

# ATHENS COUNTY, OH

2017



## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2017

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)







# 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, 2017 through December 31, 2017. 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

July 16, 2018

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# ATHENS COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2017



**Jill A. Thompson**  
Athens County 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  
James Conrath, Financial Administrative Assistant  
and  
The Staff of the Auditor's Office

Nicholas Dillon  
Janet Harner

Ken Highland  
Larry Hines

Alex Knippa  
Lou Anna Lenigar

Tracie Newlun  
Sam Sikorski

**ATHENS COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
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# Introductory Section



Photos: Jeremy Stump



# Jill A. Thompson

Athens County Auditor

Honorable Lenny Eliason  
Honorable Charlie Adkins  
Honorable Chris Chmiel

June 25, 2018

## CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our twenty-eighth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2017. 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 66,597. The City of Athens is the County seat with an estimated population of 25,214.

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 Payroll Officer, Chief Property 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, serving six year terms. 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.

As the Chief Fiscal Officer, the County Auditor is responsible for maintaining and reporting of the financial records, the issuance of County warrants, and payment to creditors for liabilities incurred by the County. As the Chief Payroll Officer, she is the paymaster for all County employees. As the Chief Assessor she maintains the tax duplicate, abstracts, tax lists, and the tax rates for real estate and manufactured homes. The County Auditor administers tax reduction programs including Owner-Occupancy Tax Credits, Non-Business Tax Credits, Homestead Exemption Program and the Current Agricultural Use Valuation Program. She also manages the apportionments, settlements and distribution of tax receipts to the appropriate political subdivisions. The County Auditor serves as the administrator of the Automatic Data Processing Board and as the County Sealer of Weights and Measures. The County Auditor is also responsible for the issuance of licenses and permits as required by statute including the sale of dog licenses. The auditor also serves as the Geographical Information System Administrator for the County as an appointment by the Board of Commissioners.

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 City of Nelsonville is situated at the edge of the Hocking Hills Region. Nelsonville is a unique community steeped in the history of coal mining and brick making. It is home to the Hocking Valley Scenic Railway, the Rocky Outdoor Gear Store, Stuart's Opera House, the Historic Public Square, Hocking College, the Hockhocking Adena Bikeway and one-of-a-kind shops and galleries. It is known for its Starbrick-lined streets. Nelsonville continues to develop its tourism industry by hosting various events including the Nelsonville Music Festival and the annual Parade of the Hills Festival in its historic town square. OhioHealth Urgent Care is now serving the City of Nelsonville. Stuart's Opera House hosts over 75 events per year and has recently completed a major renovation. It is recognized as the cornerstone of the historic Public Square in Nelsonville, Ohio.

The City of Athens uses 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 been completed on a roundabout connecting with McKinley Avenue in Athens to improve access to the Ohio University campus. The City of Athens has just completed a new outdoor pool which opened June 18, 2018.

Ohio University continues to play an important role in the economic development of Athens County. They have continued ongoing major construction projects on their Building Systems and Infrastructure, Academic and Programmatic Facilities, and Utility System Upgrades. Ohio University also started construction of a new academic center project to be funded entirely by Athletics, predominantly through private donors, and strategically located in close proximity to the University's athletic fields and facilities. The former presidential residence on Park Place is to be repurposed into a communal space designed to raise the profile of academic engagement across Ohio University's campus and in the community.

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 Toppers 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 2017, 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. The County's GIS web-mapping has been updated with more user-friendly interface with the use of ESRI's Arcgis Online applications. The system has also worked with other County Agencies to acquire new imagery from Pictometry that was flown in the spring of 2018.

The County Engineer repaired/replaced four bridges and built one new bridge and replaced thirty-eight culverts on various County roads in 2017. Over twelve miles of County roads were chip and sealed with over eight miles of asphalt leveling.

The Auditor's office Real Estate Division uses 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 office is getting ready to start the reappraisal process which will take approximately two years for the appraisers to visit each property in Athens County. The appraisers will be using IPAD tablets for data collection this year for the first time. The office is very excited to have introduced pictometry as one of the resources for Athens County. A new website will be launched in the second half of 2018 in a continuing effort to move the office forward with the latest technology and resources for Athens County.

#### 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, 2016. 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 2017 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 James Conrath, 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, 2016**

*Christopher P. Morill*

Executive Director/CEO

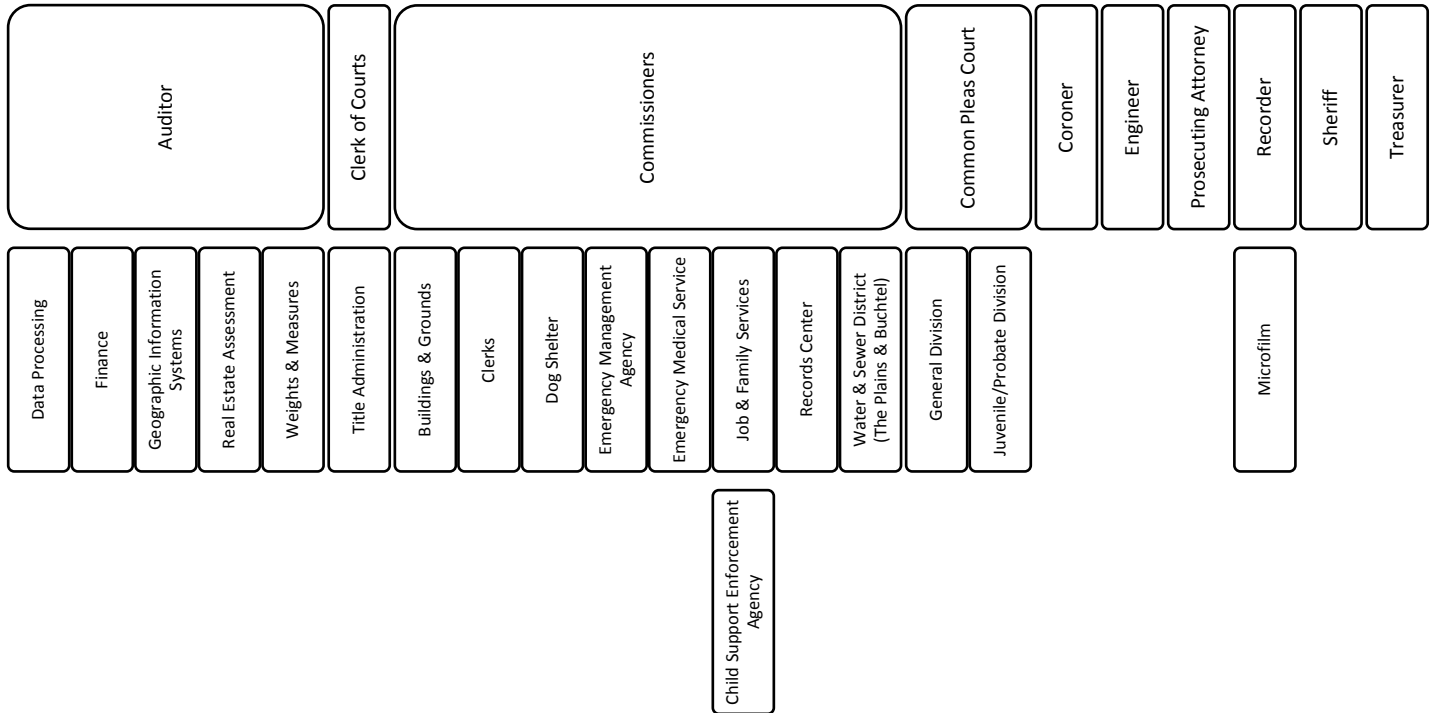
**ATHENS COUNTY**  
**ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2017**

<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	1/03/17 to 1/02/21
Charles R. Adkins	County Commissioner	1/02/17 to 1/01/21
Jill A. Thompson	County Auditor	3/09/15 to 3/10/19
William J. Bias	County Treasurer	9/05/17 to 9/05/21 *
Keller J. Blackburn	Prosecuting Attorney	1/07/17 to 1/01/21
R. Jeff Maiden	County Engineer	1/07/17 to 1/01/21
Jessica A. Markins	County Recorder	1/07/17 to 1/01/21
Carl T. Ortman	County Coroner	1/07/17 to 1/01/21
Ann C. Trout	Clerk of Courts	1/07/17 to 1/01/21
Pat Lang	Common Pleas Court Judge	2/09/15 to 2/08/21
George P. McCarthy	Common Pleas Court Judge	1/01/17 to 12/31/22
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/15 to 2/08/21
Rodney Smith	Sheriff	1/02/17 to 1/01/21

\* William J. Bias resigned 04/30/18. Ric Wasserman is now Acting Treasurer.

# ORGANIZATIONAL CHART OF ATHENS COUNTY

## Citizens of Athens County



## Ex Officio & Appointed Boards





# Financial Section



Photos: Jim Downard

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# 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, 2017, 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 14.76 percent, 14.63 percent, and 59.10 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, 2017, 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 25, 2018, 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 25, 2018

**ATHENS COUNTY, OHIO**  
**Management Discussion & Analysis**  
**For the Year Ended December 31, 2017**  
(Unaudited)

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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, 2017. 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 2017 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, 2017 by \$72,483,297.

The County's total net position decreased \$3,724,385 or 4.89% from 2016 to 2017.

Program revenues of governmental activities accounted for \$35,581,951 or 52.12% of total governmental activities revenue. General revenues accounted for \$32,692,771 or 47.48% of the total governmental activities revenue.

The County had \$72,047,397 in expenses related to governmental activities; \$35,581,951 of these expenses was offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and miscellaneous revenue of \$32,692,771 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,593,384 or 97.53% of total business-type activities revenue. General revenues accounted for \$40,415 or 2.47% of the total business-type activities revenue.

The County had \$1,585,509 in expenses related to business-type activities; \$1,593,384 of these expenses were offset by program specific charges for services. General revenues of \$40,415 were utilized to provide for these programs.

Among major funds, the General Fund had \$16,202,909 in revenues, \$18,543,033 in expenditures, and \$3,283,502 in net transfers and other financing sources. The General Fund balance increased by \$943,378 from \$4,800,728 to \$5,744,106.

In 2017, the County's governmental activities related outstanding bonds decreased by \$33,724 or 11.52% to \$259,096. The County's governmental activities related outstanding long-term notes decreased by \$51,197 or 9.85% to \$468,561. Total governmental activities related debt outstanding decreased in 2017 by \$84,921 to \$727,657.

In 2017, the County's business-type related outstanding bonds had a net decrease of \$60,000 or 5.86% to \$963,258, while the County's business-type activities related outstanding loans had a net increase of \$484,561 or 57.16% to \$1,332,268. Total business-type activities related debt outstanding increased in 2017 by \$424,561 to \$2,295,526.

**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.

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Fund financial statements provide the next level of detail. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Non-major funds are presented separately from the major funds in total and in one column. For 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 2017?" 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.

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**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.

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**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2017 compared to 2016:

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

	Governmental		Business-Type		Total	
	Activities		Activities			
	2017	Restated 2016	2017	Restated 2016	2017	Restated 2016
<i>Assets:</i>						
Current & Other Assets	\$ 48,407,804	\$ 44,909,089	\$ 1,109,648	\$ 1,008,353	\$ 49,517,452	\$ 45,917,442
Capital Assets, Net	68,995,491	65,977,644	6,493,788	6,182,272	75,489,279	72,159,916
Total Assets	<u>117,403,295</u>	<u>110,886,733</u>	<u>7,603,436</u>	<u>7,190,625</u>	<u>125,006,731</u>	<u>118,077,358</u>
Deferred Outflows of Resources	<u>16,873,195</u>	<u>12,246,157</u>	<u>131,933</u>	<u>116,943</u>	<u>17,005,128</u>	<u>12,363,100</u>
<i>Liabilities:</i>						
Current & Other Liabilities	1,998,647	1,874,236	168,066	179,712	2,166,713	2,053,948
Long Term Liabilities	50,371,982	36,509,717	2,639,722	2,245,104	53,011,704	38,754,821
Total Liabilities	<u>52,370,629</u>	<u>38,383,953</u>	<u>2,807,788</u>	<u>2,424,816</u>	<u>55,178,417</u>	<u>40,808,769</u>
Total Deferred Inflows of Resources	<u>14,348,416</u>	<u>13,418,817</u>	<u>1,729</u>	<u>5,190</u>	<u>14,350,145</u>	<u>13,424,007</u>
<i>Net Position:</i>						
Net Investment in Capital Assets	64,206,886	64,726,175	4,198,262	4,283,821	68,405,148	69,009,996
Restricted	24,264,495	23,271,671	-	-	24,264,495	23,271,671
Unrestricted	<u>(20,913,936)</u>	<u>(16,667,726)</u>	<u>727,590</u>	<u>593,741</u>	<u>(20,186,346)</u>	<u>(16,073,985)</u>
Total Net Position	<u>\$ 67,557,445</u>	<u>\$ 71,330,120</u>	<u>\$ 4,925,852</u>	<u>\$ 4,877,562</u>	<u>\$ 72,483,297</u>	<u>\$ 76,207,682</u>

The County has 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 balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer.



