	<u>\$ 230,031</u>	<u>\$ (275,537)</u>

See accompanying notes to the basic financial statements.



**ATHENS COUNTY, OHIO**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2016

	Private Purpose Trust Funds	Agency Funds
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 11,557	\$ 10,408,796
Cash and Cash Equivalents in Segregated Accounts	13	310,688
<b><u>Receivables:</u></b>		
Property Taxes	-	49,727,825
Special Assessments	-	1,960,197
Intergovernmental	-	2,676,868
<i>Total Assets</i>	<u>11,570</u>	<u>65,084,374</u>
<b><u>Liabilities:</u></b>		
Intergovernmental Payable	-	64,792,493
Deposits Held and Due to Others	-	72,224
Undistributed Monies	-	219,657
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 65,084,374</u>
<b><u>Net Position:</u></b>		
Held in Trust for Other Individuals and Organizations	<u>11,570</u>	
<i>Total Net Position</i>	<u>\$ 11,570</u>	

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended December 31, 2016

	Private Purpose Trust Funds
<b><u>Additions:</u></b>	
Interest	\$ 11
Other	3,941
<i>Total Additions</i>	<u>3,952</u>
<b><u>Deductions</u></b>	
	<u>5,395</u>
Change in Net Position, As Restated	(1,443)
Net Position at Beginning of Year, As Restated (See Note 5)	<u>13,013</u>
Net Position at End of Year	<u>\$ 11,570</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

**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. 61, which amends GASB Statements No. 14 and 34, 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)
- Southern Ohio Council of Governments
- Corrections Commission of Southeastern Ohio

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
- ❖ SEPTA Correctional Facility

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

**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, 2016. 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 22. Complete financial statements of the individual component unit can be obtained from the administration offices of ATCO, Inc., 21 S. Campbell St., Athens, Ohio, 45701.

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

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

**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 COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued**

*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 startup 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 65 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. 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.

**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 of each participating county. Any of these may name other representatives to fulfill this duty. There were 10 directors of the Commission in 2016. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	28.31%	Perry County	23.83%	Hocking County	26.71%
Vinton County	14.23%	Morgan County	6.92%		

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

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

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (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 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 Position 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 Position 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 Position presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

**B. Fund Accounting**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

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

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

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

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

**Road (MVGT) Fund** - This fund accounts for the County road and bridge maintenance, repair and improvement programs. Revenue sources include Federal and State grants and distributions of motor vehicle gas taxes (MVGT) and motor vehicle registration fees.

**Children Services Fund** - This fund accounts for money received from a property tax, various Federal and State grants, veteran's 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 and user fees collected to pay the operating expenses of Athens County Emergency Medical Service.

**County Capital Improvements Fund** - This fund accounts for money received from manuscript debt that is to be used for County capital improvements.

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 position, 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

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

**Fiduciary Funds** - Fiduciary fund reporting focuses on net position and changes in net position. 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, including the funds listed in Note 1 B, and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

**C. Measurement Focus**

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

**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 and deferred inflows of resources 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 Position. The Statement of Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. 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 inflows of resources, 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

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 17). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

**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.

**Deferred Outflows/Inflows of Resources** - In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on pension expense. A deferral for pension results from changes in Net Pension Liability not recognized as a component of current year pension expense. This amount is deferred and amortized over various periods as instructed by the pension plan administrators. Deferred outflows of resources related to pensions are explained further in Note 11.

A summary of deferred outflows of resources reported in the government-wide Statement of Net Position follows:

	Governmental Activities	Plains Sewer	Buchtel Sewer	Plains Water	Buchtel Water	Total Business-Type Activities
<i>Deferred Outflows of Resources:</i>						
Pension Expense	\$ 12,246,157	\$ 38,305	\$ 26,344	\$ 44,252	\$ 8,042	\$ 116,943
<b>Total Deferred Outflows of Resources</b>	<b>\$ 12,246,157</b>	<b>\$ 38,305</b>	<b>\$ 26,344</b>	<b>\$ 44,252</b>	<b>\$ 8,042</b>	<b>\$ 116,943</b>

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pensions are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions result from changes in Net Pension Liability not recognized as a component of current year pension expense. Deferred inflows of resources related to pension are explained further in Note 11.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

A summary of deferred inflows of resources reported in the government-wide Statement of Net Position follows:

	Governmental Activities	Plains Sewer	Buchtel Sewer	Plains Water	Buchtel Water	Total Business-Type Activities
<i>Deferred Inflows of Resources:</i>						
Nonexchange Revenue	\$ 12,843,338	\$ -	\$ -	\$ -	\$ -	\$ -
Pensions	575,479	1,837	1,263	1,704	386	5,190
<b>Total Deferred Inflows of Resources</b>	<b>\$ 13,418,817</b>	<b>\$ 1,837</b>	<b>\$ 1,263</b>	<b>\$ 1,704</b>	<b>\$ 386</b>	<b>\$ 5,190</b>

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenue has been reported as deferred inflow of resources on the governmental fund Balance Sheet as follows:

	Governmental Funds							Totals
	General	Job & Family Services	Road (MVG)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>								
Property Taxes	\$ 2,089,154	\$ -	\$ -	\$ 3,272,934	\$ 6,248,942	\$ 2,117,782	\$ 754,016	\$ 14,482,828
Grants, Entitlements, Shared Revenue	517,096	1,023,271	1,454,445	197,534	298,006	73,151	415,516	3,979,019
<b>Total Deferred Inflows of Resources</b>	<b>\$ 2,606,250</b>	<b>\$ 1,023,271</b>	<b>\$ 1,454,445</b>	<b>\$ 3,470,468</b>	<b>\$ 6,546,948</b>	<b>\$ 2,190,933</b>	<b>\$ 1,169,532</b>	<b>\$ 18,461,847</b>

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**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, Litter Control, Health Ohio Grant, OCJS Prosecutor, ARRA VAWA Grant, JAG Grant, JAG-III Grant, DUI Enforcement and Education, Project Lifesaver, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Veterans Court Special Project, Jail Bond Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Capital Projects, Athens County Solid Waste, Sheriff Academy Training, Ruth Dye Trust and Sheriff's Explorers Trust funds as no activity was anticipated for them. AceNET Revolving Loan and the Emergency Home Repair Loan 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

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

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 2016.

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 2016, 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, 2016.

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 2016 amounted to \$360,767 which includes \$339,248 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 costs of inventory items are recorded as expenditures in the governmental funds.

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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, 2016**

**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 Position 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 Position 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 maintains a capitalization threshold of \$5,000. 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	5-50 years	5-30 years
Plant And Facilities (Water and Sewer Lines)	Not Applicable	50 years
Buildings	20-125 years	25-50 years
Furniture and Equipment	5-35 years	5-50 years
Infrastructure	20-75 years	Not Applicable

**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 Position, 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, 2016**

---

**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 "matured 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, claims and judgements, and net pension liability 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**

In 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. Currently, the authorizing party must notify the County Auditor of the intent to make an assignment, by declaring the amount, the fund and the purpose for which the funds will be use. 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, 2016**

---

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

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the County considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County Commissioners have provided otherwise in its commitment or assignment actions.

**N. Net Position**

Net position represents the difference between assets and liabilities and deferred inflows of resources. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its 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 position is 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 2016.

**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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

For the year ended December 31, 2016, the County implemented GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures" and GASB Statement No. 78, "Pension Provided Through Certain Multiple-Employer Defined Benefit Pension Plans."

The implementation of GASB Statements Nos. 72, 73, 76, 77 and 78 had no effect on the prior period fund balances of the County.

GASB Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" will be implemented in the year ended December 31, 2017.

The beginning cash balances in the Budget to Actual statements for the General and Road (MVGT) funds increased by \$240,335 and \$280,500 respectively due to corrections for Manuscript Debt. This did not change the beginning balance in the Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds.

Restatements for accrual corrections had the following effects on fund balance of the major & nonmajor funds of the County as they were previously reported:

	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)
<b>Governmental Activities:</b>					
Fund Balance at December 31, 2015	\$3,986,481	\$1,013,133	\$1,408,667	\$1,444,937	\$3,520,920
Accrual Corrections	612	-	-	-	-
Adjusted Fund Balance at December 31, 2015	<u>\$3,987,093</u>	<u>\$1,013,133</u>	<u>\$1,408,667</u>	<u>\$1,444,937</u>	<u>\$3,520,920</u>
	<b>Ambulance Services</b>	<b>County Capital Improvement</b>	<b>Nonmajor</b>	<b>Total Governmental Funds</b>	
<b>Governmental Activities:</b>					
Fund Balance at December 31, 2015	\$1,857,545	(\$765,625)	\$9,596,403	\$22,062,461	
Accrual Corrections	-	-	44,285	44,897	
Adjusted Fund Balance at December 31, 2015	<u>\$1,857,545</u>	<u>(\$765,625)</u>	<u>\$9,640,688</u>	<u>\$22,107,358</u>	

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

A correction was made increasing the beginning cash balance in the Budget to Actual statement for the Buchtel Sewer Revenue fund. This did not change the beginning balance in the Statement of Revenues, Expenditures, and Changes in Fund Balances for this fund.

In 2016, it was discovered that the estimated life on certain infrastructure capital assets was not long enough, which led to the overstatement of past accumulated depreciation. This caused a change in policy for the estimated lives of these assets which resulted in the restatement of prior accumulated depreciation as shown in the chart below.

In addition, adjustments made for prior capital asset acquisitions, deletions and accrual corrections resulted in the following changes to the beginning balances of the governmental activities Net Position:

<b>Governmental Activities</b>	
Net Position at December 31, 2015	\$ 57,644,721
Accrual Corrections	44,897
Correction of Prior Accumulated Depreciation	13,497,073
Capital Assets Disposed in Prior Period	(10,433)
Capital Assets Acquired in Prior Period	39,948
Correction of Long Term Debt	48
Adjusted Net Position at December 31, 2015	\$ 71,216,254

Adjustments made for the prior disposal and acquisition of capital assets and the correction of accumulated depreciation as well as restatements for accrual corrections resulted in the following changes to the beginning balances of the Net Position for the major and nonmajor business-type activities funds:

	<b>Plains Sewer</b>	<b>Buchtel Sewer</b>	<b>Nonmajor</b>	<b>Total Business-Type Activities</b>
<b>Business-Type Activities</b>				
Net Position at December 31, 2015	\$ 2,624,359	\$ 1,712,834	\$ 531,571	\$ 4,868,764
Capital Assets Disposed in Prior Period	-	-	(3,691)	(3,691)
Correction of Accumulated Depreciation	2,930	-	941	3,871
Accrual Correction	36	425	(425)	36
<b>Business-Type Activities Adjusted Net Position at December 31, 2015</b>	<b>\$ 2,627,325</b>	<b>\$ 1,713,259</b>	<b>\$ 528,396</b>	<b>\$ 4,868,980</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**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).
4. Some funds are included in the General Fund (GAAP basis) but have legally adopted separate budgets (budget basis). These funds are excluded from the General Fund on the budget 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 (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$ 370,461	\$ (44,523)	\$ 715,596	\$ (520,204)	\$ 943,845	\$ 147,756
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	36,925	-	-	-	-	-
Intergovernmental	(10,891)	81,064	(115,936)	210,125	(10,823)	-
Charges for Services	46,768	-	-	2,525	(27,302)	45,318
Licenses & Permits	150	-	-	-	-	-
Fines and Forfeitures	(8,167)	-	(4,742)	-	-	-
Interest	9,304	-	71	-	-	-
Other	(8,888)	(170,362)	-	14,904	5,343	2,375
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(236,559)	-	-	-	-	-
Judicial	116,518	-	-	-	-	-
Public Safety	296,507	-	-	-	-	-
Public Works	-	-	(126,728)	-	-	-
Health	19,634	-	-	-	-	(1,552)
Human Services	16,614	148,646	-	77,860	81,002	-
Conservation and Recreation	393	-	-	-	-	-
<i>Debt Service:</i>						
Principal Retirement	(18,454)	-	(122,130)	-	-	-
Interest and Fiscal Charges	(3,637)	-	(8,412)	-	-	-
<i>Other Sources/Uses:</i>						
Operating Transfers In	-	(8,945)	-	-	-	-
Operating Transfers Out	8,945	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Advances In	(71,148)	-	(60,169)	-	-	-
Advances Out	131,584	-	60,169	-	-	-
Proceeds of Capital Leases	17,245	-	-	-	-	-
<i>Perspective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	100,331	-	-	-	-	-
<i>GAAP Basis</i>	<u>\$ 813,635</u>	<u>\$ 5,880</u>	<u>\$ 337,719</u>	<u>\$ (214,790)</u>	<u>\$ 992,065</u>	<u>\$ 193,897</u>



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

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

State statutes classify monies held by the County into two 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.

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

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	\$	32,372,226
- Segregated		473,075
- Component Units		497,136
* Reconciling items (net) to arrive at bank balances of deposits		2,025,992
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).		\$35,368,429

**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, 2016**

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

**Investments**

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

	Fair Value	Percentage of Portfolio	Date of Maturity
FHLMC Discount Note	\$ 792,976	11.06%	May 24, 2019
FHLB Discount Note	744,803	10.39%	May 18, 2020
FFCB Discount Note	999,340	13.93%	December 14, 2020
FHLMC Discount Note	987,360	13.77%	November 24, 2021
FHLB Discount Note	996,360	13.89%	December 22, 2021
Amortized Cost			
STAR Ohio	2,409,252	33.59%	1 Day
STAR Ohio Employee Trust	242,013	3.37%	1 Day
	<u>\$ 7,172,104</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 Discount Notes, while they have a AAA rating for STAR Ohio 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. 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.

For fiscal year 2016, Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application," was effective. These GASB pronouncements had no effect on beginning net position. Accordingly, the County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016.

All of the County's investments, except STAR Ohio, are valued using pricing sources as provided by the investments managers (Level 2 inputs).

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 8 - INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2016 are as follows:

	Interfund Receivable	Interfund Payable
General	\$ 119,031	\$ 8,391
Job and Family Services	147,369	21,368
Children Services	2,355	5,468
Ambulance Service	-	675
Nonmajor Special Revenue Funds	149,624	322,040
Nonmajor Capital Projects	-	60,437
	\$ 418,379	\$ 418,379

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.

Advances to/from other funds, including certain lending/borrowing arrangements: which is also known as manuscript debt, between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities.

Funds	Advances to Other Funds	Advances from Other Funds
General	\$ 479,187	\$ -
Road (MVGT)	280,500	-
County Capital Improvements	-	759,687
	\$ 759,687	\$ 759,687

A summary of interfund transfers for 2016 were as follows:

Transfers From	Job & Family Services	County Capital Improvements	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$ 104,272	\$ 7,333	\$ 426,312	\$ 127,154	\$ 6,000	\$ 671,071
Road (MVGT)	-	7,215	-	40,547	-	47,762
Totals	\$ 104,272	\$ 14,548	\$ 426,312	\$ 167,701	\$ 6,000	\$ 718,833

In fiscal year 2016, the County made a transfer of \$104,272 from the General Fund to the Job and Family Services Fund to subsidize the program services. \$54,365, \$68,430, \$7,333, \$4,359 and \$6,000 was transferred from the General Fund to the 691 Landfill Loan Retirement Fund, the Building Renovations Fund, the County Capital Improvements, the Equipment Loan Fund and the Chauncey Bikeway Spur respectively while the Road (MVGT) Fund transferred \$40,547 and \$7,215 to the Engineer Equipment Loan Fund and the County Capital Improvements for the payment of loans and bonds. There were also transfers totaling \$426,312 from the General Fund for the County's matching contributions to various grant programs.

Transfers between governmental funds are eliminated on the government-wide financial statements. All transfers were in compliance with Ohio Revised Code sections 5705.14, 5705.15, and 5705.16.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

The County's long-term obligations activity for the year ended December 31, 2016 was as follows:

Description	Interest Rate	Restated		Final Maturity	Restated	Additions	Deletions	Balance	Amounts Due
		Original Balance	Year Issued		Balance January 1 2016			December 31 2016	
<b>Governmental Activities:</b>									
<b>General Obligation Bonds Payable from Governmental Tax Revenues:</b>									
Engineer Equipment	2.33%	358,007	2014	2024	\$ 325,756	\$ -	\$ 32,936	\$ 292,820	\$ 33,687
					325,756	-	32,936	292,820	33,687
<b>General Obligation Notes Payable from Governmental Sales Tax Revenues:</b>									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	552,000	-	45,000	507,000	47,000
X-Ray Scanner	1.25%	\$ 21,000	2014	2019	16,902	-	4,144	12,758	4,200
					568,902	-	49,144	519,758	51,200
<b>OWDA Loans Payable from Governmental Tax Revenues:</b>									
Landfill	4.35%	\$ 1,257,450	1996	2016	46,398	-	46,398	-	-
Landfill	4.12%	230,000	1997	2016	6,835	-	6,835	-	-
		\$ 1,487,450			53,233	-	53,233	-	-
<b>Net Pension Liability:</b>									
OPERS					20,293,839	9,368,260	-	29,662,099	-
STRS					1,444,974	317,722	-	1,762,696	-
					21,738,813	9,685,982	-	31,424,795	-
<b>Other Long-term Obligations:</b>									
Premium on Notes Issued					6,264	-	626	5,638	627
Compensated Absences					1,734,727	1,259,912	1,099,041	1,895,598	1,542,269
Capital Leases					626,340	17,245	210,333	433,252	203,680
Landfill Post-Closure Costs					2,052,450	-	114,594	1,937,856	123,318
<b>Total Governmental Activities Long-Term Obligations</b>					<b>\$ 27,106,485</b>	<b>\$ 10,963,139</b>	<b>\$ 1,559,907</b>	<b>\$ 36,509,717</b>	<b>\$ 1,954,781</b>
<b>Business-Type Activities:</b>									
<b>General Obligation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Improvement	4.50%	\$ 120,000	2002	2042	\$ 102,700	\$ -	\$ 2,000	\$ 100,700	\$ 2,100
Plains Sewer Construction	2.33%	\$ 500,000	2014	2024	454,957	-	45,999	408,958	47,048
					557,657	-	47,999	509,658	49,148
<b>Revenue Anticipation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Project	4.50%	\$ 612,000	2002	2042	523,900	-	10,300	513,600	10,800
<b>OWDA Loans Payable from Enterprise Revenues:</b>									
Sewer Plant and Poston Project	6.12%	\$ 650,000	1997	2022	201,924	-	26,260	175,664	13,520
US 50 Corridor WW Improvement	3.69%	\$ 700,279	2013	2018	235,853	299,336	52,500	482,689	-
Buchtel Water	2.00%	80,001	2002	2032	49,810	-	2,576	47,234	1,307
Dresher Sewer	5.15%	141,078	2002	2033	109,592	-	4,162	105,430	2,162
		\$ 1,571,358			597,179	299,336	85,498	811,017	16,989
<b>Rural Development Loan Payable from Enterprise Revenues:</b>									
Plains Water Construction	5.00%	\$ 69,750	1982	2020	18,100	-	3,300	14,800	3,400
<b>Net Pension Liability:</b>									
OPERS					215,850	76,053	-	291,903	-
<b>Other Long-term Obligations:</b>									
Compensated Absences					53,715	15,552	18,763	50,504	40,599
<b>Total Business-Type Activities Long-Term Obligations</b>					<b>\$ 1,966,401</b>	<b>\$ 390,941</b>	<b>\$ 165,860</b>	<b>\$ 2,191,482</b>	<b>\$ 120,936</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2016 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	
	Principal	Interest	Principal	Interest	Principal	Interest
	2017	\$ 33,687	\$ 6,860	\$ 51,200	\$ 20,587	\$ 49,148
2018	34,511	6,038	53,252	18,506	50,398	12,869
2019	35,315	5,234	55,306	16,341	51,621	11,647
2020	36,138	4,411	54,000	14,069	52,970	10,395
2021	36,980	3,569	56,000	11,745	54,148	9,106
2022-2026	116,189	5,455	250,000	21,759	176,673	26,425
2027-2031	-	-	-	-	18,000	15,260
2032-2036	-	-	-	-	22,400	10,831
2037-2041	-	-	-	-	27,900	5,315
2042	-	-	-	-	6,400	288
	<u>\$ 292,820</u>	<u>\$ 31,567</u>	<u>\$ 519,758</u>	<u>\$ 103,007</u>	<u>\$ 509,658</u>	<u>\$ 116,197</u>

For Year Ended December 31	Revenue Anticipation Bonds Payable from Enterprise Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2017	\$ 10,800	\$ 23,112	\$ 16,989	\$ 6,365	\$ 3,400
2018	11,300	22,626	35,840	11,478	3,600	570
2019	11,800	22,118	37,884	10,094	3,800	390
2020	12,300	21,586	40,049	8,630	4,000	200
2021	12,900	21,033	42,341	7,081	-	-
2022-2026	73,600	95,927	81,897	18,443	-	-
2027-2031	91,700	77,809	55,915	8,552	-	-
2032-2036	114,300	55,233	17,413	614	-	-
2037-2041	142,500	27,090				
2042	32,400	1,458				
	<u>\$ 513,600</u>	<u>\$ 367,992</u>	<u>\$ 328,328</u>	<u>\$ 71,257</u>	<u>\$ 14,800</u>	<u>\$ 1,900</u>

*Long-Term Bonds, Notes and Loans:* A general obligation bond, a revenue anticipation bond, four OWDA loans and a Rural Development loan are retired through the Enterprise Funds, from charges for services revenues. A general obligation bond is 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. Two OWDA loans were completely retired in 2016. There is no amortization schedule for the US 50 Corridor WW Improvement OWDA loan as it has not yet been fully drawn.

*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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

*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 \$210,333 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, 2016, are as follows:

Year Ended December 31	Capital Lease Payments
2017	\$ 219,625
2018	219,394
2019	14,907
2020	7,171
2021	7,170
Total Minimum Lease Payments	468,267
Less: Amount Representing Interest	(35,015)
Present Value of Net Minimum Lease Payments	\$ 433,252

*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 \$1,937,855 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.

The effects of the debt limitations at December 31, 2016, were an overall legal debt margin of \$23,635,299 and an unvoted legal debt margin of \$9,882,443.

*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, 2016 there is one 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$2,640,000.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 10 - CONTRACT COMMITMENTS**

As of December 31, 2016, the County had contractual purchase commitments for thirteen projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/16	Amounts Remaining On Contracts
Public Defender	General	\$ 425,204	\$ 212,602	\$ 212,602
Software Support	General and REA	94,500	23,625	70,875
2016 New Construction	REA	62,000	45,324	16,676
2017 New Construction	REA	52,000	-	52,000
Triennial	REA	44,000	-	44,000
Web Hosting	REA	20,700	5,175	15,525
Subsidized Employment	Job & Family Services	60,000	13,022	46,978
OST Youth Program	Job & Family Services	50,000	25,000	25,000
FS Outreach	Job & Family Services	13,508	10,131	3,377
TANF WEP Site	Job & Family Services	150,000	121,836	28,164
Youth Stability	Job & Family Services	15,000	6,400	8,600
Athens on Demand	Job & Family Services	28,000	23,231	4,769
Election System	BOE	31,604	9,911	21,693
		<u>\$ 1,046,516</u>	<u>\$ 496,257</u>	<u>\$ 550,259</u>

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

**A. DEFINED BENEFIT PENSION SYSTEMS**

**Net Pension Liability**

The net pension liability reported on the Statement of Net Position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

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

**Plan Description** - County employees, who are not certified teachers with the school for developmental disabilities, participate in the Ohio Public Employees Retirement System (OPERS). 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 and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b><u>Age and Service Requirements:</u></b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b><u>Age and Service Requirements:</u></b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b><u>Age and Service Requirements:</u></b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b><u>Formula:</u></b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b><u>Formula:</u></b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b><u>Formula:</u></b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b><u>Age and Service Requirements:</u></b> Age 52 with 15 years of service credit	<b><u>Age and Service Requirements:</u></b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b><u>Age and Service Requirements:</u></b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b><u>Formula:</u></b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b><u>Formula:</u></b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b><u>Formula:</u></b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.0% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.0%.

**Funding Policy** - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
<b>2016 Statutory Maximum Contribution Rates</b>		
Employer	14.0%	18.1%
Employee	10.0%	**
<b>2016 Actual Contribution Rates</b>		
Employer:		
Pension	12.0%	16.1%
Post-employment Health Care Benefits	2.0%	2.0%
Total Employer	14.0%	18.1%
Employee	10.0%	13.0%

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0% greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$2,999,686 for 2016. Of this amount, \$270,153 is reported as an intergovernmental payable.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPERS total pension liability was measured as of December 31, 2015, and was determined by rolling forward the total pension liability as of January 1, 2015, to December 31, 2015. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<b>OPERS</b>
Proportionate Share of the Net Pension Liability	\$ 29,954,002
Proportion of the Net Pension Liability	0.172932%
Pension Expense	\$ 2,645,166

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>OPERS</b>
<b>Deferred Outflows of Resources</b>	
Net difference between projected and actual earnings on pension plan investments	\$ 8,790,684
Change in Proportion and Differences between Contributions and Proportionate Share of Contributions	307,330
County contributions subsequent to the measurement date	2,973,931
<b>Total Deferred Outflows of Resources</b>	<b>\$ 12,071,945</b>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$ 575,479

The \$2,973,931 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<b>OPERS</b>
Year Ending December 31:	
2017	\$ 2,000,666
2018	2,139,101
2019	2,313,456
2020	2,069,312
<b>Total</b>	<b>\$ 8,522,535</b>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation		3.75%
Future Salary Increases, including inflation	4.25% to 10.05%	including wage inflation
COLA or Ad Hoc COLA		3.00%, simple
Investment Rate of Return		8.00%
Actuarial Cost Method		Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100% of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120% of the disabled female mortality rates were used set forward two years. For females, 100% of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	20.70%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	18.30%	7.40%
Other Investments	18.00%	4.59%
Total	100.00%	5.27%

**Discount Rate**

The discount rate used to measure the total pension liability was 8.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7.00%) or one-percentage-point higher (9.00%) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of net pension liability	\$ 47,727,044	\$ 29,954,002	\$ 14,965,535

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

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

**Changes Between Measurement Date and Report Date**

In October 2016, the OPERS Board of Trustees adopted certain assumption changes which impacted their annual actuarial valuation prepared as of December 31, 2016. The most significant changes are a reduction in the expected investment return to 7.05% from 8.00%, the expected long-term average wage inflation was reduced to 3.25% from 3.75%, the expected long-term average price inflation was reduced to 2.50% from 3.00% and a change to various demographic assumptions. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

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

**Plan Description** – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at <http://www.strsoh.org>.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

**Funding Policy** – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14.0% on July 1, 2016. For the fiscal year ended June 30, 2016, plan members were required to contribute 13.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The fiscal year 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$83,490 for 2016. This entire amount has been contributed as of the end of the year.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<b>STRS</b>
Proportionate Share of the Net Pension Liability	\$ 1,762,696
Proportion of the Net Pension Liability	0.00526602%
Pension Expense	\$ 83,490

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>STRS</b>
<b>Deferred Outflows of Resources</b>	
Net difference between projected and actual investment earnings	\$ 70,966
Net difference between projected and actual earnings on pension plan investments	144,960
Change in Proportion and Differences between Contributions and Proportionate Share of Contributions	26,692
County contributions subsequent to the measurement date	48,537
<b>Total Deferred Outflows of Resources</b>	<b>\$ 291,155</b>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$ -

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

The \$48,357 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	STRS
2017	\$ 40,604
2018	40,601
2019	97,230
2020	64,183
<b>Total</b>	<b>\$ 242,618</b>

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Projected salary increases	2.75% at age 70 to 12.25% at age 20
Investment Rate of Return	7.75%, net of investment expenses
Cost-of-Living Adjustments (COLA)	2.00% simple applied as follows: for members retiring before August 1, 2013, 2.00% per year; for members retiring August 1, 2013, or later, 2.00% COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set-back four years, one year set-back from age 80 through 89, and not set-back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	31.00%	8.00%
International Equity	26.00%	7.85%
Alternatives	14.00%	8.00%
Fixed Income	18.00%	3.75%
Real Estate	10.00%	6.75%
Liquidity Reserves	1.00%	3.00%
<b>Total</b>	<b>100.00%</b>	<b>7.61%</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.75% as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75%) or one-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of net pension liability	\$ 2,342,479	\$ 1,762,696	\$ 1,273,614

**Changes Between Measurement Date and Report Date**

In March 2017, the STRS Board adopted certain assumption changes which impacted their annual actuarial valuation prepared as of July 1, 2016. The most significant changes are a reduction in the expected investment return to 7.45% from 7.75%, and a change to updated generational mortality tables. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**B. POSTEMPLOYMENT BENEFITS**

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

**Plan Description** - The Ohio Public Employees Retirement System (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. 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.

OPERS maintains two cost-sharing multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying members benefit recipients of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

---

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

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

**Funding Policy** - The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0% of earnable salary, and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2016 was 4.5%.

The County's contractually required postemployment health care contributions to OPERS were \$474,876, \$434,903 and \$424,874 for 2016, 2015 and 2014, respectively. Of the 2016 amount, \$37,780 is reported as an intergovernmental payable.

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

**Plan Description** – The State Teachers Retirement System of Ohio (STRS Ohio) administers a pension plan that is comprised of a Defined Benefit Plan, a self-directed Defined Contribution Plan, and a Combined Plan that is a hybrid of the Defined Benefit Plan and the Defined Contribution Plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

Pursuant to Chapter 3307 of the Ohio Revised Code, the STRS Ohio Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent *Comprehensive Annual Financial Report* by visiting <https://www.strsoh.org> or by requesting a copy by calling toll-free (888) 227-7877.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

**Funding Policy** - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to postemployment health care for the year ended June 30, 2016. For the year ended June 30, 2015 the allocation was also 0% while in

2014, 1.0% of covered payroll was allocated to postemployment health care. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

The County's contractually required postemployment health care contributions to STRS were \$0, \$0 and \$5,826 for 2016, 2015 and 2014, respectively.

**NOTE 12 - RECEIVABLES**

Receivables at December 31, 2016 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities</b>	
<i>General Fund</i>	
Local Government Distributions	\$ 285,720
Casino Tax Distributions	380,700
State Property Tax Reimbursements	125,777
Permissive Motor Vehicle Tax	6,384
Grants and Other	92,478
Total General Fund	<u>891,059</u>
<i>Job and Family Services Fund</i>	
State/Federal Funding	1,032,536
Total Job and Family Services Fund	<u>1,032,536</u>
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	727,323
Permissive Motor Vehicle Tax	267,710
Gasoline Tax	1,159,622
Fines	2,960
Other	166
Total Road (MVGT) Fund	<u>2,157,781</u>
<i>Children Services Fund</i>	
State Property Tax Reimbursements	197,534
State Grants	279,588
Total Children Services Fund	<u>477,122</u>
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	298,006
Other	18,330
Total ACBDD (Beacon School) Fund	<u>316,336</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	73,151
Other	2,375
Total Ambulance Service Fund	<u>75,526</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	44,702
State/Federal Funding	588,948
Other	155
Total Nonmajor Governmental Funds	<u>633,805</u>
<b>Total Intergovernmental Receivables</b>	<u><u>\$ 5,584,165</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**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, 2016, consisted of the following:

<u>Fund</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Terms</u>
ACENet Revolving Loan	\$ 8,888	11-12%	1.75 to 5 years
CD Revolving Loan	237,705	0-7%	6 to 20 years
Emergency Home Repair Loan	2,483	0%	1.5 to 8 years
Total	<u>\$ 249,076</u>		

The non-current portion of the above loans is reported in the equity portion of the balance sheet as Nonspendable, reducing the Restricted Fund Balance.

**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 twelve years is estimated to be \$1,937,856. 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. These loans were paid off in 2016.

**NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. .

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has non-exchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as deferred inflows on the government-wide Statement of Net Position.

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund Balance Sheet for the following:

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES - Continued**

	<b>Governmental Type Funds</b>			
	General	Job & Family Services	Road (MVGT)	Children Services
Property Taxes	\$ 2,089,154	\$ -	\$ -	\$ 3,272,934
Casino Tax	205,975	-	-	-
Homestead and Credits				
Due from the State	125,776	-	-	197,534
Local Government	180,975	-	-	-
Motor Vehicle License	4,370	-	682,094	-
Gasoline Tax	-	-	772,351	-
JFS Grants	-	1,023,271	-	-
CSEA Grants	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>\$ 2,606,250</b>	<b>\$ 1,023,271</b>	<b>\$ 1,454,445</b>	<b>\$ 3,470,468</b>
	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$ 6,248,942	\$ 2,117,782	\$ 754,016	\$ 14,482,828
Casino Tax	-	-	-	205,975
Homestead and Credits				
Due from the State	298,006	73,151	44,701	739,168
Local Government	-	-	-	180,975
Motor Vehicle License	-	-	-	686,464
Gasoline Tax	-	-	-	772,351
JFS Grants	-	-	-	1,023,271
CSEA Grants	-	-	370,815	370,815
<b>Total deferred inflows of resources</b>	<b>\$ 6,546,948</b>	<b>\$ 2,190,933</b>	<b>\$ 1,169,532</b>	<b>\$ 18,461,847</b>

**NOTE 16 - CAPITAL ASSETS**

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

**Governmental Activities**

*General Government:*

Legislative and Executive	\$ 236,478
Judicial	9,310
Public Safety	286,430
Public Works	2,639,379
Health	189,303
Human Services	371,815
Conservation and Recreation	36,163
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$ 3,768,878</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 16 - CAPITAL ASSETS - Continued**

A summary of the changes in governmental capital assets during 2016 were as follows:

	Restated Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016
<b>Governmental Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,494,071	\$ 187,000	\$ -	\$ 1,681,071
Historical Objects	92,050	-	-	92,050
Total Nondepreciable Capital Assets	<u>1,586,121</u>	<u>187,000</u>	<u>-</u>	<u>1,773,121</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	1,658,545	29,057	-	1,687,602
Buildings	19,188,757	115,301	(14,017)	19,290,041
Furniture and Equipment	15,475,725	1,122,904	(1,603,721)	14,994,908
Infrastructure	81,062,987	1,626,854	(433,602)	82,256,239
Total Depreciable Capital Assets	<u>117,386,014</u>	<u>2,894,116</u>	<u>(2,051,340)</u>	<u>118,228,790</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(421,151)	(70,803)	-	(491,954)
Buildings	(8,421,709)	(441,871)	11,795	(8,851,785)
Furniture and Equipment	(6,558,323)	(923,753)	1,021,752	(6,460,324)
Infrastructure	(36,538,685)	(2,332,450)	242,693	(38,628,442)
Total Accumulated Depreciation	<u>(51,939,868)</u>	<u>(3,768,877)</u>	<u>1,276,240</u>	<u>(54,432,505)</u>
Depreciable Capital Assets, Net	<u>65,446,146</u>	<u>(874,761)</u>	<u>(775,100)</u>	<u>63,796,285</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 67,032,267</u>	<u>\$ (687,761)</u>	<u>\$ (775,100)</u>	<u>\$ 65,569,406</u>

The above assets include \$1,029,599 of Furniture and Equipment that are under capital leases.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 16 - CAPITAL ASSETS - Continued**

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

	Restated Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016
<b>Business-Type Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$ -	\$ -	\$ 29,741
Plant and Facilities (Water and Sewer Lines)	305,574	389,543	-	695,117
Total Nondepreciable Capital Assets	<u>335,315</u>	<u>389,543</u>	<u>-</u>	<u>724,858</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	-	-	9,058
Plant and Facilities (Water and Sewer Lines)	7,768,696	-	-	7,768,696
Buildings	274,323	-	-	274,323
Furniture and Equipment	561,926	47,412	(48,878)	560,460
Total Depreciable Capital Assets	<u>8,614,003</u>	<u>47,412</u>	<u>(48,878)</u>	<u>8,612,537</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(2,038)	(453)	-	(2,491)
Plant and Facilities (Water and Sewer Lines)	(2,646,818)	(145,745)	-	(2,792,563)
Buildings	(91,262)	(5,675)	-	(96,937)
Furniture and Equipment	(298,525)	(24,943)	6,056	(317,412)
Total Accumulated Depreciation	<u>(3,038,643)</u>	<u>(176,816)</u>	<u>6,056</u>	<u>(3,209,403)</u>
Depreciable Capital Assets, Net	<u>5,575,360</u>	<u>(129,404)</u>	<u>(42,822)</u>	<u>5,403,134</u>
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 5,910,675</u>	<u>\$ 260,139</u>	<u>\$ (42,822)</u>	<u>\$ 6,127,992</u>

**NOTE 17 - PROPERTY TAX REVENUE**

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2016 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$ 914,323,530
Public Utility Personal Property	<u>102,533,500</u>
Total	<u>\$ 1,016,857,030</u>

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

Purpose	Voter Levy Date	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year	
			Residential/ Agricultural	Other		
EMS Replacement	(c) 2014	1.00	1.000000	1.000000	2020	
EMS Replacement	(c) 2013	0.50	0.473257	0.476809	2019	
EMS Replacement	(c) 2012	1.00	0.946514	0.953618	2017	
Health 2000	(c) 2009	0.40	0.378606	0.381447	2020	
Health 2007	(c) 2006	0.30	0.254660	0.246294	2017	
Health 2009	(c) 2008	0.30	0.283954	0.286085	2019	
317 BRD 2012	(c) 2011	1.00	0.962651	0.966651	2022	
317 BRD 2008	(c) 2007	1.00	0.909345	0.872801	2018	
Children Services		2010	2.00	1.285002	1.433744	2020
Children Services		2015	3.00	2.327001	2.365200	2025
T B Hospital 1995		2014	0.20	0.097468	0.118351	2020
Beacon 2002	(c) 2010	1.80	1.703725	1.716512	2018	
Beacon School 2001	(c) 2001	1.80	1.157953	1.290370	Cont.	
Beacon School 2005	(c) 2005	2.85	2.210651	2.246940	Cont.	
Beacon School 2014		2014	1.50	1.419771	1.430427	Cont.
Athens County Library		2014	1.00	0.946514	0.953618	2019
Senior Citizens		2011	0.75	0.483271	0.537654	2017
Senior Citizens		2014	0.25	0.236629	0.238405	2019
			<u>20.65</u>	<u>17.076972</u>	<u>17.514926</u>	

(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.

In 2016, real property taxes were levied on January 1, 2016, on assessed values as of January 1, 2015, 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 2014. Real estate taxes were due and payable by March 21, and August 26, 2016. 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, 2016. 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 2017 were recorded as 2016 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 18 - SALES TAX REVENUE**

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

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

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

In 2016, these sales taxes generated a combined total of \$8,499,542 in tax revenue.

**NOTE 19 - RISK MANAGEMENT**

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

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

<b>Coverage</b>	<b>Amount</b>
Comprehensive General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Ohio Stop Gap Employer's Liability Limit	1,000,000
Employee Benefits Liability	1,000,000
Cyber Liability	1,000,000
Privacy Response Expenses	500,000
Claims Expenses, Regulatory Proceedings /Penalties	250,000
Attorney Disciplinary Proceedings	25,000
Declaratory, Injunctive or Equitable Relief	25,000
Excess Liability	5,000,000
Uninsured/Underinsured Motorists	250,000
Foster Parents	6,000,000
Law Enforcement Canines	12,000
<i>Property:</i>	
Property	94,358,848
Collapse	Per Statement of Values
Equipment Breakdown, Flood or Earthquake	100,000,000
Gross Earnings/Extra Expense	2,500,000
Contingent Business Interruption	100,000
Sewer Lines	4,500,000
Sewer Line	1,200,000
Contractor's Equipment	Per Renewal Schedule
EDP Equipment	250,000



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 19 - RISK MANAGEMENT – Continued**

Coverage	Amount
<i>Property:</i>	
Fine Arts	Per Renewal Schedule
Property in Transit	100,000
Pollutant Cleanup/Removal	10,000
Valuable Papers	2,500,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value or Cost of Repair, Whichever is less
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000 each Occurrence
Service Interruptions	2,500,000
<i>Equipment Breakdown:</i>	
Combined Limits: Property Damage, Business Demolition & Increased Cost of Construction	5,000,000
Spoilage	500,000
Expediting Expense	500,000
EDP Extra Expense	25,000
Data and Media	100,000
Hazardous Substances	250,000
Ammonia Contamination	500,000
CFC Refrigerants	500,000
<i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Individual Public Official Bond Excess	250,000
Claims Expense	1,000
Loss of Money and Securities (Inside and Outside)	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Depositor's Forgery	1,000,000
Fund Transfer Fraud	500,000
Computer Fraud	500,000

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, 2016**

**NOTE 20 - 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 21 - ACCOUNTABILITY**

**Deficit Fund Balances**

Fund	Fund Balance Deficit
<b>Major Capital Projects Funds:</b>	
County Capital Improvements	\$ 662,849
<b>Nonmajor Special Revenue Funds:</b>	
OCJS DVDA Sheriff	907
Juvenile VOCA	4,560
<b>Nonmajor Capital Projects Funds:</b>	
CR24A Bikeway ODNR Grant	99,515
Safety Capital Grant	77,000

The deficit in the County Capital Improvements fund is due to an interfund payable. This deficit will be eliminated through future draws on a manuscript debt and the repayment of advances. The deficits in the OCJS DVDA Sheriff, Juvenile VOCA, CR24A Bikeway ODNR Grant and Safety Capital Grant funds are due to Intergovernmental revenues which have not been received at year end and were not available to finance current period expenditures and will be eliminated through future Intergovernmental revenues.