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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, accounts receivable and property taxes receivable.

Capital assets increased due to the acquisition of capital assets in the current period.

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

Current liabilities increased due primarily to increases in accounts and intergovernmental payables.

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

Long-term liabilities increased due to increases in the net pension liability and capital leases.

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 \$72,483,297. By far, the largest portion of the County's net position (94.37%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position represents resources that are subject to restrictions on how they can be used. These resources accounted for \$24,264,495 or 33.48% of total net position. The remaining deficit balance of (\$20,186,346) or (27.85%), which is unrestricted net position, may be used to meet the County's ongoing obligations to citizens and creditors. Total net position decreased in 2017 by \$3,724,385. As of December 31, 2017, the County is able to report a positive balance of \$67,557,445 for governmental type activities. For business-type activities, a positive net position balance of \$4,925,852 is reported.

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Table 2 shows the changes in net position for the year 2017 compared to 2016.

Table 2  
Changes in Net Position

	Governmental Activities	Business-Type Activities	Total	Governmental Activities Restated 2016	Business-Type Activities Restated 2016	Total Restated 2016
	2017	2017	2017	2016	2016	2016
<i>Revenues:</i>						
<i>Program Revenues</i>						
Charges for Services	\$ 6,253,728	\$ 1,593,384	\$ 7,847,112	\$ 6,226,387	\$ 1,444,382	\$ 7,670,769
Operating Grants and Contributions	26,325,751	-	26,325,751	27,776,614	-	27,776,614
Capital Grants and Contributions	3,002,472	-	3,002,472	1,062,297	-	1,062,297
<b>Total Program Revenue</b>	<b>35,581,951</b>	<b>1,593,384</b>	<b>37,175,335</b>	<b>35,065,298</b>	<b>1,444,382</b>	<b>36,509,680</b>
<i>General Revenues</i>						
Property Taxes	16,063,935	-	16,063,935	15,362,595	-	15,362,595
Sales Tax	8,615,763	-	8,615,763	8,499,542	-	8,499,542
Grants and Entitlements	2,418,926	-	2,418,926	2,165,376	-	2,165,376
Investment Earnings	493,662	6	493,668	363,673	10	363,683
Miscellaneous	5,100,485	40,409	5,140,894	2,767,959	41,457	2,809,416
<b>Total General Revenues</b>	<b>32,692,771</b>	<b>40,415</b>	<b>32,733,186</b>	<b>29,159,145</b>	<b>41,467</b>	<b>29,200,612</b>
<b>Total Revenues</b>	<b>68,274,722</b>	<b>1,633,799</b>	<b>69,908,521</b>	<b>64,224,443</b>	<b>1,485,849</b>	<b>65,710,292</b>
<i>Program Expenses:</i>						
<i>General Government</i>						
Legislative and Executive	16,066,146	-	16,066,146	9,048,405	-	9,048,405
Judicial	3,277,933	-	3,277,933	2,452,151	-	2,452,151
Public Safety	6,880,635	-	6,880,635	6,792,856	-	6,792,856
Public Works	6,836,169	-	6,836,169	7,456,114	-	7,456,114
Health	5,038,916	-	5,038,916	4,641,479	-	4,641,479
Human Services	33,700,274	-	33,700,274	33,374,033	-	33,374,033
Conservation and Recreation	33,909	-	33,909	166,192	-	166,192
Economic Development and Assistance	-	-	-	115,252	-	115,252
Interest and Fiscal Charges	213,415	-	213,415	64,095	-	64,095
Plains Sewer	-	424,398	424,398	-	494,114	494,114
Plains Water	-	781,115	781,115	-	611,623	611,623
Buchtel Sewer	-	249,080	249,080	-	243,902	243,902
Buchtel Water	-	129,246	129,246	-	118,985	118,985
Sheriff Academy Training	-	1,670	1,670	-	8,643	8,643
<b>Total Expenses</b>	<b>72,047,397</b>	<b>1,585,509</b>	<b>73,632,906</b>	<b>64,110,577</b>	<b>1,477,267</b>	<b>65,587,844</b>
<b>Change in Net Position</b>	<b>(3,772,675)</b>	<b>48,290</b>	<b>(3,724,385)</b>	<b>113,866</b>	<b>8,582</b>	<b>122,448</b>
<b>Net Position January 1</b>	<b>71,330,120</b>	<b>4,877,562</b>	<b>76,207,682</b>	<b>71,216,254</b>	<b>4,868,980</b>	<b>76,085,234</b>
<b>Net Position December 31</b>	<b>\$ 67,557,445</b>	<b>\$ 4,925,852</b>	<b>\$ 72,483,297</b>	<b>\$ 71,330,120</b>	<b>\$ 4,877,562</b>	<b>\$ 76,207,682</b>

**Governmental Activities**

The most significant program expenses for the County are Human Services, Legislative and Executive, Public Safety, and Public Works. These programs account for 88.11% of the total governmental activities. Human Services, which accounts for 46.77% 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. Legislative and Executive expenses, which was 22.30% of the total, represents cost associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor

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and Recorder. Public Safety, which represents 9.55% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication. Public Works, which accounts for 9.49% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges.

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 \$3,772,675 or 5.29%. This is an increase from last year when net position increased \$113,866 or 0.16%. Total revenues increased \$4,050,279 or 6.31% from last year and expenses increased \$7,936,820 or 12.38% from last year.

The major factors in the change in revenues are a decrease in operating grants and contributions of \$1,450,863 or 5.22%, due to less State funds received by Job and Family Services and ACBDD, an increase in capital grants and contributions of \$1,940,175 or 182.64%, an increase of \$701,340 or 4.57% in property taxes, a \$27,341 or 0.44% increase in charges for services, a \$129,989 or 35.74% increase in investment earnings and an increase of \$2,332,526 or 84.27 % in miscellaneous revenues primarily in the General, Road (MVG), and the ACBDD (Beacon School) funds.

Expenses increased by \$7,936,820 or 12.38% as a net result of a \$7,017,741 or 77.56% increase in Legislative and Executive and a \$825,782 or 33.68% increase in Judicial as a result of General Fund expenses; an increase of \$326,241 or 0.98% in Human Services due to increases in expenses for Veteran Services, Job and Family Services personnel expenses and ACBDD expenses, a \$619,945 or 8.31% decrease in Public Works mainly due to a decrease in Road (MVG) contract expenses for bridge repairs and a \$397,437 or 8.56% increase in Health due primarily to a HSTS grant 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 2017	Net Cost of Services 2017
General Government		
Legislative and Executive	\$ 16,066,146	\$ 9,923,601
Judicial	3,277,933	2,226,585
Public Safety	6,880,635	5,755,728
Public Works	6,836,169	1,813,350
Health	5,038,916	2,792,639
Human Services	33,700,274	13,865,739
Conservation and Recreation	33,909	(108,582)
Economic Development	-	(17,029)
Interest and Fiscal Charges	213,415	213,415
	\$ 72,047,397	\$ 36,465,446
Total Expenses		

It should be noted that 49.39% 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 \$13,865,739 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of

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Developmental Disabilities and Children Services. For 2017, the net cost of providing these Human Services was only 41.14% of total cost.

For Legislative and Executive, the \$9,923,601 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 \$26,300,459 (5.33% is unassigned), an increase of \$2,567,681 or 10.82% from last year. Increases in the General, Children Services, ACBDD (Beacon School), Ambulance Service and County Capital Improvement funds more than offset decreases in the Job and Family Services, Road (MVGT), and other nonmajor funds leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2017, the total fund balance in the General Fund was \$5,744,106 of which \$2,051,479 was unassigned. During the year, expenditures exceeded revenues by \$2,340,124. Planned transfers to various other funds mainly for debt payments and capital projects and the inception of capital leases increased the change in fund balance to an increase of \$943,378. 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 decreased by \$31,581 or 3.10% in 2017. The Road (MVGT) Fund balance decreased by \$36,654 or 2.10% due to increased expenditures, while the Children Services Fund balance increased by \$1,742,580 or 141.66% due primarily to the transfer of funds from the Children Services Capital Projects fund, and the ACBDD (Beacon School) Fund balance increased by \$495,299 or 10.97%, due to greater other revenues in 2017. Finally, the Ambulance Service Fund balance increased by \$647,888 or 31.58% due to increases in taxes and charges for services revenues and decreased expenditures, while the County Capital Improvements Fund balance increased \$35,721 due to greater other revenues.

**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 \$4,925,852, of which \$727,590 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 \$2,728,849 with \$481,683 of that unrestricted and \$1,592,874 of which \$14,355 was unrestricted, respectively. During 2017, the Plains Sewer Fund net position increased by \$109,322 or 4.17%, while the Buchtel Sewer Fund net position decreased by \$60,268 or 3.65%.

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**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 \$13,140,269 representing a \$37,796 increase from the original budgeted estimates of \$13,102,473. The final budget reflected a 0.29% increase from the original budgeted amount.

There was a 19.72% 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 \$15,031,114 representing a decrease of \$61,404 or 0.41% from the original budget.

There was a 6.38% 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, 2017, amounts to \$68,405,148 (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 2017 fiscal year. In 2017, there were additional costs of \$745,351 incurred for various construction projects.

During 2017, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$83,269,323.

**Long-term Debt** - At December 31, 2017, the County had total bonded debt outstanding of \$259,096. The County's long-term bonded debt decreased by \$33,724 (11.52%), while its long-term notes decreased by \$51,197 (9.85%) during 2017.

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, 2017**  
(Unaudited)

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**Economic Factors**

The unemployment rate for the County as of December 2017 was 5.70%, which was slightly increased from the rate of 5.60% the previous December. This was above both the national rate of 3.90%, and the state unemployment rate of 4.50% 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 \$1,072,001,470 tax base has grown at an average annual rate of 2.87% 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 3.30% over the past five years. As of May 2018, sales tax is down 7.31% from 2017 due to sales tax on Medicare services no longer being collected.

Investment earnings in 2017 increased \$129,985 or 35.74% from 2016. Total investment earnings for all funds totaled \$493,668 in 2017, up from \$363,683 in 2016 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, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ATCO Inc.	Athens Co. Port Authority
<b>Assets</b>					
Cash and Cash Equivalents	\$ 23,862,455	\$ 630,411	\$ 24,492,866	\$ 261,437	\$ 493,875
Cash and Cash Equivalents in Segregated Accounts	82,485	108,170	190,655	-	-
<i>Receivables:</i>					
Property Taxes	15,210,783	-	15,210,783	-	-
Sales Taxes	1,299,025	-	1,299,025	-	-
Accounts	1,051,612	160,420	1,212,032	59,164	6,075
Special Assessments	-	151,983	151,983	-	-
Accrued Interest	86,694	-	86,694	-	767
Loans	240,310	-	240,310	-	-
Intergovernmental	5,558,356	37,300	5,595,656	-	-
Internal Balance	690	(690)	-	-	-
Due from Primary Government	-	-	-	1,752	-
Materials and Supplies Inventory	399,567	16,476	416,043	-	-
Prepaid Items	615,827	5,578	621,405	3,000	-
Nondepreciable Capital Assets	1,796,240	1,273,928	3,070,168	-	322,940
Depreciable Capital Assets, Net	67,199,251	5,219,860	72,419,111	-	1,053,882
<b>Total Assets</b>	<b>117,403,295</b>	<b>7,603,436</b>	<b>125,006,731</b>	<b>325,353</b>	<b>1,877,539</b>
<b>Deferred Outflows of Resources</b>	<b>16,873,195</b>	<b>131,933</b>	<b>17,005,128</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>					
Accounts Payable	591,676	87,111	678,787	1,042	5,000
Contracts Payable	515,559	22,070	537,629	-	-
Accrued Wages and Benefits	455,437	4,214	459,651	1,802	-
Matured Compensated Absences Payable	1,437	-	1,437	-	-
Intergovernmental Payable	400,343	30,890	431,233	735	-
Accrued Interest Payable	-	23,616	23,616	-	103
Deposits Held and Due to Others	4,883	-	4,883	11,515	-
Matured Bonds Payable	17,000	-	17,000	-	-
Matured Interest Payable	10,560	165	10,725	-	-
Due to Component Unit	1,752	-	1,752	-	-
<i>Long Term Liabilities:</i>					
Due Within One Year	2,396,764	98,997	2,495,761	-	61,938
Due In More Than One Year					
Net Pension Liability	41,653,877	313,103	41,966,980	-	-
Other Amounts Due in More Than One Year	6,321,341	2,227,622	8,548,963	-	-
<b>Total Liabilities</b>	<b>52,370,629</b>	<b>2,807,788</b>	<b>55,178,417</b>	<b>15,094</b>	<b>67,041</b>
<b>Deferred Inflows of Resources</b>	<b>14,348,416</b>	<b>1,729</b>	<b>14,350,145</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>					
Net Investment in Capital Assets	64,206,886	4,198,262	68,405,148	-	1,376,822
<i>Restricted for:</i>					
Job and Family Services	2,109,690	-	2,109,690	-	-
Road and Bridge Services	2,863,488	-	2,863,488	-	-
Children Services	3,082,294	-	3,082,294	-	-
Developmental Disabilities Services	5,439,098	-	5,439,098	-	-
Ambulance Service	2,798,452	-	2,798,452	-	-
Capital Projects	1,513,185	-	1,513,185	-	-
General Government:					
Legislative and Executive	1,158,704	-	1,158,704	-	-
Judicial	249,386	-	249,386	-	-
Public Safety	1,808,711	-	1,808,711	-	-
Public Works	175,921	-	175,921	-	-
Health	1,275,754	-	1,275,754	-	-
Human Services	1,252,346	-	1,252,346	-	-
Consevation and Recreation	31,752	-	31,752	-	-
Economic Development and Assistance	505,714	-	505,714	-	290,077
Unrestricted	(20,913,936)	727,590	(20,186,346)	310,259	143,599
<b>Total Net Position</b>	<b>\$ 67,557,445</b>	<b>\$ 4,925,852</b>	<b>\$ 72,483,297</b>	<b>\$ 310,259</b>	<b>\$ 1,810,498</b>

See accompanying notes to the basic financial statements.

# ATHENS COUNTY, OHIO

## Statement of Activities

For the Year Ended December 31, 2017

	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	\$ 16,066,146	\$ 2,664,884	\$ 694,680	\$ 2,782,981	\$ (9,923,601)	\$ -	\$ (9,923,601)	\$ -	\$ -
Judicial	3,277,933	949,948	101,400	-	(2,226,585)	-	(2,226,585)	-	-
Public Safety	6,880,635	417,594	630,313	77,000	(5,755,728)	-	(5,755,728)	-	-
Public Works	6,836,169	149,466	4,873,353	-	(1,813,350)	-	(1,813,350)	-	-
Health	5,038,916	1,969,529	276,748	-	(2,792,639)	-	(2,792,639)	-	-
Human Services	33,700,274	85,278	19,749,257	-	(13,865,739)	-	(13,865,739)	-	-
Conservation and Recreation	33,909	-	-	142,491	108,582	-	108,582	-	-
Economic Development and Assistance	-	17,029	-	-	17,029	-	17,029	-	-
Interest and Fiscal Charges	213,415	-	-	-	(213,415)	-	(213,415)	-	-
<i>Total Governmental Activities</i>	<u>72,047,397</u>	<u>6,253,728</u>	<u>26,325,751</u>	<u>3,002,472</u>	<u>(36,465,446)</u>	<u>-</u>	<u>(36,465,446)</u>	<u>-</u>	<u>-</u>
<b>Business-Type Activities:</b>									
Plains Sewer	424,398	512,332	-	-	-	87,934	87,934	-	-
Plains Water	781,115	731,727	-	-	-	(49,388)	(49,388)	-	-
Buchtel Sewer	249,080	188,420	-	-	-	(60,660)	(60,660)	-	-
Buchtel Water	129,246	160,905	-	-	-	31,659	31,659	-	-
Sheriff Academy Training	1,670	-	-	-	-	(1,670)	(1,670)	-	-
<i>Total Business-Type Activities</i>	<u>1,585,509</u>	<u>1,593,384</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,875</u>	<u>7,875</u>	<u>-</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 73,632,906</u>	<u>\$ 7,847,112</u>	<u>\$ 26,325,751</u>	<u>\$ 3,002,472</u>	<u>(36,465,446)</u>	<u>7,875</u>	<u>(36,457,571)</u>	<u>-</u>	<u>-</u>
<b>Component Units:</b>									
ATCO, Inc.	\$ 362,860	\$ 210,888	\$ 26,930	\$ -	-	-	-	(125,042)	-
Athens County Port Authority	84,223	220,500	-	3,056	-	-	-	-	139,333
<i>Total Component Units</i>	<u>\$ 447,083</u>	<u>\$ 431,388</u>	<u>\$ 26,930</u>	<u>\$ 3,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(125,042)</u>	<u>139,333</u>
<b>General Revenues</b>									
Property Taxes Levied for:									
General Fund					2,235,968	-	2,235,968	-	-
Children Services					3,783,014	-	3,783,014	-	-
ACBDD					6,670,071	-	6,670,071	-	-
Ambulance Service					2,500,591	-	2,500,591	-	-
Other Purposes					874,291	-	874,291	-	-
Sales Tax Levied for:									
General Fund					6,792,223	-	6,792,223	-	-
911 Emergency Communications					1,823,540	-	1,823,540	-	-
Grants and Entitlements not restricted to Specific Programs					2,418,926	-	2,418,926	-	-
Investment Earnings					493,662	6	493,668	218	363
Miscellaneous					5,100,485	40,409	5,140,894	118,579	22,830
<i>Total General Revenues</i>					<u>32,692,771</u>	<u>40,415</u>	<u>32,733,186</u>	<u>118,797</u>	<u>23,193</u>
Change in Net Position					(3,772,675)	48,290	(3,724,385)	(6,245)	162,526
Net Position at Beginning of Year as Restated - (See Note 5)					71,330,120	4,877,562	76,207,682	316,504	1,647,972
Net Position at End of Year					<u>\$ 67,557,445</u>	<u>\$ 4,925,852</u>	<u>\$ 72,483,297</u>	<u>\$ 310,259</u>	<u>\$ 1,810,498</u>

See accompanying notes to the basic financial statements.



**ATHENS COUNTY, OHIO**

**Balance Sheet  
Governmental Funds**

December 31, 2017

	General	Job & Family Services	Road (MVGTT)	Children Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>									
Cash and Cash Equivalents	\$ 3,803,636	\$ 1,322,812	\$ 347,747	\$ 3,176,092	\$ 5,024,207	\$ 1,864,591	\$ 308,877	\$ 7,583,817	\$ 23,431,779
Cash and Cash Equivalents in Segregated Accounts	56,647	-	202	2,084	-	-	-	23,552	82,485
<b>Receivables:</b>									
Property Taxes	2,205,133	-	-	3,532,662	6,280,098	2,376,511	-	816,379	15,210,783
Sales Tax	1,039,243	-	-	-	-	-	-	259,782	1,299,025
Accounts	5,328	-	-	668	194,763	850,853	-	-	1,051,612
Accrued Interest	86,694	-	-	-	-	-	-	-	86,694
Loans	-	-	-	-	-	-	-	240,310	240,310
Interfund	652,446	88,131	429,815	-	-	-	-	185,267	1,355,659
Intergovernmental	912,786	1,445,615	2,160,379	308,022	302,057	73,151	-	356,346	5,558,356
Materials and Supplies Inventory	16,093	4,397	295,333	-	-	82,166	-	1,578	399,567
Prepaid Items	176,209	17,290	943	33,282	35,378	2,770	-	30,135	296,007
<b>Total Assets</b>	<b>\$ 8,954,215</b>	<b>\$ 2,878,245</b>	<b>\$ 3,234,419</b>	<b>\$ 7,052,810</b>	<b>\$ 11,836,503</b>	<b>\$ 5,250,042</b>	<b>\$ 308,877</b>	<b>\$ 9,497,166</b>	<b>\$ 49,012,277</b>
<b>Liabilities:</b>									
Accounts Payable	\$ 77,045	\$ 76,522	\$ 105,641	\$ 220,397	\$ 56,510	\$ 10,722	\$ -	\$ 44,839	\$ 591,676
Contracts Payable	165,352	234,261	624	873	47,212	18,620	-	39,236	506,178
Accrued Wages and Benefits	115,010	62,575	29,951	60,044	82,801	43,412	-	61,644	455,437
Matured Compensated Absences Payable	656	-	-	315	466	-	-	-	1,437
Interfund Payable	5,993	82	118	28,209	-	88	936,005	384,474	1,354,969
Intergovernmental Payable	112,721	78,837	19,558	40,049	61,374	28,208	-	59,596	400,343
Due to Component Unit	-	-	-	-	1,752	-	-	-	1,752
Deposits Held and Due to Others	4,883	-	-	-	-	-	-	-	4,883
Matured Bonds Payable	-	-	-	-	-	-	-	17,000	17,000
Matured Interest Payable	-	-	-	-	-	-	-	10,560	10,560
<b>Total Liabilities</b>	<b>481,660</b>	<b>452,277</b>	<b>155,892</b>	<b>349,887</b>	<b>250,115</b>	<b>101,050</b>	<b>936,005</b>	<b>617,349</b>	<b>3,344,235</b>
<b>Deferred Inflows of Resources</b>	<b>2,728,449</b>	<b>1,438,536</b>	<b>1,368,795</b>	<b>3,730,196</b>	<b>6,578,104</b>	<b>2,449,662</b>	<b>-</b>	<b>1,073,841</b>	<b>19,367,583</b>
<b>Fund Balances:</b>									
Nonspendable	282,747	21,687	296,276	33,282	35,378	84,936	-	31,713	786,019
Restricted	-	965,745	1,413,456	2,939,445	4,972,906	2,614,394	-	6,394,941	19,300,887
Committed	-	-	-	-	-	-	-	200,212	200,212
Assigned	3,409,880	-	-	-	-	-	-	1,202,085	4,611,965
Unassigned	2,051,479	-	-	-	-	-	(627,128)	(22,975)	1,401,376
<b>Total Fund Balances (Deficits)</b>	<b>5,744,106</b>	<b>987,432</b>	<b>1,709,732</b>	<b>2,972,727</b>	<b>5,008,284</b>	<b>2,699,330</b>	<b>(627,128)</b>	<b>7,805,976</b>	<b>26,300,459</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 8,954,215</b>	<b>\$ 2,878,245</b>	<b>\$ 3,234,419</b>	<b>\$ 7,052,810</b>	<b>\$ 11,836,503</b>	<b>\$ 5,250,042</b>	<b>\$ 308,877</b>	<b>\$ 9,497,166</b>	<b>\$ 49,012,277</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, 2017

<b>Total Governmental Fund Balances</b>	\$ 26,300,459
<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.	68,995,491
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred inflows to the funds:	
Intergovernmental Revenue	4,156,800
Property Taxes	<u>1,155,543</u>
<b>Total</b>	5,312,343
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.	741,115
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	(727,657)
Premium on Notes	(5,011)
Capital Leases Payable	(4,055,937)
Landfill Post-Closure Costs Payable	(1,814,537)
Compensated Absences	<u>(2,114,963)</u>
<b>Total</b>	<u>(8,718,105)</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	16,873,195
Deferred Inflows - Pension	(293,176)
Net Pension Liability	<u>(41,653,877)</u>
<b>Total</b>	<u>(25,073,858)</u>
<b>Net Position of Governmental Activities</b>	<u>\$ 67,557,445</u>