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

The following are the ATCO, Inc., and Athens County Port Authority notes to financial statements for the year ended December 31, 2016:

**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.

ATCO conducts the following programs:

1. Work Activity Center: Clients are employed in the assembly of various items.
2. Personnel Plus Contracts: Clients employed by ATCO are placed in jobs in community companies in cooperation with the ACBDD.
3. Passion Works: Clients are employed in the design and manufacture of greeting cards and notes, jewelry, and other fine arts for sale to the general public.

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, 2016**

---

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*BASIS OF PRESENTATION*

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

*CASH AND CASH EQUIVALENTS*

ATCO considers deposits with maturities within 3 months or less to be cash equivalents while 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 2016, 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 \$206,154 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. 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, 2016, deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000 per institution amounted to \$12,005.

For ATCO, three customers represent 61% of total contract billings and sales for 2016 and three customers represent 83% of accounts receivable, trade, at December 31, 2016.

Accounts receivable at December 31, 2016, consist of:

Athens County Board of Developmental Disabilities	\$13,192
Accounts receivable, trade	41,480
	<u>\$54,672</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

**5. DEFERRED INFLOW OF RESOURCES**

For ATCO, deferred inflow of resources 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 inflow of resources; at December 31, 2016, the amount of unredeemed gift certificates was \$1,486.

**6. 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, 2016 was \$2,078 for ATCO and \$48,101 for Athens County Port Authority.

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

	Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016
<b>ATCO Inc.:</b>				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$ 128,425	\$ -	\$ -	\$ 128,425
Total Depreciable Capital Assets	<u>128,425</u>	<u>-</u>	<u>-</u>	<u>128,425</u>
<i>Accumulated Depreciation:</i>				
Property and Equipment	(122,515)	(2,078)	-	(124,593)
Total Accumulated Depreciation	<u>(122,515)</u>	<u>(2,078)</u>	<u>-</u>	<u>(124,593)</u>
Depreciable Capital Assets, Net	5,910	(2,078)	-	3,832
<b>ATCO Inc. Capital Assets, Net</b>	<u>\$ 5,910</u>	<u>\$ (2,078)</u>	<u>\$ -</u>	<u>\$ 3,832</u>

	Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016
<b>Athens County Port Authority:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 507,571	\$ -	\$ (9,111)	\$ 498,460
Total Nondepreciable Capital Assets	<u>507,571</u>	<u>-</u>	<u>(9,111)</u>	<u>498,460</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,727,193	-	-	1,727,193
Office Equipment	211	-	-	211
Total Depreciable Capital Assets	<u>1,727,404</u>	<u>-</u>	<u>-</u>	<u>1,727,404</u>
<i>Accumulated Depreciation:</i>				
Buildings	(577,236)	(48,100)	-	(625,336)
Office Equipment	(25)	(30)	-	(55)
Total Accumulated Depreciation	<u>(577,261)</u>	<u>(48,130)</u>	<u>-</u>	<u>(625,391)</u>
Depreciable Capital Assets, Net	<u>1,150,143</u>	<u>(48,130)</u>	<u>-</u>	<u>1,102,013</u>
<b>Athens County Port Authority Capital Assets, Net</b>	<u>\$ 1,657,714</u>	<u>\$ (48,130)</u>	<u>\$ (9,111)</u>	<u>\$ 1,600,473</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

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

**7. NOTES PAYABLE**

The Athens County Port Authority note transactions for the year ended December 31, 2016, were as follows:

Purpose	Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016	Amount Due Within One Year
<b>Athens County Port Authority:</b>					
<i>Notes Payable:</i>					
Taxable Revenue Anticipation Note 3.30%	\$ 149,418	\$ -	\$ (73,455)	\$ 75,963	\$ 75,963
ODOD State Rural Industrial Park Loan 0.20%	145,025	-	(40,921)	104,104	42,166
<b>Athens County Port Authority Notes Payable</b>	<b>\$ 294,443</b>	<b>\$ -</b>	<b>\$ (114,376)</b>	<b>\$ 180,067</b>	<b>\$ 118,129</b>

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, 2016 are as follows:

**ATHENS COUNTY PORT AUTHORITY NOTES AND LOANS AMORTIZATION  
SCHEDULES**

For Year Ended December 31	Ohio Department of Development State Rural Industrial Park Loan #2	
	Principal	Interest
	2017	\$ 42,166
2018	43,448	1,369
2019	18,490	151
	<b>\$ 104,104</b>	<b>\$ 4,279</b>

For Year Ended December 31	Taxable Revenue Anticipation Note	
	Principal	Interest
	2017	\$ 75,963
	<b>\$ 75,963</b>	<b>\$ 1,380</b>

**8. DONATED SERVICE AND FACILITIES**

The ACBDD pays salaries and benefits of ATCO's management staff and provides the facilities and transportation for the operations of ATCO. In addition, the ACBDD provides liability and property insurance to ATCO. ATCO reimburses the ACBDD for a substantial portion of the direct labor included in these costs. ATCO does not include the unreimbursed value of the other items in its financial statements, as the information is not readily available from the ACBDD. However, without this support, ATCO would be unable to maintain its programs at current levels. As discussed in 9, ATCO does not expect to continue to receive this support beyond 2018.

**9. CONTINGENCY**

In February, 2016, ATCO learned that recent rules changes regarding Medicaid funding require that, by 2024, county boards (including ACBDD) implement "conflict-free case management" procedures. Those procedures will require ACBDD to withdraw the donated services and facilities that it currently provides to ATCO (as described in 9.) As a result, ACBDD has notified ATCO that it will no longer provide such support to ATCO after 2018. ATCO has begun to explore its options, which could include, among others, obtaining alternative sources of revenue, redefining its mission and structure, combining with other entities, some combination of the foregoing, or ceasing operations. During 2017, ATCO will be divesting their Passion Works program in an effort to eliminate the conflict of interest that is causing ATCO to lose their Medicaid funding.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

**NOTE 23 - FUND BALANCES**

As of December 31, 2016 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b><u>Nonspendable:</u></b>									
Prepaid Items	\$ 150,176	\$ 20,400	\$ 925	\$ 33,110	\$ 30,633	\$ 2,725	\$ -	\$ 29,686	\$ 267,655
Materials and Supplies	8,947	5,884	265,081	-	-	74,346	-	3,983	358,241
Long-Term Loans Receivable	-	-	-	-	-	-	-	209,233	209,233
Unclaimed Money	73,347	-	-	-	-	-	-	-	73,347
	232,470	26,284	266,006	33,110	30,633	77,071	-	242,902	908,476
<b><u>Restricted:</u></b>									
Real Estate Assessment	-	-	-	-	-	-	-	825,258	825,258
Other Legislative and Executive	-	-	-	-	-	-	-	188,623	188,623
Total Legislative and Executive	-	-	-	-	-	-	-	1,013,881	1,013,881
Special Projects Mediation	-	-	-	-	-	-	-	26,690	26,690
Probate Court Projects	-	-	-	-	-	-	-	58,742	58,742
Probate Court Mental Illness	-	-	-	-	-	-	-	35,725	35,725
Law Library	-	-	-	-	-	-	-	29,186	29,186
Other Judicial	-	-	-	-	-	-	-	94,850	94,850
Total Judicial	-	-	-	-	-	-	-	245,193	245,193
Divisions Prosecuting Attorney	-	-	-	-	-	-	-	116,505	116,505
911 Emergency Communications	-	-	-	-	-	-	-	920,241	920,241
911 Government Assistance	-	-	-	-	-	-	-	464,853	464,853
Other Public Safety	-	-	-	-	-	-	-	195,162	195,162
Total Public Safety	-	-	-	-	-	-	-	1,696,761	1,696,761
Road (MVGT)	-	-	1,480,380	-	-	-	-	-	1,480,380
CDBG	-	-	-	-	-	-	-	107,418	107,418
Emergency Relief and Cleanup	-	-	-	-	-	-	-	28,757	28,757
Total Public Works	-	-	1,480,380	-	-	-	-	136,175	1,616,555
Ambulance Service	-	-	-	-	-	1,974,371	-	-	1,974,371
T.B. Hospital	-	-	-	-	-	-	-	1,191,397	1,191,397
Other Health	-	-	-	-	-	-	-	46,973	46,973
Total Health	-	-	-	-	-	1,974,371	-	1,238,370	3,212,741
Job & Family Services	-	992,729	-	-	-	-	-	-	992,729
Children Services	-	-	-	1,197,037	-	-	-	-	1,197,037
ACBDD (Beacon School)	-	-	-	-	4,482,352	-	-	-	4,482,352
Senior Citizens	-	-	-	-	-	-	-	109,696	109,696
Juvenile Court Projects	-	-	-	-	-	-	-	173,841	173,841
Youth Services	-	-	-	-	-	-	-	107,192	107,192
Child Support Enforcement	-	-	-	-	-	-	-	205,602	205,602
WIA	-	-	-	-	-	-	-	380,018	380,018
Other Human Services	-	-	-	-	-	-	-	91,049	91,049
Total Human Services	-	992,729	-	1,197,037	4,482,352	-	-	1,067,398	7,739,516
Conservation and Recreation	-	-	-	-	-	-	-	26,978	26,978
CD Revolving Loan	-	-	-	-	-	-	-	272,422	272,422
Other Economic Development and Assistance	-	-	-	-	-	-	-	11,371	11,371
Total Economic Development and Assistance	-	-	-	-	-	-	-	283,793	283,793
Capital Projects	-	-	-	-	-	-	-	2,313	2,313
Debt Service	-	-	-	-	-	-	-	8,484	8,484
	-	992,729	1,480,380	1,197,037	4,482,352	1,974,371	-	5,719,346	15,846,215
<b><u>Committed:</u></b>									
Legislative and Executive	-	-	-	-	-	-	-	5,266	5,266
Public Works	-	-	-	-	-	-	-	13,858	13,858
Conservation and Recreation	-	-	-	-	-	-	-	4,274	4,274
Capital Projects	-	-	-	-	-	-	-	28,106	28,106
	-	-	-	-	-	-	-	51,504	51,504
<b><u>Assigned:</u></b>									
Legislative and Executive									
Commissioners	103,790	-	-	-	-	-	-	-	103,790
Prosecutor	152,278	-	-	-	-	-	-	-	152,278
Building & Grounds	117,076	-	-	-	-	-	-	-	117,076
Commissioners-Insurances	368,370	-	-	-	-	-	-	-	368,370
Other General Governmental Departments	407,052	-	-	-	-	-	-	-	407,052
Total Legislative and Executive	1,148,566	-	-	-	-	-	-	-	1,148,566
Judicial									
Common Pleas Court	90,464	-	-	-	-	-	-	-	90,464
Juvenile Court	75,312	-	-	-	-	-	-	-	75,312
Commissioners-Other	89,617	-	-	-	-	-	-	-	89,617
Other General Governmental Departments	83,971	-	-	-	-	-	-	-	83,971
Total Judicial	339,364	-	-	-	-	-	-	-	339,364
Public Safety									
Sheriff	331,624	-	-	-	-	-	-	-	331,624
Commissioners-Other	291,059	-	-	-	-	-	-	-	291,059
Other Public Safety Departments	83,337	-	-	-	-	-	-	235	83,572
Total Public Safety	706,020	-	-	-	-	-	-	235	706,255
Public Works	12,270	-	-	-	-	-	-	-	12,270
Health									
Landfill Closure	11,633	-	-	-	-	-	-	-	11,633
Vital Statistics	155	-	-	-	-	-	-	-	155
Agriculture	36,204	-	-	-	-	-	-	-	36,204
Other Health	16,181	-	-	-	-	-	-	-	16,181
Total Health	64,173	-	-	-	-	-	-	-	64,173
Human Services									
Veteran Services	78,358	-	-	-	-	-	-	-	78,358
Memorial Day Expense	5,125	-	-	-	-	-	-	-	5,125
Transfers	40,373	-	-	-	-	-	-	-	40,373
Total Human Services	123,857	-	-	-	-	-	-	-	123,857
Conservation and Recreation	1,351	-	-	-	-	-	-	-	1,351
Debt Service	26,533	-	-	-	-	-	-	-	26,533
Capital Outlay	-	-	-	-	-	-	-	3,202,921	3,202,921
	2,422,134	-	-	-	-	-	-	3,203,156	5,625,290
<b><u>Unassigned:</u></b>	<b>2,146,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(662,849)</b>	<b>(181,982)</b>	<b>1,301,293</b>
<b>Total Fund Balances (Deficits)</b>	<b>\$ 4,800,728</b>	<b>\$ 1,019,013</b>	<b>\$ 1,746,386</b>	<b>\$ 1,230,147</b>	<b>\$ 4,512,985</b>	<b>\$ 2,051,442</b>	<b>\$ (662,849)</b>	<b>\$ 9,034,926</b>	<b>\$ 23,732,778</b>

**Athens County, Ohio**  
*Schedules of Required Supplementary Information*  
*Schedule of the County's Proportionate Share of Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Three Years (1)*

	2016	2015	2014
County's Proportion of the Net Pension Liability	0.17293200%	0.17004800%	0.17004800%
County's Proportionate Share of the Net Pension Liability	\$29,954,002	\$20,509,689	\$20,046,444
County Covered-Employee Payroll	\$21,734,734	\$24,230,551	\$21,782,665
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	137.82%	84.64%	92.03%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Information prior to 2014 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

See accompanying Note 11 in the notes to the basic financial statements

**Athens County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Four Years (1)*

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00526602%	0.00522839%	0.00531034%	0.00531034%
County's Proportionate Share of the Net Pension Liability	\$1,762,696	\$1,444,974	\$1,291,658	\$3,084,395
County Covered-Employee Payroll	\$502,107	\$495,246	\$518,062	\$478,154
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	351.06%	291.77%	249.32%	645.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.08%	72.09%	74.71%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

See accompanying Note 11 in the notes to the basic financial statements

**Athens County, Ohio**  
*Schedules of Required Supplementary Information*  
*Schedule of County Contributions*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Ten Years*

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,684,687	\$2,419,543	\$2,708,276	\$2,635,391
Contributions in Relation to the				
Contractually Required Contribution	<u>(2,684,687)</u>	<u>(2,419,543)</u>	<u>(2,708,276)</u>	<u>(2,635,391)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$22,372,392	\$20,162,858	\$22,568,967	\$20,272,238
Contributions as a Percentage of				
Covered-Employee Payroll	12.00%	12.00%	12.00%	13.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$314,999	\$253,072	\$267,515	\$258,283
Contributions in Relation to the				
Contractually Required Contribution	<u>(314,999)</u>	<u>(253,072)</u>	<u>(267,515)</u>	<u>(258,283)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,956,516	\$1,571,876	\$1,661,584	\$1,510,427
Contributions as a Percentage of				
Covered-Employee Payroll	16.10%	16.10%	16.10%	17.10%
(1) In 2010 2 different rates were used as follows:				
<u>Jan 01 - Feb 28</u> <u>Mar 01 - Dec 31</u> <u>2010</u>				
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	635,249	2,105,103	2,740,352	
Contributions in Relation to the				
Contractually Required Contribution	<u>(635,249)</u>	<u>(2,105,103)</u>	<u>(2,740,352)</u>	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered-Employee Payroll	7,058,322	24,765,918	31,824,240	
Contributions as a Percentage of				
Covered-Employee Payroll	9.00%	8.50%	8.61%	
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	40,854	189,260	230,114	
Contributions in Relation to the				
Contractually Required Contribution	<u>(40,854)</u>	<u>(189,260)</u>	<u>(230,114)</u>	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered-Employee Payroll	\$317,436	\$1,529,992	1,847,428	
Contributions as a Percentage of				
Covered-Employee Payroll	12.87%	12.37%	12.46%	

Ses accompaing Note 11 in the notes to the basic financial statements



<u>2012</u>	<u>2011</u>	<u>(1) 2010</u>	<u>(2) 2009</u>	<u>2008</u>	<u>(3) 2007</u>
\$2,563,303	\$2,667,171	\$2,740,352	\$2,483,161	\$1,346,203	\$1,542,582
<u>(2,563,303)</u>	<u>(2,667,171)</u>	<u>(2,740,352)</u>	<u>(2,483,161)</u>	<u>(1,346,203)</u>	<u>(1,542,582)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$25,633,030	\$26,671,710	\$31,824,240	\$30,914,886	\$19,231,471	\$18,487,960
10.00%	10.00%	8.61%	8.03%	7.00%	8.34%
\$228,637	\$227,998	\$230,114	\$209,535	\$125,067	\$209,535
<u>(228,637)</u>	<u>(227,998)</u>	<u>(230,114)</u>	<u>(209,535)</u>	<u>(125,067)</u>	<u>(209,535)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,621,539	\$1,617,007	\$1,847,428	\$1,791,765	\$1,202,567	\$1,835,179
14.10%	14.10%	12.46%	11.69%	10.40%	11.42%
(2) In 2009 2 different rates were used as follows:			(3) In 2007 2 different rates were used as follows:		
<u>Jan 01 - Mar 31</u>	<u>Apr 01 - Dec 31</u>	<u>2009</u>	<u>Jan 01 - Jun 30</u>	<u>Jul 01 - Dec 31</u>	<u>2007</u>
674,820	1,808,341	2,483,161	807,803	734,779	1,542,582
<u>(674,820)</u>	<u>(1,808,341)</u>	<u>(2,483,161)</u>	<u>(807,803)</u>	<u>(734,779)</u>	<u>(1,542,582)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9,640,286	21,274,600	30,914,886	9,127,718	9,360,242	18,487,960
7.00%	8.50%	8.03%	8.85%	7.85%	8.34%
55,319	154,216	209,535	55,319	154,216	209,535
<u>(55,319)</u>	<u>(154,216)</u>	<u>(209,535)</u>	<u>(55,319)</u>	<u>(154,216)</u>	<u>(209,535)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$520,405	\$1,271,360	1,791,765	\$454,552	\$1,380,627	1,835,179
10.63%	12.13%	11.69%	12.17%	11.17%	11.42%

**Athens County, Ohio**  
*Schedules of Required Supplementary Information*  
*Schedule of County Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Years*

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$83,490	\$70,295	\$64,382	\$67,348
Contributions in Relation to the Contractually Required Contribution	<u>(83,490)</u>	<u>(70,295)</u>	<u>(64,382)</u>	<u>(67,348)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$596,357	\$502,107	\$495,246	\$518,062
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	13.00%	13.00%

See accompanying Note 11 in the notes to the basic financial statements

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$62,160	\$60,171	\$58,149	\$60,261	\$64,338	\$58,449
<u>(62,160)</u>	<u>(60,171)</u>	<u>(58,149)</u>	<u>(60,261)</u>	<u>(64,338)</u>	<u>(58,449)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$478,154	\$462,854	\$447,300	\$463,546	\$494,908	\$449,608
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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.

*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.

*Bikeway Maintenance*

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

*Insurance Reimbursement*

To account for monies received from Insurance Reimbursements.

*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.

*HSTS Grant*

To account for grant monies received from the Ohio Water Development Authority to be used for the improvement of residential sewer systems.

*Litter Control*

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

*Health Ohio Grant*

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

*State License Spay & Neuter*

To account for monies received from a state license fee to be used to provide vouchers that help defer the cost to dog owners of having a dog spayed or neutered.

*ACENET Revolving Loan*

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

*Emergency Home Repair Loan*

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

*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.

ATHENS COUNTY, OHIO

---

Help America Vote Act Grant

To account for a federal grant to be used to provide poll worker training.

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.

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.

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.

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.

Athens County Empowerment (ACE) Program

To account for monies received from a Department of Rehabilitation & Correction state grant to be used for the administration of alternative punishment. This fund was formerly called Intensive Diversion.

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 III 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.

PIIG-DRC Grant

Probation Improvement and Incentive grant. This grant provides performance based funding to Court of Common Pleas, Municipal and County Probation Departments to adopt evidence-based practices to reduce the number of offenders on probation supervision who violate the conditions of their supervision.

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.

Treasurer's Prepayment Interest

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

Tax Lien Administration

To account for fees from the sale of tax liens to be used by the County Treasurer to administer the program.

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

---

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.

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.

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.

Canine Donations

To account for money received from donations to fund the expenses of a Canine Officer for the Sheriff's office.

DUI Grant

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

Clean Kids Grant

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

DARE Grant

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

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.

OCJS DVDA Sheriff

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

Arson Registry

To account for monies collected under Section 2909.15 of the Ohio Revised Code to be used for the maintenance of the registry of arson offenders and out-of-state arson offenders.

Drug Law Enforcement

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.

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.

ATHENS COUNTY, OHIO

---

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.

Special Projects Mediation

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

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.

Veterans Court Special Project

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

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.

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.

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.

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.

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.

Probate Court Mental Illness

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

Juvenile Court Projects

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

**ATHENS COUNTY, OHIO**

---

Youth Services

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

Juvenile VOCA

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

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.

Law Library Resources

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

Wendy's Wonderful Kids

To account for monies received from the Dave Thomas Foundation used by Children Services for the benefit of children.

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.

FEMA Grant

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

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.

Emergency Management Agency

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

Local Emergency Planning

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

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.

WIA Grant

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

CCMEP WIOA Youth

To account for federal and state grants received to be used for the Comprehensive Case Management Employment Program of the Workforce Innovation and Opportunity Act.



ATHENS COUNTY, OHIO

---

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.

LBRS Grant

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

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.

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.

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.

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.

**EMA Truck Bond Retirement**

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

**Equipment Loan Retirement**

To account for the retirement of a note for equipment purchases.

**Engineer Equipment Bond Retirement**

To account for the retirement of a bonded debt for engineer equipment purchases.

**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.

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.

Capital Projects

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

Beacon Capital Improvement

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

Children Services Capital Projects

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

Issue I Projects

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

CR25A Bikeway ODNR

To account for revenue from the Ohio Department of Natural Resources, matching funds and donations used for the construction of a bike path near County Road 24A.

Chauncey Bikeway Spur

To account for revenue from a Clean Ohio Greenspace grant and matching funds used for the construction of a bike path spur near the village of Chauncey.

Safety Capital Grant

To account for revenue from the Ohio Development Services Agency to be used for the purchase of safety equipment for 911 Emergency Communications.

This page intentionally left blank.

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**

December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 5,618,192	\$ 36,045	\$ 3,250,139	\$ 8,904,376
Cash and Cash Equivalents in Segregated Accounts	10,619	-	-	10,619
<i>Receivables:</i>				
Property Taxes	754,016	-	-	754,016
Sales Tax	280,301	-	-	280,301
Loans	249,076	-	-	249,076
Interfund	149,624	-	-	149,624
Intergovernmental	633,805	-	-	633,805
Materials and Supplies Inventory	3,983	-	-	3,983
Prepaid Items	29,686	-	-	29,686
<b>Total Assets</b>	<b>\$ 7,729,302</b>	<b>\$ 36,045</b>	<b>\$ 3,250,139</b>	<b>\$ 11,015,486</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 23,762	\$ -	\$ -	\$ 23,762
Contracts Payable	154,003	-	132,877	286,880
Accrued Wages and Benefits	52,739	-	-	52,739
Interfund Payable	322,040	-	60,437	382,477
Intergovernmental Payable	37,609	-	-	37,609
Matured Bonds Payable	-	17,000	-	17,000
Matured Interest Payable	-	10,561	-	10,561
<b>Total Liabilities</b>	<b>590,153</b>	<b>27,561</b>	<b>193,314</b>	<b>811,028</b>
<b>Deferred Inflows of Resources:</b>	<b>1,169,532</b>	<b>-</b>	<b>-</b>	<b>1,169,532</b>
<b>Fund Balances:</b>				
Nonspendable	242,902	-	-	242,902
Restricted	5,708,549	8,484	2,313	5,719,346
Committed	23,398	-	28,106	51,504
Assigned	235	-	3,202,921	3,203,156
Unassigned	(5,467)	-	(176,515)	(181,982)
<b>Total Fund Balances (Deficits)</b>	<b>5,969,617</b>	<b>8,484</b>	<b>3,056,825</b>	<b>9,034,926</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 7,729,302</b>	<b>\$ 36,045</b>	<b>\$ 3,250,139</b>	<b>\$ 11,015,486</b>

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

For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$ 815,959	\$ -	\$ -	\$ 815,959
Sales Tax	1,699,741	-	-	1,699,741
Intergovernmental	4,851,412	-	1,042,851	5,894,263
Charges for Services	1,559,678	-	-	1,559,678
Licenses and Permits	167,681	-	-	167,681
Fines and Forfeitures	97,629	-	-	97,629
Interest	747	4	-	751
Other Revenues	485,152	-	23,900	509,052
<b>Total Revenue</b>	<b>9,677,999</b>	<b>4</b>	<b>1,066,751</b>	<b>10,744,754</b>
<b>Expenditures:</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	903,145	-	-	903,145
Judicial	236,583	-	-	236,583
Public Safety	3,013,079	-	-	3,013,079
Public Works	1,423,499	-	-	1,423,499
Health	352,670	-	-	352,670
Human Services	4,104,793	-	-	4,104,793
Conservation and Recreation	43,285	-	-	43,285
Economic Development and Assistance	115,252	-	-	115,252
Capital Outlay	-	-	1,515,037	1,515,037
<i>Debt Service:</i>				
Principal Retirement	69,749	135,313	-	205,062
Interest and Fiscal Charges	6,783	31,341	-	38,124
<b>Total Expenditures</b>	<b>10,268,838</b>	<b>166,654</b>	<b>1,515,037</b>	<b>11,950,529</b>
Excess of Revenues Over (Under) Expenditures	(590,839)	(166,650)	(448,286)	(1,205,775)
<b>Other Financing Sources:</b>				
Transfers - In	426,312	167,701	6,000	600,013
<b>Total Other Sources</b>	<b>426,312</b>	<b>167,701</b>	<b>6,000</b>	<b>600,013</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(164,527)	1,051	(442,286)	(605,762)
Fund Balances (Deficit) at Beginning of Year, As Restated	6,134,144	7,433	3,499,111	9,640,688
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 5,969,617</b>	<b>\$ 8,484</b>	<b>\$ 3,056,825</b>	<b>\$ 9,034,926</b>

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2016

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement	CD Revolving Loan	HSTS GRANT	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 32,811	\$ 108	\$ 109,696	\$ 4,274	\$ 5,266	\$ 243,950	\$ 1,000	\$ 1,697	\$ 16,850	\$ 1,526	\$ -	\$ -	\$ 832,027
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Receivables:</b>													
Property Taxes	-	-	656,331	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	237,705	-	-	-	-	8,888	2,483	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	50	-	39,371	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	2,898
Prepaid Items	258	-	-	-	-	-	-	-	-	-	-	-	7,823
<b>Total Assets</b>	<b>\$ 33,119</b>	<b>\$ 108</b>	<b>\$ 805,398</b>	<b>\$ 4,274</b>	<b>\$ 5,266</b>	<b>\$ 481,655</b>	<b>\$ 1,000</b>	<b>\$ 1,697</b>	<b>\$ 16,850</b>	<b>\$ 1,526</b>	<b>\$ 8,888</b>	<b>\$ 2,483</b>	<b>\$ 842,748</b>
<b>Liabilities:</b>													
Accounts Payable	\$ 1,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	1,000	-	-	-	-	-	-
Accrued Wages and Benefits	2,609	-	-	-	-	-	-	-	-	-	-	-	4,208
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	1,587	-	-	-	-	-	-	-	-	-	-	-	2,561
<b>Total Liabilities</b>	<b>5,961</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,769</b>
<b>Deferred Inflows of Resources:</b>	<b>-</b>	<b>-</b>	<b>695,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>													
Nonspendable	258	-	-	-	-	209,233	-	-	-	-	-	-	10,721
Restricted	26,900	108	109,696	-	-	272,422	-	1,697	16,850	1,526	8,888	2,483	825,258
Committed	-	-	-	4,274	5,266	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>27,158</b>	<b>108</b>	<b>109,696</b>	<b>4,274</b>	<b>5,266</b>	<b>481,655</b>	<b>-</b>	<b>1,697</b>	<b>16,850</b>	<b>1,526</b>	<b>8,888</b>	<b>2,483</b>	<b>835,979</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 33,119</b>	<b>\$ 108</b>	<b>\$ 805,398</b>	<b>\$ 4,274</b>	<b>\$ 5,266</b>	<b>\$ 481,655</b>	<b>\$ 1,000</b>	<b>\$ 1,697</b>	<b>\$ 16,850</b>	<b>\$ 1,526</b>	<b>\$ 8,888</b>	<b>\$ 2,483</b>	<b>\$ 842,748</b>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2016

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement	CD Revolving Loan	HSTS GRANT	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ 710,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	80,893	-	-	-	30,650	-	-	2,500	-	-	-
Charges for Services	29,509	-	-	-	-	-	-	-	-	-	-	-	823,374
Licenses and Permits	161,816	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	18,768	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	477	-	-	-	-	-	-	-
Other Revenues	7,794	-	-	1,385	3,945	123	-	-	-	85	-	-	-
<i>Total Revenue</i>	<u>217,887</u>	<u>-</u>	<u>791,299</u>	<u>1,385</u>	<u>3,945</u>	<u>600</u>	<u>30,650</u>	<u>-</u>	<u>-</u>	<u>2,585</u>	<u>-</u>	<u>-</u>	<u>823,374</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	6,183	-	-	-	-	-	-	-	703,626
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	213,460	-	-	-	-	-	30,650	-	-	1,739	-	-	-
Human Services	-	-	785,286	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	154	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	115,252	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>213,460</u>	<u>-</u>	<u>785,286</u>	<u>154</u>	<u>6,183</u>	<u>115,252</u>	<u>30,650</u>	<u>-</u>	<u>-</u>	<u>1,739</u>	<u>-</u>	<u>-</u>	<u>703,626</u>
Excess of Revenues Over (Under) Expenditures	<u>4,427</u>	<u>-</u>	<u>6,013</u>	<u>1,231</u>	<u>(2,238)</u>	<u>(114,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>846</u>	<u>-</u>	<u>-</u>	<u>119,748</u>
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Other Sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<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	<u>4,427</u>	<u>-</u>	<u>6,013</u>	<u>1,231</u>	<u>(2,238)</u>	<u>(114,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>846</u>	<u>-</u>	<u>-</u>	<u>119,748</u>
<b>Fund Balances (Deficits) at</b>													
Beginning of Year, As Restated	22,731	108	103,683	3,043	7,504	596,307	-	1,697	16,850	680	8,888	2,483	716,231
Fund Balances (Deficits) at End of Year	<u>\$ 27,158</u>	<u>\$ 108</u>	<u>\$ 109,696</u>	<u>\$ 4,274</u>	<u>\$ 5,266</u>	<u>\$ 481,655</u>	<u>\$ -</u>	<u>\$ 1,697</u>	<u>\$ 16,850</u>	<u>\$ 1,526</u>	<u>\$ 8,888</u>	<u>\$ 2,483</u>	<u>\$ 835,979</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2016

	GIS	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG III Grant 2011	Victims Assistance	PIIG-DRC Grant	DRETAC Treasurer	Treasurer's Prepayment Interest
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 14,907	\$ 1,971	\$ 66,596	\$ 91,298	\$ 15	\$ 1,878	\$ 15,503	\$ 23	\$ 11	\$ 31,299	\$ 47,721	\$ 97,483	\$ 619
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	31,561	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	33,965	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	1,085	-
Prepaid Items	3,612	-	350	350	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 18,519</b>	<b>\$ 1,971</b>	<b>\$ 66,946</b>	<b>\$ 123,209</b>	<b>\$ 15</b>	<b>\$ 1,878</b>	<b>\$ 15,503</b>	<b>\$ 23</b>	<b>\$ 11</b>	<b>\$ 65,264</b>	<b>\$ 47,721</b>	<b>\$ 98,568</b>	<b>\$ 619</b>
<b>Liabilities:</b>													
Accounts Payable	\$ -	\$ -	\$ -	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	920	-	1,270	3,204	-	-	-	-	-	691	-	750	-
Interfund Payable	-	-	-	-	-	-	15,500	-	-	-	16,061	-	-
Intergovernmental Payable	129	-	962	2,655	-	-	-	-	-	460	-	484	-
<b>Total Liabilities</b>	<b>1,049</b>	<b>-</b>	<b>2,232</b>	<b>6,354</b>	<b>-</b>	<b>-</b>	<b>15,500</b>	<b>-</b>	<b>-</b>	<b>1,151</b>	<b>16,061</b>	<b>1,234</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>													
Nonspendable	3,612	-	350	350	-	-	-	-	-	-	-	1,085	-
Restricted	-	1,971	64,364	116,505	15	1,878	3	23	11	64,113	31,660	96,249	619
Committed	13,858	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>17,470</b>	<b>1,971</b>	<b>64,714</b>	<b>116,855</b>	<b>15</b>	<b>1,878</b>	<b>3</b>	<b>23</b>	<b>11</b>	<b>64,113</b>	<b>31,660</b>	<b>97,334</b>	<b>619</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 18,519</b>	<b>\$ 1,971</b>	<b>\$ 66,946</b>	<b>\$ 123,209</b>	<b>\$ 15</b>	<b>\$ 1,878</b>	<b>\$ 15,503</b>	<b>\$ 23</b>	<b>\$ 11</b>	<b>\$ 65,264</b>	<b>\$ 47,721</b>	<b>\$ 98,568</b>	<b>\$ 619</b>

Continued



**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2016

	GIS	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG III Grant 2011	Victims Assistance	PIIG-DRC Grant	DRETAC Treasurer	Treasurer's Prepayment Interest
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	62,000	-	-	156,892	91,015	-	-
Charges for Services	95,787	-	92,779	112,022	-	-	-	-	-	-	-	92,779	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	270
Other Revenues	1,272	-	-	148,701	-	-	-	-	-	-	-	3,383	-
<i>Total Revenue</i>	<u>97,059</u>	<u>-</u>	<u>92,779</u>	<u>260,723</u>	<u>-</u>	<u>-</u>	<u>62,000</u>	<u>-</u>	<u>-</u>	<u>156,892</u>	<u>91,015</u>	<u>96,162</u>	<u>270</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	409	100,623	-	-	-	-	-	-	-	-	87,795	217
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	241,068	-	-	62,073	-	-	-	69,961	-	-
Public Works	88,486	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	199,706	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>88,486</u>	<u>409</u>	<u>100,623</u>	<u>241,068</u>	<u>-</u>	<u>-</u>	<u>62,073</u>	<u>-</u>	<u>-</u>	<u>199,706</u>	<u>69,961</u>	<u>87,795</u>	<u>217</u>
Excess of Revenues Over (Under) Expenditures	<u>8,573</u>	<u>(409)</u>	<u>(7,844)</u>	<u>19,655</u>	<u>-</u>	<u>-</u>	<u>(73)</u>	<u>-</u>	<u>-</u>	<u>(42,814)</u>	<u>21,054</u>	<u>8,367</u>	<u>53</u>
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	-	-	-	-	-	-	33,000	-	-	-
<i>Total Other Sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>8,573</u>	<u>(409)</u>	<u>(7,844)</u>	<u>19,655</u>	<u>-</u>	<u>-</u>	<u>(73)</u>	<u>-</u>	<u>-</u>	<u>(9,814)</u>	<u>21,054</u>	<u>8,367</u>	<u>53</u>
<b>Fund Balances (Deficits) at</b>													
Beginning of Year, As Restated	8,897	2,380	72,558	97,200	15	1,878	76	23	11	73,927	10,606	88,967	566
Fund Balances (Deficits) at End of Year	<u>\$ 17,470</u>	<u>\$ 1,971</u>	<u>\$ 64,714</u>	<u>\$ 116,855</u>	<u>\$ 15</u>	<u>\$ 1,878</u>	<u>\$ 3</u>	<u>\$ 23</u>	<u>\$ 11</u>	<u>\$ 64,113</u>	<u>\$ 31,660</u>	<u>\$ 97,334</u>	<u>\$ 619</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2016

	Tax Lien Administration	Mandatory Drug Fine	BCI Fingerprint	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 25,312	\$ 1,041	\$ 18,161	\$ 18,646	\$ 40,740	\$ 2,496	\$ 177	\$ 235	\$ 215	\$ 17	\$ 3,458	\$ 164	\$ 1,337
Cash and Cash Equivalents in Segregated Accounts	-	5,992	-	-	-	-	-	-	-	-	-	-	-
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	105	-	-	5,507	-	-	-	-	-	-	-	8,977
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	75	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 25,312</b>	<b>\$ 7,138</b>	<b>\$ 18,161</b>	<b>\$ 18,721</b>	<b>\$ 46,247</b>	<b>\$ 2,496</b>	<b>\$ 177</b>	<b>\$ 235</b>	<b>\$ 215</b>	<b>\$ 17</b>	<b>\$ 3,458</b>	<b>\$ 164</b>	<b>\$ 10,314</b>
<b>Liabilities:</b>													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	374	953	-	-	-	-	-	144	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	11,221
Intergovernmental Payable	-	-	-	260	3,301	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>634</b>	<b>4,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144</b>	<b>-</b>	<b>11,221</b>
<b>Deferred Inflows of Resources:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>													
Nonspendable	-	-	-	75	-	-	-	-	-	-	-	-	-
Restricted	25,312	7,138	18,161	18,012	41,993	2,496	177	-	215	17	3,314	164	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	235	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	(907)
<b>Total Fund Balances (Deficits)</b>	<b>25,312</b>	<b>7,138</b>	<b>18,161</b>	<b>18,087</b>	<b>41,993</b>	<b>2,496</b>	<b>177</b>	<b>235</b>	<b>215</b>	<b>17</b>	<b>3,314</b>	<b>164</b>	<b>(907)</b>
Total Liabilities, Deferred Inflows and Fund Balances	\$ 25,312	\$ 7,138	\$ 18,161	\$ 18,721	\$ 46,247	\$ 2,496	\$ 177	\$ 235	\$ 215	\$ 17	\$ 3,458	\$ 164	\$ 10,314