**ATHENS COUNTY, OHIO**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2017

	General	Job & Family Services	Road (MVG)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>									
Property Taxes	\$ 2,306,111	\$ -	\$ -	\$ 3,886,973	\$ 6,903,731	\$ 2,560,921	\$ -	\$ 897,896	\$ 16,555,632
Sales Tax	6,792,223	-	-	-	-	-	-	1,823,540	8,615,763
Intergovernmental	2,412,706	8,903,157	4,359,883	3,720,997	3,843,430	154,731	-	8,161,524	31,556,428
Charges for Services	2,464,797	-	-	52,312	5,822	1,775,472	-	1,565,292	5,863,695
Licenses and Permits	3,505	-	-	-	-	-	-	153,792	157,297
Fines and Forfeitures	113,367	-	40,968	-	-	-	-	78,401	232,736
Interest	489,457	-	1,305	-	-	-	-	660	491,422
Other Revenues	1,620,743	127,000	161,366	184,225	1,122,466	35,935	423,682	746,281	4,421,698
<b>Total Revenue</b>	<b>16,202,909</b>	<b>9,030,157</b>	<b>4,563,522</b>	<b>7,844,507</b>	<b>11,875,449</b>	<b>4,527,059</b>	<b>423,682</b>	<b>13,427,386</b>	<b>67,894,671</b>
<b>Expenditures:</b>									
<i>Current:</i>									
<i>General Government:</i>									
Legislative and Executive	10,819,816	-	-	-	-	-	-	1,654,370	12,474,186
Judicial	2,667,909	-	-	-	-	-	-	275,321	2,943,230
Public Safety	3,906,163	-	-	-	-	-	-	2,834,661	6,740,824
Public Works	79,000	-	4,422,304	-	-	-	-	684,965	5,186,269
Health	356,734	-	-	-	-	3,879,171	-	455,675	4,691,580
Human Services	523,466	9,515,807	-	8,210,507	10,630,150	-	-	4,120,159	33,000,089
Conservation and Recreation	6,179	-	-	-	-	-	-	-	6,179
Capital Outlay	-	-	-	-	-	-	387,961	3,550,144	3,938,105
<i>Debt Service:</i>									
Principal Retirement	22,745	-	124,872	-	-	-	-	156,377	303,994
Interest and Fiscal Charges	161,021	-	5,670	-	-	-	13,895	33,456	214,042
<b>Total Expenditures</b>	<b>18,543,033</b>	<b>9,515,807</b>	<b>4,552,846</b>	<b>8,210,507</b>	<b>10,630,150</b>	<b>3,879,171</b>	<b>401,856</b>	<b>13,765,128</b>	<b>69,498,498</b>
Excess of Revenues Over (Under) Expenditures	(2,340,124)	(485,650)	10,676	(366,000)	1,245,299	647,888	21,826	(337,742)	(1,603,827)
<b>Other Financing Sources (Uses):</b>									
Sale of Capital Assets	-	329,750	-	-	-	-	-	-	329,750
Inception of Capital Leases	3,841,758	-	-	-	-	-	-	-	3,841,758
Transfers - In	-	124,319	-	2,108,580	-	-	13,895	1,217,372	3,464,166
Transfers - Out	(558,256)	-	(47,330)	-	(750,000)	-	-	(2,108,580)	(3,464,166)
<b>Total Other Sources (Uses)</b>	<b>3,283,502</b>	<b>454,069</b>	<b>(47,330)</b>	<b>2,108,580</b>	<b>(750,000)</b>	<b>-</b>	<b>13,895</b>	<b>(891,208)</b>	<b>4,171,508</b>
<b>Net Change in Fund Balances</b>	<b>943,378</b>	<b>(31,581)</b>	<b>(36,654)</b>	<b>1,742,580</b>	<b>495,299</b>	<b>647,888</b>	<b>35,721</b>	<b>(1,228,950)</b>	<b>2,567,681</b>
Fund Balances (Deficits) at Beginning of Year, As Restated (See Note 5)	4,800,728	1,019,013	1,746,386	1,230,147	4,512,985	2,051,442	(662,849)	9,034,926	23,732,778
Fund Balances (Deficits) at End of Year	\$ 5,744,106	\$ 987,432	\$ 1,709,732	\$ 2,972,727	\$ 5,008,284	\$ 2,699,330	\$ (627,128)	\$ 7,805,976	\$ 26,300,459

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, 2017

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 2,567,681</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	7,416,792
Depreciation	<u>(3,976,578)</u>
<b>Total</b>	<b>3,440,214</b>
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.	(422,367)
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:	
Intergovernmental Revenue	177,781
Property Taxes	<u>(483,947)</u>
<b>Total</b>	<b>(306,166)</b>
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	303,994
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	628
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.	(219,365)
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.	123,318
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.	(3,841,758)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred revenues.	3,248,111
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(8,567,852)
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>(99,113)</u>
<b>Change in Net Position of Governmental Activities</b>	<b>\$ (3,772,675)</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, 2017

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,114,654	\$ 2,114,654	\$ 2,306,111	\$ 191,457
Sales Tax	6,250,000	6,250,000	6,874,297	624,297
Intergovernmental	2,000,767	2,060,767	2,370,166	309,399
Charges for Services	1,641,285	1,621,529	1,916,785	295,256
Licenses and Permits	3,000	3,000	3,605	605
Fines and Forfeitures	142,000	142,000	111,965	(30,035)
Interest	275,250	275,250	461,239	185,989
Other	675,517	673,069	1,687,876	1,014,807
<b>Total Revenue</b>	<b>13,102,473</b>	<b>13,140,269</b>	<b>15,732,044</b>	<b>2,591,775</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	7,224,166	7,294,954	6,856,872	438,082
Judicial	2,165,811	2,244,910	2,120,197	124,713
Public Safety	4,493,307	4,275,472	3,935,953	339,519
Public Works	79,000	79,000	79,000	-
Health	413,185	423,920	379,019	44,901
Human Services	537,512	533,321	525,100	8,221
Conservation and Recreation	8,700	8,700	5,620	3,080
<i>Debt Service:</i>				
Principal Retirement	59,871	15,629	15,629	-
Interest and Fiscal Charges	110,966	155,208	155,208	-
<b>Total Expenditures</b>	<b>15,092,518</b>	<b>15,031,114</b>	<b>14,072,598</b>	<b>958,516</b>
Excess of Revenues Over (Under) Expenditures	(1,990,045)	(1,890,845)	1,659,446	3,550,291
<b>Other Financing Sources (Uses):</b>				
Advances - In	70,437	396,411	73,003	(323,408)
Advances - Out	(10,000)	(368,976)	(168,975)	200,001
Transfers - Out	(492,525)	(558,523)	(558,256)	267
<b>Total Other Financing Sources (Uses)</b>	<b>(432,088)</b>	<b>(531,088)</b>	<b>(654,228)</b>	<b>(123,140)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,422,133)	(2,421,933)	1,005,218	3,427,151
Fund Balances (Deficit) at Beginning of Year	2,451,993	2,451,993	2,451,993	-
Prior Year Encumbrances Appropriated	31,288	31,288	31,288	-
Fund Balances (Deficit) at End of Year	<u>\$ 61,148</u>	<u>\$ 61,348</u>	<u>\$ 3,488,499</u>	<u>\$ 3,427,151</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**  
For the Year Ended December 31, 2017

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**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, 2017

	<b>Job and Family Services Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 8,376,750	\$ 8,400,373	\$ 8,981,007	\$ 580,634
Other	350,000	680,000	127,000	(553,000)
<b>Total Revenue</b>	<b>8,726,750</b>	<b>9,080,373</b>	<b>9,108,007</b>	<b>27,634</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	8,828,221	10,162,120	9,235,940	926,180
<b>Total Expenditures</b>	<b>8,828,221</b>	<b>10,162,120</b>	<b>9,235,940</b>	<b>926,180</b>
Excess of Revenues Over (Under) Expenditures	(101,471)	(1,081,747)	(127,933)	953,814
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	-	-	329,750	329,750
Transfers - In	100,000	122,569	124,319	1,750
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>122,569</b>	<b>454,069</b>	<b>331,500</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,471)	(959,178)	326,136	1,285,314
Fund Balances (Deficit) at Beginning of Year	996,676	996,676	996,676	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 995,205</u>	<u>\$ 37,498</u>	<u>\$ 1,322,812</u>	<u>\$ 1,285,314</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, 2017

	<b>Road (MVG) Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 4,250,000	\$ 4,250,000	\$ 4,358,010	\$ 108,010
Fines and Forfeitures	55,000	55,000	43,999	(11,001)
Interest	1,000	1,000	1,305	305
Other	30,000	30,000	221,347	191,347
<b>Total Revenue</b>	<b>4,336,000</b>	<b>4,336,000</b>	<b>4,624,661</b>	<b>288,661</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Works	4,227,097	5,051,392	4,766,979	284,413
<b>Total Expenditures</b>	<b>4,227,097</b>	<b>5,051,392</b>	<b>4,766,979</b>	<b>284,413</b>
Excess of Revenues Over (Under) Expenditures	108,903	(715,392)	(142,318)	573,074
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	-	60,680	60,680
Advances - Out	-	(60,680)	(270,675)	(209,995)
Transfers - Out	(108,010)	(47,330)	(47,330)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(108,010)</b>	<b>(108,010)</b>	<b>(257,325)</b>	<b>(149,315)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	893	(823,402)	(399,643)	423,759
Fund Balances (Deficit) at Beginning of Year	1,177,145	1,177,145	1,177,145	
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,178,038</u>	<u>\$ 353,743</u>	<u>\$ 777,501</u>	<u>\$ 423,759</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, 2017

<b>Children Services Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,314,565	\$ 3,314,565	\$ 3,886,973	\$ 572,408
Intergovernmental	4,001,952	4,016,751	3,896,908	(119,843)
Charges for Services	70,000	70,000	54,001	(15,999)
Other	106,500	84,000	166,775	82,775
<b>Total Revenue</b>	<b>7,493,017</b>	<b>7,485,316</b>	<b>8,004,657</b>	<b>519,341</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	8,788,907	8,869,210	8,149,689	719,521
<b>Total Expenditures</b>	<b>8,788,907</b>	<b>8,869,210</b>	<b>8,149,689</b>	<b>719,521</b>
Excess of Revenues Over (Under) Expenditures	(1,295,890)	(1,383,894)	(145,032)	1,238,862
<b>Other Financing Sources (Uses):</b>				
Transfers - In	2,108,000	2,108,000	2,108,580	580
<b>Total Other Financing Sources (Uses)</b>	<b>2,108,000</b>	<b>2,108,000</b>	<b>2,108,580</b>	<b>580</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	812,110	724,106	1,963,548	1,239,442
Fund Balances (Deficit) at Beginning of Year	1,212,544	1,212,544	1,212,544	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 2,024,654</u>	<u>\$ 1,936,650</u>	<u>\$ 3,176,092</u>	<u>\$ 1,239,442</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, 2017

<b>ACBDD (Beacon School) Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 6,327,406	\$ 6,327,406	\$ 6,903,731	\$ 576,325
Intergovernmental	3,943,762	3,943,762	3,855,671	(88,091)
Charges for Services	11,500	11,500	5,822	(5,678)
Other	370,000	477,770	933,061	455,291
<b>Total Revenue</b>	<b>10,652,668</b>	<b>10,760,438</b>	<b>11,698,285</b>	<b>937,847</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services	10,697,624	11,302,969	10,594,218	708,751
<b>Total Expenditures</b>	<b>10,697,624</b>	<b>11,302,969</b>	<b>10,594,218</b>	<b>708,751</b>
Excess of Revenues Over (Under) Expenditures	(44,956)	(542,531)	1,104,067	1,646,598
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	-	(750,000)	(750,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(750,000)</b>	<b>(750,000)</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(44,956)	(1,292,531)	354,067	1,646,598
Fund Balances (Deficit) at Beginning of Year,	3,167,640	3,167,640	3,167,640	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 3,122,684</u>	<u>\$ 1,875,109</u>	<u>\$ 3,521,707</u>	<u>\$ 1,646,598</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, 2017