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2016

	Tax Lien Administration	Mandatory Drug Fine	BCI Fingerprint	Carrying Concealed Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	151,960	-	-	-	-	-	9,959	-	58,840
Charges for Services	13,400	-	22,823	47,246	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	15,266	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	1,315	-	-	3,565	-	-
<i>Total Revenue</i>	<u>13,400</u>	<u>15,266</u>	<u>22,823</u>	<u>47,246</u>	<u>151,960</u>	<u>-</u>	<u>-</u>	<u>1,315</u>	<u>-</u>	<u>-</u>	<u>13,524</u>	<u>-</u>	<u>58,840</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	4,292	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	11,165	23,204	46,150	159,894	569	-	3,469	-	-	30,394	-	73,725
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>4,292</u>	<u>11,165</u>	<u>23,204</u>	<u>46,150</u>	<u>159,894</u>	<u>569</u>	<u>-</u>	<u>3,469</u>	<u>-</u>	<u>-</u>	<u>30,394</u>	<u>-</u>	<u>73,725</u>
Excess of Revenues Over (Under) Expenditures	<u>9,108</u>	<u>4,101</u>	<u>(381)</u>	<u>1,096</u>	<u>(7,934)</u>	<u>(569)</u>	<u>-</u>	<u>(2,154)</u>	<u>-</u>	<u>-</u>	<u>(16,870)</u>	<u>-</u>	<u>(14,885)</u>
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	-	-	-	-	-	-	-	7,500	-	12,420
<i>Total Other Sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>12,420</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>9,108</u>	<u>4,101</u>	<u>(381)</u>	<u>1,096</u>	<u>(7,934)</u>	<u>(569)</u>	<u>-</u>	<u>(2,154)</u>	<u>-</u>	<u>-</u>	<u>(9,370)</u>	<u>-</u>	<u>(2,465)</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>16,204</u>	<u>3,037</u>	<u>18,542</u>	<u>16,991</u>	<u>49,927</u>	<u>3,065</u>	<u>177</u>	<u>2,389</u>	<u>215</u>	<u>17</u>	<u>12,684</u>	<u>164</u>	<u>1,558</u>
Fund Balances (Deficits) at End of Year	<u>\$ 25,312</u>	<u>\$ 7,138</u>	<u>\$ 18,161</u>	<u>\$ 18,087</u>	<u>\$ 41,993</u>	<u>\$ 2,496</u>	<u>\$ 177</u>	<u>\$ 235</u>	<u>\$ 215</u>	<u>\$ 17</u>	<u>\$ 3,314</u>	<u>\$ 164</u>	<u>\$ (907)</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2016

	Arson Registry	Drug Law Enforcement	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	PSI Grant Common Pleas Court	Veterans Court Special Project	Indigent Guardianship	Marriage License	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Probate Court Projects
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 75	\$ -	\$ 9,431	\$ 4,070	\$ 9,328	\$ 26,885	\$ 846	\$ 250	\$ 16,149	\$ 5,220	\$ 17,574	\$ 7,005	\$ 58,192
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	580	510	879	630	550
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	2,652	1,148	-
<b>Total Assets</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ 9,431</b>	<b>\$ 4,070</b>	<b>\$ 9,328</b>	<b>\$ 26,885</b>	<b>\$ 846</b>	<b>\$ 250</b>	<b>\$ 16,729</b>	<b>\$ 5,730</b>	<b>\$ 21,105</b>	<b>\$ 8,783</b>	<b>\$ 58,742</b>
<b>Liabilities:</b>													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 264	\$ -	\$ -	\$ -	\$ 100	\$ 5,730	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	195	541	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	296	-	-	138	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	210	-	-	105	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>506</b>	<b>264</b>	<b>195</b>	<b>784</b>	<b>-</b>	<b>100</b>	<b>5,730</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>													
Nonspendable	-	-	-	-	-	-	-	-	-	-	2,652	1,148	-
Restricted	75	-	9,431	3,564	9,064	26,690	62	250	16,629	-	18,453	7,635	58,742
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>75</b>	<b>-</b>	<b>9,431</b>	<b>3,564</b>	<b>9,064</b>	<b>26,690</b>	<b>62</b>	<b>250</b>	<b>16,629</b>	<b>-</b>	<b>21,105</b>	<b>8,783</b>	<b>58,742</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ 9,431</b>	<b>\$ 4,070</b>	<b>\$ 9,328</b>	<b>\$ 26,885</b>	<b>\$ 846</b>	<b>\$ 250</b>	<b>\$ 16,729</b>	<b>\$ 5,730</b>	<b>\$ 21,105</b>	<b>\$ 8,783</b>	<b>\$ 58,742</b>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2016

	Arson Registry	Drug Law Enforcement	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	PSI Grant Common Pleas Court	Veterans Court Special Project	Indigent Guardianship	Marriage License	Probate/ Juvenile Computer- ization	Probate/ Juvenile Computer Legal Research	Probate Court Projects
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	38,000	-	-	-	-	-	-
Charges for Services	-	-	4,140	13,139	1,005	-	-	-	5,379	5,293	10,857	5,882	8,450
Licenses and Permits	-	-	-	-	-	-	-	-	-	5,865	-	-	-
Fines and Forfeitures	-	-	-	-	-	4,160	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	250	-	-	-	-	-
<i>Total Revenue</i>	-	-	4,140	13,139	1,005	4,160	38,000	250	5,379	11,158	10,857	5,882	8,450
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	3,829	17,990	264	1,590	37,794	-	-	-	5,547	4,471	-
Public Safety	-	1,341	-	-	-	-	-	-	4,805	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	17,091	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	-	1,341	3,829	17,990	264	1,590	37,794	-	4,805	17,091	5,547	4,471	-
Excess of Revenues Over (Under) Expenditures	-	(1,341)	311	(4,851)	741	2,570	206	250	574	(5,933)	5,310	1,411	8,450
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	1,700	-	-	-	-	-	-	-	-	-
<i>Total Other Sources</i>	-	-	-	1,700	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	(1,341)	311	(3,151)	741	2,570	206	250	574	(5,933)	5,310	1,411	8,450
Fund Balances (Deficits) at Beginning of Year, As Restated	75	1,341	9,120	6,715	8,323	24,120	(144)	-	16,055	5,933	15,795	7,372	50,292
Fund Balances (Deficits) at End of Year	\$ 75	\$ -	\$ 9,431	\$ 3,564	\$ 9,064	\$ 26,690	\$ 62	\$ 250	\$ 16,629	\$ -	\$ 21,105	\$ 8,783	\$ 58,742

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2016

	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computer- ization	Law Library	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 3,290	\$ 19,849	\$ 4,137	\$ 36,788	\$ 132,378	\$ 120,655	\$ 15,058	\$ 23,252	\$ 31,303	\$ 16,921	\$ 77,383	\$ -	\$ 26,978
Cash and Cash Equivalents in Segregated Accounts	-	-	15	-	1,463	-	-	-	-	-	-	-	-
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	40,000	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	24,942	-	3,698	-	113,437	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	8,280	298	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,290</b>	<b>\$ 19,849</b>	<b>\$ 4,152</b>	<b>\$ 36,788</b>	<b>\$ 173,841</b>	<b>\$ 120,655</b>	<b>\$ 40,000</b>	<b>\$ 31,532</b>	<b>\$ 35,299</b>	<b>\$ 16,921</b>	<b>\$ 190,820</b>	<b>\$ -</b>	<b>\$ 26,978</b>
<b>Liabilities:</b>													
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,275	\$ 1,098	\$ -	\$ 4,676	\$ 652	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	83,402	-	-
Accrued Wages and Benefits	-	-	-	1,063	-	1,669	2,323	-	670	739	-	-	-
Interfund Payable	-	-	-	-	-	6,351	40,000	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	1,168	1,139	-	469	507	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,063</b>	<b>-</b>	<b>13,463</b>	<b>44,560</b>	<b>-</b>	<b>5,815</b>	<b>1,898</b>	<b>83,402</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>													
Nonspendable	-	-	-	-	-	-	-	8,280	298	-	-	-	-
Restricted	3,290	19,849	4,152	35,725	173,841	107,192	-	23,252	29,186	15,023	107,418	-	26,978
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(4,560)	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>3,290</b>	<b>19,849</b>	<b>4,152</b>	<b>35,725</b>	<b>173,841</b>	<b>107,192</b>	<b>(4,560)</b>	<b>31,532</b>	<b>29,484</b>	<b>15,023</b>	<b>107,418</b>	<b>-</b>	<b>26,978</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 3,290</b>	<b>\$ 19,849</b>	<b>\$ 4,152</b>	<b>\$ 36,788</b>	<b>\$ 173,841</b>	<b>\$ 120,655</b>	<b>\$ 40,000</b>	<b>\$ 31,532</b>	<b>\$ 35,299</b>	<b>\$ 16,921</b>	<b>\$ 190,820</b>	<b>\$ -</b>	<b>\$ 26,978</b>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2016

	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computer- ization	Law Library	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	235	26,556	13,672	195,144	85,570	-	-	70,000	1,010,021	-	19,446
Charges for Services	385	-	-	-	-	-	-	33,332	4,092	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	59,435	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	760	-	-	-	-	10,000	-	-
<i>Total Revenue</i>	<u>385</u>	<u>-</u>	<u>235</u>	<u>26,556</u>	<u>13,672</u>	<u>195,904</u>	<u>85,570</u>	<u>33,332</u>	<u>63,527</u>	<u>70,000</u>	<u>1,020,021</u>	<u>-</u>	<u>19,446</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	58,783	1,786	-	-	27,416	77,113	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	1,011,331	323,082	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	195,891	85,614	-	-	63,011	-	-	-
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	43,131
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	1,304	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	430	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,783</u>	<u>1,786</u>	<u>195,891</u>	<u>85,614</u>	<u>29,150</u>	<u>77,113</u>	<u>63,011</u>	<u>1,011,331</u>	<u>323,082</u>	<u>43,131</u>
Excess of Revenues Over (Under) Expenditures	<u>385</u>	<u>-</u>	<u>235</u>	<u>(32,227)</u>	<u>11,886</u>	<u>13</u>	<u>(44)</u>	<u>4,182</u>	<u>(13,586)</u>	<u>6,989</u>	<u>8,690</u>	<u>(323,082)</u>	<u>(23,685)</u>
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	-	-	-	-	-	9,200	-	-	-	2,807
<i>Total Other Sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,807</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>385</u>	<u>-</u>	<u>235</u>	<u>(32,227)</u>	<u>11,886</u>	<u>13</u>	<u>(44)</u>	<u>4,182</u>	<u>(4,386)</u>	<u>6,989</u>	<u>8,690</u>	<u>(323,082)</u>	<u>(20,878)</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>2,905</u>	<u>19,849</u>	<u>3,917</u>	<u>67,952</u>	<u>161,955</u>	<u>107,179</u>	<u>(4,516)</u>	<u>27,350</u>	<u>33,870</u>	<u>8,034</u>	<u>98,728</u>	<u>323,082</u>	<u>47,856</u>
Fund Balances (Deficits) at End of Year	<u>\$ 3,290</u>	<u>\$ 19,849</u>	<u>\$ 4,152</u>	<u>\$ 35,725</u>	<u>\$ 173,841</u>	<u>\$ 107,192</u>	<u>\$ (4,560)</u>	<u>\$ 31,532</u>	<u>\$ 29,484</u>	<u>\$ 15,023</u>	<u>\$ 107,418</u>	<u>\$ -</u>	<u>\$ 26,978</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2016

	Emergency Management Agency	Local Emergency Planning	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	LBR Grant	911 Government Assistance	T.B. Hospital	Emergency Relief and Cleanup	Totals
<b>Assets:</b>											
Cash and Cash Equivalents	\$ 29,231	\$ 12,136	\$ 347,878	\$ 390,407	\$ 23,288	\$ 681,512	\$ -	\$ 518,989	\$ 1,192,449	\$ 28,757	\$ 5,618,192
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	10,619
<b>Receivables:</b>											
Property Taxes	-	-	-	-	-	-	-	-	97,685	-	754,016
Sales Tax	-	-	-	-	-	280,301	-	-	-	-	280,301
Loans	-	-	-	-	-	-	-	-	-	-	249,076
Interfund	-	-	6,351	12,352	-	59,360	-	-	-	-	149,624
Intergovernmental	11,454	-	381,743	-	-	-	-	5,224	5,332	-	633,805
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	3,983
Prepaid Items	-	-	260	-	-	4,580	-	-	-	-	29,686
<b>Total Assets</b>	<b>\$ 40,685</b>	<b>\$ 12,136</b>	<b>\$ 736,232</b>	<b>\$ 402,759</b>	<b>\$ 23,288</b>	<b>\$ 1,025,753</b>	<b>\$ -</b>	<b>\$ 524,213</b>	<b>\$ 1,295,466</b>	<b>\$ 28,757</b>	<b>\$ 7,729,302</b>
<b>Liabilities:</b>											
Accounts Payable	\$ -	\$ -	\$ -	\$ 460	\$ -	\$ 3,194	\$ -	\$ -	\$ 1,053	\$ -	\$ 23,762
Contracts Payable	-	-	-	-	618	68,247	-	-	-	-	154,003
Accrued Wages and Benefits	991	-	12,447	-	-	17,280	-	-	-	-	52,739
Interfund Payable	196	-	138,105	22,006	12,353	887	-	59,360	-	-	322,040
Intergovernmental Payable	693	-	9,004	275	316	11,324	-	-	-	-	37,609
<b>Total Liabilities</b>	<b>1,880</b>	<b>-</b>	<b>159,556</b>	<b>22,741</b>	<b>13,287</b>	<b>100,932</b>	<b>-</b>	<b>59,360</b>	<b>1,053</b>	<b>-</b>	<b>590,153</b>
<b>Deferred Inflows of Resources:</b>	<b>-</b>	<b>-</b>	<b>370,814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,016</b>	<b>-</b>	<b>1,169,532</b>
<b>Fund Balances:</b>											
Nonspendable	-	-	260	-	-	4,580	-	-	-	-	242,902
Restricted	38,805	12,136	205,602	380,018	10,001	920,241	-	464,853	1,191,397	28,757	5,708,549
Committed	-	-	-	-	-	-	-	-	-	-	23,398
Assigned	-	-	-	-	-	-	-	-	-	-	235
Unassigned	-	-	-	-	-	-	-	-	-	-	(5,467)
<b>Total Fund Balances (Deficits)</b>	<b>38,805</b>	<b>12,136</b>	<b>205,862</b>	<b>380,018</b>	<b>10,001</b>	<b>924,821</b>	<b>-</b>	<b>464,853</b>	<b>1,191,397</b>	<b>28,757</b>	<b>5,969,617</b>
Total Liabilities, Deferred Inflows and Fund Balances	\$ 40,685	\$ 12,136	\$ 736,232	\$ 402,759	\$ 23,288	\$ 1,025,753	\$ -	\$ 524,213	\$ 1,295,466	\$ 28,757	\$ 7,729,302



**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2016

	Emergency Management Agency	Local Emergency Planning	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	LBR5 Grant	911 Government Assistance	T.B. Hospital	Emergency Relief and Cleanup	Totals
<b>Revenues:</b>											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,553	\$ -	\$ 815,959
Sales Tax	-	-	-	-	-	1,699,741	-	-	-	-	1,699,741
Intergovernmental	52,093	14,295	1,584,831	929,093	50,000	-	-	106,793	10,954	-	4,851,412
Charges for Services	-	-	138,005	-	-	-	-	-	-	-	1,559,678
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	167,681
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	97,629
Interest	-	-	-	-	-	-	-	-	-	-	747
Other Revenues	300	-	-	76,000	-	226,274	-	-	-	-	485,152
<i>Total Revenue</i>	<u>52,393</u>	<u>14,295</u>	<u>1,722,836</u>	<u>1,005,093</u>	<u>50,000</u>	<u>1,926,015</u>	<u>-</u>	<u>106,793</u>	<u>116,507</u>	<u>-</u>	<u>9,677,999</u>
<b>Expenditures:</b>											
<i>Current:</i>											
<i>General Government:</i>											
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	903,145
Judicial	-	-	-	-	-	-	-	-	-	-	236,583
Public Safety	90,495	13,215	-	-	-	1,751,963	109,957	319,631	-	-	3,013,079
Public Works	-	-	-	-	-	-	-	-	-	600	1,423,499
Health	-	-	-	-	-	-	-	-	89,730	-	352,670
Human Services	-	-	1,954,280	781,006	39,999	-	-	-	-	-	4,104,793
Conservation and Recreation	-	-	-	-	-	-	-	-	-	-	43,285
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-	115,252
<i>Debt Service:</i>											
Principal Retirement	-	-	-	-	-	68,445	-	-	-	-	69,749
Interest and Fiscal Charges	-	-	-	-	-	6,353	-	-	-	-	6,783
<i>Total Expenditures</i>	<u>90,495</u>	<u>13,215</u>	<u>1,954,280</u>	<u>781,006</u>	<u>39,999</u>	<u>1,826,761</u>	<u>109,957</u>	<u>319,631</u>	<u>89,730</u>	<u>600</u>	<u>10,268,838</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,102)</u>	<u>1,080</u>	<u>(231,444)</u>	<u>224,087</u>	<u>10,001</u>	<u>99,254</u>	<u>(109,957)</u>	<u>(212,838)</u>	<u>26,777</u>	<u>(600)</u>	<u>(590,839)</u>
<b>Other Financing Sources:</b>											
Transfers - In	37,731	-	321,954	-	-	-	-	-	-	-	426,312
<i>Total Other Sources</i>	<u>37,731</u>	<u>-</u>	<u>321,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,312</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(371)</u>	<u>1,080</u>	<u>90,510</u>	<u>224,087</u>	<u>10,001</u>	<u>99,254</u>	<u>(109,957)</u>	<u>(212,838)</u>	<u>26,777</u>	<u>(600)</u>	<u>(164,527)</u>
Fund Balances (Deficits) at Beginning of Year, As Restated	<u>39,176</u>	<u>11,056</u>	<u>115,352</u>	<u>155,931</u>	<u>-</u>	<u>825,567</u>	<u>109,957</u>	<u>677,691</u>	<u>1,164,620</u>	<u>29,357</u>	<u>6,134,144</u>
Fund Balances (Deficits) at End of Year	<u>\$ 38,805</u>	<u>\$ 12,136</u>	<u>\$ 205,862</u>	<u>\$ 380,018</u>	<u>\$ 10,001</u>	<u>\$ 924,821</u>	<u>\$ -</u>	<u>\$ 464,853</u>	<u>\$ 1,191,397</u>	<u>\$ 28,757</u>	<u>\$ 5,969,617</u>

**ATHENS COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Debt Service Funds**

December 31, 2016

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	EMA Truck Bond Retirement	Equipment Loan Retirement	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Totals
<b>Assets:</b>										
Cash and Cash Equivalents	\$ 6,429	\$ 1,047	\$ 6,211	\$ -	\$ 140	\$ -	\$ -	\$ 710	\$ 21,508	\$ 36,045
<b>Total Assets</b>	<b>\$ 6,429</b>	<b>\$ 1,047</b>	<b>\$ 6,211</b>	<b>\$ -</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 710</b>	<b>\$ 21,508</b>	<b>\$ 36,045</b>
<b>Liabilities:</b>										
Matured Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000
Matured Interest Payable	2,372	-	3,575	-	-	-	-	506	4,108	10,561
<b>Total Liabilities</b>	<b>2,372</b>	<b>-</b>	<b>3,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>506</b>	<b>21,108</b>	<b>27,561</b>
<b>Fund Balances:</b>										
Restricted	4,057	1,047	2,636	-	140	-	-	204	400	8,484
<b>Total Fund Balances (Deficits)</b>	<b>4,057</b>	<b>1,047</b>	<b>2,636</b>	<b>-</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>204</b>	<b>400</b>	<b>8,484</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,429</b>	<b>\$ 1,047</b>	<b>\$ 6,211</b>	<b>\$ -</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 710</b>	<b>\$ 21,508</b>	<b>\$ 36,045</b>

**ATHENS COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Debt Service Funds**

For the Year Ended December 31, 2016

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	EMA Truck Bond Retirement	Equipment Loan Retirement	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Totals
<b>Revenues:</b>										
Interest	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 4
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>4</b>
<b>Expenditures:</b>										
<i>Debt Service:</i>										
Principal Retirement	-	53,233	-	45,000	-	4,144	32,936	-	-	135,313
Interest and Fiscal Charges	-	85	-	23,430	-	215	7,611	-	-	31,341
<b>Total Expenditures</b>	<b>-</b>	<b>53,318</b>	<b>-</b>	<b>68,430</b>	<b>-</b>	<b>4,359</b>	<b>40,547</b>	<b>-</b>	<b>-</b>	<b>166,654</b>
Excess of Revenues Over (Under) Expenditures	-	(53,318)	3	(68,430)	-	(4,359)	(40,547)	-	1	(166,650)
<b>Other Financing Sources:</b>										
Transfers - In	-	54,365	-	68,430	-	4,359	40,547	-	-	167,701
<b>Total Other Sources</b>	<b>-</b>	<b>54,365</b>	<b>-</b>	<b>68,430</b>	<b>-</b>	<b>4,359</b>	<b>40,547</b>	<b>-</b>	<b>-</b>	<b>167,701</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	1,047	3	-	-	-	-	-	1	1,051
Fund Balances (Deficits) at Beginning of Year	4,057	-	2,633	-	140	-	-	204	399	7,433
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 4,057</b>	<b>\$ 1,047</b>	<b>\$ 2,636</b>	<b>\$ -</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 204</b>	<b>\$ 400</b>	<b>\$ 8,484</b>

**ATHENS COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds**

December 31, 2016

	County Home Improvement	Dog Shelter Construction	Capital Projects	Beacon Capital Improvement	Children Services Capital Projects	Issue I Projects	CR24A Bikeway ODNR Grant	Chauncey Bikeway Spur	Safety Capital Grant	Totals
<b>Assets:</b>										
Cash and Cash Equivalents	\$ 809	\$ 492	\$ 26,805	\$ 1,096,341	\$ 2,108,580	\$ -	\$ 14,799	\$ 2,313	\$ -	\$ 3,250,139
<b>Total Assets</b>	<b>\$ 809</b>	<b>\$ 492</b>	<b>\$ 26,805</b>	<b>\$ 1,096,341</b>	<b>\$ 2,108,580</b>	<b>\$ -</b>	<b>\$ 14,799</b>	<b>\$ 2,313</b>	<b>\$ -</b>	<b>\$ 3,250,139</b>
<b>Liabilities:</b>										
Contracts Payable	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 53,877	\$ -	\$ 77,000	\$ 132,877
Interfund Payable	-	-	-	-	-	-	60,437	-	-	60,437
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>114,314</b>	<b>-</b>	<b>77,000</b>	<b>193,314</b>
<b>Fund Balances:</b>										
Restricted	-	-	-	-	-	-	-	2,313	-	2,313
Committed	809	492	26,805	-	-	-	-	-	-	28,106
Assigned	-	-	-	1,094,341	2,108,580	-	-	-	-	3,202,921
Unassigned	-	-	-	-	-	-	(99,515)	-	(77,000)	(176,515)
<b>Total Fund Balances (Deficits)</b>	<b>809</b>	<b>492</b>	<b>26,805</b>	<b>1,094,341</b>	<b>2,108,580</b>	<b>-</b>	<b>(99,515)</b>	<b>2,313</b>	<b>(77,000)</b>	<b>3,056,825</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 809</b>	<b>\$ 492</b>	<b>\$ 26,805</b>	<b>\$ 1,096,341</b>	<b>\$ 2,108,580</b>	<b>\$ -</b>	<b>\$ 14,799</b>	<b>\$ 2,313</b>	<b>\$ -</b>	<b>\$ 3,250,139</b>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2016

	County Home Improvement	Dog Shelter Construction	Capital Projects	Beacon Capital Improvement	Children Services Capital Projects	Issue I Projects	CR24A Bikeway ODNR Grant	Chauncey Bikeway Spur	Safety Capital Grant	Totals
<b>Revenues:</b>										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642,826	\$ -	\$ 28,760	\$ 371,265	\$ 1,042,851
Other Revenues	-	-	-	-	-	-	18,000	5,900	-	23,900
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>642,826</b>	<b>18,000</b>	<b>34,660</b>	<b>371,265</b>	<b>1,066,751</b>
<b>Expenditures:</b>										
Capital Outlay	-	-	-	258,795	9,289	642,826	117,515	38,347	448,265	1,515,037
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>258,795</b>	<b>9,289</b>	<b>642,826</b>	<b>117,515</b>	<b>38,347</b>	<b>448,265</b>	<b>1,515,037</b>
Excess of Revenues Over (Under) Expenditures	-	-	-	(258,795)	(9,289)	-	(99,515)	(3,687)	(77,000)	(448,286)
<b>Other Financing Sources:</b>										
Transfers - In	-	-	-	-	-	-	-	6,000	-	6,000
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	(258,795)	(9,289)	-	(99,515)	2,313	(77,000)	(442,286)
Fund Balance (Deficits) at Beginning of Year	809	492	26,805	1,353,136	2,117,869	-	-	-	-	3,499,111
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 809</b>	<b>\$ 492</b>	<b>\$ 26,805</b>	<b>\$ 1,094,341</b>	<b>\$ 2,108,580</b>	<b>\$ -</b>	<b>\$ (99,515)</b>	<b>\$ 2,313</b>	<b>\$ (77,000)</b>	<b>\$ 3,056,825</b>

**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, 2016

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,001,772	\$ 2,001,772	\$ 2,140,791	\$ 139,019
Sales Tax	6,250,000	6,250,000	6,762,876	512,876
Intergovernmental	2,072,591	2,072,591	2,193,850	121,259
Charges for Services	1,680,782	1,666,131	1,897,727	231,596
Licenses and Permits	3,000	3,000	3,513	513
Fines and Forfeitures	149,000	149,000	140,077	(8,923)
Interest	215,250	215,250	351,270	136,020
Other	610,074	625,072	809,866	184,794
<b>Total Revenue</b>	<b>12,982,469</b>	<b>12,982,816</b>	<b>14,299,970</b>	<b>1,317,154</b>
<b>Expenditures:</b>				47.05%
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	315,772	355,977	355,977	-
Fringe Benefits	10,300	10,300	9,966	334
Contractual Services	53,600	49,481	29,603	19,878
Supplies and Materials	12,500	12,150	4,279	7,871
Other	140,600	195,201	189,850	5,351
<b>Total Board of County Commissioners</b>	<b>532,772</b>	<b>623,109</b>	<b>589,675</b>	<b>33,434</b>
County Auditor				
Salary and Wages	293,855	296,555	295,410	1,145
Supplies and Materials	5,000	5,000	4,986	14
Other	21,562	20,463	20,402	61
<b>Total County Auditor</b>	<b>320,417</b>	<b>322,018</b>	<b>320,798</b>	<b>1,220</b>
Treasurer				
Salary and Wages	158,914	158,914	148,321	10,593
Contractual Services	10,150	10,150	9,902	248
Supplies and Materials	1,750	1,750	1,750	-
Capital Outlay and Equipment	1,500	1,500	1,439	61
Other	20,250	20,250	18,482	1,768
<b>Total Treasurer</b>	<b>192,564</b>	<b>192,564</b>	<b>179,894</b>	<b>12,670</b>
Prosecuting Attorney				
Salary and Wages	841,582	841,798	841,798	-
Supplies and Materials	6,500	6,500	6,500	-
Other	63,250	75,250	75,248	2
<b>Total Prosecuting Attorney</b>	<b>911,332</b>	<b>923,548</b>	<b>923,546</b>	<b>2</b>
Board of Revision				
Supplies and Materials	500	1,610	1,425	185
<b>Total Board of Revision</b>	<b>500</b>	<b>1,610</b>	<b>1,425</b>	<b>185</b>

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, 2016

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	73,500	73,500	72,889	611
<b>Total Bureau of Inspection</b>	<b>73,500</b>	<b>73,500</b>	<b>72,889</b>	<b>611</b>
Settlement Fees				
Other Expenses	61,000	45,855	41,397	4,458
<b>Total Settlement Fees</b>	<b>61,000</b>	<b>45,855</b>	<b>41,397</b>	<b>4,458</b>
County Planning Commission				
Other Expenses	4,500	4,500	4,492	8
<b>Total County Planning Commission</b>	<b>4,500</b>	<b>4,500</b>	<b>4,492</b>	<b>8</b>
Data Processing				
Salary and Wages	59,295	59,295	59,130	165
Contractual Services	64,202	64,202	62,795	1,407
Supplies and Materials	12,376	9,911	9,876	35
Capital Outlay and Equipment	6,313	7,382	7,382	-
Other Expenses	1,500	1,500	527	973
<b>Total Data Processing</b>	<b>143,686</b>	<b>142,290</b>	<b>139,710</b>	<b>2,580</b>
Board of Elections				
Salary and Wages	520,328	530,863	528,751	2,112
Contractual Services	120,500	119,000	113,432	5,568
Supplies and Materials	25,000	27,200	25,822	1,378
Capital Outlay and Equipment	15,000	11,387	11,387	-
Other	66,000	62,400	61,031	1,369
<b>Total Board of Elections</b>	<b>746,828</b>	<b>750,850</b>	<b>740,423</b>	<b>10,427</b>
Recorder				
General Office				
Salary and Wages	136,606	136,606	135,823	783
Contractual Services	99,500	75,126	51,902	23,224
Supplies and Materials	1,714	5,213	4,996	217
Other	4,058	3,758	3,639	119
<b>Total General Office</b>	<b>241,878</b>	<b>220,703</b>	<b>196,360</b>	<b>24,343</b>
Microfilm				
Salary and Wages	44,099	44,099	36,233	7,866
Contractual Services	3,500	3,500	2,946	554
Supplies and Materials	1,000	1,000	500	500
<b>Total Microfilm</b>	<b>48,599</b>	<b>48,599</b>	<b>39,679</b>	<b>8,920</b>
<b>Total Recorder</b>	<b>290,477</b>	<b>269,302</b>	<b>236,039</b>	<b>33,263</b>

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, 2016

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Expenditures: (continued)</b>				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	13,000	6,696	5,652	1,044
Supplies and Materials	2,700	2,700	2,650	50
Capital Outlay and Equipment	600	600	-	600
Other	1,600	1,600	606	994
<b>Total Records Center</b>	<b>17,900</b>	<b>11,596</b>	<b>8,908</b>	<b>2,688</b>
County Commissioners - Other				
Contractual Services	140,000	140,000	130,749	9,251
Capital Outlay and Equipment	180,000	19,453	19,453	-
<b>Total County Commissioners - Other</b>	<b>320,000</b>	<b>159,453</b>	<b>150,202</b>	<b>9,251</b>
Buildings and Grounds				
Salary and Wages	220,000	237,933	215,537	22,396
Contractual Services	298,000	313,986	274,073	39,913
Supplies and Materials	51,000	68,000	63,248	4,752
Capital Outlay and Equipment	20,000	20,000	3,198	16,802
Other	23,800	21,800	11,397	10,403
<b>Total Buildings and Grounds</b>	<b>612,800</b>	<b>661,719</b>	<b>567,453</b>	<b>94,266</b>
Fringe-Insurances				
Fringe Benefits	2,289,747	2,295,104	2,271,382	23,722
Other	6,725	6,725	3,563	3,162
<b>Total Fringe-Insurances</b>	<b>2,296,472</b>	<b>2,301,829</b>	<b>2,274,945</b>	<b>26,884</b>
Unanticipated Emergencies				
Contractual Services	285,900	285,900	210,076	75,824
Other	239,286	19,222	-	19,222
<b>Total Unanticipated Emergencies</b>	<b>525,186</b>	<b>305,122</b>	<b>210,076</b>	<b>95,046</b>
<b>Total General Government - Legislative and Executive</b>	<b>7,049,934</b>	<b>6,788,865</b>	<b>6,461,872</b>	<b>326,993</b>
General Government - Judicial				
Court of Appeals				
Contractual Services	425	352	352	-
Supplies and Materials	1,160	1,280	1,280	-
Capital Outlay and Equipment	7,410	7,862	5,414	2,448
<b>Total Court of Appeals</b>	<b>8,995</b>	<b>9,494</b>	<b>7,046</b>	<b>2,448</b>
Common Pleas Court				
Salary and Wages	403,711	418,585	383,116	35,469
Contractual Services	93,700	132,601	125,640	6,961
Supplies and Materials	8,000	8,000	4,841	3,159
Capital Outlay and Equipment	4,500	4,500	3,739	761
Other	8,500	6,800	5,329	1,471
<b>Total Common Pleas Court</b>	<b>518,411</b>	<b>570,486</b>	<b>522,665</b>	<b>47,821</b>

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, 2016

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Expenditures: (continued)</b>				
General Government - Judicial (continued)				
Juvenile Court				
Salary and Wages	396,000	391,000	387,263	3,737
Contractual Services	3,900	3,900	1,875	2,025
Supplies and Materials	7,000	7,000	3,422	3,578
Other	65,000	70,000	46,760	23,240
<b>Total Juvenile Court</b>	<b>471,900</b>	<b>471,900</b>	<b>439,320</b>	<b>32,580</b>
Probate Court				
Salary and Wages	102,656	97,656	90,022	7,634
Contractual Services	23,100	19,572	18,334	1,238
Supplies and Materials	3,200	3,200	1,482	1,718
Other	10,500	15,500	12,045	3,455
<b>Total Probate Court</b>	<b>139,456</b>	<b>135,928</b>	<b>121,883</b>	<b>14,045</b>
Clerk of Courts				
Salary and Wages	173,500	173,651	173,651	-
<b>Total Clerk of Courts</b>	<b>173,500</b>	<b>173,651</b>	<b>173,651</b>	<b>-</b>
Municipal Court				
Salary and Wages	93,102	93,102	86,636	6,466
Contractual Services	67,203	78,703	77,076	1,627
<b>Total Municipal Court</b>	<b>160,305</b>	<b>171,805</b>	<b>163,712</b>	<b>8,093</b>
County Commissioners - Other				
Contractual Services	577,000	577,000	528,801	48,199
<b>Total County Commissioners - Other</b>	<b>577,000</b>	<b>577,000</b>	<b>528,801</b>	<b>48,199</b>
<b>Total General Government - Judicial</b>	<b>2,049,567</b>	<b>2,110,264</b>	<b>1,957,078</b>	<b>153,186</b>
Public Safety				
Board of County Commissioners				
Contractual Services	35,000	35,000	2,580	32,420
<b>Total Board of County Commissioners</b>	<b>35,000</b>	<b>35,000</b>	<b>2,580</b>	<b>32,420</b>
Coroner				
Salary and Wages	64,065	69,800	69,667	133
Contractual Services	109,100	99,465	46,155	53,310
Supplies and Materials	2,250	2,250	1,685	565
Other	6,000	6,000	4,425	1,575
<b>Total Coroner</b>	<b>181,415</b>	<b>177,515</b>	<b>121,932</b>	<b>55,583</b>

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, 2016

	General Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,602,711	1,595,796	1,572,887	22,909
Fringe Benefits	35,589	36,390	35,268	1,122
Contractual Services	130,500	135,995	125,963	10,032
Supplies and Materials	176,500	118,985	118,952	33
Capital Outlay and Equipment	28,800	90,651	90,556	95
Other	59,062	46,620	45,729	891
<b>Total Sheriff</b>	<b>2,033,162</b>	<b>2,024,437</b>	<b>1,989,355</b>	<b>35,082</b>
County Commissioners - Other				
Contractual Services	1,650,000	1,645,000	1,226,925	418,075
Capital Outlay and Equipment	-	174,387	172,793	1,594
<b>Total County Commissioners - Other</b>	<b>1,650,000</b>	<b>1,819,387</b>	<b>1,399,718</b>	<b>419,669</b>
Law Enforcement PERS				
Fringe Benefits	275,527	276,777	271,352	5,425
<b>Total Law Enforcement PERS</b>	<b>275,527</b>	<b>276,777</b>	<b>271,352</b>	<b>5,425</b>
<b>Total Public Safety</b>	<b>4,175,104</b>	<b>4,333,116</b>	<b>3,784,937</b>	<b>548,179</b>
Public Works				
County Planner				
Other	79,000	79,000	79,000	-
<b>Total County Planner</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>	<b>-</b>
<b>Total Public Works</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>	<b>-</b>
Health				
County Commissioners - Other				
Contractual Services	78,500	78,500	74,898	3,602
Capital Outlay and Equipment	-	14,409	14,409	-
<b>Total County Commissioners - Other</b>	<b>78,500</b>	<b>92,909</b>	<b>89,307</b>	<b>3,602</b>
Vital Statistics				
Other	1,000	1,000	852	148
<b>Total Vital Statistics</b>	<b>1,000</b>	<b>1,000</b>	<b>852</b>	<b>148</b>
Agriculture				
Other	233,099	233,099	232,599	500
<b>Total Agriculture</b>	<b>233,099</b>	<b>233,099</b>	<b>232,599</b>	<b>500</b>
Other Health				
Other	97,540	97,540	55,195	42,345
<b>Total Other Health</b>	<b>97,540</b>	<b>97,540</b>	<b>55,195</b>	<b>42,345</b>
<b>Total Health</b>	<b>410,139</b>	<b>424,548</b>	<b>377,953</b>	<b>46,595</b>

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, 2016

	General Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures: (continued)</b>				
Human Services				
Soldier Relief				
Salary and Wages	114,450	122,707	122,707	-
Supplies and Materials	7,653	9,602	9,602	-
Capital Outlay and Equipment	2,000	1,201	1,201	-
Other	376,388	370,730	370,693	37
<b>Total Soldier Relief</b>	<b>500,491</b>	<b>504,240</b>	<b>504,203</b>	<b>37</b>
Memorial Day Expense				
Supplies and Materials	33,000	33,000	21,622	11,378
<b>Total Memorial Day Expense</b>	<b>33,000</b>	<b>33,000</b>	<b>21,622</b>	<b>11,378</b>
<b>Total Human Services</b>	<b>533,491</b>	<b>537,240</b>	<b>525,825</b>	<b>11,415</b>
Conservation & Recreation				
Board of County Commissioners				
Other	5,700	8,893	5,553	3,340
<b>Total Board of County Commissioners</b>	<b>5,700</b>	<b>8,893</b>	<b>5,553</b>	<b>3,340</b>
<b>Total Conservation &amp; Recreation</b>	<b>5,700</b>	<b>8,893</b>	<b>5,553</b>	<b>3,340</b>
<b>Total Expenditures</b>	<b>14,302,935</b>	<b>14,281,926</b>	<b>13,192,218</b>	<b>1,089,708</b>
Excess of Revenues Over (Under) Expenditures	(1,320,466)	(1,299,110)	1,107,752	2,406,862
<b>Other Financing Sources (Uses):</b>				
Sale of Personal Property	-	-	3,161	3,161
Advances - In	10,000	30,437	71,148	40,711
Advances - Out	(10,000)	(131,584)	(131,584)	-
Transfers - Out	(695,097)	(681,275)	(680,016)	1,259
<b>Total Other Financing Sources (Uses)</b>	<b>(695,097)</b>	<b>(782,422)</b>	<b>(737,291)</b>	<b>45,131</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,015,563)	(2,081,532)	370,461	2,451,993
Fund Balances (Deficit) at Beginning of Year as Restated	1,987,045	1,987,045	1,987,045	-
Prior Year Encumbrances Appropriated	94,487	94,487	94,487	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 65,969</b>	<b>\$ -</b>	<b>\$ 2,451,993</b>	<b>\$ 2,451,993</b>

**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, 2016**

	<b>Job and Family Services Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 7,480,500	\$ 8,575,301	\$ 8,294,530	\$ (280,771)
Other	1,080,000	330,000	275,000	(55,000)
<b>Total Revenue</b>	<b>8,560,500</b>	<b>8,905,301</b>	<b>8,569,530</b>	<b>(335,771)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Administration				
Salary and Wages	3,075,000	3,140,000	3,138,706	1,294
Fringe Benefits	2,177,729	2,305,186	2,296,925	8,261
Contractual Services	200,000	560,948	175,642	385,306
Supplies and Materials	150,000	150,000	90,175	59,825
Capital Outlay and Equipment	30,000	30,000	24,077	5,923
Other	1,265,500	1,430,500	1,125,079	305,421
<b>Total Administration</b>	<b>6,898,229</b>	<b>7,616,634</b>	<b>6,850,604</b>	<b>766,030</b>
Social Services				
Contractual Services	1,700,000	1,877,000	1,876,666	334
<b>Total Social Services</b>	<b>1,700,000</b>	<b>1,877,000</b>	<b>1,876,666</b>	<b>334</b>
<b>Total Expenditures</b>	<b>8,598,229</b>	<b>9,493,634</b>	<b>8,727,270</b>	<b>766,364</b>
Excess of Revenues Over (Under) Expenditures	(37,729)	(588,333)	(157,740)	430,593
<b>Other Financing Sources (Uses):</b>				
Transfers - In	100,000	116,147	113,217	(2,930)
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>116,147</b>	<b>113,217</b>	<b>(2,930)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	62,271	(472,186)	(44,523)	427,663
Fund Balances (Deficit) at Beginning of Year	1,041,199	1,041,199	1,041,199	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 1,103,470</b>	<b>\$ 569,013</b>	<b>\$ 996,676</b>	<b>\$ 427,663</b>