	<b>Ambulance Service Fund</b>		Actual	Variance with Final Budget Positive (Negative)
	Budgeted			
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,146,049	\$ 2,146,049	\$ 2,560,921	\$ 414,872
Intergovernmental	236,011	236,011	154,731	(81,280)
Charges for Services	1,681,778	1,681,778	1,599,295	(82,483)
Other	43,324	43,324	38,310	(5,014)
<b>Total Revenue</b>	<b>4,107,162</b>	<b>4,107,162</b>	<b>4,353,257</b>	<b>246,095</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health	4,585,270	4,585,720	3,878,974	706,746
<b>Total Expenditures</b>	<b>4,585,270</b>	<b>4,585,720</b>	<b>3,878,974</b>	<b>706,746</b>
Excess of Revenues Over (Under) Expenditures	(478,108)	(478,558)	474,283	952,841
Fund Balances (Deficit) at Beginning of Year	1,390,308	1,390,308	1,390,308	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 912,200</u>	<u>\$ 911,750</u>	<u>\$ 1,864,591</u>	<u>\$ 952,841</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, 2017

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**ATHENS COUNTY, OHIO**

**Statement of Fund Net Position**

**Proprietary Funds**

December 31, 2017

	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	\$ 371,402	\$ 68,760	\$ 190,249	\$ 630,411	\$ 430,676
Cash and Cash Equivalents in Segregated Accounts	31,274	14,275	62,621	108,170	-
<i>Receivables:</i>					
Accounts	45,184	20,518	94,718	160,420	-
Intragovernmental Receivable	37,300	-	-	37,300	-
Special Assessments	151,983	-	-	151,983	-
Materials and Supplies Inventory	-	1,919	14,557	16,476	-
Prepaid Items	265	-	5,313	5,578	319,820
<b>Total Current Assets</b>	<b>637,408</b>	<b>105,472</b>	<b>367,458</b>	<b>1,110,338</b>	<b>750,496</b>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	1,251,687	-	22,241	1,273,928	-
Depreciable Capital Assets, Net	2,633,598	2,179,919	406,343	5,219,860	-
<b>Total Noncurrent Assets</b>	<b>3,885,285</b>	<b>2,179,919</b>	<b>428,584</b>	<b>6,493,788</b>	<b>-</b>
<b>Total Assets</b>	<b>4,522,693</b>	<b>2,285,391</b>	<b>796,042</b>	<b>7,604,126</b>	<b>750,496</b>
<b>Deferred Outflows of Resources</b>	<b>36,379</b>	<b>36,031</b>	<b>59,523</b>	<b>131,933</b>	<b>-</b>
<i>Current Liabilities:</i>					
Accounts Payable	63,920	6,017	17,174	87,111	-
Contracts Payable	20,850	-	1,220	22,070	9,381
Accrued Wages and Benefits	1,121	1,321	1,772	4,214	-
Compensated Absences Payable	8,233	11,453	2,333	22,019	-
Interfund Payable	-	-	690	690	-
Intergovernmental Payable	775	820	29,295	30,890	-
General Obligations Bonds Payable	48,151	2,200	-	50,351	-
Matured Interest Payable	165	-	-	165	-
Accrued Interest Payable	5,336	18,091	189	23,616	-
OWDA Loans Payable	10,393	-	1,334	11,727	-
FmHA Loans Payable	-	-	3,600	3,600	-
Revenue Bonds Payable	-	11,300	-	11,300	-
<b>Total Current Liabilities</b>	<b>158,944</b>	<b>51,202</b>	<b>57,607</b>	<b>267,753</b>	<b>9,381</b>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	89,776	88,917	134,410	313,103	-
Compensated Absences Payable	1,394	-	7,680	9,074	-
General Obligations Bonds Payable	313,707	96,400	-	410,107	-
OWDA Loans Payable	1,265,868	-	43,273	1,309,141	-
FmHA Loans Payable	-	-	7,800	7,800	-
Revenue Bonds Payable	-	491,500	-	491,500	-
<b>Total Long-Term Liabilities</b>	<b>1,670,745</b>	<b>676,817</b>	<b>193,163</b>	<b>2,540,725</b>	<b>-</b>
<b>Total Liabilities</b>	<b>1,829,689</b>	<b>728,019</b>	<b>250,770</b>	<b>2,808,478</b>	<b>9,381</b>
<b>Deferred Inflows of Resources</b>	<b>534</b>	<b>529</b>	<b>666</b>	<b>1,729</b>	<b>-</b>
<b>Net Position:</b>					
Net Investment in Capital Assets Unrestricted	2,247,166	1,578,519	372,577	4,198,262	-
	481,683	14,355	231,552	727,590	741,115
<b>Total Net Position</b>	<b>\$ 2,728,849</b>	<b>\$ 1,592,874</b>	<b>\$ 604,129</b>	<b>\$ 4,925,852</b>	<b>\$ 741,115</b>

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, 2017

	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	\$ 412,843	\$ 185,970	\$ 810,532	\$ 1,409,345	\$ -
Special Assessments	37,271	-	300	37,571	-
Tap-In Fees	62,218	2,450	81,800	146,468	-
Other Revenues	21,388	392	18,629	40,409	678,787
<b>Total Operating Revenues</b>	<b>533,720</b>	<b>188,812</b>	<b>911,261</b>	<b>1,633,793</b>	<b>678,787</b>
<b>Operating Expenses:</b>					
Personal Services	59,891	57,335	99,291	216,517	4,000
Fringe Benefits	30,469	21,989	38,875	91,333	767,873
Contractual Services	171,514	79,075	612,347	862,936	-
Materials and Supplies	10,579	419	96,749	107,747	-
Other Expenses	47,814	724	22,403	70,941	8,267
Depreciation	85,451	62,283	40,750	188,484	-
<b>Total Operating Expenses</b>	<b>405,718</b>	<b>221,825</b>	<b>910,415</b>	<b>1,537,958</b>	<b>780,140</b>
<b>Operating Income (Loss)</b>	<b>128,002</b>	<b>(33,013)</b>	<b>846</b>	<b>95,835</b>	<b>(101,353)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	-	-	6	6	2,240
Interest and Fiscal Charges	(18,680)	(27,255)	(1,616)	(47,551)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(18,680)</b>	<b>(27,255)</b>	<b>(1,610)</b>	<b>(47,545)</b>	<b>2,240</b>
<b>Change in Net Position</b>	<b>109,322</b>	<b>(60,268)</b>	<b>(764)</b>	<b>48,290</b>	<b>(99,113)</b>
<b>Net Position at Beginning of Year, as Restated</b>	<b>2,619,527</b>	<b>1,653,142</b>	<b>604,893</b>	<b>4,877,562</b>	<b>840,228</b>
<b>Net Position at End of Year</b>	<b>\$ 2,728,849</b>	<b>\$ 1,592,874</b>	<b>\$ 604,129</b>	<b>\$ 4,925,852</b>	<b>\$ 741,115</b>

See accompanying notes to the basic financial statements.

# ATHENS COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For The Year Ended December 31, 2017

	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	\$472,064	\$188,544	\$ 883,913	\$ 1,544,521	\$0
Cash Received from Other Revenues	3,712	412	18,783	22,907	678,787
Cash Payments for Employees	(88,967)	(65,874)	(163,790)	(318,631)	(812,939)
Cash Payments for Contractual Services	(165,556)	(79,813)	(607,654)	(853,023)	-
Cash Payments for Supplies & Materials	(10,578)	(2,338)	(86,741)	(99,657)	-
Cash Payments for Other Expenses	(13,080)	(239)	(19,752)	(33,071)	(8,267)
<i>Net Cash from Operating Activities</i>	197,595	40,692	24,759	263,046	(142,419)
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(19,321)	(27,644)	(1,672)	(48,637)	-
Principal Retirement of Bonds, Loans & Notes	(178,503)	(12,900)	(6,027)	(197,430)	-
Cash Received from Bonds, Loans & Notes	621,991	-	-	621,991	-
Cash Received from Capital Contributions	31,431	-	-	31,431	-
Cash Paid for Capital Assets	(527,180)	-	-	(527,180)	-
<i>Net Cash from Capital and Related Financing Activities</i>	(71,582)	(40,544)	(7,699)	(119,825)	-
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	-	-	7	7	2,240
<i>Net Cash from Investing Activities</i>	-	-	7	7	2,240
Net Increase (Decrease) in Cash and Cash Equivalents	126,013	148	17,067	143,228	(140,179)
Cash and Cash Equivalents at Beginning of Year	276,663	82,887	235,803	595,353	570,855
Cash and Cash Equivalents at End of Year	<u>\$ 402,676</u>	<u>\$ 83,035</u>	<u>\$ 252,870</u>	<u>\$ 738,581</u>	<u>\$ 430,676</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$128,002	(\$33,013)	\$ 846	\$ 95,835	\$ (101,353)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	85,451	62,283	40,750	188,484	-
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(3,171)	144	(8,567)	(11,594)	-
(Increase) Decrease in Deferred Outflows	1,926	(9,687)	(7,229)	(14,990)	-
(Increase) Decrease in Material & Supply Inventory	-	(1,919)	19,092	17,173	-
(Increase) Decrease in Prepaid Items	-	-	(374)	(374)	(49,151)
Increase (Decrease) in Accounts Payable	63,920	6,017	6,897	76,834	-
Increase (Decrease) in Contracts Payable	(72,744)	(656)	(276)	(73,676)	8,085
Increase (Decrease) in Accrued Wages & Benefits	60	290	195	545	-
Increase (Decrease) in Compensated Absences	1,259	338	(21,006)	(19,409)	-
Increase (Decrease) in Interfund Payable	-	-	690	690	-
Increase (Decrease) in Intergovernmental Payable	33	(5,531)	(8,713)	(14,211)	-
Increase (Decrease) in Net Pension Liability	(5,838)	23,160	3,878	21,200	-
Increase (Decrease) in Deferred Inflows	(1,303)	(734)	(1,424)	(3,461)	-
<i>Net Cash from Operating Activities</i>	<u>\$ 197,595</u>	<u>\$ 40,692</u>	<u>\$ 24,759</u>	<u>\$ 263,046</u>	<u>\$ (142,419)</u>

See accompanying notes to the basic financial statements.