**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, 2016**

	<b>Road (MVGT) Fund</b>			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 4,186,000	\$ 4,486,000	\$ 4,802,663	\$ 316,663
Fines and Forfeitures	50,000	50,000	60,389	10,389
Interest	1,000	1,000	795	(205)
Other	140,500	140,500	326,805	186,305
<b>Total Revenue</b>	<b>4,377,500</b>	<b>4,677,500</b>	<b>5,190,652</b>	<b>513,152</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
County Engineer				
Salary and Wages	275,500	278,538	278,212	326
Fringe Benefits	158,890	163,390	146,557	16,833
Contractual Services	55,000	55,000	33,976	21,024
Supplies and Materials	192,000	192,000	130,195	61,805
Capital Outlay and Equipment	5,000	5,000	2,626	2,374
Other	120,000	120,000	99,499	20,501
<b>Total County Engineer</b>	<b>806,390</b>	<b>813,928</b>	<b>691,065</b>	<b>122,863</b>
Road				
Salary and Wages	1,094,500	1,097,462	1,094,618	2,844
Fringe Benefits	541,566	567,566	560,405	7,161
Supplies and Materials	860,000	1,060,000	974,230	85,770
Capital Outlay and Equipment	191,000	241,000	236,218	4,782
Other	338,000	413,000	359,673	53,327
<b>Total Road</b>	<b>3,025,066</b>	<b>3,379,028</b>	<b>3,225,144</b>	<b>153,884</b>
Bridge				
Contractual Services	317,000	692,000	402,276	289,724
Supplies and Materials	100,000	100,000	94,544	5,456
Capital Outlay and Equipment	10,000	10,000	3,692	6,308
Other	15,000	15,000	10,573	4,427
<b>Total Bridge</b>	<b>442,000</b>	<b>817,000</b>	<b>511,085</b>	<b>305,915</b>
<b>Total Public Works</b>	<b>4,273,456</b>	<b>5,009,956</b>	<b>4,427,294</b>	<b>582,662</b>
<b>Total Expenditures</b>	<b>4,273,456</b>	<b>5,009,956</b>	<b>4,427,294</b>	<b>582,662</b>
Excess of Revenues Over (Under) Expenditures	104,044	(332,456)	763,358	1,095,814
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	-	60,169	60,169
Advances - Out	-	(60,169)	(60,169)	-
Transfers - Out	(107,932)	(47,763)	(47,762)	1
<b>Total Other Financing Sources (Uses)</b>	<b>(107,932)</b>	<b>(107,932)</b>	<b>(47,762)</b>	<b>60,170</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,888)	(440,388)	715,596	1,155,984
Fund Balances (Deficit) at Beginning of Year as Restated	461,550	461,550	461,550	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 457,662</b>	<b>\$ 21,162</b>	<b>\$ 1,177,145</b>	<b>\$ 1,155,984</b>

**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, 2016

	<b>Children Services Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,314,565	\$ 3,314,565	\$ 3,530,490	\$ 215,925
Intergovernmental	3,591,464	3,591,464	3,985,849	394,385
Charges for Services	85,000	85,000	49,852	(35,148)
Other	116,500	85,000	155,314	70,314
<b>Total Revenue</b>	<b>7,107,529</b>	<b>7,076,029</b>	<b>7,721,505</b>	<b>645,476</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	3,124,953	3,088,957	2,956,047	132,910
Fringe Benefits	1,623,164	1,634,273	1,594,998	39,275
Contractual Services	2,002,500	2,518,600	2,414,700	103,900
Supplies and Materials	56,958	43,648	34,342	9,306
Capital Outlay and Equipment	58,798	37,200	15,626	21,574
Other	1,431,152	1,358,511	1,225,996	132,515
<b>Total Expenditures</b>	<b>8,297,525</b>	<b>8,681,189</b>	<b>8,241,709</b>	<b>439,480</b>
Excess of Revenues Over (Under) Expenditures	(1,189,996)	(1,605,160)	(520,204)	1,084,956
Fund Balances (Deficit) at Beginning of Year	1,692,912	1,692,912	1,692,912	-
Prior Year Encumbrances Appropriated	39,836	39,836	39,836	-
Fund Balances (Deficit) at End of Year	<u>\$ 542,752</u>	<u>\$ 127,588</u>	<u>\$ 1,212,544</u>	<u>\$ 1,084,956</u>

**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, 2016

	<b>ACBDD (Beacon School) Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 5,896,484	\$ 5,896,484	\$ 6,328,743	\$ 432,259
Intergovernmental	3,999,752	4,703,520	5,313,103	609,583
Charges for Services	11,500	11,500	50,484	38,984
Other	335,000	211,960	192,362	(19,598)
<b>Total Revenue</b>	<b>10,242,736</b>	<b>10,823,464</b>	<b>11,884,692</b>	<b>1,061,228</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	3,418,779	3,675,093	3,630,530	44,563
Fringe Benefits	1,687,051	2,144,096	1,928,672	215,424
Contractual Services	1,320,000	1,630,000	1,338,225	291,775
Supplies and Materials	185,000	235,000	188,767	46,233
Capital Outlay and Equipment	15,000	46,000	39,131	6,869
Other	3,899,710	4,825,684	3,815,522	1,010,162
<b>Total Expenditures</b>	<b>10,525,540</b>	<b>12,555,873</b>	<b>10,940,847</b>	<b>1,615,026</b>
Excess of Revenues Over (Under) Expenditures	(282,804)	(1,732,409)	943,845	2,676,254
Fund Balances (Deficit) at Beginning of Year,	2,223,795	2,223,795	2,223,795	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,940,991</u>	<u>\$ 491,386</u>	<u>\$ 3,167,640</u>	<u>\$ 2,676,254</u>



**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, 2016

	<b>Ambulance Service Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,146,049	\$ 2,146,049	\$ 2,380,232	\$ 234,183
Intergovernmental	236,011	236,011	151,552	(84,459)
Charges for Services	1,583,976	1,583,976	1,728,249	144,273
Other	-	-	59,713	59,713
<b>Total Revenue</b>	<b>3,966,036</b>	<b>3,966,036</b>	<b>4,319,746</b>	<b>353,710</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Health				
Salary and Wages	2,080,107	2,065,207	2,025,875	39,332
Fringe Benefits	801,983	868,808	866,765	2,043
Contractual Services	323,392	309,105	255,939	53,166
Supplies and Materials	202,000	189,000	167,378	21,622
Capital Outlay and Equipment	294,000	666,433	639,099	27,334
Other	213,000	249,048	216,934	32,114
<b>Total Expenditures</b>	<b>3,914,482</b>	<b>4,347,601</b>	<b>4,171,990</b>	<b>175,611</b>
Excess of Revenues Over (Under) Expenditures	51,554	(381,565)	147,756	529,321
Fund Balances (Deficit) at Beginning of Year	1,242,552	1,242,552	1,242,552	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,294,106</u>	<u>\$ 860,987</u>	<u>\$ 1,390,308</u>	<u>\$ 529,321</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Major Capital Projects Fund**  
For the Year Ended December 31, 2016

	<b>Capital Improvements</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	204,659	115,379	18,541	96,838
<b>Debt Service:</b>				
Interest & Fiscal Charges	14,548	14,548	14,548	-
<b>Total Expenditures</b>	<b>219,207</b>	<b>129,927</b>	<b>33,089</b>	<b>96,838</b>
Excess of Revenues Over (Under) Expenditures	(219,207)	(129,927)	(33,089)	96,838
<b>Other Financing Sources (Uses):</b>				
Advances - In	515,976	515,976	121,317	(394,659)
Advances - Out	(121,317)	(121,317)	(121,317)	-
Transfers - In	14,548	14,548	14,548	-
<b>Total Other Financing Sources (Uses)</b>	<b>409,207</b>	<b>409,207</b>	<b>14,548</b>	<b>(394,659)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	190,000	279,280	(18,541)	(297,821)
Fund Balances (Deficit) at Beginning of Year	115,379	115,379	115,379	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 305,379</u>	<u>\$ 394,659</u>	<u>\$ 96,838</u>	<u>\$ (297,821)</u>

**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, 2016

	<b>Dog and Kennel Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges For Services	\$ 25,000	\$ 25,000	\$ 29,509	\$ 4,509
Licenses and Permits	160,000	160,000	161,816	1,816
Fines and Forfeitures	17,000	17,000	19,045	2,045
Other	8,500	8,500	7,794	(706)
<b>Total Revenue</b>	<b>210,500</b>	<b>210,500</b>	<b>218,164</b>	<b>7,664</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Salary and Wages	115,000	115,000	106,082	8,918
Fringe Benefits	51,530	51,530	48,483	3,047
Contractual Services	1,123	1,123	-	1,123
Supplies and Materials	11,500	25,500	19,575	5,925
Other	31,227	47,004	41,102	5,902
<b>Total Expenditures</b>	<b>210,380</b>	<b>240,157</b>	<b>215,242</b>	<b>24,915</b>
Excess of Revenues Over (Under) Expenditures	120	(29,657)	2,922	32,579
Fund Balances (Deficit) at Beginning of Year	29,889	29,889	29,889	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 30,009</u>	<u>\$ 232</u>	<u>\$ 32,811</u>	<u>\$ 32,579</u>

**County Donations Fund**

	<b>County Donations Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	<u>\$ 108</u>	<u>\$ 108</u>	<u>\$ 108</u>	<u>\$ -</u>

**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, 2016

	<b>Senior Citizens Levy Fund</b>			
	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property Taxes	\$ 664,626	\$ 664,626	\$ 710,405	\$ 45,779
Intergovernmental	79,380	79,380	80,893	1,513
<b>Total Revenue</b>	<b>744,006</b>	<b>744,006</b>	<b>791,298</b>	<b>47,292</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Senior Citizens				
Contractual Services	540,000	563,000	535,284	27,716
<b>Total Senior Citizens</b>	<b>540,000</b>	<b>563,000</b>	<b>535,284</b>	<b>27,716</b>
Meals on Wheels				
Contractual Services	230,000	230,000	230,000	-
<b>Total Meals on Wheels</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>770,000</b>	<b>793,000</b>	<b>765,284</b>	<b>27,716</b>
Excess of Revenues Over (Under) Expenditures	(25,994)	(48,994)	26,014	75,008
Fund Balances (Deficit) at Beginning of Year	83,682	83,682	83,682	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 57,688</u>	<u>\$ 34,688</u>	<u>\$ 109,696</u>	<u>\$ 75,008</u>

**Bikeway Maintenance Fund**

	<b>Bikeway Maintenance Fund</b>			
	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenue:</b>				
Other	\$ -	\$ -	\$ 1,385	\$ 1,385
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>1,385</b>	<b>1,385</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Conservation and Recreation				
Other	2,500	2,500	154	2,346
<b>Total Expenditures</b>	<b>2,500</b>	<b>2,500</b>	<b>154</b>	<b>2,346</b>
Excess of Revenues Over (Under) Expenditures	(2,500)	(2,500)	1,231	3,731
Fund Balances (Deficit) at Beginning of Year	3,043	3,043	3,043	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 543</u>	<u>\$ 543</u>	<u>\$ 4,274</u>	<u>\$ 3,731</u>

**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, 2016**

**Insurance Reimbursements Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 20,000	\$ 20,000	\$ 3,945	\$ (16,055)
<b>Total Revenue</b>	<b>20,000</b>	<b>20,000</b>	<b>3,945</b>	<b>(16,055)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive Capital Outlay and Equipment	20,000	11,021	6,517	4,504
<b>Total Expenditures</b>	<b>20,000</b>	<b>11,021</b>	<b>6,517</b>	<b>4,504</b>
Excess of Revenues Over (Under) Expenditures	-	8,979	(2,572)	(11,551)
Fund Balances (Deficit) at Beginning of Year	7,838	7,838	7,838	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 7,838	\$ 16,817	\$ 5,266	\$ (11,551)

**CD Revolving Loan Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 148	\$ 148
Interest	-	-	602	602
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>750</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	10,000	10,000	5,252	4,748
Other	-	110,000	110,000	-
<b>Total Expenditures</b>	<b>10,000</b>	<b>120,000</b>	<b>115,252</b>	<b>4,748</b>
Excess of Revenues Over (Under) Expenditures	(10,000)	(120,000)	(114,502)	5,498
<b>Other Financing Sources (Uses):</b>				
Loan Paybacks	-	-	25,795	25,795
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>25,795</b>	<b>25,795</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,000)	(120,000)	(88,707)	31,293
Fund Balances (Deficit) at Beginning of Year	318,082	318,082	318,082	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 308,082	\$ 198,082	\$ 229,375	\$ 31,293

**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, 2016**

**HSTS Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Intergovernmental	\$ -	\$ 30,650	\$ 30,650	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>30,650</b>	<b>30,650</b>	<b>-</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contract Services	-	30,650	29,650	1,000
<b>Total Expenditures</b>	<b>-</b>	<b>30,650</b>	<b>29,650</b>	<b>1,000</b>
Excess of Revenues Over (Under) Expenditures	-	-	1,000	1,000
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 1,000	\$ 1,000

**Litter Control Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	\$ -

**Health Ohio Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	\$ -

**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, 2016**

**State License Spay and Neuter Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500
Other	-	-	85	85
<b>Total Revenue</b>	<b>2,000</b>	<b>2,000</b>	<b>2,585</b>	<b>585</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	2,000	2,000	1,739	261
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>1,739</b>	<b>261</b>
Excess of Revenues Over (Under) Expenditures	-	-	846	846
Fund Balances (Deficit) at Beginning of Year	680	680	680	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 680	\$ 680	\$ 1,526	\$ 846

**Real Estate Assessment Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 812,100	\$ 812,100	\$ 823,374	\$ 11,274
<b>Total Revenue</b>	<b>812,100</b>	<b>812,100</b>	<b>823,374</b>	<b>11,274</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	310,000	310,000	270,915	39,085
Fringe Benefits	154,281	154,281	137,194	17,087
Contractual Services	355,000	355,000	301,547	53,453
Supplies and Materials	5,000	5,000	1,884	3,116
Capital Outlay and Equipment	15,000	15,000	6,033	8,967
Other	21,000	21,000	11,082	9,918
<b>Total Expenditures</b>	<b>860,281</b>	<b>860,281</b>	<b>728,655</b>	<b>131,626</b>
Excess of Revenues Over (Under) Expenditures	(48,181)	(48,181)	94,719	142,900
Fund Balances (Deficit) at Beginning of Year	737,308	737,308	737,308	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 689,127	\$ 689,127	\$ 832,027	\$ 142,900

**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, 2016**

**GIS Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 96,976	\$ 96,976	\$ 95,787	\$ (1,189)
Other	1,100	1,100	1,272	172
<b>Total Revenue</b>	<b>98,076</b>	<b>98,076</b>	<b>97,059</b>	<b>(1,017)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Salary and Wages	61,000	61,000	50,175	10,825
Fringe Benefits	30,448	30,448	29,159	1,289
Contractual Services	10,000	10,000	9,554	446
Supplies and Materials	1,000	1,000	-	1,000
Other	2,000	1,000	131	869
<b>Total Expenditures</b>	<b>104,448</b>	<b>103,448</b>	<b>89,019</b>	<b>14,429</b>
Excess of Revenues Over (Under) Expenditures	(6,372)	(5,372)	8,040	13,412
Fund Balances (Deficit) at Beginning of Year	6,866	6,866	6,866	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 494	\$ 1,494	\$ 14,906	\$ 13,412

**Help America Vote Act Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	2,380	2,380	409	1,971
<b>Total Expenditures</b>	<b>2,380</b>	<b>2,380</b>	<b>409</b>	<b>1,971</b>
Excess of Revenues Over (Under) Expenditures	(2,380)	(2,380)	(409)	1,971
Fund Balances (Deficit) at Beginning of Year	2,380	2,380	2,380	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 1,971	\$ 1,971

**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, 2016**

	<b>DRETAC Prosecutor Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 74,350	\$ 74,350	\$ 92,779	\$ 18,429
<b>Total Revenues</b>	<b>74,350</b>	<b>74,350</b>	<b>92,779</b>	<b>18,429</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	80,000	77,300	76,651	649
Fringe Benefits	14,728	14,728	12,542	2,186
Supplies and Materials	500	500	-	500
Capital Outlay and Equipment	500	500	-	500
Other	11,500	14,200	11,807	2,393
<b>Total Expenditures</b>	<b>107,228</b>	<b>107,228</b>	<b>101,000</b>	<b>6,228</b>
Excess of Revenues Over (Under) Expenditures	(32,878)	(32,878)	(8,221)	24,657
Fund Balances (Deficit) at Beginning of Year	74,817	74,817	74,817	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 41,939	\$ 41,939	\$ 66,596	\$ 24,657

**Diversions - Prosecuting Attorney Fund**

	<b>Diversions - Prosecuting Attorney Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 85,000	\$ 85,000	\$ 119,208	\$ 34,208
Other	127,000	127,000	132,707	5,707
<b>Total Revenue</b>	<b>212,000</b>	<b>212,000</b>	<b>251,915</b>	<b>39,915</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	210,000	210,000	199,482	10,518
Fringe Benefits	50,423	50,423	39,786	10,637
Other	12,000	12,000	869	11,131
<b>Total Expenditures</b>	<b>272,423</b>	<b>272,423</b>	<b>240,137</b>	<b>32,286</b>
Excess of Revenues Over (Under) Expenditures	(60,423)	(60,423)	11,778	72,201
Fund Balances (Deficit) at Beginning of Year	79,520	79,520	79,520	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 19,097	\$ 19,097	\$ 91,298	\$ 72,201

**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, 2016**

	<b>OCIS Prosecutor Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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 Empowerment Program Fund**

	<b>Athens County Empowerment Program Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$62,000	\$62,000	\$62,000	\$ -
<b>Total Revenue</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>-</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	62,000	77,500	62,140	15,360
<b>Total Expenditures</b>	<b>62,000</b>	<b>77,500</b>	<b>62,140</b>	<b>15,360</b>
Excess of Revenues Over (Under) Expenditures	-	(15,500)	(140)	15,360
Fund Balances (Deficit) at Beginning of Year	15,643	15,643	15,643	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 15,643	\$ 143	\$ 15,503	\$ 15,360

**ARRA VAWA Grant Fund**

	<b>ARRA VAWA Grant Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	1,878	1,878	1,878	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,878	\$ 1,878	\$ 1,878	\$ -

**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, 2016

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>JAG Grant Fund</b>				
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	23	23	23	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ -</u>

**JAG-IIL 2011 Grant**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	11	11	11	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ -</u>

**DRETAC Treasurer Fund**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 74,350	\$ 74,350	\$ 92,779	\$ 18,429
Other	1,550	1,550	3,383	1,833
<b>Total Revenues</b>	<b>75,900</b>	<b>75,900</b>	<b>96,162</b>	<b>20,262</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	70,000	70,000	43,493	26,507
Fringe Benefits	34,743	34,743	26,862	7,881
Contractual Services	13,000	13,000	7,706	5,294
Supplies and Materials	4,000	4,000	2,312	1,688
Capital Outlay and Equipment	4,500	4,500	3,679	821
Other	4,250	4,250	3,570	680
<b>Total Expenditures</b>	<b>130,493</b>	<b>130,493</b>	<b>87,622</b>	<b>42,871</b>
Excess of Revenues Over (Under) Expenditures	(54,593)	(54,593)	8,540	63,133
Fund Balances (Deficit) at Beginning of Year	88,943	88,943	88,943	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 34,350</u>	<u>\$ 34,350</u>	<u>\$ 97,483</u>	<u>\$ 63,133</u>

**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, 2016

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Victims Assistance Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$167,733	\$ 168,910	\$ 169,160	\$ 250
Other	668	668	-	(668)
<b>Total Revenue</b>	<b>168,401</b>	<b>169,578</b>	<b>169,160</b>	<b>(418)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	-	24,383	24,383	-
Fringe Benefits	320	9,259	8,962	297
Contractual Services	190,112	171,165	169,942	1,223
Supplies and Materials	2,168	2,168	1,500	668
Capital Outlay and Equipment	1,200	1,200	1,200	-
Other	1,447	1,447	1,338	109
<b>Total Expenditures</b>	<b>195,247</b>	<b>209,622</b>	<b>207,325</b>	<b>2,297</b>
Excess of Revenues Over (Under) Expenditures	(26,846)	(40,044)	(38,165)	1,879
<b>Other Financing Sources (Uses):</b>				
Transfers - In	26,526	32,332	33,000	668
<b>Total Other Financing Sources (Uses)</b>	<b>26,526</b>	<b>32,332</b>	<b>33,000</b>	<b>668</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(320)	(7,712)	(5,165)	2,547
Fund Balances (Deficit) at Beginning of Year	36,465	36,465	36,465	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 36,145</u>	<u>\$ 28,753</u>	<u>\$ 31,300</u>	<u>\$ 2,547</u>

**Probation Improvement and Incentive Grant - ODRC Fund**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental	\$64,833	\$64,833	\$91,015	\$ 26,182
<b>Total Revenue</b>	<b>64,833</b>	<b>64,833</b>	<b>91,015</b>	<b>26,182</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	64,554	77,533	68,964	8,569
Supplies	800	1,294	1,294	-
Other	18,624	5,151	-	5,151
<b>Total Expenditures</b>	<b>83,978</b>	<b>83,978</b>	<b>70,258</b>	<b>13,720</b>
Excess of Revenues Over (Under) Expenditures	(19,145)	(19,145)	20,757	39,902
Fund Balances (Deficit) at Beginning of Year	26,964	26,964	26,964	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 7,819</u>	<u>\$ 7,819</u>	<u>\$ 47,721</u>	<u>\$ 39,902</u>

**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, 2016

**Treasurer's Prepayment Interest Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ 200	\$ 200	\$ 257	\$ 57
<b>Total Revenue</b>	200	200	257	57
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	300	300	217	83
Other	50	50	-	50
<b>Total Expenditures</b>	350	350	217	133
Excess of Revenues Over (Under) Expenditures	(150)	(150)	40	190
Fund Balances (Deficit) at Beginning of Year	553	553	553	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 403</b>	<b>\$ 403</b>	<b>\$ 593</b>	<b>\$ 190</b>

**Tax Lien Administration Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 20,000	\$ 20,000	\$ 13,400	\$ (6,600)
<b>Total Revenues</b>	20,000	20,000	13,400	(6,600)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	5,000	5,000	-	5,000
Fringe Benefits	2,225	2,225	-	2,225
Contractual Services	3,500	7,000	2,118	4,882
Supplies	750	750	-	750
Capital Outlay and Equipment	1,500	1,500	236	1,264
Other	2,950	5,450	2,066	3,384
<b>Total Expenditures</b>	15,925	21,925	4,420	17,505
Excess of Revenues Over (Under) Expenditures	4,075	(1,925)	8,980	10,905
Fund Balances (Deficit) at Beginning of Year	16,332	16,332	16,332	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 20,407</b>	<b>\$ 14,407</b>	<b>\$ 25,312</b>	<b>\$ 10,905</b>

**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, 2016

**Mandatory Drug Fine Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 1,000	\$ 1,000	\$ 1,590	\$ 590
<b>Total Revenues</b>	1,000	1,000	1,590	590
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	1,000	1,946	1,925	21
<b>Total Expenditures</b>	1,000	1,946	1,925	21
Excess of Revenues Over (Under) Expenditures	-	(946)	(335)	611
Fund Balances (Deficit) at Beginning of Year	1,376	1,376	1,376	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 1,376</b>	<b>\$ 430</b>	<b>\$ 1,041</b>	<b>\$ 611</b>

**BCI Fingerprint Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 16,000	\$ 16,000	\$ 22,824	\$ 6,824
<b>Total Revenue</b>	16,000	16,000	22,824	6,824
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	16,000	24,188	24,188	-
<b>Total Expenditures</b>	16,000	24,188	24,188	-
Excess of Revenues Over (Under) Expenditures	-	(8,188)	(1,364)	6,824
Fund Balances (Deficit) at Beginning of Year	19,526	19,526	19,526	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 19,526</b>	<b>\$ 11,338</b>	<b>\$ 18,162</b>	<b>\$ 6,824</b>

**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, 2016**

**Concealed Carry Weapons Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 30,100	\$ 41,542	\$ 47,246	\$ 5,704
<b>Total Revenue</b>	<b>30,100</b>	<b>41,542</b>	<b>47,246</b>	<b>5,704</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	17,000	17,000	16,269	731
Fringe Benefits	4,321	4,321	3,575	746
Contractual Services	8,650	22,650	18,882	3,768
Supplies and Materials	1,000	9,600	9,163	437
<b>Total Expenditures</b>	<b>30,971</b>	<b>53,571</b>	<b>47,889</b>	<b>5,682</b>
Excess of Revenues Over (Under) Expenditures	(871)	(12,029)	(643)	11,386
Fund Balances (Deficit) at Beginning of Year	19,289	19,289	19,289	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 18,418	\$ 7,260	\$ 18,646	\$ 11,386

**Sheriff's Grant Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 100,000	\$ 143,600	\$ 171,388	\$ 27,788
<b>Total Revenue</b>	<b>100,000</b>	<b>143,600</b>	<b>171,388</b>	<b>27,788</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	85,000	136,600	136,358	242
Fringe Benefits	17,407	29,907	26,336	3,571
Supplies and Materials	7,500	3,500	449	3,051
Capital Outlay and Equipment	-	3,500	-	3,500
<b>Total Expenditures</b>	<b>109,907</b>	<b>173,507</b>	<b>163,143</b>	<b>10,364</b>
Excess of Revenues Over (Under) Expenditures	(9,907)	(29,907)	8,245	38,152
Fund Balances (Deficit) at Beginning of Year	32,495	32,495	32,495	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 22,588	\$ 2,588	\$ 40,740	\$ 38,152

**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, 2016**

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

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	-	600	569	31
<b>Total Expenditures</b>	<b>-</b>	<b>600</b>	<b>569</b>	<b>31</b>
Excess of Revenues Over (Under) Expenditures	-	(600)	(569)	31
Fund Balances (Deficit) at Beginning of Year	3,065	3,065	3,065	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,065	\$ 2,465	\$ 2,496	\$ 31

**Project Lifesaver Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	177	177	177	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 177	\$ 177	\$ 177	\$ -

**Canine Donations Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 2,000	\$ 2,000	\$ 1,315	\$ (685)
<b>Total Revenue</b>	<b>2,000</b>	<b>2,000</b>	<b>1,315</b>	<b>(685)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	2,000	3,704	3,469	235
<b>Total Expenditures</b>	<b>2,000</b>	<b>3,704</b>	<b>3,469</b>	<b>235</b>
Excess of Revenues Over (Under) Expenditures	-	(1,704)	(2,154)	(450)
Fund Balances (Deficit) at Beginning of Year	2,389	2,389	2,389	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,389	\$ 685	\$ 235	\$ (450)



**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, 2016**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>DUI Grant Fund</b>				
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	<u>\$ 215</u>	<u>\$ 215</u>	<u>\$ 215</u>	<u>\$ -</u>
<b>Clean Kids Grant Fund</b>				
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	<u>\$ 17</u>	<u>\$ 17</u>	<u>\$ 17</u>	<u>\$ -</u>
<b>DARE Grant Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 15,059	\$ 15,059	\$ 9,959	\$ (5,100)
Other	5,000	5,000	3,565	(1,435)
<b>Total Revenue</b>	20,059	20,059	13,524	(6,535)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	20,059	18,868	15,756	3,112
Other	7,500	15,000	14,654	346
<b>Total Expenditures</b>	27,559	33,868	30,410	3,458
Excess of Revenues Over (Under) Expenditures	(7,500)	(13,809)	(16,886)	(3,077)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	7,500	7,500	7,500	-
<b>Total Other Financing Sources (Uses)</b>	7,500	7,500	7,500	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(6,309)	(9,386)	(3,077)
Fund Balances (Deficit) at Beginning of Year	12,844	12,844	12,844	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 12,844</u>	<u>\$ 6,535</u>	<u>\$ 3,458</u>	<u>\$ (3,077)</u>

**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, 2016**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Drug Prevention Grant Fund</b>				
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	164	164	164	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 164</u>	<u>\$ 164</u>	<u>\$ 164</u>	<u>\$ -</u>
<b>OCIS-DVDA Sheriff Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 54,115	\$ 54,115	\$ 49,863	\$ (4,252)
<b>Total Revenue</b>	54,115	54,115	49,863	(4,252)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	66,535	63,841	62,504	1,337
<b>Total Expenditures</b>	66,535	63,841	62,504	1,337
Excess of Revenues Over (Under) Expenditures	(12,420)	(9,726)	(12,641)	(2,915)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	12,420	12,420	12,420	-
<b>Total Other Financing Sources (Uses)</b>	12,420	12,420	12,420	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	2,694	(221)	(2,915)
Fund Balances (Deficit) at Beginning of Year	1,558	1,558	1,558	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,558</u>	<u>\$ 4,252</u>	<u>\$ 1,337</u>	<u>\$ (2,915)</u>

**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, 2016**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Arson Registry</b>				
<b>Revenues:</b>				
Charges for Services	\$ 100	\$ 100	\$ -	\$ (100)
<b>Total Revenue</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>(100)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	100	75	-	75
<b>Total Expenditures</b>	<b>100</b>	<b>75</b>	<b>-</b>	<b>75</b>
Excess of Revenues Over (Under) Expenditures	-	25	-	(25)
Fund Balances (Deficit) at Beginning of Year	75	75	75	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 75	\$ 100	\$ 75	\$ (25)

**Drug Law Enforcement**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	-	1,341	1,341	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,341</b>	<b>1,341</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	(1,341)	(1,341)	-
Fund Balances (Deficit) at Beginning of Year	1,341	1,341	1,341	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,341	\$ -	\$ -	\$ -

**Common Pleas Computer Legal Research Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 5,100	\$ 5,100	\$ 4,541	\$ (559)
<b>Total Revenue</b>	<b>5,100</b>	<b>5,100</b>	<b>4,541</b>	<b>(559)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	5,000	5,000	3,829	1,171
<b>Total Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>3,829</b>	<b>1,171</b>
Excess of Revenues Over (Under) Expenditures	100	100	712	612
Fund Balances (Deficit) at Beginning of Year	8,719	8,719	8,719	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,819	\$ 8,819	\$ 9,431	\$ 612

**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, 2016**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Special Projects Common Pleas Fund</b>				
<b>Revenues:</b>				
Charges for Services	\$ 13,500	\$ 13,500	\$ 14,259	\$ 759
<b>Total Revenue</b>	<b>13,500</b>	<b>13,500</b>	<b>14,259</b>	<b>759</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	15,398	15,419	15,419	-
Fringe Benefits	2,500	2,501	2,497	4
Capital Outlay and Equipment	1,000	979	-	979
Other	400	399	-	399
<b>Total Expenditures</b>	<b>19,298</b>	<b>19,298</b>	<b>17,916</b>	<b>1,382</b>
Excess of Revenues Over (Under) Expenditures	(5,798)	(5,798)	(3,657)	2,141
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	-	1,700	1,700
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,700</b>	<b>1,700</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(5,798)	(5,798)	(1,957)	3,841
Fund Balances (Deficit) at Beginning of Year	6,027	6,027	6,027	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 229	\$ 229	\$ 4,070	\$ 3,841

**Common Pleas Monitoring Service Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 6,000	\$ 6,000	\$ 1,005	\$ (4,995)
<b>Total Revenue</b>	<b>6,000</b>	<b>6,000</b>	<b>1,005</b>	<b>(4,995)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
Excess of Revenues Over (Under) Expenditures	1,000	1,000	1,005	5
Fund Balances (Deficit) at Beginning of Year	8,323	8,323	8,323	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 9,323	\$ 9,323	\$ 9,328	\$ 5

**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, 2016**

**Special Projects - Mediation Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 5,000	\$ 5,000	\$ 4,570	\$ (430)
<b>Total Revenue</b>	<b>5,000</b>	<b>5,000</b>	<b>4,570</b>	<b>(430)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial	6,000	6,000	2,490	3,510
Contractual Services				
<b>Total Expenditures</b>	<b>6,000</b>	<b>6,000</b>	<b>2,490</b>	<b>3,510</b>
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,000)	2,080	3,080
Fund Balances (Deficit) at Beginning of Year	24,805	24,805	24,805	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 23,805</b>	<b>\$ 23,805</b>	<b>\$ 26,885</b>	<b>\$ 3,080</b>

**PSI Grant - Common Pleas Court**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 38,000	\$ (12,000)
<b>Total Revenue</b>	<b>50,000</b>	<b>50,000</b>	<b>38,000</b>	<b>(12,000)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	7,401	7,326	6,994	332
Fringe Benefits	1,206	1,281	1,242	39
Contractual Services	24,000	24,000	23,650	350
Supplies and Materials	1,037	1,037	919	118
Other	4,200	4,384	4,384	-
<b>Total Expenditures</b>	<b>37,844</b>	<b>38,028</b>	<b>37,189</b>	<b>839</b>
Excess of Revenues Over (Under) Expenditures	12,156	11,972	811	(11,161)
<b>Other Financing Sources (Uses):</b>				
Advances - In	10,000	10,000	10,000	-
Advances - Out	(10,000)	(10,000)	(10,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	12,156	11,972	811	(11,161)
Fund Balances (Deficit) at Beginning of Year	34	34	34	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 12,190</b>	<b>\$ 12,006</b>	<b>\$ 845</b>	<b>\$ (11,161)</b>

**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, 2016**

**Veterans Court Special Project Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 250	\$ 250
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>250</b>
<b>Expenditures</b>				
Excess of Revenues Over (Under) Expenditures	-	-	250	250
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 250</b>

**Indigent Guardianship Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 4,500	\$ 4,500	\$ 5,574	\$ 1,074
<b>Total Revenues</b>	<b>4,500</b>	<b>4,500</b>	<b>5,574</b>	<b>1,074</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,000	5,000	635	4,365
Fringe Benefits	300	300	209	91
Other	10,000	10,000	3,861	6,139
<b>Total Expenditures</b>	<b>15,300</b>	<b>15,300</b>	<b>4,705</b>	<b>10,595</b>
Excess of Revenues Over (Under) Expenditures	(10,800)	(10,800)	869	11,669
Fund Balances (Deficit) at Beginning of Year	15,280	15,280	15,280	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 4,480</b>	<b>\$ 4,480</b>	<b>\$ 16,149</b>	<b>\$ 11,669</b>

**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, 2016**

**Marriage License Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,677	\$ (323)
Licenses and Permits	6,000	6,000	5,814	(186)
<b>Total Revenue</b>	<b>12,000</b>	<b>12,000</b>	<b>11,491</b>	<b>(509)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	13,000	13,000	11,361	1,639
<b>Total Expenditures</b>	<b>13,000</b>	<b>13,000</b>	<b>11,361</b>	<b>1,639</b>
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,000)	130	1,130
Fund Balances (Deficit) at Beginning of Year	5,090	5,090	5,090	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 4,090</b>	<b>\$ 4,090</b>	<b>\$ 5,220</b>	<b>\$ 1,130</b>

**Probate/Juvenile Computerization Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 11,000	\$ 11,000	\$ 11,078	\$ 78
<b>Total Revenue</b>	<b>11,000</b>	<b>11,000</b>	<b>11,078</b>	<b>78</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Capital Outlay and Equipment	12,000	12,000	8,199	3,801
<b>Total Expenditures</b>	<b>12,000</b>	<b>12,000</b>	<b>8,199</b>	<b>3,801</b>
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,000)	2,879	3,879
Fund Balances (Deficit) at Beginning of Year	14,695	14,695	14,695	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 13,695</b>	<b>\$ 13,695</b>	<b>\$ 17,574</b>	<b>\$ 3,879</b>

**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, 2016**

**Probate/Juvenile Computer Legal Research Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 4,100	\$ 4,100	\$ 5,576	\$ 1,476
<b>Total Revenue</b>	<b>4,100</b>	<b>4,100</b>	<b>5,576</b>	<b>1,476</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	8,000	8,000	7,884	116
<b>Total Expenditures</b>	<b>8,000</b>	<b>8,000</b>	<b>7,884</b>	<b>116</b>
Excess of Revenues Over (Under) Expenditures	(3,900)	(3,900)	(2,308)	1,592
Fund Balances (Deficit) at Beginning of Year	9,313	9,313	9,313	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 5,413</b>	<b>\$ 5,413</b>	<b>\$ 7,005</b>	<b>\$ 1,592</b>

**Probate Court Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 7,000	\$ 7,000	\$ 8,675	\$ 1,675
<b>Total Revenue</b>	<b>7,000</b>	<b>7,000</b>	<b>8,675</b>	<b>1,675</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	39,000	39,000	-	39,000
<b>Total Expenditures</b>	<b>39,000</b>	<b>39,000</b>	<b>-</b>	<b>39,000</b>
Excess of Revenues Over (Under) Expenditures	(32,000)	(32,000)	8,675	40,675
Fund Balances (Deficit) at Beginning of Year	49,517	49,517	49,517	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 17,517</b>	<b>\$ 17,517</b>	<b>\$ 58,192</b>	<b>\$ 40,675</b>

**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, 2016**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Juvenile Drivers Interlock and Alcohol Monitoring Fund</b>				
<b>Revenues:</b>				
Charges for Services	\$ 100	\$ 100	\$ 385	\$ 285
<b>Total Revenue</b>	100	100	385	285
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	2,000	2,000	-	2,000
<b>Total Expenditures</b>	2,000	2,000	-	2,000
Excess of Revenues Over (Under) Expenditures	(1,900)	(1,900)	385	2,285
Fund Balances (Deficit) at Beginning of Year	2,905	2,905	2,905	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,005	\$ 1,005	\$ 3,290	\$ 2,285

**Juvenile Tobacco Intervention Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	19,849	19,849	-	19,849
<b>Total Expenditures</b>	19,849	19,849	-	19,849
Excess of Revenues Over (Under) Expenditures	(19,849)	(19,849)	-	19,849
Fund Balances (Deficit) at Beginning of Year	19,849	19,849	19,849	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 19,849	\$ 19,849

**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, 2016**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Indigent Drivers Alcohol Treatment Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 100	\$ 100	\$ 240	\$ 140
<b>Total Revenue</b>	100	100	240	140
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	3,000	3,000	-	3,000
<b>Total Expenditures</b>	3,000	3,000	-	3,000
Excess of Revenues Over (Under) Expenditures	(2,900)	(2,900)	240	3,140
Fund Balances (Deficit) at Beginning of Year	3,897	3,897	3,897	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 997	\$ 997	\$ 4,137	\$ 3,140

**Probate Court Mental Illness Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 30,570	\$ (19,430)
<b>Total Revenue</b>	50,000	50,000	30,570	(19,430)
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	30,000	30,000	21,625	8,375
Fringe Benefits	1,100	1,100	913	187
Contractual Services	50,000	50,000	35,820	14,180
<b>Total Expenditures</b>	81,100	81,100	58,358	22,742
Excess of Revenues Over (Under) Expenditures	(31,100)	(31,100)	(27,788)	3,312
Fund Balances (Deficit) at Beginning of Year	64,576	64,576	64,576	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 33,476	\$ 33,476	\$ 36,788	\$ 3,312

**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, 2016**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Juvenile Court Projects Fund</b>			
<b>Revenues:</b>				
Intergovernmental	\$ 14,000	\$ 14,000	\$ 13,409	\$ (591)
<b>Total Revenue</b>	<b>14,000</b>	<b>14,000</b>	<b>13,409</b>	<b>(591)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	4,000	4,000	427	3,573
Other	56,000	56,000	1,543	54,457
<b>Total Expenditures</b>	<b>60,000</b>	<b>60,000</b>	<b>1,970</b>	<b>58,030</b>
Excess of Revenues Over (Under) Expenditures	(46,000)	(46,000)	11,439	57,439
<b>Other Financing Sources (Uses):</b>				
Advances - In	20,000	20,000	40,000	20,000
Advances - Out	(20,000)	(60,000)	(60,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(40,000)</b>	<b>(20,000)</b>	<b>20,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(46,000)	(86,000)	(8,561)	77,439
Fund Balances (Deficit) at Beginning of Year	140,939	140,939	140,939	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 94,939	\$ 54,939	\$ 132,378	\$ 77,439