**ATHENS COUNTY, OHIO**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2017

	Private Purpose Trust Funds	Agency Funds
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 19,375	\$ 12,291,011
Cash and Cash Equivalents in Segregated Accounts	113	551,331
<b><u>Receivables:</u></b>		
Property Taxes	-	47,581,791
Special Assessments	-	2,252,857
Intergovernmental	-	2,706,455
<b>Total Assets</b>	<b>19,488</b>	<b>65,383,445</b>
<b><u>Liabilities:</u></b>		
Accounts Payable	1,205	-
Intergovernmental Payable	-	64,869,638
Deposits Held and Due to Others	-	150,336
Undistributed Monies	-	363,471
<b>Total Liabilities</b>	<b>1,205</b>	<b>\$ 65,383,445</b>
<b><u>Net Position:</u></b>		
Held in Trust for Other Individuals and Organizations	18,283	
<b>Total Net Position</b>	<b>\$ 18,283</b>	

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, 2017

	Private Purpose Trust Funds
<b><u>Additions:</u></b>	
Interest	\$ 5
Other	21,802
<b>Total Additions</b>	<b>21,807</b>
<b><u>Deductions</u></b>	
	15,094
Change in Net Position, As Restated	6,713
Net Position at Beginning of Year	11,570
Net Position at End of Year	<b>\$ 18,283</b>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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**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, 2017**

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**NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS**

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of ATCO, Inc., and the Athens County Port Authority for the fiscal year ending December 31, 2017. 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, 2017**

**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 67 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 2017. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	30.92%	Perry County	23.77%	Hocking County	23.29%
Vinton County	9.94%	Morgan County	7.08%		

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, 2017**

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**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, 2017**

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

**Governmental Funds** - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities 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, 2017**

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**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, 2017**

**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:

	<b>Governmental Activities</b>	<b>Plains Sewer</b>	<b>Buchtel Sewer</b>	<b>Plains Water</b>	<b>Total Business-Type Activities</b>
<i>Deferred Outflows of Resources:</i>					
Pension Expense	\$ 16,873,195	\$ 36,379	\$ 36,031	\$ 59,523	\$ 131,933
<b>Total Deferred Outflows of Resources</b>	<b>\$ 16,873,195</b>	<b>\$ 36,379</b>	<b>\$ 36,031</b>	<b>\$ 59,523</b>	<b>\$ 131,933</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, 2017, but which were levied to finance 2018 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, 2017**

**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	Total Business-Type Activities
<i>Deferred Inflows of Resources:</i>					
Nonexchange Revenue	\$ 14,055,240	\$ -	\$ -	\$ -	\$ -
Pensions	293,176	534	529	666	1,729
<b>Total Deferred Inflows of Resources</b>	<b>\$ 14,348,416</b>	<b>\$ 534</b>	<b>\$ 529</b>	<b>\$ 666</b>	<b>\$ 1,729</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 (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>								
Property Taxes	\$ 2,205,133	\$ -	\$ -	\$ 3,532,662	\$ 6,280,098	\$ 2,376,511	\$ 816,379	\$ 15,210,783
Grants, Entitlements, Shared Revenue	523,316	1,438,536	1,368,795	197,534	298,006	73,151	257,462	4,156,800
<b>Total Deferred Inflows of Resources</b>	<b>\$ 2,728,449</b>	<b>\$ 1,438,536</b>	<b>\$ 1,368,795</b>	<b>\$ 3,730,196</b>	<b>\$ 6,578,104</b>	<b>\$ 2,449,662</b>	<b>\$ 1,073,841</b>	<b>\$ 19,367,583</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, 2017**

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**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 2017.

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 2017, 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.

During 2017, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of 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 has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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 2017 amounted to \$489,457 which includes \$455,516 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 and inventories held for resale 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**I. Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net 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, donated works of art or similar items, and capital assets received in a service concession arrangement are reported at acquisition value. 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".

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

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.

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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**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.

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 plus deferred outflows of resources less liabilities plus 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 2017.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**R. Estimates**

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

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

For the year ended December 31, 2017, the County implemented GASB Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans", GASB Statement No. 80, "Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14", GASB Statement No. 81, "Irrevocable Split-Interest Agreements" and GASB Statement No. 82, "Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73."

The implementation of GASB Statements Nos. 74, 80, 81 and 82 had no effect on the prior period fund balances of the County.

Adjustments made for prior capital asset acquisitions and the restatement of accumulated depreciation resulted in the following changes to the beginning balances of the governmental activities Net Position:

<b>Governmental Activities</b>	
Net Position at December 31, 2016	\$ 70,921,882
Correction of Prior Accumulated Depreciation	334,408
Capital Assets Acquired in Prior Period	<u>73,830</u>
Adjusted Net Position at December 31, 2016	<u><u>\$ 71,330,120</u></u>

Adjustments made for the correction of capitalized interest, accumulated depreciation and 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, 2016	\$ 2,622,659	\$ 1,664,259	\$ 589,986	\$ 4,876,904
Capitalized Interest in Prior Period	(4,883)	-	-	(4,883)
Correction of Accumulated Depreciation	1,420	-	3,790	5,210
Accrual Correction	<u>331</u>	<u>(11,117)</u>	<u>11,117</u>	<u>331</u>
<b>Business-Type Activities Adjusted Net Position at December 31, 2016</b>	<u><u>\$ 2,619,527</u></u>	<u><u>\$ 1,653,142</u></u>	<u><u>\$ 604,893</u></u>	<u><u>\$ 4,877,562</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

**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 (MVGTT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$ 1,005,218	\$ 326,136	\$ (399,643)	\$ 1,963,548	\$ 354,067	\$ 474,283
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	(82,074)	-	-	-	-	-
Intergovernmental	42,540	(77,850)	1,873	(175,911)	(12,241)	-
Charges for Services	126,794	-	-	(1,689)	-	176,177
Licenses & Permits	(100)	-	-	-	-	-
Fines and Forfeitures	1,402	-	(3,031)	-	-	-
Interest	27,976	-	-	-	-	-
Other	(103,613)	-	(59,981)	17,450	189,405	(2,375)
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	(3,943,083)	-	-	-	-	-
Judicial	(209,928)	-	-	-	-	-
Public Safety	29,790	-	-	-	-	-
Public Works	-	-	344,675	-	-	-
Health	22,285	-	-	-	-	(197)
Human Services	1,634	(279,867)	-	(60,818)	(35,932)	-
Conservation and Recreation	(559)	-	-	-	-	-
<i>Debt Service:</i>						
Principal Retirement	(7,116)	-	(124,872)	-	-	-
Interest and Fiscal Charges	(5,813)	-	(5,670)	-	-	-
<i>Other Sources/Uses:</i>						
Advances In	(73,003)	-	(60,680)	-	-	-
Advances Out	168,975	-	270,675	-	-	-
Proceeds of Capital Leases	3,841,758	-	-	-	-	-
<i>Perspective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	100,295	-	-	-	-	-
<b>GAAP Basis</b>	<b>\$ 943,378</b>	<b>\$ (31,581)</b>	<b>\$ (36,654)</b>	<b>\$ 1,742,580</b>	<b>\$ 495,299</b>	<b>\$ 647,888</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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**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, 2017**

**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	\$	36,803,252
- Segregated		742,099
- Component Units		755,312
* Reconciling items (net) to arrive at bank balances of deposits		1,575,576
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).		\$39,876,239

**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. The Code requires that deposits be either insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105% of the deposits being secured;  
or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102% of the deposits being secured or a rate set by the Treasurer of State.

All of the County's financial institutions are enrolled in the OPCS.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**Investments**

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment Type	Measurement Value	Percentage of Portfolio	Date of Maturity
<b>Fair Value:</b>			
FHLMC Discount Note	\$ 792,944	4.83%	May 24, 2019
FHLB Discount Note	739,590	4.52%	May 18, 2020
FFCB Discount Note	992,450	6.05%	December 14, 2020
FHLMC Discount Note	981,490	5.98%	November 24, 2021
FHLB Discount Note	988,770	6.03%	December 22, 2021
FHLMC Discount Note	496,545	3.03%	April 13, 2020
FHLMC Discount Note	1,290,991	7.87%	July 17, 2020
FHLMC Discount Note	496,445	3.03%	May 24, 2021
FHLB Discount Note	727,308	4.43%	September 26, 2022
FHLMC Discount Note	990,850	6.04%	October 26, 2022
FHLB Discount Note	692,398	4.22%	November 16, 2022
FFCB Discount Note	498,975	3.04%	December 22, 2022
<b>Amortized Cost</b>			
STAR Ohio	6,470,152	39.44%	1 Day
STAR Ohio Employee Trust	244,492	1.49%	1 Day
	<u>\$ 16,403,400</u>	<u>100.00%</u>	

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

**Credit Risk** - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for the 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.

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, 2017.

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, 2017**

**NOTE 8 - INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2017 are as follows:

	Interfund Receivable	Interfund Payable
General	\$ 146,256	\$ 5,993
Job and Family Services	88,131	82
Road (MVGTT)	-	118
Children Services	-	28,209
Ambulance Service	-	88
Nonmajor Special Revenue Funds	185,267	324,037
Nonmajor Capital Projects	-	60,437
	\$ 419,654	\$ 419,654

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	\$ 506,190	\$ -
Road (MVGTT)	429,815	-
County Capital Improvements	-	936,005
	\$ 936,005	\$ 936,005

A summary of interfund transfers for 2017 were as follows:

Transfers From	Job & Family Services	Children Services	County Capital Improvements	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$ 124,319	\$ -	\$ 7,112	\$ 321,514	\$ 72,754	\$ 32,557	\$ 558,256
Road (MVGTT)	-	-	6,783	-	40,547	-	47,330
ACBDD (Beacon School)	-	-	-	-	-	750,000	750,000
Non Major Capital Projects	-	2,108,580	-	-	-	-	2,108,580
Totals	\$ 124,319	\$ 2,108,580	\$ 13,895	\$ 321,514	\$ 113,301	\$ 782,557	\$ 3,464,166

In fiscal year 2017, the County made a transfer of \$124,319 from the General Fund to the Job and Family Services Fund to subsidize the program services. \$68,395, \$7,112, \$4,359, \$16,250 and \$16,307 was transferred from the General Fund to the Building Renovations Fund, the County Capital Improvements, the Equipment Loan Fund, the CR24A Bikeway ODNR Grant Fund and the ABRT Frost Rd. ODNR Fund respectively while the Road (MVGTT) Fund transferred \$40,547 and \$6,783 to the Engineer Equipment Loan Fund and the County Capital Improvements for the payment of loans and bonds. There were also transfers totaling \$321,514 from the General Fund for the County's matching contributions to various grant programs, a transfer of \$2,108,580 from Children Services Capital Projects to Children Services and \$750,000 was transferred from ACBDD to Beacon Capital Improvement for playground upgrades.

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, 2017**

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

The County's long-term obligations activity for the year ended December 31, 2017 was as follows:

Description	Interest Rate	Restated			Restated			Balance December 31 2017	Amounts Due Within One Year
		Original Balance	Year Issued	Final Maturity	Balance January 1 2017	Additions	Deletions		
<b>Governmental Activities:</b>									
<b>General Obligation Bonds Payable from Governmental Tax Revenues:</b>									
Engineer Equipment	2.33%	358,007	2014	2024	\$ 292,820	\$ -	\$ 33,724	\$ 259,096	\$ 34,477
					292,820	-	33,724	259,096	34,477
<b>General Obligation Notes Payable from Governmental Sales Tax Revenues:</b>									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	507,000	-	47,000	460,000	49,000
X-Ray Scanner	1.25%	\$ 21,000	2014	2019	12,758	-	4,197	8,561	4,254
					519,758	-	51,197	468,561	53,254
<b>Net Pension Liability:</b>									
OPERS					29,662,099	10,702,174	-	40,364,273	-
STRS					1,762,696	(473,092)	-	1,289,604	-
					31,424,795	10,229,082	-	41,653,877	-
<b>Other Long-term Obligations:</b>									
Premium on Notes Issued					5,638	-	627	5,011	626
Compensated Absences					1,895,598	1,329,477	1,110,112	2,114,963	1,631,869
Capital Leases					433,252	3,841,758	219,073	4,055,937	\$561,067
Landfill Post-Closure Costs					1,937,856	-	123,319	1,814,537	115,471
<b>Total Governmental Activities Long-Term Obligations</b>					<b>\$ 36,509,717</b>	<b>\$ 15,400,317</b>	<b>\$ 1,538,052</b>	<b>\$ 50,371,982</b>	<b>\$ 2,396,764</b>
<b>Business-Type Activities:</b>									
<b>General Obligation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Improvement	4.50%	\$ 120,000	2002	2042	\$ 100,700	\$ -	\$ 2,100	\$ 98,600	\$ 2,200
Plains Sewer Construction	2.33%	\$ 500,000	2014	2024	408,958	-	47,100	361,858	48,151
					509,658	-	49,200	460,458	50,351
<b>Revenue Anticipation Bonds Payable from Enterprise Revenues:</b>									
Buchtel Sewer Project	4.50%	\$ 612,000	2002	2042	513,600	-	10,800	502,800	11,300
<b>OWDA Loans Payable from Enterprise Revenues:</b>									
Sewer Plant and Poston Project	6.12%	\$ 650,000	1997	2022	175,664	-	92,024	83,640	8,119
US 50 Corridor WW Improvement	3.69%	\$ 737,752	2013	2018	504,579	110,673	35,000	580,252	-
US 50 Corridor WW Improvement	3.35%	\$ 511,318	2017	2023	-	511,318	-	511,318	-
Buchtel Water	2.00%	80,001	2002	2032	47,234	-	2,627	44,607	1,334
Dresher Sewer	5.15%	141,078	2002	2033	105,430	-	4,379	101,051	2,274
		\$ 2,120,149			832,907	621,991	134,030	1,320,868	11,727
<b>Rural Development Loan Payable from Enterprise Revenues:</b>									
Plains Water Construction	5.00%	\$ 69,750	1982	2020	14,800	-	3,400	11,400	3,600
<b>Net Pension Liability:</b>									
OPERS					291,903	21,200	-	313,103	-
<b>Other Long-term Obligations:</b>									
Compensated Absences					50,504	14,041	33,452	31,093	22,019
<b>Total Business-Type Activities Long-Term Obligations</b>					<b>\$ 2,213,372</b>	<b>\$ 657,232</b>	<b>\$ 230,882</b>	<b>\$ 2,639,722</b>	<b>\$ 98,997</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2017 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
	2018	\$ 34,477	\$ 6,070	\$ 53,254	\$ 18,504	\$ 50,351
2019	35,315	5,232	55,307	16,340	51,622	11,645
2020	36,138	4,409	54,000	14,069	52,971	10,393
2021	36,979	3,568	56,000	11,745	54,146	9,105
2022	37,841	2,706	58,000	9,337	55,449	7,789
2023-2027	78,346	2,748	192,000	12,422	124,519	21,995
2028-2032	-	-	-	-	18,800	14,449
2033-2037	-	-	-	-	23,400	9,823
2038-2042	-	-	-	-	29,200	4,059
	<u>\$ 259,096</u>	<u>\$ 24,733</u>	<u>\$ 468,561</u>	<u>\$ 82,417</u>	<u>\$ 460,458</u>	<u>\$ 102,173</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
	2018	\$ 11,300	\$ 22,626	\$ 11,727	\$ 3,270	\$ 3,600
2019	11,800	22,118	24,666	5,712	3,800	390
2020	12,300	21,586	26,021	4,777	4,000	200
2021	12,900	21,033	27,455	3,788	-	-
2022	13,500	20,453	28,973	2,743	-	-
2023-2027	76,900	92,615	47,401	15,448	-	-
2028-2032	95,800	73,683	58,301	6,624	-	-
2033-2037	119,500	50,089	4,754	95	-	-
2038-2042	148,800	20,677	-	-	-	-
	<u>\$ 502,800</u>	<u>\$ 344,880</u>	<u>\$ 229,298</u>	<u>\$ 42,457</u>	<u>\$ 11,400</u>	<u>\$ 1,160</u>

*Long-Term Bonds, Notes and Loans:* Two general obligation bonds, a revenue anticipation bond, five 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 two long-term notes are retired through a Debt Service Fund from governmental sales tax revenues. There are no amortization schedules for the two US 50 Corridor WW Improvement OWDA loans as they have not yet been fully drawn or closed.

*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, 2017**

**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 \$219,073 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, 2017, are as follows:

Year Ended December 31	Capital Lease Payments
2018	\$ 561,067
2019	356,580
2020	348,843
2021	348,843
2022	345,258
2023-27	1,708,363
2028-32	1,708,363
Total Minimum Lease Payments	5,377,317
Less: Amount Representing Interest	(1,321,380)
Present Value of Net Minimum Lease Payments	\$ 4,055,937

*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 \$1,814,537 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, 2017, were an overall legal debt margin of \$25,013,913 and an unvoted legal debt margin of \$10,433,891.

*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, 2017 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 \$2,495,000.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

**NOTE 10 - CONTRACT COMMITMENTS**

As of December 31, 2017, the County had contractual purchase commitments for thirty projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/17	Amounts Remaining On Contracts
Public Defender	General	\$ 529,824	\$ 264,912	\$ 264,912
Software Support	General and REA	60,390	-	60,390
2017 New Construction	REA	52,000	34,646	52,000
Triennial	REA	44,000	17,559	26,441
Web Hosting	REA	20,700	18,900	1,800
Athens Farmers Market	Job & Family Services	12,963	9,722	3,241
Athens County Children Serv.	Job & Family Services	29,457	8,011	21,446
Green Cab	Job & Family Services	675,850	5,291	670,559
Health Recovery	Job & Family Services	164,672	97,727	66,945
HapCap-Meals on Wheels	Job & Family Services	10,004	1,274	8,730
HapCap-TANF WEP	Job & Family Services	105,000	64,796	40,204
HapCap-CCMEP Site	Job & Family Services	325,000	152,568	172,432
HapCap-Athens on Demand	Job & Family Services	25,001	20,929	4,072
Hopewell Health	Job & Family Services	435,561	299,385	136,176
Integrated Services-Sub Emp.	Job & Family Services	60,000	14,465	45,535
Integrated Services-Out of School	Job & Family Services	55,000	-	55,000
RSVP COAD	Job & Family Services	480,148	365,014	115,135
Athens County Big Brother/Sisters	Job & Family Services	15,000	5,100	9,900
Tri-County Career Center-Ind. Maint.	Job & Family Services	136,785	-	136,785
Tri-County Career Center-Short Term Class	Job & Family Services	29,180	5,471	23,709
Career Connections-PA Temp Workers	Job & Family Services	145,080	80,073	65,007
Sowash Law Offices	Job & Family Services	61,625	3,915	57,710
Athens County Domestic-IV-D	Child Support Enforcement	248,389		248,389
Athens County Juvenile IV-D	Child Support Enforcement	114,012	75,836	38,177
Athens County Prosecutor IV-D	Child Support Enforcement	63,927	9,738	54,189
Athens County Sheriff IV-D	Child Support Enforcement	280,085	120,951	159,133
Career Connections IV-D	Child Support Enforcement	111,600	29,936	81,664
Integrated Services	Children Services	170,000	-	170,000
Hopewell Health	Children Services	76,212	53,697	22,515
Election System	General	31,604	9,911	21,693
		<u>\$ 4,569,069</u>	<u>\$ 1,769,826</u>	<u>\$ 2,833,888</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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

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.

**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):



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

<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

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 2.25%.

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

	<u>State and Local</u>	<u>Law Enforcement</u>
<b>2017 Statutory Maximum Contribution Rates</b>		
Employer	14.0%	18.1%
Employee	10.0%	**
<b>2017 Actual Contribution Rates</b>		
Employer:		
Pension	13.0%	17.1%
Post-employment Health Care Benefits	1.0%	1.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

\*\* 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

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 \$3,203,535 for 2017. Of this amount, \$259,252 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, 2016, 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, 2016, and was determined by rolling forward the total pension liability as of January 1, 2016, to December 31, 2016. 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>	
	<b>2017</b>	<b>2016</b>
Proportionate Share of the Net Pension Liability	\$ 40,677,376	\$ 29,954,002
Proportion of the Net Pension Liability	0.179130%	0.172932%
Pension Expense	\$ 9,641,937	\$ 2,645,166

At December 31, 2017, 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>	
Differences between expected and actual experience	\$ 55,135
Net difference between projected and actual earnings on pension plan investments	6,057,800
Change in Assumptions	6,451,923
Differences between County Contributions and Proportionate Share of Contributions	797,200
County contributions subsequent to the measurement date	3,203,535
<b>Total Deferred Outflows of Resources</b>	<b>\$ 16,565,593</b>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$ 241,954

The \$3,203,535 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, 2018. 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:	
2018	\$ 5,518,702
2019	5,598,667
2020	2,180,306
2021	(177,571)
<b>Total</b>	<b>\$ 13,120,104</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**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 was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from the study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0% down to 7.5%, for the defined benefits investment. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
<i>COLA or Ad Hoc COLA:</i>		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.08 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation period base of 2015 for males and 2010 for females.

Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, 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 percent 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 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

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**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.

During 2016, OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

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 2016 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%	2.75%
Domestic Equities	20.70%	6.34%
Real Estate	10.00%	4.75%
Private Equity	10.00%	8.97%
International Equities	18.30%	7.95%
Other Investments	18.00%	4.92%
<b>Total</b>	<b>100.00%</b>	<b>5.66%</b>

**Discount Rate**

The discount rate used to measure the total pension liability was 7.5%. 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 7.50%, 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 (6.50%) or one-percentage-point higher (8.50%) than the current rate:

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of net pension liability	\$ 62,143,780	\$ 40,677,376	\$ 22,788,919

**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, 12% of the 14% member rate goes to the DC Plan and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan 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 or later.

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.

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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued**

**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. For the year ended December 31, 2017, plan members were required to contribute 14.0% 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 year 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$89,916 for 2017. 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, 2017, 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>	
	<b>2017</b>	<b>2016</b>
Proportionate Share of the Net Pension Liability	\$ 1,289,604	\$ 1,762,696
Proportion of the Net Pension Liability	0.00542872%	0.00526602%
Pension Expense	\$ (523,945)	\$ 83,490

At December 31, 2017, 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>	
Difference between expected and actual experience	\$ 49,797
Change in Assumptions	282,050
Change in Proportion and Differences between Contributions and Proportionate Share of Contributions	63,112
County contributions subsequent to the measurement date	44,576
<b>Total Deferred Outflows of Resources</b>	<b>\$ 439,535</b>
<b>Deferred Inflows of Resources</b>	
Difference between expected and actual experiences	\$ 10,394
Net difference between projected and actual earnings on pension plan investments	42,557
<b>Total Deferred Inflows of Resources</b>	<b>\$ 52,951</b>

The \$44,576 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:

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued**

	STRS
Year Ending December 31:	
2018	\$ 75,720
2019	133,614
2020	99,327
2021	33,347
<b>Total</b>	<b>\$ 342,008</b>

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	2.50% at age 65 to 12.50% at age 20
Investment Rate of Return	7.45%, net of investment expenses
Cost-of-Living Adjustments (COLA)	0.00% effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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*
Domestic Equity	28.00%	7.35%
International Equity	23.00%	7.55%
Alternatives	17.00%	7.09%
Fixed Income	21.00%	3.00%
Real Estate	10.00%	6.00%
Liquidity Reserves	1.00%	2.25%
Total	100.00%	

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5%, and does not include investment expenses. Over a 30 year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.45% as of June 30, 2017. 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, 2017. 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 7.45%, 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 (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of net pension liability	\$ 1,848,604	\$ 1,289,604	\$ 818,731

**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 a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and Combined plans. This trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants, may be eligible reimbursement of qualified medical expenses from the vested RMA balance.

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 2016 CAFR for details.

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 Trustee (OPERS board) in Chapter 145 of the Ohio Revised Code.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

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 may be set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, 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.

Each year, the OPERS Board 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 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% for both plans. The OPERS 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 for Member-Directed Plan for 2017 was 4.0%.

The County's contractually required postemployment health care contributions to OPERS were \$240,076, \$474,876 and \$434,903 for 2017, 2016 and 2015, respectively. Of the 2017 amount, \$21,005 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 offers features 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 and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discounted effective Jan. 1, 2019.

Pursuant to Chapter 3307 of the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. 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.

**Funding Policy** - Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2017, 2016 and 2015. 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 for 2017, 2016 and 2015.