**Youth Services Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Youth Services Fund</b>			
<b>Revenues:</b>				
Intergovernmental	\$ 44,684	\$182,493	\$195,144	\$ 12,651
Other	-	760	760	-
<b>Total Revenue</b>	<b>44,684</b>	<b>183,253</b>	<b>195,904</b>	<b>12,651</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	40,000	132,456	84,368	48,088
Fringe Benefits	23,328	74,990	45,264	29,726
Contractual Services	30,000	72,490	53,390	19,100
Other	40,010	10,000	5,501	4,499
<b>Total Expenditures</b>	<b>133,338</b>	<b>289,936</b>	<b>188,523</b>	<b>101,413</b>
Excess of Revenues Over (Under) Expenditures	(88,654)	(106,683)	7,381	114,064
Fund Balances (Deficit) at Beginning of Year	113,274	113,274	113,274	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 24,620	\$ 6,591	\$ 120,655	\$ 114,064

**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, 2016**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Juvenile VOCA Grant Fund</b>			
<b>Revenues:</b>				
Intergovernmental	\$ 62,508	\$ 92,508	\$ 60,628	\$ (31,880)
<b>Total Revenue</b>	<b>62,508</b>	<b>92,508</b>	<b>60,628</b>	<b>(31,880)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	25,000	45,000	42,780	2,220
Fringe Benefits	15,289	31,582	27,934	3,648
Capital Outlay and Equipment	1,000	15,654	12,090	3,564
Other	1,500	4,563	2,323	2,240
<b>Total Expenditures</b>	<b>42,789</b>	<b>96,799</b>	<b>85,127</b>	<b>11,672</b>
Excess of Revenues Over (Under) Expenditures	19,719	(4,291)	(24,499)	(20,208)
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	54,734	60,000	5,266
Advances - Out	-	(40,000)	(40,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>14,734</b>	<b>20,000</b>	<b>5,266</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	19,719	10,443	(4,499)	(14,942)
Fund Balances (Deficit) at Beginning of Year	19,557	19,557	19,557	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 39,276	\$ 30,000	\$ 15,058	\$ (14,942)

**Common Pleas Computerization Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Common Pleas Computerization Fund</b>			
<b>Revenues:</b>				
Charges for Services	\$ 35,000	\$ 35,000	\$ 36,187	\$ 1,187
<b>Total Revenue</b>	<b>35,000</b>	<b>35,000</b>	<b>36,187</b>	<b>1,187</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Capital Outlay and Equipment	30,000	30,000	28,639	1,361
<b>Total Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>28,639</b>	<b>1,361</b>
Excess of Revenues Over (Under) Expenditures	5,000	5,000	7,548	2,548
Fund Balances (Deficit) at Beginning of Year	15,704	15,704	15,704	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 20,704	\$ 20,704	\$ 23,252	\$ 2,548

**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, 2016

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Law Library Resources Fund</b>				
<b>Revenues:</b>				
Charges for Services	\$ 200	\$ 200	\$ 395	\$ 195
Fines and Forfeitures	79,950	79,950	65,420	(14,530)
<b>Total Revenues</b>	<b>80,150</b>	<b>80,150</b>	<b>65,815</b>	<b>(14,335)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	33,711	33,732	33,732	-
Fringe Benefits	12,664	13,187	13,187	-
Contractual Services	3,700	3,929	2,386	1,543
Capital Outlay and Equipment	3,000	1,269	-	1,269
Other	33,000	33,958	28,589	5,369
<b>Total Expenditures</b>	<b>86,075</b>	<b>86,075</b>	<b>77,894</b>	<b>8,181</b>
Excess of Revenues Over (Under) Expenditures	(5,925)	(5,925)	(12,079)	(6,154)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	8,000	8,000	9,200	1,200
<b>Total Other Financing Sources (Uses)</b>	<b>8,000</b>	<b>8,000</b>	<b>9,200</b>	<b>1,200</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,075	2,075	(2,879)	(4,954)
Fund Balances (Deficit) at Beginning of Year	34,182	34,182	34,182	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 36,257</b>	<b>\$ 36,257</b>	<b>\$ 31,303</b>	<b>\$ (4,954)</b>

**Wendy's Wonderful Kids Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Other	12,804	12,804	-	(12,804)
<b>Total Revenue</b>	<b>82,804</b>	<b>82,804</b>	<b>70,000</b>	<b>(12,804)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	41,200	38,724	29,783	8,941
Fringe Benefits	27,093	17,556	11,790	5,766
Materials and Supplies	500	500	56	444
Other	13,500	23,037	21,267	1,770
<b>Total Expenditures</b>	<b>82,293</b>	<b>79,817</b>	<b>62,896</b>	<b>16,921</b>
Excess of Revenues Over (Under) Expenditures	511	2,987	7,104	4,117
Fund Balances (Deficit) at Beginning of Year	9,817	9,817	9,817	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 10,328</b>	<b>\$ 12,804</b>	<b>\$ 16,921</b>	<b>\$ 4,117</b>

**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, 2016

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>CDBG Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 1,068,836	\$ 1,068,836	\$ 1,072,014	\$ 3,178
Other	-	110,000	-	(110,000)
<b>Total Revenue</b>	<b>1,068,836</b>	<b>1,178,836</b>	<b>1,072,014</b>	<b>(106,822)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Contractual Services	1,068,836	1,011,210	1,007,316	3,894
Other	-	51,725	51,725	-
<b>Total Expenditures</b>	<b>1,068,836</b>	<b>1,062,935</b>	<b>1,059,041</b>	<b>3,894</b>
Excess of Revenues Over (Under) Expenditures	-	115,901	12,973	(102,928)
Fund Balances (Deficit) at Beginning of Year	64,410	64,410	64,410	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 64,410</b>	<b>\$ 180,311</b>	<b>\$ 77,383</b>	<b>\$ (102,928)</b>

**FEMA Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Other	-	323,082	323,082	-
<b>Total Expenditures</b>	<b>-</b>	<b>323,082</b>	<b>323,082</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	(323,082)	(323,082)	-
Fund Balances (Deficit) at Beginning of Year	323,082	323,082	323,082	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 323,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2016

**The Plains High School Bike Path Connector**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,496,741	\$ 1,496,741	\$ 28,282	\$ (1,468,459)
<b>Total Revenue</b>	<b>1,496,741</b>	<b>1,496,741</b>	<b>28,282</b>	<b>(1,468,459)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Conservation and Recreation				
Contractual Services	1,480,000	24,953	24,949	4
Materials and Supplies	-	1,278	1,278	-
Capital Outlay and Equipment	-	8,000	-	8,000
Other	-	18,000	18,000	-
<b>Total Expenditures</b>	<b>1,480,000</b>	<b>52,231</b>	<b>44,227</b>	<b>8,004</b>
Excess of Revenues Over (Under) Expenditures	16,741	1,444,510	(15,945)	(1,460,455)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	-	2,807	2,807
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>2,807</b>	<b>2,807</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	16,741	1,444,510	(13,138)	(1,457,648)
Fund Balances (Deficit) at Beginning of Year	40,116	40,116	40,116	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 56,857</b>	<b>\$ 1,484,626</b>	<b>\$ 26,978</b>	<b>\$ (1,457,648)</b>

**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, 2016

**Emergency Management Agency Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 41,151	\$ 41,151	\$ 50,953	\$ 9,802
Other	5,000	5,000	300	(4,700)
<b>Total Revenue</b>	<b>46,151</b>	<b>46,151</b>	<b>51,253</b>	<b>5,102</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	49,669	51,549	51,537	12
Fringe Benefits	7,773	8,538	8,509	29
Contractual Services	1,200	200	-	200
Supplies and Materials	11,000	11,000	10,496	504
Capital Outlay and Equipment	18,787	20,157	19,603	554
Other	10,234	9,864	3,891	5,973
<b>Total Expenditures</b>	<b>98,663</b>	<b>101,308</b>	<b>94,036</b>	<b>7,272</b>
Excess of Revenues Over (Under) Expenditures	(52,512)	(55,157)	(42,783)	12,374
<b>Other Financing Sources (Uses):</b>				
Transfers - In	37,731	37,731	37,731	-
<b>Total Other Financing Sources (Uses)</b>	<b>37,731</b>	<b>37,731</b>	<b>37,731</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(14,781)	(17,426)	(5,052)	12,374
Fund Balances (Deficit) at Beginning of Year	34,283	34,283	34,283	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 19,502</b>	<b>\$ 16,857</b>	<b>\$ 29,231</b>	<b>\$ 12,374</b>

**Local Emergency Planning Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 14,822	\$ 14,822	\$ 14,295	\$ (527)
<b>Total Revenue</b>	<b>14,822</b>	<b>14,822</b>	<b>14,295</b>	<b>(527)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	5,000	10,000	9,525	475
Materials and Supplies	200	200	4	196
Other	9,622	9,622	3,686	5,936
<b>Total Expenditures</b>	<b>14,822</b>	<b>19,822</b>	<b>13,215</b>	<b>6,607</b>
Excess of Revenues Over (Under) Expenditures	-	(5,000)	1,080	6,080
Fund Balances (Deficit) at Beginning of Year	11,056	11,056	11,056	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 11,056</b>	<b>\$ 6,056</b>	<b>\$ 12,136</b>	<b>\$ 6,080</b>



**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, 2016**

**Child Support Enforcement Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,373,600	\$ 1,373,600	\$ 1,585,831	\$ 212,231
Charges for Services	249,000	249,000	130,493	(118,507)
<b>Total Revenue</b>	<b>1,622,600</b>	<b>1,622,600</b>	<b>1,716,324</b>	<b>93,724</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	680,000	680,000	649,944	30,056
Fringe Benefits	460,514	482,514	475,098	7,416
Contractual Services	750,000	850,000	798,096	51,904
Other	48,000	49,500	41,901	7,599
<b>Total Expenditures</b>	<b>1,938,514</b>	<b>2,062,014</b>	<b>1,965,039</b>	<b>96,975</b>
Excess of Revenues Over (Under) Expenditures	(315,914)	(439,414)	(248,715)	190,699
<b>Other Financing Sources (Uses):</b>				
Transfers - In	324,000	324,000	321,954	(2,046)
<b>Total Other Financing Sources (Uses)</b>	<b>324,000</b>	<b>324,000</b>	<b>321,954</b>	<b>(2,046)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,086	(115,414)	73,239	188,653
Fund Balances (Deficit) at Beginning of Year	274,639	274,639	274,639	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 282,725</b>	<b>\$ 159,225</b>	<b>\$ 347,878</b>	<b>\$ 188,653</b>

**WIA Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 850,000	\$ 850,000	\$ 916,741	\$ 66,741
Other	-	-	76,000	76,000
<b>Total Revenue</b>	<b>850,000</b>	<b>850,000</b>	<b>992,741</b>	<b>142,741</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	600,000	660,000	591,982	68,018
Other	250,000	380,000	323,597	56,403
<b>Total Expenditures</b>	<b>850,000</b>	<b>1,040,000</b>	<b>915,579</b>	<b>124,421</b>
Excess of Revenues Over (Under) Expenditures	-	(190,000)	77,162	267,162
Fund Balances (Deficit) at Beginning of Year	313,245	313,245	313,245	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 313,245</b>	<b>\$ 123,245</b>	<b>\$ 390,407</b>	<b>\$ 267,162</b>

**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, 2016**

**CCMEP WIOA Youth Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 75,000	\$ 50,000	\$ (25,000)
<b>Total Revenue</b>	<b>-</b>	<b>75,000</b>	<b>50,000</b>	<b>(25,000)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	-	50,000	26,712	23,288
<b>Total Expenditures</b>	<b>-</b>	<b>50,000</b>	<b>26,712</b>	<b>23,288</b>
Excess of Revenues Over (Under) Expenditures	-	25,000	23,288	(1,712)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 23,288</b>	<b>\$ (1,712)</b>

**911 Emergency Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales Tax	\$ 1,661,096	\$ 1,661,096	\$ 1,690,512	\$ 29,416
Other	64,534	64,534	166,914	102,380
<b>Total Revenue</b>	<b>1,725,630</b>	<b>1,725,630</b>	<b>1,857,426</b>	<b>131,796</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	916,880	916,880	834,894	81,986
Fringe Benefits	336,237	369,637	357,809	11,828
Contractual Services	276,588	299,566	273,187	26,379
Supplies and Materials	16,500	15,930	14,638	1,292
Capital Outlay and Equipment	341,085	437,134	411,755	25,379
Other	116,192	125,121	107,587	17,534
<b>Total Expenditures</b>	<b>2,003,482</b>	<b>2,164,268</b>	<b>1,999,870</b>	<b>164,398</b>
Excess of Revenues Over (Under) Expenditures	(277,852)	(438,638)	(142,444)	296,194
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	371,265	371,265	-
Advances - Out	-	(371,265)	(371,265)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(277,852)	(438,638)	(142,444)	296,194
Fund Balances (Deficit) at Beginning of Year	667,055	667,055	667,055	-
Prior Year Encumbrances Appropriated	146,076	146,076	146,076	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 535,279</b>	<b>\$ 374,493</b>	<b>\$ 670,687</b>	<b>\$ 296,194</b>

**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, 2016

**LBRS Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	-	109,957	109,957	-
<b>Total Expenditures</b>	-	109,957	109,957	-
Excess of Revenues Over (Under) Expenditures	-	(109,957)	(109,957)	-
Fund Balances (Deficit) at Beginning of Year	109,957	109,957	109,957	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 109,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**911 Government Assistance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 116,501	\$ 116,501	\$ 106,792	\$ (9,709)
<b>Total Revenue</b>	116,501	116,501	106,792	(9,709)
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	469,915	469,915	469,915	-
<b>Total Expenditures</b>	469,915	469,915	469,915	-
Excess of Revenues Over (Under) Expenditures	(353,414)	(353,414)	(363,123)	(9,709)
Fund Balances (Deficit) at Beginning of Year	202,552	202,552	202,552	-
Prior Year Encumbrances Appropriated	469,915	469,915	469,915	-
Fund Balances (Deficit) at End of Year	<u>319,053</u>	<u>319,053</u>	<u>309,344</u>	<u>(9,709)</u>

**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, 2016

**T.B. Hospital Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 98,808	\$ 98,808	\$ 105,553	\$ 6,745
Intergovernmental	10,815	10,815	10,954	139
<b>Total Revenue</b>	109,623	109,623	116,507	6,884
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contractual Services	1,179,700	1,175,462	119,630	1,055,832
Other	10,250	8,250	2,904	5,346
<b>Total Expenditures</b>	1,189,950	1,183,712	122,534	1,061,178
Excess of Revenues Over (Under) Expenditures	(1,080,327)	(1,074,089)	(6,027)	1,068,062
Fund Balances (Deficit) at Beginning of Year	1,156,876	1,156,876	1,156,876	-
Prior Year Encumbrances Appropriated	11,700	11,700	11,700	-
Fund Balances (Deficit) at End of Year	<u>\$ 88,249</u>	<u>\$ 94,487</u>	<u>\$ 1,162,549</u>	<u>\$ 1,068,062</u>

**Emergency Relief and Cleanup Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works				
Contractual Services	5,000	5,000	-	5,000
Other	5,000	5,000	600	4,400
<b>Total Expenditures</b>	10,000	10,000	600	9,400
Excess of Revenues Over (Under) Expenditures	(10,000)	(10,000)	(600)	9,400
Fund Balances (Deficit) at Beginning of Year	29,357	29,357	29,357	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 19,357</u>	<u>\$ 19,357</u>	<u>\$ 28,757</u>	<u>\$ 9,400</u>

**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, 2016

	<b>Title Administration Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 375,000	\$ 375,000	\$ 392,781	\$ 17,781
Interest	100	100	187	87
Other	-	-	95	95
<b>Total Revenue</b>	<b>375,100</b>	<b>375,100</b>	<b>393,063</b>	<b>17,963</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	151,622	172,422	172,373	49
Fringe Benefits	111,660	114,160	105,366	8,794
Contractual Services	61,000	61,000	45,792	15,208
Supplies and Materials	15,000	15,000	12,743	2,257
Other	21,000	21,000	10,026	10,974
<b>Total Expenditures</b>	<b>360,282</b>	<b>383,582</b>	<b>346,300</b>	<b>37,282</b>
Excess of Revenues Over (Under) Expenditures	14,818	(8,482)	46,763	55,245
Fund Balances (Deficit) at Beginning of Year	435,950	435,950	435,950	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 450,768</b>	<b>\$ 427,468</b>	<b>\$ 482,713</b>	<b>\$ 55,245</b>

**Recorder Equipment Fund**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	<b>Revenues:</b>			
Charges for Services	\$ 22,000	\$ 22,000	\$ 25,372	\$ 3,372
<b>Total Revenue</b>	<b>22,000</b>	<b>22,000</b>	<b>25,372</b>	<b>3,372</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	50,000	50,000	3,028	46,972
<b>Total Expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>3,028</b>	<b>46,972</b>
Excess of Revenues Over (Under) Expenditures	(28,000)	(28,000)	22,344	50,344
Fund Balances (Deficit) at Beginning of Year	207,673	207,673	207,673	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 179,673</b>	<b>\$ 179,673</b>	<b>\$ 230,017</b>	<b>\$ 50,344</b>

**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, 2016

	<b>Unclaimed Money Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 8,138	\$ 8,138
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>8,138</b>	<b>8,138</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Other	25,000	25,000	4,998	20,002
<b>Total Other</b>	<b>25,000</b>	<b>25,000</b>	<b>4,998</b>	<b>20,002</b>
<b>Total Expenditures</b>	<b>25,000</b>	<b>25,000</b>	<b>4,998</b>	<b>20,002</b>
Excess of Revenues Over (Under) Expenditures	(25,000)	(25,000)	3,140	28,140
Fund Balances (Deficit) at Beginning of Year	70,207	70,207	70,207	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 45,207</b>	<b>\$ 45,207</b>	<b>\$ 73,347</b>	<b>\$ 28,140</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Debt Service Funds**  
For the Year Ended December 31, 2016

	<b>Jail Bond Retirement Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	<u>\$ 4,057</u>	<u>\$ 4,057</u>	<u>\$ 4,057</u>	<u>\$ -</u>

**691 Landfill Loan Retirement Fund**

	<b>691 Landfill Loan Retirement Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	53,233	53,233	53,233	-
Interest & Fiscal Charges	1,132	1,132	85	1,047
Total Debt Service	54,365	54,365	53,318	1,047
<b>Total Expenditures</b>	54,365	54,365	53,318	1,047
Excess of Revenues Over (Under) Expenditures	(54,365)	(54,365)	(53,318)	1,047
<b>Other Financing Sources (Uses):</b>				
Transfers - In	54,365	54,365	54,365	-
<i>Total Other Financing Sources (Uses)</i>	54,365	54,365	54,365	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	1,047	1,047
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,047</u>	<u>\$ 1,047</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Debt Service Funds**  
For the Year Ended December 31, 2016

	<b>Beacon Bond Retirement Fund</b>			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 3	\$ 3
<b>Total Revenue</b>	-	-	3	3
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	3	3
Fund Balances (Deficit) at Beginning of Year	2,633	2,633	2,633	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 2,633</u>	<u>\$ 2,633</u>	<u>\$ 2,636</u>	<u>\$ 3</u>

**Building Renovations Fund**

	<b>Building Renovations Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	45,000	45,000	45,000	-
Interest & Fiscal Charges	22,372	22,371	22,371	-
Other	1,190	1,059	1,059	-
Total Debt Service	68,562	68,430	68,430	-
<b>Total Expenditures</b>	68,562	68,430	68,430	-
Excess of Revenues Over (Under) Expenditures	(68,562)	(68,430)	(68,430)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	68,562	68,562	68,430	(132)
<i>Total Other Financing Sources (Uses)</i>	68,562	68,562	68,430	(132)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	132	-	(132)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ -</u>	<u>\$ 132</u>	<u>\$ -</u>	<u>\$ (132)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Debt Service Funds**  
For the Year Ended December 31, 2016

<b>EMA Truck Bond Retirement Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	140	140	140	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ -</u>

<b>Equipment Loan Retirement Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	4,148	4,144	4,144	-
Interest & Fiscal Charges	211	215	215	-
Total Debt Service	<u>4,359</u>	<u>4,359</u>	<u>4,359</u>	<u>-</u>
<b>Total Expenditures</b>	<u>4,359</u>	<u>4,359</u>	<u>4,359</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(4,359)	(4,359)	(4,359)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	4,359	4,359	4,359	-
<i>Total Other Financing Sources (Uses)</i>	<u>4,359</u>	<u>4,359</u>	<u>4,359</u>	<u>-</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Debt Service Funds**  
For the Year Ended December 31, 2016

<b>Engineer Equipment Bond Retirement Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	32,956	32,936	32,936	-
Interest & Fiscal Charges	7,591	7,611	7,611	-
Total Debt Service	<u>40,547</u>	<u>40,547</u>	<u>40,547</u>	<u>-</u>
<b>Total Expenditures</b>	<u>40,547</u>	<u>40,547</u>	<u>40,547</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(40,547)	(40,547)	(40,547)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	40,547	40,547	40,547	-
<i>Total Other Financing Sources (Uses)</i>	<u>40,547</u>	<u>40,547</u>	<u>40,547</u>	<u>-</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Plains Water Assessment Bond Retirement Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	204	204	204	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 204</u>	<u>\$ 204</u>	<u>\$ 204</u>	<u>\$ -</u>

<b>Plains Sewer Assessment Bond Retirement Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	400	400	400	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ -</u>

**ATHENS COUNTY, OHIO**

**Schedule of Revenues, Expenditures And Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

**County Home Improvement Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	<u>\$ 809</u>	<u>\$ 809</u>	<u>\$ 809</u>	<u>\$ -</u>

**Dog Shelter Construction Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	<u>\$ 492</u>	<u>\$ 492</u>	<u>\$ 492</u>	<u>\$ -</u>

**Capital Projects Fund**

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

**ATHENS COUNTY, OHIO**

**Schedule of Revenues, Expenditures And Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

**Beacon Capital Improvement Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	400,000	400,000	256,795	143,205
<b>Total Expenditures</b>	<u>400,000</u>	<u>400,000</u>	<u>256,795</u>	<u>143,205</u>
Excess of Revenues Over (Under) Expenditures	(400,000)	(400,000)	(256,795)	143,205
Fund Balances (Deficit) at Beginning of Year	1,353,136	1,353,136	1,353,136	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 953,136</u>	<u>\$ 953,136</u>	<u>\$ 1,096,341</u>	<u>\$ 143,205</u>

**Childrens Services Capital Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	250,000	250,000	9,289	240,711
<b>Total Expenditures</b>	<u>250,000</u>	<u>250,000</u>	<u>9,289</u>	<u>240,711</u>
Excess of Revenues Over (Under) Expenditures	(250,000)	(250,000)	(9,289)	240,711
Fund Balances (Deficit) at Beginning of Year	2,117,869	2,117,869	2,117,869	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,867,869</u>	<u>\$ 1,867,869</u>	<u>\$ 2,108,580</u>	<u>\$ 240,711</u>

**ATHENS COUNTY, OHIO**

**Schedule of Revenues, Expenditures And Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

	Issue I Projects Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 645,474	\$ 642,826	\$ (2,648)
<b>Total Revenue</b>	-	645,474	642,826	(2,648)
<b>Expenditures:</b>				
Capital Outlay	-	642,826	642,826	-
<b>Total Expenditures</b>	-	642,826	642,826	-
Excess of Revenues Over (Under) Expenditures	-	2,648	-	(2,648)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 2,648	\$ -	\$ (2,648)

**CR24A Bikeway ODNR Fund**

	CR24A Bikeway ODNR Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 60,437	\$ -	\$ (60,437)
Other	-	-	18,000	18,000
<b>Total Revenue</b>	-	60,437	18,000	(42,437)
<b>Expenditures:</b>				
Capital Outlay	-	63,788	63,638	150
<b>Total Expenditures</b>	-	63,788	63,638	150
Excess of Revenues Over (Under) Expenditures	-	(3,351)	(45,638)	(42,287)
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	127,800	60,437	(67,363)
<b>Total Other Financing Sources (Uses)</b>	-	127,800	60,437	(67,363)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	124,449	14,799	(109,650)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 124,449	\$ 14,799	\$ (109,650)

**ATHENS COUNTY, OHIO**

**Schedule of Revenues, Expenditures And Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

	Chauncey Bikeway Spur Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 28,760	\$ 28,760	\$ -
Other	-	3,587	5,900	2,313
<b>Total Revenue</b>	-	32,347	34,660	2,313
<b>Expenditures:</b>				
Capital Outlay	-	38,347	38,347	-
<b>Total Expenditures</b>	-	38,347	38,347	-
Excess of Revenues Over (Under) Expenditures	-	(6,000)	(3,687)	2,313
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	6,000	6,000	-
<b>Total Other Financing Sources (Uses)</b>	-	6,000	6,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	2,313	2,313
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ 2,313	\$ 2,313

**Safety Capital Grant Fund**

	Safety Capital Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 371,265	\$ 371,265	\$ -
<b>Total Revenue</b>	-	371,265	371,265	-
<b>Expenditures:</b>				
Capital Outlay	-	371,265	371,265	-
<b>Total Expenditures</b>	-	371,265	371,265	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	371,265	371,265	-
Advances - Out	-	(371,265)	(371,265)	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
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**

---

***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.

Employee Benefits Trust

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

Dental Self-Insurance

To account for funds held to pay for dental insurance for County employees.

JFS Self-Insurance

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



**ATHENS COUNTY, OHIO**  
**Combining Statement of Net Position**  
**Nonmajor Enterprise Funds**  
December 31, 2016

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Assets:</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 119,600	\$ 42,883	\$ 62	\$ 10,493	\$ 173,038
Cash and Cash Equivalents in Segregated Accounts	52,244	10,521	-	-	62,765
<i>Receivables:</i>					
Accounts	67,115	19,037	-	-	86,152
Materials and Supplies Inventory	28,938	4,712	-	-	33,650
Prepaid Items	4,939	-	-	-	4,939
<b>Total Current Assets</b>	<b>272,836</b>	<b>77,153</b>	<b>62</b>	<b>10,493</b>	<b>360,544</b>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241	-	-	-	22,241
Depreciable Capital Assets, Net	400,314	42,988	-	-	443,302
<b>Total Noncurrent Assets</b>	<b>422,555</b>	<b>42,988</b>	<b>-</b>	<b>-</b>	<b>465,543</b>
<b>Total Assets</b>	<b>695,391</b>	<b>120,141</b>	<b>62</b>	<b>10,493</b>	<b>826,087</b>
<b>Deferred Outflows of Resources</b>	<b>44,252</b>	<b>8,042</b>	<b>-</b>	<b>-</b>	<b>52,294</b>
<b>Liabilities:</b>					
<i>Current Liabilities:</i>					
Accounts Payable	661	973	-	8,643	10,277
Contracts Payable	1,496	-	-	-	1,496
Accrued Wages and Benefits	1,577	-	-	-	1,577
Compensated Absences Payable	22,516	11,117	-	-	33,633
Interfund Payable	-	-	-	-	-
Intergovernmental Payable	32,343	5,665	-	-	38,008
Accrued Interest Payable	245	-	-	-	245
OWDA Loans Payable	-	1,307	-	-	1,307
FmHA Loans Payable	3,400	-	-	-	3,400
<b>Total Current Liabilities</b>	<b>62,238</b>	<b>19,062</b>	<b>-</b>	<b>8,643</b>	<b>89,943</b>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	110,459	20,073	-	-	130,532
Compensated Absences Payable	8,503	-	-	-	8,503
OWDA Loans Payable	-	45,927	-	-	45,927
FmHA Loans Payable	11,400	-	-	-	11,400
<b>Total Long-Term Liabilities</b>	<b>130,362</b>	<b>66,000</b>	<b>-</b>	<b>-</b>	<b>196,362</b>
<b>Total Liabilities</b>	<b>192,600</b>	<b>85,062</b>	<b>-</b>	<b>8,643</b>	<b>286,305</b>
<b>Deferred Inflows of Resources</b>	<b>1,704</b>	<b>386</b>	<b>-</b>	<b>-</b>	<b>2,090</b>
<b>Net Position:</b>					
Net Investment in Capital Assets Unrestricted	407,755	-	-	-	407,755
	137,584	42,735	62	1,850	182,231
<b>Total Net Position</b>	<b>\$ 545,339</b>	<b>\$ 42,735</b>	<b>\$ 62</b>	<b>\$ 1,850</b>	<b>\$ 589,986</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2016

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Operating Revenues:</b>					
Charges for Services	\$ 646,113	\$ 127,031	\$ -	\$ -	\$ 773,144
Special Assessments	-	58	-	-	58
Tap-In Fees	28,620	2,450	-	-	31,070
Other Revenues	7,263	4,203	-	-	11,466
<b>Total Operating Revenues</b>	<b>681,996</b>	<b>133,742</b>	<b>-</b>	<b>-</b>	<b>815,738</b>
<b>Operating Expenses:</b>					
Personal Services	90,161	18,276	-	-	108,437
Fringe Benefits	21,502	18,560	-	-	40,062
Contractual Services	437,819	77,647	-	-	515,466
Materials and Supplies	18,553	2,839	-	8,643	30,035
Other Expenses	10,838	6,550	-	-	17,388
Depreciation	35,690	5,246	-	-	40,936
<b>Total Operating Expenses</b>	<b>614,563</b>	<b>129,118</b>	<b>-</b>	<b>8,643</b>	<b>752,324</b>
<b>Operating Income (Loss)</b>	<b>67,433</b>	<b>4,624</b>	<b>-</b>	<b>(8,643)</b>	<b>63,414</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	10	-	-	-	10
Loss on Sale of Capital Asset	-	-	-	-	-
Interest and Fiscal Charges	(850)	(984)	-	-	(1,834)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(840)</b>	<b>(984)</b>	<b>-</b>	<b>-</b>	<b>(1,824)</b>
<b>Change in Net Position</b>	<b>66,593</b>	<b>3,640</b>	<b>-</b>	<b>(8,643)</b>	<b>61,590</b>
<b>Net Position at Beginning of Year, as Restated</b>	<b>478,746</b>	<b>39,095</b>	<b>62</b>	<b>10,493</b>	<b>528,396</b>
<b>Net Position at End of Year</b>	<b>\$ 545,339</b>	<b>\$ 42,735</b>	<b>\$ 62</b>	<b>\$ 1,850</b>	<b>\$ 589,986</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
For The Year Ended December 31, 2015

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$642,079	\$129,870	\$0	\$0	\$ 771,949
Cash Received from Other Revenues	7,387	4,159	-	-	11,546
Cash Payments for Employees	(110,852)	(24,353)	-	-	(135,205)
Cash Payments for Contractual Services	(455,208)	(72,781)	-	-	(527,989)
Cash Payments for Supplies & Materials	(33,006)	(5,348)	-	-	(38,354)
Cash Payments for Other Expenses	(11,788)	(5,506)	-	-	(17,294)
<i>Net Cash from Operating Activities</i>	38,612	26,041	-	-	64,653
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(905)	(983)	-	-	(1,888)
Principal Retirement of Bonds, Loans & Notes	(3,300)	(2,576)	-	-	(5,876)
Proceeds Received from Sale of Assets	-	-	-	-	-
Cash Paid for Capital Assets	-	-	-	-	-
<i>Net Cash from Capital and Related Financing Activities</i>	(4,205)	(3,559)	-	-	(7,764)
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	9	-	-	-	9
<i>Net Cash from Investing Activities</i>	9	-	-	-	9
Net Increase (Decrease) in Cash and Cash Equivalents	34,416	22,482	-	-	56,898
Cash and Cash Equivalents at Beginning of Year	137,428	30,922	62	10,493	178,905
Cash and Cash Equivalents at End of Year	<u>\$ 171,844</u>	<u>\$ 53,404</u>	<u>\$ 62</u>	<u>\$ 10,493</u>	<u>\$ 235,803</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$67,433	\$4,624	\$0	(\$8,643)	\$ 63,414
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	35,690	5,246	-	-	40,936
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(32,530)	287	-	-	(32,243)
(Increase) Decrease in Interfund Receivable	-	-	-	-	-
(Increase) Decrease in Deferred Outflows	(29,198)	(8,042)	-	-	(37,240)
(Increase) Decrease in Material & Supply Inventory	(14,614)	(737)	-	-	(15,351)
(Increase) Decrease in Prepaid Items	(229)	338	-	-	109
Increase (Decrease) in Accounts Payable	(9,613)	(1,865)	-	8,643	(2,835)
Increase (Decrease) in Contracts Payable	(7,423)	-	-	-	(7,423)
Increase (Decrease) in Accrued Wages & Benefits	549	(216)	-	-	333
Increase (Decrease) in Compensated Absences	876	312	-	-	1,188
Increase (Decrease) in Interfund Payable	-	-	-	-	-
Increase (Decrease) in Intergovernmental Payable	(773)	5,635	-	-	4,862
Increase (Decrease) in Net Pension Liability	27,068	20,073	-	-	47,141
Increase (Decrease) in Deferred Inflows	1,376	386	-	-	1,762
<i>Net Cash from Operating Activities</i>	<u>\$ 38,612</u>	<u>\$ 26,041</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,653</u>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2016

	Plains Sewer Revenue Fund			Variance with Final Budget Positive
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$ 27,000	\$ 21,000	\$ 36,510	\$ 15,510
Charges for Services	380,109	386,109	394,451	8,342
Other	-	-	29,107	29,107
<b>Total Revenue</b>	<b>407,109</b>	<b>407,109</b>	<b>460,068</b>	<b>52,959</b>
<b>Expenses:</b>				
Salary and Wages	79,400	88,100	87,941	159
Fringe Benefits	44,640	39,678	38,944	734
Contractual Services	220,000	486,362	471,471	14,891
Supplies and Materials	31,000	84,566	83,566	1,000
Other	17,000	17,000	15,722	1,278
<b>Debt Service:</b>				
Principal Retirement	151,693	128,922	128,921	1
Interest and Fiscal Charges	28,552	28,580	20,133	8,447
<b>Total Expenses</b>	<b>572,285</b>	<b>873,208</b>	<b>846,698</b>	<b>26,510</b>
Excess of Revenues Over (Under) Expenses	(165,176)	(466,099)	(386,630)	79,469
<b>Other Financing Sources (Uses)</b>				
Proceeds of Loans	-	299,336	299,336	-
Transfers In	75,243	-	-	-
<b>Total Other Fin. Sources (Uses)</b>	<b>75,243</b>	<b>299,336</b>	<b>299,336</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(89,933)	(166,763)	(87,294)	79,469
Fund Equity (Deficit) at Beginning of Year	330,377	330,377	330,377	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	<u>\$ 240,444</u>	<u>\$ 163,614</u>	<u>\$ 243,083</u>	<u>\$ 79,469</u>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2016

	Buchtel Sewer Revenue Fund			Variance with Final Budget Positive
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 185,071	\$ 185,071	\$ 183,322	\$ (1,749)
Other	-	-	1,006	1,006
<b>Total Revenue</b>	<b>185,071</b>	<b>185,071</b>	<b>184,328</b>	<b>(743)</b>
<b>Expenses:</b>				
Salary and Wages	56,000	57,500	55,611	1,889
Fringe Benefits	29,404	30,104	29,916	188
Contractual Services	102,122	97,422	75,100	22,322
Supplies and Materials	3,000	5,500	3,355	2,145
Other	7,000	6,256	385	5,871
<b>Debt Service:</b>				
Principal Retirement	12,300	12,300	12,300	-
Interest and Fiscal Charges	28,196	28,197	28,197	-
<b>Total Expenses</b>	<b>238,022</b>	<b>237,279</b>	<b>204,864</b>	<b>32,415</b>
Excess of Revenues Over (Under) Expenses	(52,951)	(52,208)	(20,536)	31,672
Fund Equity (Deficit) at Beginning of Year as Restated	88,654	88,654	88,654	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	<u>\$ 35,703</u>	<u>\$ 36,446</u>	<u>\$ 68,118</u>	<u>\$ 31,672</u>

**Plains Water Revenue Fund**

	Plains Water Revenue Fund			Variance with Final Budget Positive
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 619,530	\$ 637,428	\$ 642,756	\$ 5,328
Interest	-	-	9	9
Other	-	-	7,387	7,387
<b>Total Revenue</b>	<b>619,530</b>	<b>637,428</b>	<b>650,152</b>	<b>12,724</b>
<b>Expenses:</b>				
Salary and Wages	90,000	90,000	88,736	1,264
Fringe Benefits	6,944	22,494	22,116	378
Contractual Services	525,953	525,801	455,208	70,593
Supplies and Materials	41,500	41,500	33,006	8,494
Other	14,500	14,400	11,788	2,612
<b>Debt Service:</b>				
Principal Retirement	3,300	3,300	3,300	-
Interest and Fiscal Charges	905	905	905	-
<b>Total Expenses</b>	<b>683,102</b>	<b>698,400</b>	<b>615,059</b>	<b>83,341</b>
Excess of Revenues Over (Under) Expenses	(63,572)	(60,972)	35,093	96,065
Fund Equity (Deficit) at Beginning of Year	84,006	84,006	84,006	-
Prior Year Encumbrances Appropriated	500	500	500	-
Fund Equity (Deficit) at End of Year	<u>\$ 20,934</u>	<u>\$ 23,534</u>	<u>\$ 119,599</u>	<u>\$ 96,065</u>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2016

**Buchtel Water Revenue Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$ -	\$ -	\$ 58	\$ 58
Charges for Services	116,795	116,795	128,957	12,162
Other	-	-	4,101	4,101
<b>Total Revenue</b>	<b>116,795</b>	<b>116,795</b>	<b>133,116</b>	<b>16,321</b>
<b>Expenses:</b>				
Salary and Wages	20,400	20,400	18,180	2,220
Fringe Benefits	7,134	7,134	6,173	961
Contractual Services	87,000	88,138	72,781	15,357
Supplies and Materials	3,375	5,547	5,348	199
Other	7,500	6,190	5,506	684
<b>Debt Service:</b>				
Principal	2,576	2,576	2,576	-
Interest and Fiscal Charges	984	983	983	-
<b>Total Expenses</b>	<b>128,969</b>	<b>130,968</b>	<b>111,547</b>	<b>19,421</b>
Excess of Revenues Over (Under) Expenses	(12,174)	(14,173)	21,569	35,742
Fund Equity (Deficit) at Beginning of Year	20,939	20,939	20,939	-
Prior Year Encumbrances Appropriated	375	375	375	-
Fund Equity (Deficit) at End of Year	\$ 9,140	\$ 7,141	\$ 42,883	\$ 35,742

**Athens County Solid Waste Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>	-	-	-	-
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  
Enterprise Funds**

For the Year Ended December 31, 2016

**Sheriff Academy Training Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>	-	-	-	-
Excess of Revenues Over (Under) Expenses	-	-	-	-
Fund Equity (Deficit) at Beginning of Year	10,493	10,493	10,493	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 10,493	\$ 10,493	\$ 10,493	\$ -

**ATHENS COUNTY, OHIO**  
**Combining Statement of Fund Net Position**  
**Nonmajor Internal Service Funds**  
December 31, 2016

	Workers' Compensation	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
<b>Assets:</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 220,863	\$ 242,596	\$ 43,793	\$ 63,603	\$ 570,855
Prepaid Items	270,669	-	-	-	270,669
<b>Total Current Assets</b>	<b>491,532</b>	<b>242,596</b>	<b>43,793</b>	<b>63,603</b>	<b>841,524</b>
<b>Total Assets</b>	<b>491,532</b>	<b>242,596</b>	<b>43,793</b>	<b>63,603</b>	<b>841,524</b>
<b>Liabilities:</b>					
<i>Current Liabilities:</i>					
Contracts Payable	1,296	-	-	-	1,296
<b>Total Current Liabilities</b>	<b>1,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,296</b>
<b>Total Liabilities</b>	<b>1,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,296</b>
<b>Net Position:</b>					
Unrestricted	490,236	242,596	43,793	63,603	840,228
<b>Total Net Position</b>	<b>\$ 490,236</b>	<b>\$ 242,596</b>	<b>\$ 43,793</b>	<b>\$ 63,603</b>	<b>\$ 840,228</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenses & Changes in Fund Net Position**  
**Nonmajor Internal Service Funds**  
For the Year Ended December 31, 2016

	Workers' Compensation	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
<b>Operating Revenues:</b>					
Other Revenues	\$ 120,758	\$ 11,861	\$ 154,306	\$ 180,000	\$ 466,925
<b>Total Operating Revenues</b>	<b>120,758</b>	<b>11,861</b>	<b>154,306</b>	<b>180,000</b>	<b>466,925</b>
<b>Operating Expenses:</b>					
Personal Services	-	4,000	-	-	4,000
Fringe Benefits	219,628	58	110,513	112,120	442,319
Other Expenses	-	12,214	-	-	12,214
<b>Total Operating Expenses</b>	<b>219,628</b>	<b>16,272</b>	<b>110,513</b>	<b>112,120</b>	<b>458,533</b>
<b>Operating Income (Loss)</b>	<b>(98,870)</b>	<b>(4,411)</b>	<b>43,793</b>	<b>67,880</b>	<b>8,392</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	-	1,289	-	-	1,289
<b>Total Non-Operating Revenues (Expenses)</b>	<b>-</b>	<b>1,289</b>	<b>-</b>	<b>-</b>	<b>1,289</b>
<b>Change in Net Position</b>	<b>(98,870)</b>	<b>(3,122)</b>	<b>43,793</b>	<b>67,880</b>	<b>9,681</b>
Net Position at Beginning of Year	589,106	245,718	-	(4,277)	830,547
<b>Net Position at End of Year</b>	<b>\$ 490,236</b>	<b>\$ 242,596</b>	<b>\$ 43,793</b>	<b>\$ 63,603</b>	<b>\$ 840,228</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Internal Service Funds**  
For The Year Ended December 31, 2016

	Workers' Compensation	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Totals
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Other Revenues	\$ 120,757	\$ 11,862	\$ 154,306	\$ 180,000	\$ 466,925
Cash Payments for Employees	(495,269)	(4,058)	(110,513)	(119,642)	(729,482)
Cash Payments for Contractual Services	-	-	-	-	-
Cash Payments for Supplies & Materials	-	-	-	-	-
Cash Payments for Other Expenses	-	(12,980)	-	-	(12,980)
<i>Net Cash from Operating Activities</i>	(374,512)	(5,176)	43,793	60,358	(275,537)
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	-	1,289	-	-	1,289
<i>Net Cash from Investing Activities</i>	-	1,289	-	-	1,289
Net Increase (Decrease) in Cash and Cash Equivalents	(374,512)	(3,887)	43,793	60,358	(274,248)
Cash and Cash Equivalents at Beginning of Year	595,375	246,483	-	3,245	845,103
Cash and Cash Equivalents at End of Year	<u>\$ 220,863</u>	<u>\$ 242,596</u>	<u>\$ 43,793</u>	<u>\$ 63,603</u>	<u>\$ 570,855</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$ (98,870)	\$ (4,411)	\$ 43,793	\$ 67,880	\$ 8,392
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Changes in Assets & Liabilities:					
(Increase) Decrease in Accounts Receivable	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-
(Increase) Decrease in Material & Supply Inventory	-	-	-	-	-
(Increase) Decrease in Prepaid Items	(270,669)	-	-	-	(270,669)
Increase (Decrease) in Accounts Payable	-	-	-	-	-
Increase (Decrease) in Contracts Payable	(4,127)	(765)	-	(7,522)	(12,414)
Increase (Decrease) in Accrued Wages & Benefits	-	-	-	-	-
Increase (Decrease) in Compensated Absences	-	-	-	-	-
Increase (Decrease) in Due to Other Funds	-	-	-	-	-
Increase (Decrease) in Intergovernmental Payable	(846)	-	-	-	(846)
<i>Net Cash from Operating Activities</i>	<u>\$ (374,512)</u>	<u>\$ (5,176)</u>	<u>\$ 43,793</u>	<u>\$ 60,358</u>	<u>\$ (275,537)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Internal Service Funds**  
For the Year Ended December 31, 2016

**Workers' Compensation Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 120,757	\$ 120,757
<b>Total Revenue</b>	-	-	120,757	120,757
<b>Expenses:</b>				
Fringe Benefits	125,000	530,269	495,269	35,000
<b>Total Expenses</b>	125,000	530,269	495,269	35,000
Excess of Revenues Over (Under) Expenses	(125,000)	(530,269)	(374,512)	155,757
Fund Equity (Deficit) at Beginning of Year	595,375	595,375	595,375	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 470,375	\$ 65,106	\$ 220,863	\$ 155,757

**Employee Benefits Trust Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ -	\$ -	\$ 11,861	\$ 11,861
Interest	-	-	1,182	1,182
<b>Total Revenue</b>	-	-	13,043	13,043
<b>Expenses:</b>				
Salary and Wages	4,000	4,000	4,000	-
Fringe Benefits	58	58	58	-
Other	10,000	15,000	12,980	2,020
<b>Total Expense</b>	14,058	19,058	17,038	2,020
Excess of Revenues Over (Under) Expenses	(14,058)	(19,058)	(3,995)	15,063
Fund Equity (Deficit) at Beginning of Year	246,434	246,434	246,434	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 232,376	\$ 227,376	\$ 242,439	\$ 15,063

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenses And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Internal Service Funds**  
For the Year Ended December 31, 2016

**Dental Self Insurance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ 161,000	\$ 154,306	\$ (6,694)
<b>Total Revenue</b>	-	161,000	154,306	(6,694)
<b>Expenses:</b>				
Fringe Benefits	-	147,000	110,513	36,487
<b>Total Expenses</b>	-	147,000	110,513	36,487
Excess of Revenues Over (Under) Expenses	-	14,000	43,793	29,793
Fund Equity (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ -	\$ 14,000	\$ 43,793	\$ 29,793

**JFS Self Insurance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 100,000	\$ 180,000	\$ 180,000	\$ -
<b>Total Revenue</b>	100,000	180,000	180,000	-
<b>Expenses:</b>				
Fringe Benefits	100,000	140,000	119,642	20,358
<b>Total Expenses</b>	100,000	140,000	119,642	20,358
Excess of Revenues Over (Under) Expenses	-	40,000	60,358	20,358
Fund Equity (Deficit) at Beginning of Year	3,245	3,245	3,245	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 3,245	\$ 43,245	\$ 63,603	\$ 20,358

## 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**

#### Ruth Dye Trust

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

#### Spay and Neuter Donations Trust

To account for donations held in trust for the purpose of helping the dog owners of Athens to spay or neuter their dogs.

#### Sheriff's Explorers Trust

To account for donations held in trust for the purpose of helping children with the costs of being in the Athens County Sheriff's Explorers, a part of the Boy Scouts of America.

#### 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.

### **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.

#### Alcohol Drug Addiction and Mental Health Board (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.

#### Athens County 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 (FCFC)

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.

### 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 Recycling

To account for personnel expenses provided to the Athens-Hocking Recycling Center.

### Athens County Pass Through Grants

To account for grants that pass through Athens County from the state to other entities.

### Athens County Library

To account for a county-wide property tax levy, property tax revenues to be used by the Athens County Public Library system.

**ATHENS COUNTY, OHIO**  
**Combining Statement of Fiduciary Net Position**  
**Private Purpose Trust Funds**  
December 31, 2016

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Services Trust	Ida Brooks Trust	Totals
<b><u>Assets:</u></b>						
Cash and Cash Equivalents	\$ 10	\$ 3,841	\$ 798	\$ 6,824	\$ 84	\$ 11,557
Cash In Segregated Accounts	-	-	-	-	13	13
<i>Total Assets</i>	<u>10</u>	<u>3,841</u>	<u>798</u>	<u>6,824</u>	<u>97</u>	<u>11,570</u>
<b><u>Net Position:</u></b>						
Held in Trust for Other Individuals and Organizations	10	3,841	798	6,824	97	11,570
<i>Total Net Position</i>	<u>\$ 10</u>	<u>\$ 3,841</u>	<u>\$ 798</u>	<u>\$ 6,824</u>	<u>\$ 97</u>	<u>\$ 11,570</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Private Purpose Trust Funds**  
For the Year Ended December 31, 2016

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Services Trust	Ida Brooks Trust	Totals
<b><u>Additions:</u></b>						
Interest	\$ -	\$ -	\$ -	\$ 10	\$ 1	\$ 11
Other	-	3,091	350	-	500	3,941
<i>Total Additions</i>	<u>-</u>	<u>3,091</u>	<u>350</u>	<u>10</u>	<u>501</u>	<u>3,952</u>
<b><u>Deductions</u></b>						
	<u>-</u>	<u>395</u>	<u>-</u>	<u>4,000</u>	<u>1,000</u>	<u>5,395</u>
Change in Net Position	-	2,696	350	(3,990)	(499)	(1,443)
Net Position at Beginning of Year	10	1,145	448	10,814	596	13,013
Net Position at End of Year	<u>\$ 10</u>	<u>\$ 3,841</u>	<u>\$ 798</u>	<u>\$ 6,824</u>	<u>\$ 97</u>	<u>\$ 11,570</u>

**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, 2016

	Ruth Dye Trust Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
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	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>

**Spay and Neuter Donations Trust Fund**

	Spay and Neuter Donations Trust Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Other	\$ 500	\$ 500	\$ 3,091	\$ 2,591
<b>Total Revenue</b>	500	500	3,091	2,591
<b>Expenditures:</b>				
Current:				
Health				
Other	-	1,645	395	1,250
<b>Total Health</b>	-	1,645	395	1,250
<b>Total Expenditures</b>	-	1,645	395	1,250
Excess of Revenues Over (Under) Expenditures	500	(1,145)	2,696	3,841
Fund Balances (Deficit) at Beginning of Year	1,145	1,145	1,145	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,645</u>	<u>\$ -</u>	<u>\$ 3,841</u>	<u>\$ 3,841</u>

**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, 2016

	Sheriff's Explorers Trust Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 350	\$ 350
<b>Total Revenue</b>	-	-	350	350
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	350	350
Fund Balances (Deficit) at Beginning of Year	448	448	448	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 448</u>	<u>\$ 448</u>	<u>\$ 798</u>	<u>\$ 350</u>

**Children Services Trust Fund**

	Children Services Trust Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 9	\$ 9
Other	4,000	4,000	-	(4,000)
<b>Total Revenue</b>	4,000	4,000	9	(3,991)
<b>Expenditures:</b>				
Current:				
Human Services				
Other	4,000	4,000	4,000	-
<b>Total Human Services</b>	4,000	4,000	4,000	-
<b>Total Expenditures</b>	4,000	4,000	4,000	-
Excess of Revenues Over (Under) Expenditures	-	-	(3,991)	(3,991)
Fund Balances (Deficit) at Beginning of Year	10,814	10,814	10,814	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 10,814</u>	<u>\$ 10,814</u>	<u>\$ 6,823</u>	<u>\$ (3,991)</u>

**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, 2016

**Ida Brooks Trust Fund**

	Budgeted		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 1	\$ 1
Other	1,000	1,000	-	(1,000)
<b>Total Revenue</b>	<b>1,000</b>	<b>1,000</b>	<b>1</b>	<b>(999)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	1,000	584	500	84
<b>Total Human Services</b>	<b>1,000</b>	<b>584</b>	<b>500</b>	<b>84</b>
<b>Total Expenditures</b>	<b>1,000</b>	<b>584</b>	<b>500</b>	<b>84</b>
Excess of Revenues Over (Under) Expenditures	-	416	(499)	(915)
Fund Balances (Deficit) at Beginning of Year	583	583	583	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 583</b>	<b>\$ 999</b>	<b>\$ 84</b>	<b>\$ (915)</b>

**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, 2016

This Space Left Intentionally Blank

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
For the Year Ended December 31, 2016

	Balance As Restated 01/01/16	Additions	Reductions	Balance 12/31/16
<b><u>Health District</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,631,973	\$ 2,553,853	\$ 2,396,123	\$ 1,789,703
Intergovernmental Receivable	51,004	50,158	51,004	50,158
<i>Total Assets</i>	<u>\$ 1,682,977</u>	<u>\$ 2,604,011</u>	<u>\$ 2,447,127</u>	<u>\$ 1,839,861</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 1,682,977	\$ 2,604,011	\$ 2,447,127	\$ 1,839,861
<i>Total Liabilities</i>	<u>\$ 1,682,977</u>	<u>\$ 2,604,011</u>	<u>\$ 2,447,127</u>	<u>\$ 1,839,861</u>
<b><u>ADA Mental Health</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,668,433	\$ 6,591,932	\$ 6,613,409	\$ 3,646,956
Intergovernmental Receivable	199,357	196,824	199,357	196,824
<i>Total Assets</i>	<u>\$ 3,867,790</u>	<u>\$ 6,788,756</u>	<u>\$ 6,812,766</u>	<u>\$ 3,843,780</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 3,867,790	\$ 6,788,756	\$ 6,812,766	\$ 3,843,780
<i>Total Liabilities</i>	<u>\$ 3,867,790</u>	<u>\$ 6,788,756</u>	<u>\$ 6,812,766</u>	<u>\$ 3,843,780</u>
<b><u>Soil Conservation</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 157,376	\$ 242,693	\$ 254,191	\$ 145,878
<i>Total Assets</i>	<u>\$ 157,376</u>	<u>\$ 242,693</u>	<u>\$ 254,191</u>	<u>\$ 145,878</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 157,376	\$ 242,693	\$ 254,191	\$ 145,878
<i>Total Liabilities</i>	<u>\$ 157,376</u>	<u>\$ 242,693</u>	<u>\$ 254,191</u>	<u>\$ 145,878</u>
<b><u>Athens County Children Services Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 32,048	\$ 102,637	\$ 53,880	\$ 80,805
<i>Total Assets</i>	<u>\$ 32,048</u>	<u>\$ 102,637</u>	<u>\$ 53,880</u>	<u>\$ 80,805</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 32,048	\$ 102,637	\$ 53,880	\$ 80,805
<i>Total Liabilities</i>	<u>\$ 32,048</u>	<u>\$ 102,637</u>	<u>\$ 53,880</u>	<u>\$ 80,805</u>
<b><u>Help Me Grow</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 67,684	\$ 95,003	\$ 84,070	\$ 78,617
<i>Total Assets</i>	<u>\$ 67,684</u>	<u>\$ 95,003</u>	<u>\$ 84,070</u>	<u>\$ 78,617</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 67,684	\$ 95,003	\$ 84,070	\$ 78,617
<i>Total Liabilities</i>	<u>\$ 67,684</u>	<u>\$ 95,003</u>	<u>\$ 84,070</u>	<u>\$ 78,617</u>

Continued

# ATHENS COUNTY, OHIO

## Combining Statement of Changes In Assets & Liabilities

### All Agency Funds

For the Year Ended December 31, 2016

	Balance As Restated 01/01/16	Additions	Reductions	Balance 12/31/16
<b><u>Family and Children First Council</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 281,451	\$ 237,408	\$ 197,317	\$ 321,542
<i>Total Assets</i>	\$ 281,451	\$ 237,408	\$ 197,317	\$ 321,542
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 281,451	\$ 237,408	\$ 197,317	\$ 321,542
<i>Total Liabilities</i>	\$ 281,451	\$ 237,408	\$ 197,317	\$ 321,542
<b><u>Undivided Tax Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,546,842	\$ 61,261,209	\$ 61,815,747	\$ 2,992,304
Property Taxes Receivable	45,391,088	49,727,825	45,391,088	49,727,825
Special Assessments Receivable	2,093,288	1,960,197	2,093,288	1,960,197
Intergovernmental Receivable	2,412,644	2,416,143	2,412,644	2,416,143
<i>Total Assets</i>	\$ 53,443,862	\$ 115,365,374	\$ 111,712,767	\$ 57,096,469
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 53,443,862	\$ 115,365,374	\$ 111,712,767	\$ 57,096,469
<i>Total Liabilities</i>	\$ 53,443,862	\$ 115,365,374	\$ 111,712,767	\$ 57,096,469
<b><u>S.E.O. (Southeast Ohio) Correctional Center</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 2,871,593	\$ 2,485,258	\$ 386,335
<i>Total Assets</i>	\$ -	\$ 2,871,593	\$ 2,485,258	\$ 386,335
<b>Liabilities:</b>				
Intergovernmental Payable	\$ -	\$ 2,871,593	\$ 2,485,258	\$ 386,335
<i>Total Liabilities</i>	\$ -	\$ 2,871,593	\$ 2,485,258	\$ 386,335
<b><u>Law Enforcement Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 13,541	\$ 7,164	\$ 8,124	\$ 12,581
Cash and Cash Equivalents in Segregated Accounts	43,622	5,753	27,268	22,107
<i>Total Assets</i>	\$ 57,163	\$ 12,917	\$ 35,392	\$ 34,688
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 57,163	\$ 12,917	\$ 35,392	\$ 34,688
<i>Total Liabilities</i>	\$ 57,163	\$ 12,917	\$ 35,392	\$ 34,688
<b><u>Athens-Hocking Solid Waste District Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 923,860	\$ 553,212	\$ 597,331	\$ 879,741
<i>Total Assets</i>	\$ 923,860	\$ 553,212	\$ 597,331	\$ 879,741
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 923,860	\$ 553,212	\$ 597,331	\$ 879,741
<i>Total Liabilities</i>	\$ 923,860	\$ 553,212	\$ 597,331	\$ 879,741

Continued

# ATHENS COUNTY, OHIO

## Combining Statement of Changes In Assets & Liabilities

### All Agency Funds

For the Year Ended December 31, 2016

	Balance As Restated 01/01/16	Additions	Reductions	Balance 12/31/16
<b><u>Insurance Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,793	\$ 6,115	\$ 5,228	\$ 2,680
<i>Total Assets</i>	\$ 1,793	\$ 6,115	\$ 5,228	\$ 2,680
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 1,793	\$ 6,115	\$ 5,228	\$ 2,680
<i>Total Liabilities</i>	\$ 1,793	\$ 6,115	\$ 5,228	\$ 2,680
<b><u>Payroll Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 24,286,693	\$ 24,286,693	\$ -
<i>Total Assets</i>	\$ -	\$ 24,286,693	\$ 24,286,693	\$ -
<b>Liabilities:</b>				
Intergovernmental Payable	\$ -	\$ 24,286,693	\$ 24,286,693	\$ -
<i>Total Liabilities</i>	\$ -	\$ 24,286,693	\$ 24,286,693	\$ -
<b><u>County Court Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 772,487	\$ 8,092,448	\$ 8,645,278	\$ 219,657
<i>Total Assets</i>	\$ 772,487	\$ 8,092,448	\$ 8,645,278	\$ 219,657
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 924,790	\$ 924,790	\$ -
Intergovernmental Payable	92,504	6,596,214	6,688,718	-
Deposits Held and Due to Others	-	14,582	14,582	-
Undistributed Monies	679,983	556,862	1,017,188	219,657
<i>Total Liabilities</i>	\$ 772,487	\$ 8,092,448	\$ 8,645,278	\$ 219,657
<b><u>County Sheriff Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 682	\$ -	\$ -	\$ 682
Cash and Cash Equivalents in Segregated Accounts	54,417	747,408	732,963	68,862
<i>Total Assets</i>	\$ 55,099	\$ 747,408	\$ 732,963	\$ 69,544
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 33,770	\$ 33,770	\$ -
Deposits Held and Due to Others	55,099	713,638	699,193	69,544
<i>Total Liabilities</i>	\$ 55,099	\$ 747,408	\$ 732,963	\$ 69,544

Continued

# ATHENS COUNTY, OHIO

## Combining Statement of Changes In Assets & Liabilities

### All Agency Funds

For the Year Ended December 31, 2016

	Balance As Restated 01/01/16	Additions	Reductions	Balance 12/31/16
<b><u>State Fees Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 47,909	\$ 191,557	\$ 191,942	\$ 47,524
Cash and Cash Equivalents in Segregated Accounts	170	62	170	62
<i>Total Assets</i>	\$ 48,079	\$ 191,619	\$ 192,112	\$ 47,586
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 48,079	\$ 191,619	\$ 192,112	\$ 47,586
<i>Total Liabilities</i>	\$ 48,079	\$ 191,619	\$ 192,112	\$ 47,586
 <b><u>Regional Planning Commission</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 4,962	\$ 82,754	\$ 77,768	\$ 9,948
<i>Total Assets</i>	\$ 4,962	\$ 82,754	\$ 77,768	\$ 9,948
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 4,962	\$ 82,754	\$ 77,768	\$ 9,948
<i>Total Liabilities</i>	\$ 4,962	\$ 82,754	\$ 77,768	\$ 9,948
 <b><u>Athens County Recycling</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 31,756	\$ 444,932	\$ 463,188	\$ 13,500
<i>Total Assets</i>	\$ 31,756	\$ 444,932	\$ 463,188	\$ 13,500
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 31,756	\$ 444,932	\$ 463,188	\$ 13,500
<i>Total Liabilities</i>	\$ 31,756	\$ 444,932	\$ 463,188	\$ 13,500
 <b><u>Athens County Pass Through Grants</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 90,000	\$ 90,000	\$ -
<i>Total Assets</i>	\$ -	\$ 90,000	\$ 90,000	\$ -
<b>Liabilities:</b>				
Intergovernmental Payable	\$ -	\$ 90,000	\$ 90,000	\$ -
<i>Total Liabilities</i>	\$ -	\$ 90,000	\$ 90,000	\$ -

Continued



# ATHENS COUNTY, OHIO

## Combining Statement of Changes In Assets & Liabilities

### All Agency Funds

For the Year Ended December 31, 2016

	Balance As Restated 01/01/16	Additions	Reductions	Balance 12/31/16
<b><i>Athens County Library</i></b>				
<b>Assets:</b>				
Intergovernmental Receivable	\$ 13,743	\$ 992,500	\$ 992,500	\$ 13,743
<i>Total Assets</i>	\$ 13,743	\$ 992,500	\$ 992,500	\$ 13,743
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 13,743	\$ 992,500	\$ 992,500	\$ 13,743
<i>Total Liabilities</i>	\$ 13,743	\$ 992,500	\$ 992,500	\$ 13,743
<b><u>Total All Agency Funds</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 10,410,310	\$ 99,618,755	\$ 99,620,269	\$ 10,408,796
Cash and Cash Equivalents in Segregated Accounts	870,696	8,845,671	9,405,679	310,688
Property Taxes Receivable	45,391,088	49,727,825	45,391,088	49,727,825
Special Assessments Receivable	2,093,288	1,960,197	2,093,288	1,960,197
Intergovernmental Receivable	2,676,748	3,655,625	3,655,505	2,676,868
<i>Total Assets</i>	\$ 61,442,130	\$ 163,808,073	\$ 160,165,829	\$ 65,084,374
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 958,560	\$ 958,560	\$ -
Intergovernmental Payable	60,705,255	161,558,316	157,471,078	64,792,493
Deposits Held and Due to Others	56,892	734,335	719,003	72,224
Undistributed Monies	679,983	556,862	1,017,188	219,657
<i>Total Liabilities</i>	\$ 61,442,130	\$ 163,808,073	\$ 160,165,829	\$ 65,084,374

This page intentionally left blank.

# Statistical Section



Photos: Jim Downard

**This page intentionally left blank.**

## Statistical Section

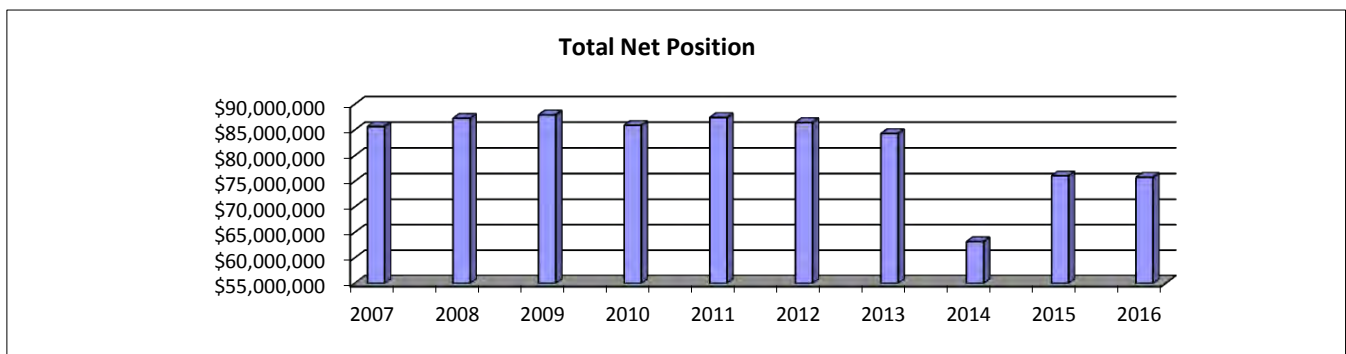
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Tables</u></b>
<b>Financial Trends</b> These tables contain trend information to help the reader understand how the County's financial position has changed over time.	<b>1-4</b>
<b>Revenue Capacity</b> 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.	<b>5-8</b>
<b>Debt Capacity</b> 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.	<b>9-13</b>
<b>Economic and Demographic Information</b> 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.	<b>14-15</b>
<b>Operating Information</b> 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.	<b>16-18</b>
<b>Miscellaneous Information</b> These tables contain information on property and sales tax as well as receipts from the State Government for the County and its subdivisions.	<b>19-22</b>

**Sources:** Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

**Table 1**  
**Athens County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2007	2008	2009	2010
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 61,794,139	\$ 62,286,165	\$ 61,155,336	\$ 60,017,787
Restricted for:				
Job and Family Services	449,612	638,956	796,720	728,301
Road and Bridge Services	2,078,112	2,035,449	2,609,225	2,812,526
Children Services	3,087,035	3,860,714	4,672,808	5,142,144
Developmental Disabilities Services	5,487,011	5,554,745	6,113,671	5,287,357
Ambulance Services	1,259,398	1,034,351	923,167	633,101
Capital Projects	754,959	439,007	377,431	383,892
General Government:				
Legislative and Executive	687,169	650,146	778,790	841,048
Judicial	171,521	154,839	295,585	136,868
Public Safety	1,382,146	1,639,561	1,674,412	1,742,657
Public Works	253,286	137,354	148,989	226,519
Health	713,065	828,538	871,600	896,073
Human Services	446,866	771,405	1,015,282	661,828
Consevation and Recreation	990	990	990	990
Economic Development and Assistance	874,797	905,489	809,442	668,945
Unrestricted (Deficit)	366,816	476,300	(114,034)	226,785
<b>Total Governmental Activities Net Position</b>	<u>79,806,922</u>	<u>81,414,009</u>	<u>82,129,414</u>	<u>80,406,821</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	4,145,345	4,019,407	3,894,126	3,808,111
Unrestricted (Deficit)	1,719,978	1,842,944	1,919,196	1,968,269
<b>Total Business-Type Activities Net Position</b>	<u>5,865,323</u>	<u>5,862,351</u>	<u>5,813,322</u>	<u>5,776,380</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	65,939,484	66,305,572	65,049,462	63,825,898
Restricted	17,645,967	18,651,544	21,088,112	20,162,249
Unrestricted (Deficit)	2,086,794	2,319,244	1,805,162	1,911,643
<b>Total Primary Government Net Position</b>	<u>\$ 85,672,245</u>	<u>\$ 87,276,360</u>	<u>\$ 87,942,736</u>	<u>\$ 85,899,790</u>



2011	2012	2013	2014	2015	2016
\$ 58,927,403	\$ 57,263,128	\$ 55,619,382	\$ 53,505,272	\$ 65,257,011	\$ 64,317,937
754,825	695,224	652,291	1,148,680	1,528,571	1,754,276
2,678,368	3,155,856	2,875,047	2,687,027	2,707,722	3,000,769
5,659,919	4,164,009	3,786,610	2,397,026	1,693,542	1,473,252
4,872,193	5,290,013	4,451,033	4,375,035	4,177,780	5,242,969
1,390,658	1,831,956	1,676,085	1,790,519	2,064,035	2,281,045
1,483,892	1,930,692	2,028,740	3,009,321	3,499,111	3,233,340
1,098,062	866,346	854,022	811,022	862,787	995,340
232,445	247,103	225,914	230,180	269,411	252,810
1,809,236	1,765,184	2,084,375	1,986,114	1,830,347	1,606,056
517,323	609,096	626,762	665,768	458,575	152,783
979,354	1,045,127	1,077,607	1,155,073	1,223,925	1,249,536
567,168	755,410	874,715	851,977	1,120,985	1,505,217
8,738	7,191	8,636	45,345	50,899	31,252
632,456	632,481	617,840	614,015	607,678	493,026
212,352	684,030	1,469,666	(17,093,260)	(16,136,125)	(16,667,726)
<u>81,824,392</u>	<u>80,942,846</u>	<u>78,928,725</u>	<u>58,179,114</u>	<u>71,216,254</u>	<u>70,921,882</u>
3,672,521	3,599,584	3,573,885	3,732,270	4,215,323	4,283,163
<u>1,936,727</u>	<u>1,906,792</u>	<u>1,811,893</u>	<u>1,282,352</u>	<u>653,656</u>	<u>593,741</u>
<u>5,609,248</u>	<u>5,506,376</u>	<u>5,385,778</u>	<u>5,014,622</u>	<u>4,868,979</u>	<u>4,876,904</u>
62,599,924	60,862,712	59,193,267	57,237,542	69,472,334	68,601,100
22,684,637	22,995,688	21,839,677	21,767,102	22,095,368	23,271,671
2,149,079	2,590,822	3,281,559	(15,810,908)	(15,482,469)	(16,073,985)
<u>\$ 87,433,640</u>	<u>\$ 86,449,222</u>	<u>\$ 84,314,503</u>	<u>\$ 63,193,736</u>	<u>\$ 76,085,233</u>	<u>\$ 75,798,786</u>

**Table 2**  
**Athens County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2007	2008	2009	2010
<b>Expenses</b>				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 5,982,250	\$ 6,639,669	\$ 6,166,888	\$ 6,438,731
Judicial	2,548,986	2,401,481	2,478,807	2,389,677
Public Safety	4,404,178	4,733,771	5,378,212	5,628,032
Public Works	7,797,779	5,850,362	6,228,570	7,612,426
Health	2,110,528	2,413,340	2,770,554	2,849,492
Human Services	30,856,272	29,241,112	29,314,950	29,647,840
Conservation and Recreation	16,491	18,193	16,769	15,349
Economic Development and Assistance	263,447	46,794	120,179	180,400
Interest and Fiscal Charges	161,501	152,967	121,227	101,649
<i>Total Governmental Activities Expenses</i>	<u>54,141,432</u>	<u>51,497,689</u>	<u>52,596,156</u>	<u>54,863,596</u>
Business-Type Activities:				
Plains Sewer	388,319	262,550	342,729	322,503
Plains Water	893,549	564,917	593,588	588,621
Buchtel Sewer	214,681	207,878	183,122	184,257
Buchtel Water	95,700	115,974	119,648	136,920
Rural Solid Waste	-	-	-	-
Sheriff Academy Training	-	-	-	41,771
<i>Total Business-Type Activities Expenses</i>	<u>1,592,249</u>	<u>1,151,319</u>	<u>1,239,087</u>	<u>1,274,072</u>
<i>Total Primary Government Expenses</i>	55,733,681	52,649,008	53,835,243	56,137,668
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,378,552	2,333,795	2,212,028	2,355,292
Judicial	710,982	703,588	851,327	1,042,951
Public Safety	158,454	197,294	212,821	244,226
Public Works	51,151	39,058	46,405	51,156
Health	170,187	214,250	219,087	209,963
Human Services	1,284,239	1,323,756	1,424,071	1,380,377
Economic Development and Assistance	-	-	371	-
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	-	7,971	1,000	3,407
Judicial	39,712	59,712	36,983	45,757
Public Safety	273,519	392,775	399,396	596,048
Public Works	5,639,339	5,011,425	4,769,105	5,547,173
Health	233,678	310,804	488,461	347,969
Human Services	20,617,462	20,135,274	20,115,922	17,679,964
Conservation and Recreation	2,500	38,000	3,678	-
Economic Development and Assistance	212,859	65,842	-	-
Capital Grants and Contributions:				
<i>General Government:</i>				
Public Safety	-	-	-	-
Public Works	716,149	400,000	769,576	592,904
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>32,488,783</u>	<u>31,233,544</u>	<u>31,550,231</u>	<u>30,097,187</u>



	2011	2012	2013	2014	2015	2016
\$	6,074,175	\$ 6,297,223	\$6,815,779	\$7,117,371	\$ 8,012,033	\$ 9,084,610
	2,396,048	2,217,794	2,360,747	2,581,187	2,667,586	2,453,084
	5,428,563	5,704,335	5,524,967	6,263,108	5,796,777	6,828,143
	7,169,342	7,352,759	7,909,038	8,408,104	8,722,224	7,726,774
	3,382,609	3,506,433	3,688,881	3,878,658	4,067,711	4,641,479
	27,409,271	26,289,899	27,940,930	30,820,788	30,019,175	33,385,309
	8,464	134,111	15,010	39,529	54,972	220,069
	53,091	6,282	121,772	6,177	7,518	115,252
	85,518	68,425	45,795	40,793	65,209	64,095
	<u>52,007,081</u>	<u>51,577,261</u>	<u>54,422,919</u>	<u>59,155,715</u>	<u>59,413,205</u>	<u>64,518,815</u>
	343,497	398,860	356,053	362,258	336,741	490,982
	657,233	605,985	654,415	644,583	655,519	615,413
	192,089	195,880	237,493	247,148	274,023	232,785
	143,094	188,129	107,471	120,658	92,531	130,102
	-	-	-	-	-	-
	73,341	59,467	33,421	7,340	697	8,643
	<u>1,409,254</u>	<u>1,448,321</u>	<u>1,388,853</u>	<u>1,381,987</u>	<u>1,359,511</u>	<u>1,477,925</u>
	53,416,335	53,025,582	55,811,772	60,537,702	60,772,716	65,996,740
	2,282,095	2,266,957	2,256,302	2,256,302	2,397,042	2,499,521
	1,041,981	993,014	955,410	955,410	1,021,065	956,825
	255,323	259,138	327,138	327,138	295,518	410,225
	134,769	128,824	154,098	154,098	167,449	151,434
	2,068,072	1,847,655	1,295,700	1,295,700	1,924,943	1,994,818
	392,367	279,047	190,638	190,638	216,252	213,564
	-	-	-	-	-	-
	9,905	9,815	2,070	2,070	-	-
	51,697	73,075	63,267	63,267	90,470	78,228
	593,761	478,776	400,008	400,008	410,325	547,190
	5,297,881	5,148,124	4,877,211	4,877,211	5,550,571	5,672,581
	251,271	290,358	268,345	268,345	178,404	195,656
	18,359,824	16,541,028	16,964,281	16,964,281	18,277,999	21,282,959
	37,485	89,855	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	371,265
	57,775	299,759	356,494	356,494	379,294	642,826
	-	-	415,107	415,107	28,205	48,206
	<u>30,834,206</u>	<u>28,705,425</u>	<u>28,526,069</u>	<u>28,526,069</u>	<u>30,937,537</u>	<u>35,065,298</u>

**Table 2**  
**Athens County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

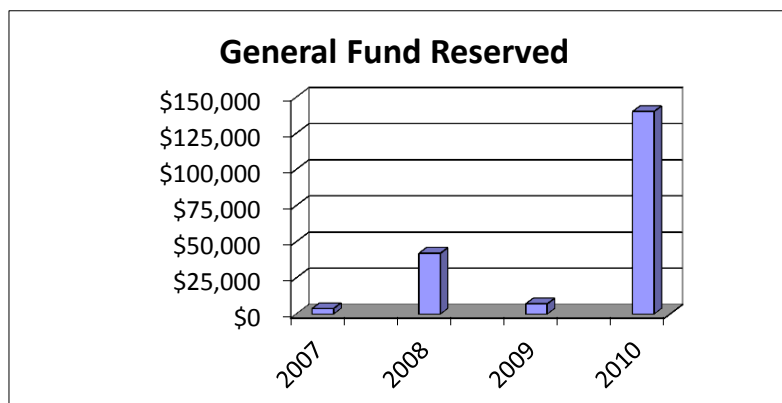
	2007	2008	2009	2010
Business-Type Activities:				
Charges for Services:				
Plains Sewer	359,179	315,759	325,985	319,429
Plains Water	597,114	560,132	586,164	593,651
Buchtel Sewer	153,186	129,810	166,837	165,617
Buchtel Water	130,488	108,449	89,406	84,663
Sheriff Academy Training	-	-	-	45,825
<i>Total Business-Type Activities Program Revenues</i>	<u>1,239,967</u>	<u>1,114,150</u>	<u>1,168,392</u>	<u>1,209,185</u>
<i>Total Primary Government Program Revenues</i>	33,728,750	32,347,694	32,718,623	31,306,372
<b>Net (Expense) Revenue</b>				
Governmental Activities	(21,652,649)	(20,264,145)	(21,045,925)	(24,766,409)
Business-Type Activities	(352,282)	(37,169)	(70,695)	(64,887)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (22,004,931)</u>	<u>\$ (20,301,314)</u>	<u>\$ (21,116,620)</u>	<u>\$ (24,831,296)</u>
<b>General Revenues and Other Change in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,726,933	1,708,989	1,914,319	1,945,629
Children Services	3,365,553	3,253,291	3,248,483	3,325,091
ACBDD	4,251,531	4,105,214	4,097,817	4,236,081
Ambulance Service	1,522,723	1,466,651	1,462,543	1,498,510
Other Purposes	615,325	592,936	590,317	834,023
Sales Tax Levied for:				
General Fund	5,000,554	5,087,287	5,131,814	5,388,914
911 Emergency Communications	1,249,743	1,271,502	1,281,712	1,347,056
Grants and Entitlements				
not restricted to Specific Programs	1,739,663	1,970,699	1,785,484	1,930,095
Investment Earnings	1,607,194	1,184,704	720,993	802,564
Gain on Sale of Capital Assets	60,737	-	-	-
Miscellaneous	1,368,870	1,229,959	1,527,849	1,637,750
<i>Total Governmental Activities</i>	<u>22,508,826</u>	<u>21,871,232</u>	<u>21,761,331</u>	<u>22,945,713</u>
Business-Type Activities:				
Investment Earnings	388	235	74	50
Miscellaneous	18,477	33,962	21,592	27,895
<i>Total Business-Type Activities</i>	<u>18,865</u>	<u>34,197</u>	<u>21,666</u>	<u>27,945</u>
<i>Total Primary Government</i>	<u>22,527,691</u>	<u>21,905,429</u>	<u>21,782,997</u>	<u>22,973,658</u>
<b>Change in Net Position</b>				
Governmental Activities	\$856,177	\$1,607,087	\$715,406	(\$1,820,696)
Business-Type Activities	(333,417)	(2,972)	(49,029)	(36,942)
<i>Total Primary Government Change in Net Position</i>	<u>\$522,760</u>	<u>\$1,604,115</u>	<u>\$666,377</u>	<u>(\$1,857,638)</u>

2011	2012	2013	2014	2015	2016
307,499	335,963	308,925	327,277	348,105	457,333
581,772	639,759	579,582	612,294	556,949	674,733
172,844	165,544	184,331	157,353	175,587	182,777
85,348	81,820	113,782	84,509	116,832	129,539
75,400	64,129	40,794	-	196	-
<u>1,222,863</u>	<u>1,287,215</u>	<u>1,227,414</u>	<u>1,181,433</u>	<u>1,197,669</u>	<u>1,444,382</u>
32,057,069	29,992,640	29,753,483	29,707,502	32,135,206	36,509,680
(21,172,875)	(22,871,836)	(25,896,850)	(27,353,300)	(28,475,668)	(29,453,517)
(186,391)	(161,106)	(161,439)	(200,554)	(161,842)	(33,543)
<u>\$ (21,359,266)</u>	<u>\$ (23,032,942)</u>	<u>\$ (26,058,289)</u>	<u>\$ (27,553,854)</u>	<u>\$ (28,637,510)</u>	<u>\$ (29,487,060)</u>
1,933,390	1,937,661	1,951,706	1,978,623	2,083,779	2,168,650
3,294,170	2,749,746	3,351,573	3,136,743	3,428,489	3,555,060
4,574,895	4,192,444	4,265,243	4,685,785	6,158,040	6,421,268
1,494,151	1,506,186	1,773,267	1,781,509	1,993,689	2,396,115
813,351	818,547	827,089	834,986	838,027	821,502
5,448,465	5,821,327	5,990,743	6,380,319	6,697,994	6,799,801
1,361,596	1,513,874	1,497,493	1,594,798	1,674,292	1,699,741
1,685,037	1,507,284	2,235,984	1,991,287	2,181,877	2,165,376
173,564	201,100	112,432	147,464	287,928	363,673
-	-	-	-	-	-
1,811,827	1,936,902	1,877,199	2,897,450	2,717,695	2,767,959
<u>22,590,446</u>	<u>22,185,071</u>	<u>23,882,729</u>	<u>25,428,964</u>	<u>28,061,810</u>	<u>29,159,145</u>
40	26	20	17	12	10
19,219	55,291	39,473	15,488	16,188	41,457
<u>19,259</u>	<u>55,317</u>	<u>39,493</u>	<u>15,505</u>	<u>16,200</u>	<u>41,467</u>
<u>22,609,705</u>	<u>22,240,388</u>	<u>23,922,222</u>	<u>25,444,469</u>	<u>28,078,010</u>	<u>29,200,612</u>
\$1,417,571	(\$686,765)	(2,014,121)	(1,924,336)	(413,858)	(\$294,372)
(167,132)	(105,789)	(121,946)	(185,049)	(145,642)	7,924
<u>\$1,250,439</u>	<u>(\$792,554)</u>	<u>(\$2,136,067)</u>	<u>(\$2,109,385)</u>	<u>(\$559,500)</u>	<u>(\$286,448)</u>

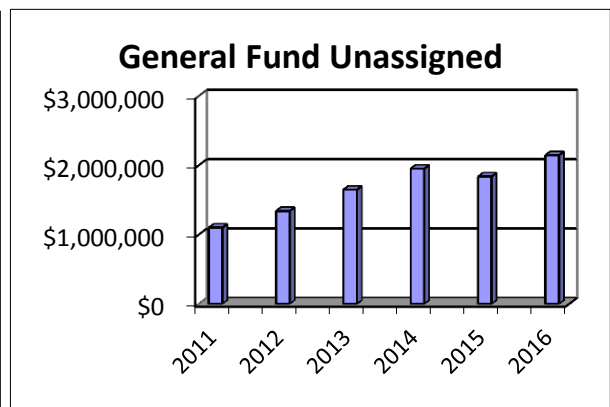
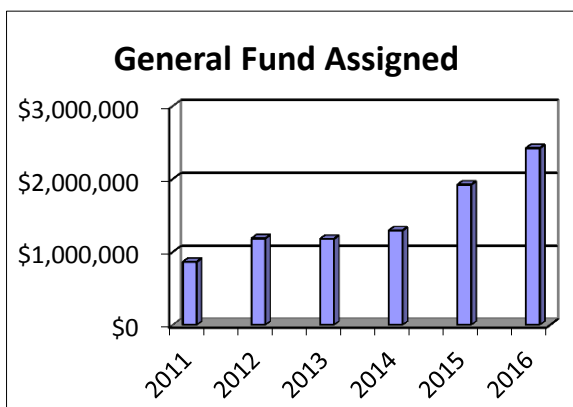
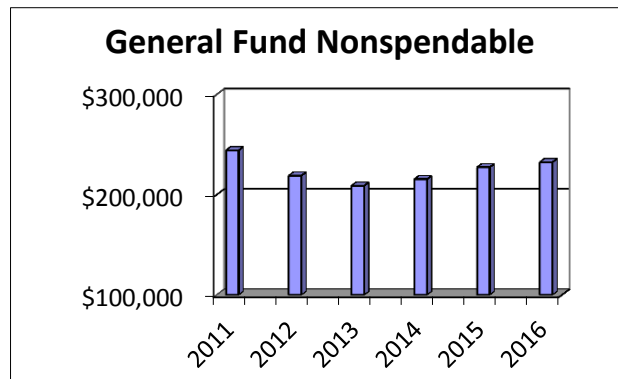
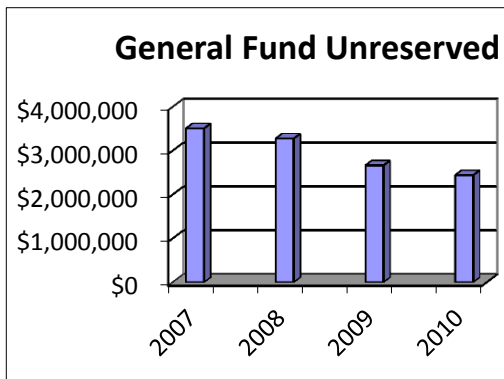
**Table 3**  
**Athens County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2007	2008	2009	2010
General Fund				
Reserved	\$ 3,773	\$ 42,026	\$ 7,037	\$ 140,018
Unreserved	3,507,137	3,276,213	2,663,058	2,440,631
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total General Fund</i>	<u>3,510,910</u>	<u>3,318,239</u>	<u>2,670,095</u>	<u>2,580,649</u>
All Other Governmental Funds				
Reserved	741,462	595,560	510,593	533,931
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,442,758	15,777,513	18,495,623	17,380,905
Debt Service Funds	7,249	7,266	7,272	7,276
Capital Projects Funds	731,174	439,007	377,431	383,892
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total All Other Governmental Funds	<u>16,922,643</u>	<u>16,819,346</u>	<u>19,390,919</u>	<u>18,306,004</u>
<i>Total Governmental Funds</i>	<u><u>\$ 20,433,553</u></u>	<u><u>\$ 20,137,585</u></u>	<u><u>\$ 22,061,014</u></u>	<u><u>\$ 20,886,653</u></u>

**Note:** The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54 were adopted in calendar year 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.



2011	2012	2013	2014	2015	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
244,308	218,988	208,930	215,489	227,366	232,470
865,461	1,185,752	1,179,242	1,294,158	1,921,076	2,422,134
1,100,834	1,341,484	1,648,139	1,952,554	1,838,039	2,146,124
2,210,603	2,746,224	3,036,311	3,462,201	3,986,481	4,800,728
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
380,830	628,507	796,385	676,385	680,609	676,006
19,174,820	18,190,742	16,688,377	15,681,321	14,643,825	15,846,215
50,358	36,867	43,523	41,768	43,921	51,504
1,455,786	1,902,586	2,000,634	2,981,912	3,473,394	3,203,156
(12,422)	(69,040)	(36,449)	(555,942)	(765,769)	(844,831)
21,049,372	20,689,662	19,492,470	18,825,444	18,075,980	18,932,050
\$ 23,259,975	\$ 23,435,886	\$ 22,528,781	\$ 22,287,645	\$ 22,062,461	\$ 23,732,778



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

	2007	2008	2009	2010
<b>Revenues</b>				
Property Taxes	\$ 11,443,813	\$ 11,145,966	\$ 11,197,717	\$ 11,693,835
Sales Tax	6,250,297	6,358,789	6,413,526	6,735,970
Intergovernmental	29,615,981	27,666,853	28,706,773	26,543,702
Charges for Services	4,390,648	4,441,766	4,549,722	4,772,951
Licenses and Permits	142,145	155,708	165,935	152,889
Fines and Forfeitures	220,772	214,267	250,453	358,125
Interest	1,595,741	1,179,206	720,332	802,329
Other Revenues	1,353,714	1,229,484	1,527,849	1,202,350
<b>Total Revenues</b>	<b>55,013,111</b>	<b>52,392,039</b>	<b>53,532,307</b>	<b>52,262,151</b>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	5,904,759	6,185,898	5,905,164	6,058,987
Judicial	2,517,781	2,482,446	2,485,919	2,581,531
Public Safety	4,391,001	4,708,679	5,176,314	5,627,638
Public Works	5,876,922	5,365,178	4,580,965	5,615,145
Health	2,235,215	2,693,208	2,708,952	2,898,067
Human Services	30,242,028	29,598,522	29,161,984	29,373,095
Conservation and Recreation	7,783	47,391	7,016	5,596
Economic Development and Assistance	263,447	46,794	120,179	180,400
Capital Outlay	2,639,293	965,952	881,152	636,443
<i>Debt Service:</i>				
Principal Retirement	572,853	469,250	505,173	489,219
Interest and Fiscal Charges	166,391	154,985	122,899	103,367
<b>Total Expenditures</b>	<b>54,817,473</b>	<b>52,718,303</b>	<b>51,655,717</b>	<b>53,569,488</b>
Excess of Revenues Over (Under) Expenditures	195,638	(326,264)	1,876,590	(1,307,337)
<b><u>Other Financing Sources (Uses):</u></b>				
Sale of Capital Assets	133,470	2,240	2,090	553
Proceeds of Bonds	-	-	-	-
Proceeds from Issuance of Notes	-	-	-	-
Inception of Capital Leases	216,735	28,056	44,748	94,417
Transfers - In	1,649,438	1,831,700	1,135,066	1,129,619
Transfers - Out	(1,649,438)	(1,831,700)	(1,135,066)	(1,129,619)
<b>Total Other Sources (Uses)</b>	<b>350,205</b>	<b>30,296</b>	<b>46,838</b>	<b>94,970</b>
<b>Net Change in Fund Balances</b>	<b>\$ 545,843</b>	<b>\$ (295,968)</b>	<b>\$ 1,923,428</b>	<b>\$ (1,212,367)</b>
Capital Outlay	4,522,832	3,531,575	2,504,116	2,273,278
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.47%	1.27%	1.28%	1.16%

2011	2012	2013	2014	2015	2016
\$ 12,085,653	\$ 11,162,802	\$ 12,146,623	\$ 12,191,171	\$ 14,459,487	\$ 15,196,215
6,810,061	7,335,201	7,488,236	7,975,117	8,372,286	8,499,542
26,633,042	24,087,442	25,397,276	28,105,332	26,286,963	30,789,349
5,650,053	5,256,921	4,824,314	5,297,497	5,530,820	5,769,857
168,265	160,270	166,477	180,861	178,781	171,344
356,289	357,444	285,240	338,686	312,668	285,186
173,415	200,907	112,338	147,396	287,673	362,384
1,384,143	1,715,132	1,713,654	2,412,740	2,538,407	2,301,034
<u>53,260,921</u>	<u>50,276,119</u>	<u>52,134,158</u>	<u>56,648,800</u>	<u>57,967,085</u>	<u>63,374,911</u>
5,771,779	6,032,282	6,516,743	6,482,015	6,863,493	7,609,073
2,387,848	2,226,535	2,341,975	2,572,206	2,695,174	2,394,299
5,528,198	5,723,483	5,579,749	6,523,846	6,193,240	6,501,509
5,490,075	5,159,020	5,485,836	6,711,058	6,941,021	6,056,521
3,398,529	3,647,196	3,992,502	4,111,710	4,333,027	4,884,531
27,645,287	26,258,264	27,646,380	30,185,727	29,984,762	32,216,322
52,129	141,761	420,364	28,091	26,272	48,445
53,091	6,282	121,772	6,177	7,518	115,252
57,775	302,959	658,446	1,276,483	747,642	1,533,578
521,871	533,801	188,983	368,026	388,557	345,646
87,305	70,278	46,422	41,419	65,835	64,721
<u>50,993,887</u>	<u>50,101,861</u>	<u>52,999,172</u>	<u>58,306,758</u>	<u>58,246,541</u>	<u>61,769,897</u>
<u>2,267,034</u>	<u>174,258</u>	<u>(865,014)</u>	<u>(1,657,958)</u>	<u>(279,456)</u>	<u>1,605,014</u>
750	1,653	211	43,615	21,421	3,161
24,995	-	-	358,007	-	-
-	-	-	21,000	-	-
81,687	-	54,443	975,056	32,851	17,245
2,080,723	1,427,698	1,054,239	1,886,030	1,247,602	718,833
<u>(2,080,723)</u>	<u>(1,427,698)</u>	<u>(1,054,239)</u>	<u>(1,886,030)</u>	<u>(1,247,602)</u>	<u>(718,833)</u>
<u>107,432</u>	<u>1,653</u>	<u>54,654</u>	<u>1,397,678</u>	<u>54,272</u>	<u>20,406</u>
<u>\$ 2,374,466</u>	<u>\$ 175,911</u>	<u>\$ (810,360)</u>	<u>\$ (260,280)</u>	<u>\$ (225,184)</u>	<u>\$ 1,625,420</u>
2,726,530	2,364,653	2,705,694	3,835,314	3,367,922	3,081,116
1.26%	1.27%	0.47%	0.75%	0.83%	0.70%

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

Collection Year	Real Estate			Tangible Personal Property		Tangible Personal Property		Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value		
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2007	\$ 559,722,860	\$ 149,288,760	\$ 2,025,646,198	\$ 81,987,560	\$ 234,238,459	\$ 16,958,075	\$ 67,832,300	\$ 807,957,255	\$ 2,327,716,957	34.71%	\$ 15.42
2008	571,790,910	151,602,960	2,066,736,287	77,165,970	220,463,176	11,967,974	47,871,896	812,527,814	2,335,071,359	34.80%	17.32
2009	652,144,310	188,503,680	2,401,731,307	77,881,300	222,506,874	2,946,570	11,786,280	921,475,860	2,636,024,461	34.96%	17.31
2010	655,928,350	189,355,330	2,414,975,474	82,491,110	235,677,101	1,424,070	5,696,280	929,198,860	2,656,348,855	34.98%	17.37
2011	657,867,710	187,291,290	2,414,619,263	85,591,790	244,535,744	-	-	930,750,790	2,659,155,007	35.00%	15.98
2012	658,287,200	185,481,690	2,410,647,719	87,755,370	250,717,092	-	-	931,524,260	2,661,364,811	35.00%	16.43
2013	662,155,480	188,831,090	2,431,268,630	88,325,970	252,347,296	-	-	939,312,540	2,683,615,926	35.00%	17.06
2014	664,440,320	192,142,870	2,447,258,174	93,840,900	268,103,451	-	-	950,424,090	2,715,361,625	35.00%	15.93
2015	705,578,170	201,754,030	2,592,248,095	96,310,410	275,158,841	-	-	1,003,642,610	2,867,406,936	35.00%	17.08
2016	708,413,170	205,910,360	2,612,222,325	102,533,500	292,938,210	-	-	1,016,857,030	2,905,160,535	35.00%	19.57

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*

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b><u>Townships</u></b>										
Athens	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
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	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	5.70	8.70	8.70	8.70	8.70	8.70	9.30	9.30	9.30	9.30
Dover	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Lee	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	9.30	9.30	9.30	10.30	11.05	11.05	11.05	11.05	11.05	11.05
Rome	11.70	15.99	15.99	15.99	15.99	15.99	13.90	13.90	13.90	17.90
Troy	6.00	6.00	6.00	5.50	6.20	6.20	6.20	6.20	6.20	8.20
Trimble	6.40	6.40	6.70	6.20	6.20	6.20	6.20	6.20	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	8.85	8.85	8.85
<b><u>School Districts</u></b>										
Alexander Local	38.76	38.76	37.47	37.27	37.21	37.16	37.00	35.70	35.20	36.77
Trimble Local	32.92	31.77	29.47	29.52	29.45	29.48	29.42	28.57	33.57	34.34
Warren Local	34.60	34.50	35.08	35.08	34.73	34.97	34.85	34.24	34.22	34.08
Athens City	69.52	63.76	61.72	61.70	61.68	61.76	62.04	62.87	62.08	60.66
Federal Hocking Local	30.30	30.30	30.08	30.08	30.01	29.99	29.99	29.84	29.79	29.90
Nelsonville-York City	34.44	34.44	34.44	34.40	34.40	34.30	33.53	30.79	30.80	32.99
<b><u>Joint Vocational Schools</u></b>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b><u>Cities</u></b>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	10.80	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<b><u>Villages</u></b>										
Albany	8.50	8.50	7.50	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Amesville	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
Chauncey	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	7.90	7.90	7.90	7.90	7.90	7.90	2.90	2.90	2.90	2.90
Glouster	13.20	13.20	13.20	13.20	16.20	16.20	16.20	16.20	16.20	16.20
Jacksonville	19.50	19.50	19.50	19.50	19.50	19.50	24.80	24.80	24.80	24.80
Trimble	16.10	16.10	13.90	13.90	13.90	13.90	13.90	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
<b><u>Special Districts</u></b>										
The Plains Fire	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Unvoted Millage</b>										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
<b>Voted Millage - by levy</b>										
2010, 2015 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.17	0.17	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.10
Commercial/Industrial and P.U. Real	0.22	0.22	0.18	0.18	0.18	0.18	0.19	0.19	0.18	0.12
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.20
2007, 2012 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.57	0.57	0.51	0.51	0.51	0.51	0.51	0.51	0.48	0.48
Commercial/Industrial and P.U. Real	0.65	0.65	0.54	0.55	0.55	0.56	0.56	0.56	0.54	0.54
General Business and P.U. Personal	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009, 2014 Senior Citizens - 5 Years										
Residential/Agricultural Real				0.25	0.25	0.25	0.25	0.25	0.24	0.24
Commercial/Industrial and P.U. Real				0.25	0.25	0.25	0.25	0.25	0.24	0.24
General Business and P.U. Personal				0.25	0.25	0.25	0.25	0.25	0.25	0.25
2005, 2015 Children Services - 10 Years										
Residential/Agricultural Real	2.74	2.74	2.43	2.44	2.44	2.45	2.45	2.46	2.30	2.33
Commercial/Industrial and P.U. Real	2.87	2.88	2.36	2.43	2.44	2.47	2.48	2.48	2.40	2.36
General Business and P.U. Personal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	1.51	1.51	1.34	1.35	1.35	0.67	1.36	1.02	1.30	1.29
Commercial/Industrial and P.U. Real	1.74	1.75	1.43	1.47	1.48	0.75	1.50	1.13	1.40	1.43
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	1.00	2.00	1.50	2.00	2.00
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.36	1.37	1.21	1.21	1.21	1.22	1.22	1.22	1.16	1.16
Commercial/Industrial and P.U. Real	1.56	1.57	1.29	1.33	1.33	1.34	1.35	1.35	1.29	1.29
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
2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	2.61	2.60	2.31	2.31	2.32	2.33	2.33	2.34	2.21	2.21
Commercial/Industrial and P.U. Real	2.72	2.74	2.24	2.31	2.32	2.34	2.36	2.36	2.24	2.25
General Business and P.U. Personal	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2002, 2010 ACBDD (Beacon) - 8 Years										
Residential/Agricultural Real	1.37	1.37	1.21	1.21	1.80	1.30	1.30	1.55	1.70	1.70
Commercial/Industrial and P.U. Real	1.56	1.57	1.29	1.33	1.80	1.30	1.30	1.55	1.71	1.72
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.30	1.30	1.55	1.80	1.80
2014 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real									1.42	1.42
Commercial/Industrial and P.U. Real									1.43	1.43
General Business and P.U. Personal									1.50	1.50
2004, 2009, 2014 EMS - 5 Years										
Residential/Agricultural Real	0.34	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.47	0.47
Commercial/Industrial and P.U. Real	0.41	0.41	0.33	0.35	0.35	0.35	0.35	0.35	0.48	0.48
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
2005, 2010, 2015 EMS - 5 Years										
Residential/Agricultural Real	0.76	0.76	0.67	0.67	0.67	0.68	0.68	0.68	0.64	1.00
Commercial/Industrial and P.U. Real	0.87	0.87	0.71	0.74	0.74	0.75	0.75	0.75	0.72	1.00
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
2007, 2012 EMS - 5 Years										
Residential/Agricultural Real	0.76	0.76	0.67	0.67	0.68	0.69	1.00	1.00	0.95	0.95
Commercial/Industrial and P.U. Real	0.87	0.87	0.71	0.74	0.74	0.75	1.00	1.00	0.95	0.95
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)*

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Voted Millage - by levy</b>										
2007 Health - 10 Years										
Residential/Agricultural Real	0.20	0.30	0.27	0.27	0.27	0.27	0.27	0.27	0.25	0.25
Commercial/Industrial and P.U. Real	0.24	0.30	0.25	0.25	0.25	0.26	0.26	0.26	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
1999, 2009 Health - 10 Years										
Residential/Agricultural Real	0.20	0.20	0.18	0.30	0.30	0.30	0.30	0.30	0.28	0.28
Commercial/Industrial and P.U. Real	0.24	0.25	0.20	0.30	0.30	0.30	0.30	0.30	0.28	0.29
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
2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.27	0.27	0.40	0.40	0.40	0.40	0.38	0.38
Commercial/Industrial and P.U. Real	0.35	0.35	0.29	0.29	0.40	0.40	0.40	0.40	0.38	0.38
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
2002, 2012 317 Board - 10 Years										
Residential/Agricultural Real	0.80	0.77	0.72	0.72	0.71	0.72	1.00	1.00	0.97	0.96
Commercial/Industrial and P.U. Real	0.89	0.87	0.76	0.77	0.77	0.78	1.00	1.00	0.96	0.97
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
1998, 2008 317 Board - 10 Years										
Residential/Agricultural Real	0.66	0.63	0.94	0.94	0.93	0.94	0.94	0.95	0.92	0.91
Commercial/Industrial and P.U. Real	0.82	0.81	0.87	0.88	0.88	0.90	0.90	0.90	0.87	0.87
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
2014 Athens County Library - 5 Years										
Residential/Agricultural Real									0.95	0.95
Commercial/Industrial and P.U. Real									0.95	0.95
General Business and P.U. Personal									1.00	1.00
<b>Total Voted Millage - By Type of Property</b>										
Residential/Agricultural Real	14.35	14.39	13.18	13.57	14.29	13.18	14.46	14.40	16.77	17.08
Commercial/Industrial and P.U. Real	16.01	16.11	13.45	14.17	14.78	13.68	14.95	14.83	17.27	17.52
General Business and P.U. Personal	18.00	18.00	18.00	18.25	18.25	16.75	17.75	17.50	20.75	20.65
<b>Total Millage - By Type of Property</b>										
Residential/Agricultural Real	16.65	16.69	15.48	15.87	16.59	15.48	16.76	16.70	19.07	19.38
Commercial/Industrial and P.U. Real	18.31	18.41	15.75	16.47	17.08	15.98	17.25	17.13	19.57	19.82
General Business and P.U. Personal	20.30	20.30	20.30	20.55	20.55	19.05	20.05	19.80	23.05	22.95

**Table 7 A**  
**Athens County, Ohio**  
*Principal Taxpayers*  
*Real Estate Tax*  
*January 1, 2015 and January 1, 2006*

		January 1, 2015	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Real Property <u>Assessed Value</u>
CPP Athens I LLC	Apartments	\$ 12,865,060	1.41%
Ohio University	Retail Shopping	9,274,120	1.01%
Holzer Health System	Clinic	7,364,350	0.81%
Coates Run Property LL LLC	Apartments	4,430,090	0.47%
Athens Health Realty LLC	Nursing Home	4,367,380	0.48%
City of Athens	Parking Garage, Etc.	3,891,650	0.43%
Sheltering Arms Hospital	Hospital	2,812,960	0.31%
McCoady Properties LTD	Retail Shopping/Apartments	2,697,000	0.29%
Hayes Cornwell, LTD.	Apartments	2,671,590	0.29%
Grande Vista Village LLC	Apartments	2,334,440	0.26%
<b>Total Top Ten</b>		<b>52,708,640</b>	<b>5.76%</b>
<b>Total All Others</b>		<b>861,614,890</b>	<b>94.24%</b>
<b>Total Assessed Value</b>		<b>\$ 914,323,530</b>	<b>100.00%</b>
		January 1, 2006	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Real Property <u>Assessed Value</u>
OHIO UNIVERSITY (ATHENS MALL)	RETAIL SHOPPING	\$ 7,514,590	1.06%
AAC ATHENS LLC	APARTMENTS	4,560,250	0.64%
SHELTERING ARMS HOSPITAL	CLINIC	3,592,700	0.51%
SCOTT RML CO. (McBEE SYSTEMS, INC.)	PRINTING & BINDING	2,153,930	0.30%
INN-OHIO OF ATHENS INC.	MOTEL	2,048,820	0.29%
MCCDADY PROPERTIES LTD	APARTMENTS	1,932,530	0.27%
ATHENS CITY	PARKING GARAGE, ETC.	1,850,290	0.26%
TS TECH NORTH AMERICA INC.	CAR SEAT COVERS	1,674,170	0.24%
SOUTHEAST DEVELOPMENT CO 2	APARTMENTS	1,523,970	0.22%
CONTINENTAL 72 FUND LLC	RETAIL SHOPPING	1,514,120	0.21%
<b>TOTAL TOP TEN</b>		<b>28,365,370</b>	<b>4.00%</b>
<b>TOTAL ALL OTHERS</b>		<b>680,646,250</b>	<b>96.00%</b>
<b>TOTAL ASSESSED VALUE</b>		<b>\$ 709,011,620</b>	<b>100.00%</b>

Real property taxes paid in 2016 are based on January 1, 2015 values.

Real property taxes paid in 2007 are based on January 1, 2006 values.

Source: Athens County Auditor

**Table 7 B**  
**Athens County, Ohio**  
*Principal Taxpayers*  
**Public Utilities Tangible Personal Property Tax**  
**December 31, 2015 and December 31, 2006**

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2015	
		Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Co.	Electric	\$ 49,892,990	48.66%
Texas Eastern Transmission Corp	Natural Gas	21,900,350	21.36%
Tennessee Gas Pipeline	Natural Gas	17,168,980	16.74%
AEP Ohio Transmission Company	Electric	6,034,350	5.88%
Columbia Gas of Ohio Inc.	Natural Gas	3,506,790	3.42%
Columbia Gas Transmission Corp	Natural Gas	2,800,550	2.73%
Buckeye Rural Electric Co. Inc	Electric	807,500	0.79%
Ohio Oil Gathering Corp II	Oil	183,620	0.18%
Washington Electric CO OP Inc.	Electric	109,010	0.11%
General Electric Capital Commercial Inc.	Electric	56,980	0.06%
<b>Total Top Ten</b>		<b>102,461,120</b>	<b>99.93%</b>
<b>Total All Others</b>		<b>72,380</b>	<b>0.07%</b>
<b>Total Assessed Value</b>		<b>\$ 102,533,500</b>	<b>100.00%</b>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2006	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 32,563,300	39.72%
Texas Eastern Transmission Corp	Natural Gas	23,207,050	28.30%
Tennessee Gas Pipeline	Natural Gas	9,235,870	11.26%
Verizon North Inc.	Communications	4,394,100	5.36%
Voicestream Columbus Inc	Communications	3,084,070	3.76%
Columbia Gas Transmission Corp	Natural Gas	2,057,150	2.51%
Columbia Gas of Ohio Inc.	Natural Gas	1,847,230	2.25%
Norfolk Southern Combined Railroad	Transportation	962,210	1.17%
Alltel Communications of Ohio	Communications	933,180	1.14%
Buckeye Rural Electric Co. Inc	Electric	616,480	0.76%
<b>Total Top Ten</b>		<b>78,900,640</b>	<b>96.23%</b>
<b>Total All Others</b>		<b>3,086,920</b>	<b>3.77%</b>
<b>Total Assessed Value</b>		<b>\$ 81,987,560</b>	<b>100.00%</b>

Public utility tangible personal property tax paid in 2016 is based on values listed on December 31, 2015.

Public utility tangible personal property tax paid in 2007 is based on values listed on December 31, 2006.

Source: Athens County Auditor

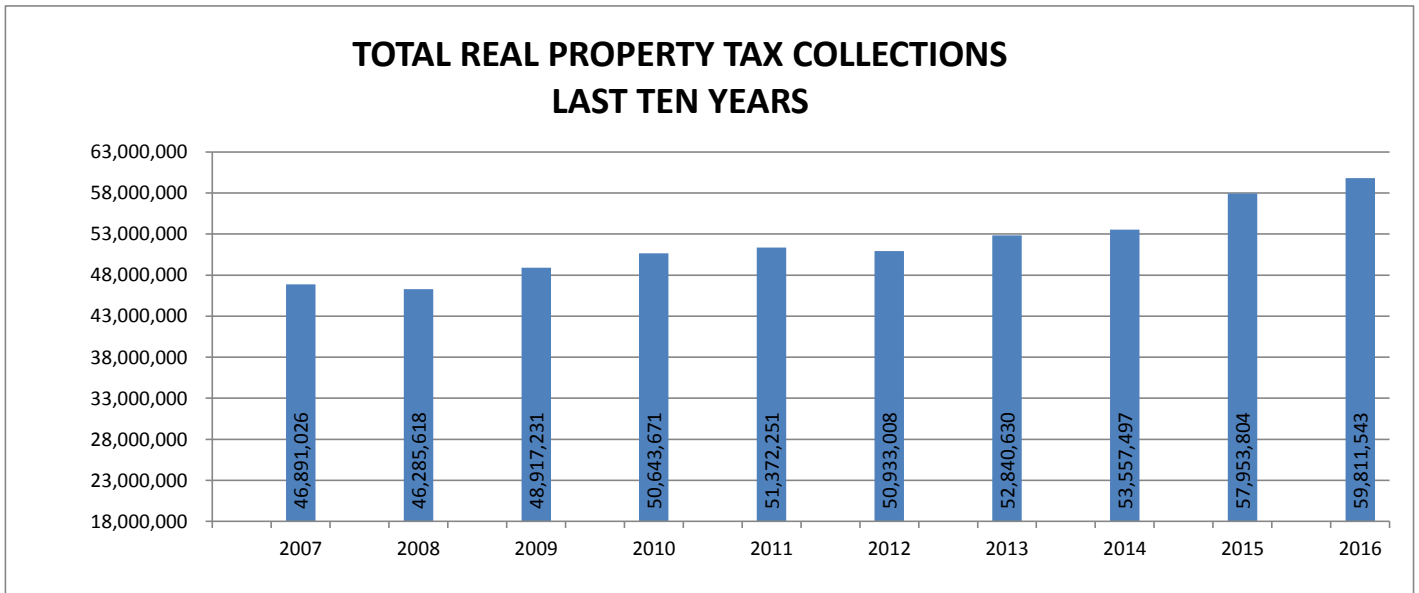
**Table 8**  
**Athens County, Ohio**  
*Real Property Tax Levies and Collections (1)*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Collection To Current Tax Levy	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes To Current Tax Levy
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%
2012	51,064,227	48,201,972	94.39%	2,731,036	50,933,008	99.74%	6,876,743	13.47%
2013	52,822,370	50,110,749	94.87%	2,729,881	52,840,630	100.03%	7,129,835	13.50%
2014	53,499,421	50,777,399	94.91%	2,780,098	53,557,497	100.11%	7,224,659	13.50%
2015	57,933,298	54,774,911	94.55%	3,178,893	57,953,804	100.04%	7,852,219	13.55%
2016	59,113,087	56,445,334	95.49%	3,366,209	59,811,543	101.18%	8,318,129	14.07%

Source: Athens County Auditor

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

(2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. Per the Ohio Revised Code, any delinquent taxes collected are distributed based on current levy percentages.



**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				
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%	0.158%	43.08
2012	16,497	677,000	349,705	35,314	108,300	552,300	450,081	27,000	2,216,197	0.083%	0.117%	34.46
2013	9,762	637,000	255,074	42,140	106,500	543,200	439,621	24,200	2,057,497	0.077%	0.106%	31.81
2014	358,007	616,000	156,310	799,668	604,700	533,800	412,837	21,200	3,502,522	0.129%	0.175%	54.12
2015	325,756	568,902	53,233	626,340	557,657	523,900	597,179	18,100	3,271,067	0.114%	0.157%	49.65
2016	292,820	519,758	-	433,252	509,658	513,600	811,017	14,800	3,094,905	0.107%	N/A	46.76

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			
2007	\$ 1,560,000	\$ 6,654	\$ 1,553,346	\$ 116,100	\$ 83,310	\$ 32,790	\$ 1,586,136	0.068%	\$ 25.07
2008	1,275,000	6,668	1,268,332	114,700	70,740	43,960	1,312,292	0.056%	20.75
2009	975,000	6,673	968,327	113,200	98,444	14,756	983,083	0.037%	15.60
2010	665,000	6,677	658,323	111,600	123,473	(11,873)	646,450	0.024%	9.98
2011	361,384	-	361,384	110,000	-	110,000	471,384	0.018%	7.28
2012	16,497	-	16,497	108,300	-	108,300	124,797	0.005%	1.94
2013	9,762	-	9,762	106,500	-	106,500	116,262	0.004%	1.80
2014	358,007	-	358,007	604,700	-	604,700	962,707	0.035%	14.88
2015	325,756	-	325,756	557,657	-	557,657	883,413	0.031%	13.41
2016	292,820	-	292,820	509,658	-	509,658	802,478	0.028%	12.12

Source: Athens County Auditor



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

Year	(1) Gross Revenue	Less:		Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage
		Operating Expenses, Net of Depreciation			Principal	Interest	Principal	Interest	
<i>Plains Sewer</i>									
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
2012	382,008	314,423		67,585	-	-	24,101	24,271	1.40
2013	315,706	273,265		42,441	-	-	60,549	22,824	0.51
2014	331,930	271,925		60,005	-	-	44,579	28,666	0.82
2015	351,894	244,590		107,304	44,979	10,987	46,200	24,056	0.85
2016	486,316	359,525		126,791	45,999	9,922	78,760	5,116	0.91
<i>Buchtel Water</i>									
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)
2012	82,956	181,703		(98,747)	-	-	2,379	1,181	(27.74)
2013	122,579	112,039		10,540	-	-	2,427	1,133	2.96
2014	86,893	114,328		(27,435)	-	-	2,475	1,084	(7.71)
2015	119,166	86,251		32,915	-	-	2,525	1,034	9.25
2016	133,742	123,872		9,870	-	-	2,576	984	2.77
<i>Buchtel Sewer</i>									
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
2012	166,196	103,714		62,482	10,400	29,882	-	-	1.55
2013	200,161	134,864		65,297	10,900	29,399	-	-	1.62
2014	157,876	155,966		1,910	11,200	28,899	-	-	0.05
2015	176,005	183,366		(7,361)	11,900	28,374	-	-	(0.18)
2016	183,785	142,675		41,110	12,300	27,827	-	-	1.02
							Rural Development Loan Debt Service		
							Principle	Interest	
<i>Plains Water</i>									
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	595,592	520,638		74,954	-	-	2,600	1,572	17.97
2012	647,243	573,298		73,945	-	-	2,700	1,440	17.86
2013	587,483	621,863		(34,380)	-	-	2,800	1,304	(8.38)
2014	620,239	612,568		7,671	-	-	3,000	1,160	1.84
2015	566,608	614,089		(47,481)	-	-	3,100	1,009	(11.56)
2016	682,006	578,873		103,133	-	-	3,300	850	24.85

(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, 2016*

<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	\$ 1,245,830	100.00%	\$ 1,245,830
Overlapping:			
School Districts wholly within the County			
Athens City School District	6,427,578	100.00%	6,427,578
Entities not wholly within the County			
Alexander Local School District	2,604,750	86.54%	2,254,169
Federal Hocking Local School District	53,500	99.29%	53,119
Nelsonville-York City School District	3,229,630	86.14%	2,782,007
Trimble Local School District	<u>245,295</u>	97.29%	<u>238,654</u>
Sub-Total Overlapping Districts	<u>12,560,753</u>		<u>11,755,527</u>
Grand Total	<u>\$ 13,806,583</u>		<u>\$ 13,001,357</u>

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds, Notes, Loans and Capital Leases.

(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 2016 collection year.

This page intentionally left blank.

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Assessed Valuation	<u>\$ 807,957,255</u>	<u>\$ 812,527,814</u>	<u>\$ 921,475,860</u>	<u>\$ 929,198,860</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>\$ 18,698,931</u>	<u>\$ 18,813,195</u>	<u>\$ 21,536,897</u>	<u>\$ 21,729,972</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	1,560,000	1,275,000	975,000	665,000
Less Amount Available in Debt Service	<u>(6,654)</u>	<u>(6,668)</u>	<u>(6,673)</u>	<u>(6,677)</u>
Amount of Debt Subject to Limit	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>
Legal Debt Margin	<u>\$ 17,145,585</u>	<u>\$ 17,544,863</u>	<u>\$ 20,568,570</u>	<u>\$ 21,071,649</u>
Legal Debt Margin as a Percentage of the Debt Limit	91.69%	93.26%	95.50%	96.97%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 8,079,573	\$ 8,125,278	\$ 9,214,759	\$ 9,291,989
Amount of Debt Subject to Limit	<u>1,553,346</u>	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>
Unvoted Legal Debt Margin	<u>\$ 6,526,227</u>	<u>\$ 6,856,946</u>	<u>\$ 8,246,432</u>	<u>\$ 8,633,666</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	80.77%	84.39%	89.49%	92.92%

Source: Athens County Auditor

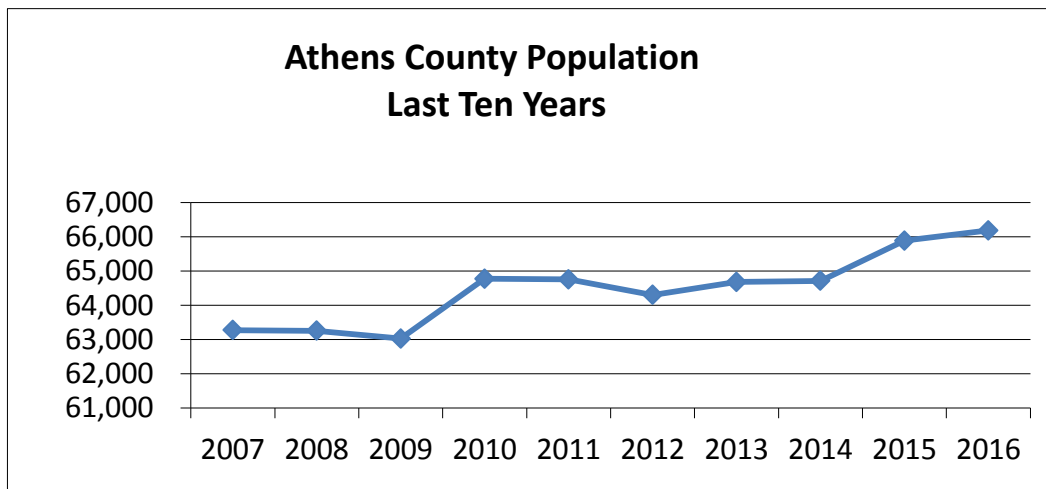
2011	2012	2013	2014	2015	2016
<u>\$ 930,750,790</u>	<u>\$ 931,524,260</u>	<u>\$ 939,312,540</u>	<u>\$ 1,003,642,610</u>	<u>\$ 1,003,642,610</u>	<u>\$ 1,016,857,030</u>
<u>\$ 21,768,770</u>	<u>\$ 21,788,107</u>	<u>\$ 21,982,814</u>	<u>\$ 23,591,065</u>	<u>\$ 23,591,065</u>	<u>\$ 23,921,426</u>
<u>361,384</u> <u>(6,680)</u>	<u>16,497</u> <u>(6,683)</u>	<u>9,762</u> <u>(6,685)</u>	<u>358,007</u> <u>(6,688)</u>	<u>325,802</u> <u>(6,690)</u>	<u>292,820</u> <u>(6,693)</u>
<u>354,704</u>	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</u>	<u>286,127</u>
<u>\$ 21,414,066</u>	<u>\$ 21,778,293</u>	<u>\$ 21,979,737</u>	<u>\$ 23,239,746</u>	<u>\$ 23,271,953</u>	<u>\$ 23,635,299</u>
98.37%	99.95%	99.99%	98.51%	98.65%	98.80%
<u>\$ 9,307,508</u>	<u>\$ 9,315,243</u>	<u>\$ 9,393,125</u>	<u>\$ 10,036,426</u>	<u>\$ 10,036,426</u>	<u>\$ 10,168,570</u>
<u>354,704</u>	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</u>	<u>286,127</u>
<u>\$ 8,952,804</u>	<u>\$ 9,305,429</u>	<u>\$ 9,390,048</u>	<u>\$ 9,685,107</u>	<u>\$ 9,717,314</u>	<u>\$ 9,882,443</u>
96.19%	99.89%	99.97%	96.50%	96.82%	97.19%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2007	63,275	\$ 1,445,001,000	\$ 22,864	6.3%
2008	63,255	1,577,251,000	24,957	7.4%
2009	63,026	1,641,290,000	26,041	9.3%
2010	64,774	1,689,949,000	26,090	9.6%
2011	64,757	1,767,907,000	27,296	8.3%
2012	64,304	1,896,353,000	29,490	8.0%
2013	64,681	1,937,544,000	29,995	7.4%
2014	64,713	2,004,584,000	30,977	5.7%
2015	65,886	2,082,868,000	31,613	5.7%
2016	66,186	N/A	N/A	5.6%

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

\* Figures Updated as of May 2017 according to Ohio Labor Market Information.



**Table 15**  
**Athens County, Ohio**  
*Principal Employers*  
*2016 and 2006*

Employer	Nature of Business	2016			2006 (1)		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	4,345	1	16.35%	4,023	1	14.74%
Ohio Health	Health Care	778	2	2.93%	470	5	1.72%
Athens County Government	Government	581	3	2.19%	567	2	2.08%
Athens City Bd of Ed	Education	397	4	1.49%	475	4	1.74%
Wal-Mart Stores Inc	Trade	320	5	1.20%	428	6	1.57%
Rocky Brands	Manufacturing	316	6	1.19%			0.00%
Hocking College	Education	300	7	1.13%	500	3	1.83%
Kroger of Athens	Trade	230	8	0.87%			
Alexander Local Bd of Ed	Education	192	9	0.72%	225	9	0.82%
City of Athens	Government	181	10	0.68%	255	8	0.93%
Diagnostic Hybrids, Inc. / A Quidel Co.	Research	Not Available (2)					
Doctors Hospital of Nelsonville	Health Care				273	7	1.00%
Federal Hocking Local School District	Education	156			193	10	0.71%
<b>Total</b>		<u>7,796</u>		<u>28.75%</u>	<u>7,409</u>		<u>27.14%</u>
<b>Total Employment within the County (3)</b>		<u>26,580</u>			<u>27,300</u>		

Source: Athens Area Chamber of Commerce

(1) Information was not available for 2007.

(2) This Company was a major employer in 2015 but information was not available for 2016.

(3) Source Athens County Economic Development Council.

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

	2007	2008	2009	2010
<b>General Government</b>				
Legislative and Executive				
County Commissioners	7.0	6.5	6.5	6.5
Auditor	15.5	16.5	16.5	13.0
Treasurer	5.0	5.0	5.0	5.0
Prosecuting Attorney	20.0	20.0	19.0	19.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	7.0	7.0	7.0	7.0
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0
Building and Grounds	6.0	6.0	6.0	6.0
Judicial				
Common Pleas Court	12.0	13.0	13.0	13.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	15.0	15.0	15.0	12.0
Probate Court	5.5	4.5	4.5	3.5
Clerk of Courts	4.0	5.0	5.0	5.0
Title Office	6.0	5.0	5.0	5.0
Municipal Court	3.5	3.5	3.5	3.5
Public Safety				
Coroner	2.0	1.5	1.5	1.5
Sheriff	29.0	27.0	30.0	30.5
Emergency Management	1.0	1.5	2.0	2.0
911 Emergency Communications	16.0	16.0	15.0	16.0
SEPTA	-	-	-	-
Public Works				
County Engineer	27.0	28.0	26.0	26.0
County Planner	2.0	2.0	2.0	2.0
Soil & Water	3.5	3.5	4.0	4.0
Health				
Dog and Kennel	3.5	3.0	3.0	4.0
Solid Waste	26.0	26.0	22.0	21.0
Recycling	0.0	0.0	0.0	0.0
Health Department	22.0	20.0	19.0	19.0
Ambulance Service	0.0	0.0	0.0	2.0
Plains Water & Sewer	3.0	3.0	3.0	3.0
Buchtel Water & Sewer	1.0	1.0	1.0	1.0
Human Services				
317 Board	11.0	9.0	9.0	9.0
Veteran's Services	5.0	5.5	5.0	5.5
Department of Youth Services	4.0	5.0	4.0	3.0
Victim's Assistance	0.0	0.0	0.0	0.0
Job & Family Services	118.0	116.0	92.0	90.0
Child Support Enforcement	19.0	19.0	18.0	18.0
Children Services	75.0	74.5	68.5	73.0
ACBDD (Beacon School)	87.5	88.5	94.5	91.5
<b>Total</b>	<b>570.0</b>	<b>565.0</b>	<b>533.5</b>	<b>528.5</b>

Source: Athens County Auditor

Each part-time employee is reported as 0.5.



2011	2012	2013	2014	2015	2016
6.5	6.5	6.0	7.0	7.0	8.0
13.0	12.5	13.0	15.0	15.0	14.5
4.0	4.0	5.0	5.0	5.0	6.5
16.0	17.5	19.0	17.0	19.0	20.0
1.0	1.0	1.0	1.0	1.0	0.0
8.0	8.5	7.0	9.5	10.5	9.0
4.0	4.0	4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0	2.0	1.0
6.0	6.0	6.0	5.0	5.0	7.0
12.5	12.0	13.0	11.0	9.0	13.0
1.0	1.0	1.0	1.0	1.0	1.0
13.0	12.5	10.5	9.5	10.0	11.0
4.0	3.0	3.0	2.0	3.0	3.0
5.0	5.0	4.0	5.0	5.0	5.0
6.5	6.0	7.0	7.0	7.0	7.0
3.5	3.5	3.5	2.5	3.5	3.5
1.5	1.5	2.0	2.0	2.0	2.5
30.0	30.0	30.5	30.5	31.0	32.5
2.0	1.5	1.5	1.5	1.5	1.5
17.5	16.5	17.0	17.0	18.5	17.0
-	-	-	-	-	38.0
26.0	24.0	24.0	24.0	26.0	26.0
-	-	-	-	-	1.0
4.0	4.0	4.0	6.0	4.5	5.0
4.0	4.5	4.0	4.5	4.5	4.0
20.0	19.0	18.0	1.0	1.0	1.0
0.0	0.0	0.0	15.0	15.0	-
19.0	22.0	18.5	18.5	23.5	21.0
46.0	49.5	49.0	47.5	49.0	48.0
3.5	3.5	4.0	3.0	3.0	3.0
1.0	1.0	1.0	2.0	2.0	1.0
8.0	8.0	8.0	8.0	8.0	8.0
5.0	5.0	5.0	5.0	5.0	5.5
3.0	2.5	2.5	2.5	10.0	3.5
1.5	1.0	0.0	1.0	1.0	0.0
74.0	70.0	67.0	68.0	67.0	70.0
15.0	15.0	14.0	17.0	16.0	15.0
72.5	72.0	73.5	76.0	75.5	76.5
90.0	86.0	83.0	79.0	76.0	87.5
<u>549.5</u>	<u>541.5</u>	<u>531.5</u>	<u>532.5</u>	<u>547.0</u>	<u>581.0</u>

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Legislative and Executive										
County Commissioners										
Number of resolutions	23	22	28	18	17	25	7	23	13	18
Number of meetings	53	53	57	54	53	55	56	60	52	50
Auditor										
Number of non-exempt conveyances	1,261	908	760	783	816	881	858	886	957	974
Number of exempt conveyances	880	917	649	570	715	652	732	704	698	751
Number of real estate transfers	2,140	1,825	1,409	1,353	1,531	1,533	1,590	1,590	1,655	1,725
Number of personal property returns-inter-co	950	80	22	23	-	-	-	-	-	-
Number of personal property returns-local	172	9	-	-	-	-	-	-	-	-
Number of expense checks used	32,523	31,194	28,433	28,315	26,783	25,395	23,456	23,799	23,218	23,449
Number of payroll checks used	16,954	17,333	16,707	16,573	17,658	17,006	17,021	18,521	16,703	4,414
Number of vendors licenses issued	119	113	84	103	79	95	101	100	96	51
Treasurer										
Number of tax bill envelopes mailed Real	32,520	30,549	29,941	30,056	29,998	25,040	28,693	28,898	29,681	75,564
Number of tax bill envelopes mailed Real Delq	2,163	2,308	2,370	2,356	2,324	2,305	2,296	1,994	2,261	4,856
Number of tax bill envelopes mailed MH	6,819	6,443	6,324	6,236	6,191	5,940	6,062	5,997	6,126	7,229
Number of tax bill envelopes mailed PPT	466	475	22	20	42	31	8	-	8	-
Return on portfolio-weighted yield	4.98%	3.26%	2.05%	1.52%	0.96%	0.40%	0.31%	0.86%	1.01%	1.24%
Prosecuting Attorney										
Number of criminal cases - new	515	578	461	513	490	521	502	512	510	508
Number of cases - Civil/Township Requests/Appeals	100	200	175	194	190	188	155	406	214	638
Number of criminal cases - Probation Revocations	N/A	N/A	N/A	N/A	N/A	N/A	379	240	N/A	N/A
Board of Election										
Number of registered voters	42,977	49,034	48,246	49,440	49,726	47,858	44,024	43,737	38,319	45,418
Number of voters last general election	11,486	31,645	12,534	17,513	16,566	28,003	7,758	14,863	14,110	30,042
Percentage of registered voters that voted	26.73%	64.54%	25.98%	35.42%	33.31%	58.52%	17.62%	33.98%	36.82%	66.15%
Recorder										
Number of deeds recorded	2,711	2,443	1,930	2,090	1,921	2,386	2,186	2,142	2,177	2,359
Number of mortgages recorded	4,875	4,229	4,339	3,985	3,476	3,901	4,134	3,241	3,395	3,530
Number of liens recorded	294	298	260	287	268	240	199	238	279	344
Number of leases recorded	148	115	76	53	246	269	104	108	89	61
Number of power of attorneys recorded	163	113	149	117	95	93	108	122	129	101
Number of partnerships recorded	1	2	-	-	1	-	-	1	-	-
Number of military discharges recorded	19	12	8	12	11	20	12	6	5	6
Number of plats recorded	12	10	5	-	-	2	1	-	6	6
Number of miscellaneous items recorded	104	81	75	110	111	159	119	119	119	136
Building and Grounds										
Number of buildings	66	66	66	66	66	66	66	66	66	66

Source: Various Athens County Departments

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	1,188	1,089	1,070	959	884	1,553	1,605	1,790	1,583	1,445
Number of criminal cases filed	515	578	461	513	490	521	501	512	510	508
Juvenile Court										
Number of unruly cases filed	60	50	53	43	44	31	20	18	11	23
Number of delinquent cases filed	315	363	280	226	207	149	205	216	196	202
Number of traffic cases filed	290	234	261	215	178	197	175	121	190	140
Number of neglected, dependent and abused children dispositions cases filed	70	63	76	91	33	75	57	97	100	87
Number of paternity/support cases filed	185	189	193	176	145	116	101	140	158	99
Number of other cases filed	96	84	100	109	133	114	113	160	202	153
Probate Court										
Number of civil cases filed	5	5	13	11	4	3	4	2	1	-
Municipal Court										
Number of civil cases filed	1,311	1,332	1,310	1,131	1,195	941	898	934	892	936
Number of criminal cases filed	2,934	2,883	3,211	3,139	3,404	3,610	3,122	2,896	3,147	2,686
Number of traffic cases filed	5,719	6,205	7,140	8,168	8,159	10,677	8,840	8,742	9,686	7,586
Law Library										
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	8,000
Public Safety										
Coroner										
Number of cases investigated	72	82	72	74	76	71	65	82	82	58
Number of autopsies performed	26	23	39	40	51	45	36	51	38	25
Number of toxicology without autopsy	6	-	-	-	-	-	-	-	-	-
Number of toxicology collected for Ohio State Highway Patrol	1	8	3	-	-	-	-	-	-	-
Sheriff										
Number of incidents reported	6,444	6,726	7,693	5,529	6,583	8,236	9,554	8,824	17,685	19,114
Number of papers served	4,273	4,729	5,201	4,891	5,344	5,675	5,743	5,887	2,365	2,780
Number of transport hours	6,240	6,240	6,240	6,240	6,656	4,160	4,866	5,189	4,974	4,659
Number of court security hours	6,240	6,240	6,240	6,240	6,240	6,240	5,450	6,240	6,240	6,240
911 Emergency Communications										
Number of calls received	11,000	11,040	27,212	44,077	84,620	140,067	124,355	114,399	127,210	94,945
Public Works										
County Engineer										
Miles of roads resurfaced	61.00	24.27	5.60	43.63	26.44	29.09	25.20	17.30	20.52	8.37
Number of bridges replaced/improved	-	7	5	4	3	24	2	7	5	6
Number of culverts built/replaced/improved	137	140	111	10	20	21	76	98	65	54

Source: Various Athens County Departments

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Health</b>										
<b>Ambulance Service</b>										
Number of Basic Level Service Transports	N/A	N/A	N/A	N/A	1,435	1,611	1,440	1,578	1,259	256
Number of Advanced Level Service Transports	N/A	N/A	N/A	N/A	3,004	3,136	3,255	3,422	3,848	3,801
Number of Extra Advanced Level Service Transports	N/A	N/A	N/A	N/A	71	50	53	90	84	69
Number of Treat With Transport Transports	N/A	N/A	N/A	N/A	273	237	507	566	460	616
<b>Dog and Kennel</b>										
Number of 1 year dog licenses issued	7,927	9,088	10,231	9,884	10,129	9,911	9,867	9,523	9,835	9,358
Number of 3 year dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	37	33	20
Number of permanent dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8	19	4
Number of kennel licenses issued	1,063	1,508	411	262	345	329	308	125	271	102
<b>Sewer Districts</b>										
Average monthly sewage treated (gallons)	11,106,000	12,488,000	6,741,000	11,524,000	12,630,000	10,777,000	11,425,000	11,240,000	7,260,000	5,760,000
Number of tap-ins	1,592	1,444	1,464	1,335	1,396	1,426	1,418	1,483	1,430	1,490
Number of customers	1,592	1,444	1,464	1,335	1,396	1,426	1,418	1,483	1,430	1,490
<b>Water Districts</b>										
Average monthly water billed	\$ 40,788	\$ 55,157	\$ 61,678	\$ 58,534	\$ 59,256	\$ 59,588	\$ 53,399	\$ 55,850	\$ 55,123	\$ 64,397
Number of tap-ins	1,520	1,417	1,436	1,402	1,446	1,476	1,445	1,458	1,464	1,476
Number of customers	1,520	1,417	1,436	1,402	1,446	1,476	1,445	1,458	1,464	1,476
<b>Human Services</b>										
<b>Veteran's Services</b>										
Number of clients served	13,144	3,601	2,542	2,255	2,985	2,162	2,031	2,113	1,836	1,964
Amount of benefits paid to county residents	\$ 276,115	\$ 296,158	\$ 280,005	\$ 360,597	\$ 376,134	\$ 339,493	\$ 329,606	\$ 340,198	\$ 327,987	\$ 353,494
<b>Job &amp; Family Services</b>										
Average monthly client count - food stamps	7,694	8,676	9,414	10,639	11,332	11,431	11,586	11,135	10,311	10,323
Average monthly client count - day care families	281	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - day care children	254	250	246	230	226	142	185	161	161	256
Average monthly client count - WIA	180	302	236	167	135	139	64	97	104	71
Average monthly client count - HEAP adults	662	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average monthly client count - HEAP children	740	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average yearly client count - job placement	669	986	878	868	1,117	1,402	1,047	1,049	1,456	785
<b>Child Support Enforcement</b>										
Average yearly active support orders	4,438	4,439	4,543	4,475	4,214	4,281	4,286	4,349	3,956	4,056
Percentage collected	64.61%	62.75%	62.65%	61.96%	63.27%	62.14%	63.88%	63.01%	63.99%	64.60%
<b>Children Services</b>										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	101	105	106	110	77	78	76	77	88	106
Average monthly client count - adoption	42	35	36	48	33	25	26	24	28	31
Average In-home (Voluntary, Protective Service Order, Posittract)	129	122	79	53	60	48	36	37	36	29
<b>ACBDD (Beacon School)</b>										
Number of students enrolled										
Early intervention program	57	95	98	105	87	76	60	41	73	52
Preschool	11	15	13	18	14	11	14	8	13	11
School Age	40	40	40	44	47	54	43	48	32	39
Number of employed at workshop & other	69	106	52	25	113	81	74	62	74	28
Residential Support	N/A	N/A	N/A	N/A	N/A	160	188	212	205	205
Supported Employment	N/A	N/A	N/A	N/A	N/A	141	128	118	119	97
Case Management	N/A	N/A	N/A	N/A	N/A	175	154	166	168	170
<b>Conservation and Recreation</b>										
Number of Parks	1	1	1	1	1	1	1	1	1	1
Miles of Bike path	12.50	12.50	12.50	12.50	13.40	13.40	13.67	13.67	13.67	21.00

Source: Various Athens County Departments

Information is not available for years prior to 2011 for Ambulance Service.

This page intentionally left blank.

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

<i>Function and Activity</i>	2007	2008	2009	2010
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,022,677	\$ 6,140,934	\$ 6,140,934	\$ 6,159,095
Auditor	59,687	59,587	59,587	59,587
Treasurer	-	-	-	-
Prosecuting Attorney	6,793	6,793	6,793	6,793
Data Processing	140,765	140,865	140,865	140,865
Board of Election	797,800	754,444	777,383	797,157
Recorder	19,842	19,842	19,842	19,842
Microfilm	19,265	19,265	19,265	19,265
Records Center	-	-	-	-
Building and Grounds	195,807	228,470	238,295	259,596
<i>Total Legislative &amp; Executive</i>	<u>7,262,636</u>	<u>7,370,200</u>	<u>7,402,964</u>	<u>7,462,200</u>
<i>General Government - Judicial</i>				
Common Pleas Court	17,712	29,960	29,960	209,960
Law Library	-	-	-	21,000
Juvenile Court	58,327	58,115	58,115	58,115
Probate Court	11,357	12,655	12,655	12,655
Clerk of Courts	40,877	40,877	63,005	68,950
<i>Total Judicial</i>	<u>128,273</u>	<u>141,607</u>	<u>163,735</u>	<u>370,680</u>
<i>Public Safety</i>				
Sheriff	1,966,128	1,916,142	1,956,825	1,740,881
Emergency Management	329,580	329,580	329,580	353,074
911 Emergency Communications	936,129	944,109	930,314	1,003,632
<i>Total Public Safety</i>	<u>3,231,837</u>	<u>3,189,831</u>	<u>3,216,719</u>	<u>3,097,587</u>
<i>Public Works</i>				
County Engineer	5,229,354	6,090,044	6,264,676	6,403,356
GIS	6,495	6,495	6,495	6,495
Infrastructure	70,955,949	71,929,429	73,725,520	75,329,228
<i>Total Public Works</i>	<u>76,191,798</u>	<u>78,025,968</u>	<u>79,996,691</u>	<u>81,739,079</u>
<i>Health</i>				
Dog and Kennel	719,305	719,305	740,689	719,388
Ambulance Service	1,875,756	1,926,147	1,820,259	1,942,250
Solid Waste	1,170,208	1,380,157	1,378,157	1,378,157
Health Department	100,509	100,509	100,509	100,509
<i>Total Health</i>	<u>3,865,778</u>	<u>4,126,118</u>	<u>4,039,614</u>	<u>4,140,304</u>
<i>Human Services</i>				
County Home Farm	28,711	28,711	28,711	28,711
Veteran's Services	5,135	5,135	5,135	5,135
Job & Family Services	2,985,800	2,995,362	2,995,362	2,944,230
Child Support Enforcement	25,724	25,724	25,724	19,359
Childrens Services	988,984	1,048,674	1,072,471	1,141,168
ACBDD (Beacon School)	6,256,780	6,501,695	6,595,679	6,735,861
<i>Total Human Services</i>	<u>10,291,134</u>	<u>10,605,301</u>	<u>10,723,082</u>	<u>10,874,464</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	378,128	416,128	416,128	416,128
Ferndale Park	61,126	61,126	61,126	61,126
<i>Total Conservation &amp; Recreation</i>	<u>439,254</u>	<u>477,254</u>	<u>477,254</u>	<u>477,254</u>
Total Governmental Funds Capital Assets	<u>\$ 101,410,710</u>	<u>\$ 103,936,279</u>	<u>\$ 106,020,059</u>	<u>\$ 108,161,568</u>

Source: Athens County Auditor

	2011	2012	2013	2014	2015	2016
\$	6,159,095	\$ 6,168,199	\$ 6,219,519	\$ 6,219,519	\$ 6,211,968	\$ 6,224,363
	52,457	58,422	58,422	58,422	58,422	80,616
	7,130	7,130	16,060	29,555	22,425	22,425
	6,793	35,684	35,684	61,924	61,924	61,924
	140,865	147,138	147,138	147,138	139,602	139,602
	797,157	789,271	793,718	793,718	805,908	805,908
	19,842	19,842	26,470	26,470	26,470	27,689
	19,265	19,265	29,810	29,810	29,810	29,810
	-	-	35,578	111,967	111,967	111,967
	259,596	364,693	371,540	392,540	577,903	596,898
	7,462,200	7,609,644	7,733,939	7,871,063	8,046,399	8,101,202
	209,960	209,960	91,960	86,465	81,269	92,799
	21,000	21,000	21,000	21,000	21,000	21,000
	58,115	47,136	47,136	41,851	26,156	40,446
	6,583	6,583	6,583	6,583	6,583	12,634
	68,950	68,950	68,420	34,219	32,883	32,883
	364,608	353,629	235,099	190,118	167,891	199,762
	1,806,460	1,856,865	1,995,648	2,115,732	1,808,438	1,922,207
	390,638	419,409	419,409	419,409	419,409	419,409
	1,059,559	1,194,305	1,194,305	1,659,513	1,811,945	2,244,173
	3,256,657	3,470,579	3,609,362	4,194,654	4,039,792	4,585,789
	6,475,749	6,527,782	6,510,167	7,388,025	7,631,556	7,701,020
	6,495	6,495	6,495	6,495	6,495	6,495
	76,818,708	77,998,889	78,841,093	80,139,289	81,062,988	82,256,239
	83,300,952	84,533,166	85,357,755	87,533,809	88,701,039	89,963,754
	719,388	698,088	726,700	726,700	726,700	726,700
	1,952,025	2,188,056	2,408,327	2,383,634	2,942,051	3,082,474
	1,431,157	1,410,028	1,429,206	1,429,206	1,416,882	240,141
	123,918	123,918	123,918	114,055	114,055	114,055
	4,226,488	4,420,090	4,688,151	4,653,595	5,199,688	4,163,370
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	5,135	5,135	5,135	-	-
	2,940,343	2,959,305	2,802,565	2,802,565	2,704,180	2,704,672
	6,908	6,908	6,908	6,908	6,908	6,908
	1,387,076	1,692,340	1,793,298	1,854,344	1,816,338	1,803,003
	7,123,769	7,123,769	7,328,209	7,215,380	7,280,321	7,443,471
	11,491,942	11,816,168	11,964,826	11,913,043	11,836,458	11,986,765
	469,545	486,948	902,055	913,068	919,742	940,143
	61,126	61,126	61,126	61,126	61,126	61,126
	530,671	548,074	963,181	974,194	980,868	1,001,269
\$	110,633,518	\$ 112,751,350	\$ 114,552,313	\$ 117,330,476	\$ 118,972,135	\$ 120,001,911

**Table 19**  
**Athens County, Ohio**  
*Assessed Valuation of Exempted Real Property*  
*January 1, 2015*

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<b><u>MUNICIPALITY</u></b>						
Athens City	\$ 323,920	\$ 14,823,890	\$ 4,538,200	\$ 242,760	\$ 9,455,230	\$ 7,229,780
Nelsonville City	459,160	109,340	5,048,050	4,280	1,577,320	8,149,850
Albany Corporation	-	34,970	9,560	16,070	114,900	27,330
Amesville Corporation	-	-	11,820	1,830	106,710	946,870
Buchtel Corporation	29,210	-	40	-	60,170	45,930
Chauncey Corporation	42,150	-	-	-	259,300	733,780
Coolville Corporation	-	22,210	30,590	48,700	82,920	860,760
Glouster Corpootion	220	100	40,840	65,510	265,000	1,550,170
Jacksonville Corporation	8,280	-	-	2,190	112,420	-
Trimble Corporation	-	10	-	4,490	78,290	-
	<u>\$ 862,940</u>	<u>\$ 14,990,520</u>	<u>\$ 9,679,100</u>	<u>\$ 385,830</u>	<u>\$ 12,112,260</u>	<u>\$ 19,544,470</u>
<b><u>TOWNSHIPS</u></b>						
Athens Township	\$ 50	\$ 200,750	\$ 1,231,430	\$ 112,550	\$ 1,159,980	\$ 4,959,690
Alexander Township	-	797,330	13,670	22,110	180	1,208,900
Ames Township	-	25,560	550	29,170	33,240	-
Bern Township	-	163,490	-	42,460	-	3,240
Canaan Township	121,260	1,375,140	372,260	69,210	57,430	-
Carthage Township	-	555,810	6,200	100,910	-	-
Dover Township	2,710,970	12,570	722,200	27,650	38,030	4,740
Lee Township	-	18,060	46,340	123,500	35,170	27,500
Lodi Township	4,460	164,140	7,450	283,390	-	-
Rome Township	52,920	112,330	4,600	79,280	-	2,426,730
Troy Township	23,480	336,790	55,560	9,670	-	-
Trimble Township	1,606,670	2,195,410	9,190	1,006,530	54,650	1,934,240
Waterloo Township	65,260	2,091,080	40,150	95,820	-	-
York Township	2,633,240	795,180	33,420	90,780	-	1,270
	<u>\$ 7,218,310</u>	<u>\$ 8,843,640</u>	<u>\$ 2,543,020</u>	<u>\$ 2,093,030</u>	<u>\$ 1,378,680</u>	<u>\$ 10,566,310</u>
Total Athens County	<u>\$ 8,081,250</u>	<u>\$ 23,834,160</u>	<u>\$ 12,222,120</u>	<u>\$ 2,478,860</u>	<u>\$ 13,490,940</u>	<u>\$ 30,110,780</u>
<b><u>SCHOOL DISTRICTS</u></b>						
Athens CSD	\$ 3,077,090	\$ 15,481,610	\$ 6,491,830	\$ 303,330	\$ 10,886,520	\$ 12,927,990
Alexander LSD	69,720	3,112,950	117,170	529,520	150,250	1,263,730
Federal Hocking LSD	197,660	2,139,560	481,580	471,190	306,320	4,237,600
Trimble LSD	1,526,990	2,163,820	50,030	1,078,720	510,070	3,460,520
Nelsonville-York CSD	3,209,790	936,220	5,081,510	95,060	1,637,780	8,220,940
Warren LSD	-	-	-	1,040	-	-
	<u>\$ 8,081,250</u>	<u>\$ 23,834,160</u>	<u>\$ 12,222,120</u>	<u>\$ 2,478,860</u>	<u>\$ 13,490,940</u>	<u>\$ 30,110,780</u>
<b><u>Joint Vocational Schools</u></b>						
Tri-County J.V.S.	\$8,081,250	\$23,834,160	\$12,222,120	\$2,477,820	\$13,490,940	\$30,110,780
Washington County J.V.S.	-	-	-	1,040	-	-
	<u>\$8,081,250</u>	<u>\$23,834,160</u>	<u>\$12,222,120</u>	<u>\$2,478,860</u>	<u>\$13,490,940</u>	<u>\$30,110,780</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
\$ 578,740	\$ 233,170,960	\$ 11,501,360	\$ 5,076,100	\$ 492,290	\$ 9,374,140	\$ 936,210	\$ 297,743,580
166,050	13,418,360	1,984,250	1,056,730	25,380	-	65,300	32,064,070
-	-	203,740	929,630	-	-	24,160	1,360,360
-	-	3,190	15,140	-	-	-	1,085,560
-	-	-	132,150	-	-	96,720	364,220
-	-	14,370	275,500	7,670	-	107,760	1,440,530
-	-	164,860	290,790	1,670	-	-	1,502,500
-	-	659,960	256,520	-	-	58,650	2,896,970
-	-	44,580	58,730	-	-	72,140	298,340
20	-	15,710	27,640	17,270	-	-	143,430
<u>\$ 744,810</u>	<u>\$ 246,589,320</u>	<u>\$ 14,592,020</u>	<u>\$ 8,118,930</u>	<u>\$ 544,280</u>	<u>\$ 9,374,140</u>	<u>\$ 1,360,940</u>	<u>\$ 338,899,560</u>
\$ 95,850	\$ 192,320	\$ 328,910	\$ 1,416,630	\$ 12,050	\$ -	\$ 952,210	\$ 10,662,420
-	41,400	337,450	1,115,430	254,000	-	463,630	4,254,100
150	-	-	88,990	10,830	-	6,090	194,580
-	-	-	68,840	2,060	-	-	280,090
100,930	-	11,290	89,940	45,000	-	2,780	2,245,240
-	-	12,170	248,540	22,580	-	552,020	1,498,230
338,460	-	155,010	161,800	39,640	-	2,715,960	6,927,030
19,980	3,306,190	289,440	107,820	-	-	1,300	3,975,300
-	-	-	75,170	14,300	-	83,780	632,690
11,640	-	51,330	124,970	37,970	-	70,840	2,972,610
59,740	-	-	474,530	39,350	-	37,140	1,036,260
-	-	-	110,100	13,570	-	517,850	7,448,210
33,680	-	59,640	275,760	18,380	-	17,340	2,697,110
73,650	2,547,090	-	346,180	106,320	-	198,490	6,825,620
<u>\$ 734,080</u>	<u>\$ 6,087,000</u>	<u>\$ 1,245,240</u>	<u>\$ 4,704,700</u>	<u>\$ 616,050</u>	<u>\$ -</u>	<u>\$ 5,619,430</u>	<u>\$ 51,649,490</u>
<u>\$ 1,478,890</u>	<u>\$ 252,676,320</u>	<u>\$ 15,837,260</u>	<u>\$ 12,823,630</u>	<u>\$ 1,160,330</u>	<u>\$ 9,374,140</u>	<u>\$ 6,980,370</u>	<u>\$ 390,549,050</u>
\$ 1,101,620	\$ 233,363,280	\$ 11,999,650	\$ 6,909,030	\$ 574,860	\$ 8,931,790	\$ 1,329,240	\$ 313,377,840
50,290	3,347,590	890,270	2,524,810	294,030	-	744,340	13,094,670
87,260	-	242,840	1,324,570	128,900	442,350	1,364,230	11,424,060
20	-	720,250	486,180	30,840	-	3,182,050	13,209,490
239,700	15,965,450	1,984,250	1,535,060	131,700	-	360,510	39,397,970
-	-	-	43,980	-	-	-	45,020
<u>\$ 1,478,890</u>	<u>\$ 252,676,320</u>	<u>\$ 15,837,260</u>	<u>\$ 12,823,630</u>	<u>\$ 1,160,330</u>	<u>\$ 9,374,140</u>	<u>\$ 6,980,370</u>	<u>\$ 390,549,050</u>
\$1,478,890	\$252,676,320	\$15,837,260	\$12,779,650	\$1,160,330	\$9,374,140	\$6,980,370	\$390,504,030
-	-	-	43,980	-	-	-	45,020
<u>\$1,478,890</u>	<u>\$252,676,320</u>	<u>\$15,837,260</u>	<u>\$12,823,630</u>	<u>\$1,160,330</u>	<u>\$9,374,140</u>	<u>\$6,980,370</u>	<u>\$390,549,050</u>

**Table 20**  
**Athens County, Ohio**  
*Athens County Taxes Collected*  
*(Collection Year 2016)*

Entity	Taxes <sup>(2)</sup>			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,361,769	\$ 33,146	\$ -	\$ 2,395,301
Children Services	3,888,598	52,758	-	3,942,196
ACBDD (Beacon School)	6,853,022	94,406	-	6,948,764
Ambulance Service	2,493,852	35,023	-	2,529,295
TB Levy	114,793	1,457	-	116,284
Senior Citizens	977,649	7,101	-	984,876
Senior Citizens Meals on Wheels	534,521	3,417	-	537,980
Total County Offices and Agencies	<u>17,224,204</u>	<u>227,308</u>	-	<u>17,454,696</u>
Health Department	949,602	13,260	-	963,030
317 Board	1,928,695	27,040	-	1,956,071
County Library	977,649	13,738	-	991,387
<sup>(1)</sup> Total Outside Agencies	<u>3,855,946</u>	<u>54,038</u>	-	<u>3,910,488</u>
Athens CSD	11,193,955	102,374	-	11,296,559
Nelsonville-York CSD	2,322,208	36,060	-	2,358,268
Alexander LSD	4,606,718	95,333	-	4,702,058
Federal Hocking LSD	3,759,709	77,197	-	3,841,082
Trimble LSD	1,099,551	25,019	-	1,124,570
Warren LSD	54,153	1,306	-	55,459
Tri-County JVS	2,134,067	26,151	-	2,160,692
Washington Co. JVS	3,534	92	-	3,626
Total Schools	<u>25,173,895</u>	<u>363,532</u>	-	<u>25,542,314</u>
Athens City	875,484	88	403	875,976
Nelsonville City	424,178	3,751	-	427,929
Albany Village	117,238	1,426	-	118,666
Amesville Village	36,657	795	-	37,452
Buchtel Village	63,288	1,881	-	65,169
Chauncey Village	49,289	1,595	-	50,884
Coolville Village	18,786	332	-	19,119
Glouster Village	182,885	3,260	-	186,145
Jacksonville Village	81,864	3,477	-	85,341
Trimble Village	37,614	852	-	38,466
Total Municipalities	<u>1,887,283</u>	<u>17,457</u>	<u>403</u>	<u>1,905,147</u>
Alexander Township	345,917	9,341	-	355,258
Ames Township	247,710	4,990	-	252,700
Athens Township	1,017,046	13,482	-	1,030,552
Bern Township	107,601	2,109	-	109,710
Canaan Township	340,153	2,112	-	342,265
Carthage Township	214,524	6,243	-	220,767
Dover Township	333,189	9,378	-	342,567
Lee Township	294,548	3,667	-	298,215
Lodi Township	270,104	4,167	-	274,271
Rome Township	355,543	7,175	-	362,718
Trimble Township	150,340	4,274	-	154,614
Troy Township	322,584	7,600	18,611	349,940
Waterloo Township	283,964	11,307	-	295,271
York Township	435,850	8,310	212	444,372
Total Townships	<u>4,719,073</u>	<u>94,155</u>	<u>18,823</u>	<u>4,833,220</u>
County Wide Total	<u>\$ 52,860,401</u>	<u>\$ 756,490</u>	<u>\$ 19,226</u>	<u>\$ 53,645,865</u>

Source: Athens County Auditor

<sup>(1)</sup> The County Auditor is the fiscal agent for these agencies but they are not included in any General Government reports.

<sup>(2)</sup> Taxes are net of any fees (except for County & outside agency funds which report gross taxes) and include Homestead and Credits from the State.

**Table 21**  
**Athens County, Ohio**  
*Athens County State Payments and Special Assessments Collected*  
*(Collection Year 2016)*

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$ -	\$ 12,992	\$ 579,748	\$ 592,740
Co. Engineer	2,471,199	1,968,233	-	4,439,432
Total County Offices and Agencies	2,471,199	1,981,225	579,748	5,032,172
Athens City	-	100,258	348,957	449,215
Nelsonville City	-	48,397	58,665	107,062
Albany Village	-	8,433	10,391	18,824
Amesville Village	-	1,334	1,915	3,249
Buchtel Village	-	6,821	5,057	11,878
Chauncey Village	-	5,873	9,188	15,061
Coolville Village	-	-	5,486	5,486
Glouster Village	-	17,713	16,330	34,043
Jacksonville Village	-	4,305	4,268	8,573
Trimble Village	-	4,714	3,541	8,255
Total Municipalities	-	197,848	463,798	661,646
Alexander Township	86,842	24,290	9,165	120,297
Ames Township	86,842	15,128	5,123	107,093
Athens Township	96,620	43,374	19,351	159,345
Bern Township	86,842	14,072	4,396	105,310
Canaan Township	86,842	20,431	6,783	114,056
Carthage Township	86,842	23,625	7,837	118,304
Dover Township	86,842	26,767	10,056	123,665
Lee Township	86,842	18,286	6,642	111,770
Lodi Township	86,842	21,897	7,240	115,979
Rome Township	86,842	24,706	7,953	119,501
Trimble Township	86,842	18,502	6,912	112,256
Troy Township	86,842	25,187	8,654	120,683
Waterloo Township	86,842	22,576	8,870	118,288
York Township	86,842	19,521	6,969	113,332
Total Townships	1,225,566	318,362	115,951	1,659,879
County Wide Total	\$ 3,696,765	\$ 2,497,435	\$ 1,159,497	\$ 7,353,697
Special Assessments <sup>(1)</sup>				
Plains Water & Sewer	\$ 53,403	Athens City		\$ 546,428
Buchtel Water & Sewer	2,891	Albany Village		30,247
Health Department	1,262	Nelsonville City		934
Trimble Waste Water	107,199	Coolville Village		829
Hocking Conservancy District	344,273	Glouster Village		6,140
Le-Ax Water	16,216	Jacksonville Village		3,780
Margrets Creek	163,014	Trimble Village		4,398
Tuppers Plains Chester Water	3	Total Municipalities		\$ 592,756
Sunday Creek Water	462			
Total Special Districts	\$ 688,723	Athens Township		\$ 340

Source: Athens County Auditor

<sup>(1)</sup> Special Assessments are net of any fees.

**Table 22**  
**Athens County, Ohio**  
*Detail Sales Tax Receipts*  
*(Collection Year 2016)*  
*(cash basis of accounting)*

		General Fund		911 Emergency Communications		Total	
		Amount	% of Total	Amount	% of Total	Amount	% of Total
		Regular Sales	Local Stores (C & E, Cross Court, Etc.).	\$ 1,379,040	20.05%	\$ 344,759	20.06%
Direct Pay	Taxes paid directly to the State.	643,301	9.35%	160,825	9.36%	804,126	9.36%
Seller's Use	Out of State Retailers.	782,757	11.38%	195,688	11.38%	978,445	11.38%
Consumer's Use	Taxes due beyond what was paid to supplier.	134,018	1.95%	33,504	1.95%	167,522	1.95%
Motor Vehicle	From County Clerk of Courts.	906,620	13.18%	226,473	13.17%	1,133,093	13.18%
Watercraft and Outboard Motors	From County Clerk of Courts.	6,657	0.10%	1,664	0.10%	8,321	0.10%
Liquor Control	State or Agency Liquor Stores.	40,300	0.59%	10,075	0.59%	50,375	0.59%
Voluntary Payments	Payments made by nonregistered consumers.	8,268	0.12%	2,066	0.12%	10,334	0.12%
Assessment Payments	From Tax Assessments.	15,882	0.23%	3,972	0.23%	19,854	0.23%
Audit Payments	From Audits.	5,528	0.08%	1,382	0.08%	6,910	0.08%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	1,067	0.02%	267	0.02%	1,334	0.02%
Certified Assessment Payments	From Certified Tax Assessments	19,602	0.29%	4,877	0.28%	24,479	0.28%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	2,579,085	37.51%	644,771	37.51%	3,223,856	37.51%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	3,223	0.05%	806	0.05%	4,029	0.05%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	4,736	0.07%	1,184	0.07%	5,920	0.07%
Streamlined Use	Streamlined Tax Agreement Payments	-	0.00%	-	0.00%	-	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	-	0.00%	-	0.00%	0	0.00%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	1,647	0.02%	412	0.02%	2,059	0.02%
Non-Resident Watercraft	Non-Ohio resident purchases of watercraft.	36	0.00%	9	0.00%	45	0.00%
Transient Sales	Payments made from transient sales.	344,680	5.01%	86,169	5.01%	430,849	5.01%
Amnesty	Use Tax Amnesty Payments	159	0.00%	40	0.00%	199	0.00%
Cigarettes	Use Tax on Cigarettes	-	0.00%	-	0.00%	-	0.00%
Total Receipts		<u>6,876,606</u>	<u>100.00%</u>	<u>1,718,943</u>	<u>100.00%</u>	<u>8,595,549</u>	<u>100.00%</u>
Adjustments		-		-		-	
Less Refund		<u>(45,418)</u>		<u>(11,355)</u>		<u>(56,773)</u>	
Aggregate Tax Receipts		<u>6,831,188</u>		<u>1,707,588</u>		<u>8,538,776</u>	
Less 1% Administrative Fee		<u>(68,312)</u>		<u>(17,076)</u>		<u>(85,388)</u>	
Total Tax Allocation		<u>\$ 6,762,876</u>		<u>\$ 1,690,512</u>		<u>\$ 8,453,388</u>	

Source: Ohio Department of Taxation

**ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2016**

<b>1. SUMMARY OF AUDITORS' RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR § 200.516 (a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs:</i>	Foster Care, CFDA# 93.658; Adoption Assistance, CFDA # 93.659; Child Support Enforcement, CFDA# 93.563
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
---

None

<b>3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS</b>
--

None

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**ATHENS COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 5, 2017**