**ATHENS COUNTY, OHIO**  
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**NOTE 12 - RECEIVABLES**

Receivables at December 31, 2017 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	
<i>General Fund</i>	
Local Government Distributions	\$ 295,032
Casino Tax Distributions	396,116
State Property Tax Reimbursements	125,776
Permissive Motor Vehicle Tax	6,255
Grants and Other	<u>89,607</u>
Total General Fund	912,786
<i>Job and Family Services Fund</i>	
State/Federal Funding	<u>1,445,615</u>
Total Job and Family Services Fund	1,445,615
<i>Road (MVG) Fund</i>	
Motor Vehicle License Tax	637,841
Permissive Motor Vehicle Tax	261,650
Gasoline Tax	1,171,388
Other	<u>89,500</u>
Total Road (MVG) Fund	2,160,379
<i>Children Services Fund</i>	
State Property Tax Reimbursements	197,534
State Grants	<u>110,488</u>
Total Children Services Fund	308,022
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	298,006
Other	<u>4,051</u>
Total ACBDD (Beacon School) Fund	302,057
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	<u>73,151</u>
Total Ambulance Service Fund	73,151
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	44,702
State/Federal Funding	311,440
Other	<u>204</u>
Total Nonmajor Governmental Funds	<u>356,346</u>
<b>Total Intergovernmental Receivables</b>	<b><u>\$ 5,558,356</u></b>

**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, 2017, 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	228,939	0-7%	6 to 20 years
Emergency Home Repair Loan	<u>2,483</u>	0%	1.5 to 8 years
Total	<u>\$ 240,310</u>		

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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**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 eleven years is estimated to be \$1,814,537. 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. 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**  
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**NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES - Continued**

	<b>Governmental Type Funds</b>			
	General	Job & Family Services	Road (MVGT)	Children Services
Property Taxes	\$ 2,205,133	\$ -	\$ -	\$ 3,532,662
Casino Tax	207,341	-	-	-
Homestead and Credits				
Due from the State	125,776	-	-	197,534
Local Government	185,955	-	-	-
Motor Vehicle License	4,244	-	589,344	-
Gasoline Tax	-	-	779,451	-
JFS Grants	-	1,438,536	-	-
CSEA Grants	-	-	-	-
Total deferred inflows of resources	<u>\$ 2,728,449</u>	<u>\$ 1,438,536</u>	<u>\$ 1,368,795</u>	<u>\$ 3,730,196</u>
	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$ 6,280,098	\$ 2,376,511	\$ 816,379	\$ 15,210,783
Casino Tax	-	-	-	207,341
Homestead and Credits				
Due from the State	298,006	73,151	44,702	739,169
Local Government	-	-	-	185,955
Motor Vehicle License	-	-	-	593,588
Gasoline Tax	-	-	-	779,451
JFS Grants	-	-	-	1,438,536
CSEA Grants	-	-	212,760	212,760
Total deferred inflows of resources	<u>\$ 6,578,104</u>	<u>\$ 2,449,662</u>	<u>\$ 1,073,841</u>	<u>\$ 19,367,583</u>

**NOTE 16 - CAPITAL ASSETS**

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

<b>Governmental Activities</b>	
<i>General Government:</i>	
Legislative and Executive	\$ 272,496
Judicial	11,142
Public Safety	345,797
Public Works	2,694,896
Health	169,593
Human Services	445,594
Conservation and Recreation	37,060
<b>Total Governmental Activities Depreciation Expense</b>	<u>\$ 3,976,578</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 16 - CAPITAL ASSETS - Continued**

A summary of the changes in governmental capital assets during 2017 were as follows:

	Restated Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
<b>Governmental Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,681,071	\$ 52,000	\$ (28,881)	\$ 1,704,190
Historical Objects	92,050	-	-	92,050
Total Nondepreciable Capital Assets	<u>1,773,121</u>	<u>52,000</u>	<u>(28,881)</u>	<u>1,796,240</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	1,741,479	295,814	-	2,037,293
Buildings	19,290,041	3,953,524	(355,904)	22,887,661
Furniture and Equipment	15,018,382	2,019,495	(332,881)	16,704,996
Infrastructure	82,256,239	1,095,959	(82,875)	83,269,323
Total Depreciable Capital Assets	<u>118,306,141</u>	<u>7,364,792</u>	<u>(771,660)</u>	<u>124,899,273</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(491,954)	(76,499)	-	(568,453)
Buildings	(8,851,785)	(543,007)	118,906	(9,275,886)
Furniture and Equipment	(6,386,873)	(979,246)	203,242	(7,162,877)
Infrastructure	(38,371,006)	(2,377,826)	56,026	(40,692,806)
Total Accumulated Depreciation	<u>(54,101,618)</u>	<u>(3,976,578)</u>	<u>378,174</u>	<u>(57,700,022)</u>
Depreciable Capital Assets, Net	<u>64,204,523</u>	<u>3,388,214</u>	<u>(393,486)</u>	<u>67,199,251</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 65,977,644</u>	<u>\$ 3,440,214</u>	<u>\$ (422,367)</u>	<u>\$ 68,995,491</u>

The above assets include \$4,527,221 of Furniture and Equipment that are under capital leases.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 16 - CAPITAL ASSETS - Continued**

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

	Restated Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
<b>Business-Type Activities</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$ -	\$ -	\$ 29,741
Plant and Facilities (Water and Sewer Lines)	717,006	527,180	-	1,244,186
Total Nondepreciable Capital Assets	746,747	527,180	-	1,273,927
<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	560,460	-	-	560,460
Total Depreciable Capital Assets	8,612,537	-	-	8,612,537
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(2,491)	(453)	-	(2,944)
Plant and Facilities (Water and Sewer Lines)	(2,792,563)	(157,918)	-	(2,950,481)
Buildings	(96,937)	(5,675)	-	(102,612)
Furniture and Equipment	(312,202)	(24,437)	-	(336,639)
Total Accumulated Depreciation	(3,204,193)	(188,483)	-	(3,392,676)
Depreciable Capital Assets, Net	5,408,344	(188,483)	-	5,219,861
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 6,155,091</u>	<u>\$ 338,697</u>	<u>\$ -</u>	<u>\$ 6,493,788</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 2017 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$ 913,641,420
Public Utility Personal Property	158,360,050
Total	<u>\$ 1,072,001,470</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, 2017**

**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	0.473299	0.478830	2019	
EMS Replacement	(c) 2012	1.00	0.946597	0.957660	2017	
Health 2000	(c) 2009	0.40	0.378639	0.383064	2020	
Health 2007	(c) 2006	0.30	0.254682	0.247338	2017	
Health 2009	(c) 2008	0.30	0.283979	0.287298	2019	
317 BRD 2012	(c) 2011	1.00	0.948393	0.965397	2022	
317 BRD 2008	(c) 2007	1.00	0.895876	0.871669	2018	
Children Services		2010	2.00	1.285114	1.439822	2020
Children Services		2015	3.00	2.327205	2.375226	2025
T B Hospital 1995		2014	0.20	0.097477	0.118853	2020
Beacon 2002	(c) 2010	1.80	1.703875	1.723788	2018	
Beacon School 2001	(c) 2001	1.80	1.158053	1.295840	Cont.	
Beacon School 2005	(c) 2005	2.85	2.210845	2.256465	Cont.	
Beacon School 2014		2014	1.50	1.419896	1.436490	Cont.
Athens County Library		2014	1.00	0.946597	0.957660	2019
Senior Citizens		2011	0.75	0.483314	0.539933	2017
Senior Citizens		2014	0.25	0.236649	0.239415	2019
			20.65	17.050490	17.574748	

(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 2017, real property taxes were levied on January 1, 2017, on assessed values as of January 1, 2016, 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 6, and August 7, 2017. 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, 2017. 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 2018 were recorded as 2017 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, 2017**

**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 2017, these sales taxes generated a combined total of \$8,615,763 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:

<u>Coverage</u>	<u>Amount</u>
I. Liability	
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
Privacy and Security 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
II. Property	
Direct Physical Loss or Damage	104,274,156
Collapse	Per Statement of Values
Equipment Breakdown, Flood or Earthquake	100,000,000
III. Time Element	
Gross Earnings/Extra Expense	2,500,000
Contingent Business Interruption	100,000
IV. Crime	1,000,000



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

**NOTE 19 - RISK MANAGEMENT – Continued**

<b>Coverage</b>	<b>Amount</b>
<b>Amendments:</b>	
Uninsured/Underinsured Motorists	250,000
Foster Parents	6,000,000
Underground Sewer Lines	4,500,000
Underground Water Lines	<b>1,200,000</b>
Law Enforcement and Therapy Canines	15,000
<b>Property Coverage:</b>	
Real and Personal Property	<i>Per Statement of Values</i>
Flood	100,000,000
Earthquake	100,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value or Cost of Repair, Whichever is less
Automatic Acquisition	5,000,000
Contractor's Equipment	<i>Per Renewal Schedule</i>
EDP Equipment	250,000 each Occurrence
Errors and Omissions	250,000 each Occurrence
Fine Arts	1,000,000 each Occurrence
Mobile Medical Equipment	250,000 each Occurrence
Pollutant Cleanup/Removal	10,000
Property in Transit	100,000
Service Interruptions	2,500,000
Valuable Papers	2,500,000
<b>Collapse:</b>	<i>Per Statement of Values</i> Replacement Cost
<b>Equipment Breakdown:</b>	
Combined Limits: Property Damage, Business Income, Extra Expense, Service Interruption	100,000,000
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
<b>Time Element:</b>	
Gross Earnings/Extra Expense	2,500,000 each Occurrence
Contingent Business Interruption	100,000
<b>Crime:</b>	
Employee Dishonesty/Faithful Performance	1,000,000 each Occurrence
Individual Public Official Bond Excess	250,000 each Occurrence
Claims Expense	1,000 each Occurrence
Loss of Money and Securities (Inside and Outside)	1,000,000 each Occurrence
Money Orders and Counterfeit Paper Currency	1,000,000 each Occurrence
Depositor's Forgery	1,000,000 each Occurrence
Fund Transfer Fraud	500,000 each Occurrence
Computer Fraud	500,000 each Occurrence
Dog Warden Bond	2,000

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

**NOTE 19 - RISK MANAGEMENT – Continued**

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.

**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	\$ 627,128
<b>Nonmajor Special Revenue Funds:</b>	
OCJS DVDA Sheriff	19,019
Juvenile VOCA	3,956

The deficit in the County Capital Improvements fund is due to an interfund payable. This deficit will be eliminated through the repayment of advances for manuscript debt. The deficits in the OCJS DVDA Sheriff and Juvenile VOCA 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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**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, 2017:

*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.

**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**

In the past, 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. However, in 2017 The Company received \$0 for such in-kind contributions due to the impending separation of the Company from the Athens County Board of MRDD.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**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, 2017, deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000 per institution amounted to \$16,750.

For ATCO, three customers represent 73% of total contract billings and sales for 2017 and three customers represent 86% of accounts receivable, trade, at December 31, 2017.

Accounts receivable at December 31, 2017, consist of:		
Athens County Board of Developmental Disabilities	\$1,752	
Accounts receivable, trade	59,164	
	\$60,916	

**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.

**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, 2017 was \$922 for ATCO and \$48,131 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, 2017	Additions	Deletions	Balance December 31, 2017
<b>ATCO Inc.:</b>				
<i>Depreciable Capital Assets:</i>				
Property and Equipment	\$ 128,425	\$ -	\$ (69,601)	\$ 58,824
Total Depreciable Capital Assets	128,425	-	(69,601)	58,824
<i>Accumulated Depreciation:</i>				
Property and Equipment	(124,593)	(922)	66,691	(58,824)
Total Accumulated Depreciation	(124,593)	(922)	66,691	(58,824)
Depreciable Capital Assets, Net	3,832	(922)	(2,910)	-
<b>ATCO Inc. Capital Assets, Net</b>	\$ 3,832	\$ (922)	\$ (2,910)	\$ -

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
<b>Athens County Port Authority:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 498,460	\$ -	\$ (175,520)	\$ 322,940
Total Nondepreciable Capital Assets	<u>498,460</u>	<u>-</u>	<u>(175,520)</u>	<u>322,940</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	(625,336)	(48,101)	-	(673,437)
Office Equipment	(55)	(30)	-	(85)
Total Accumulated Depreciation	<u>(625,391)</u>	<u>(48,131)</u>	<u>-</u>	<u>(673,522)</u>
Depreciable Capital Assets, Net	<u>1,102,013</u>	<u>(48,131)</u>	<u>-</u>	<u>1,053,882</u>
<b>Athens County Port Authority Capital Assets, Net</b>	<u>\$ 1,600,473</u>	<u>\$ (48,131)</u>	<u>\$ (175,520)</u>	<u>\$ 1,376,822</u>

**7. NOTES PAYABLE**

The Athens County Port Authority note transactions for the year ended December 31, 2017, were as follows:

Purpose	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017	Amount Due Within One Year
<b>Athens County Port Authority:</b>					
<i>Notes Payable:</i>					
Taxable Revenue Anticipation Note 3.30%	\$ 75,963	\$ -	\$ (75,963)	\$ -	\$ -
ODOD State Rural Industrial Park Loan 0.20%	104,104	-	(42,166)	61,938	61,938
<b>Athens County Port Authority Notes Payable</b>	<u>\$ 180,067</u>	<u>\$ -</u>	<u>\$ (118,129)</u>	<u>\$ 61,938</u>	<u>\$ 61,938</u>

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2017 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
2018	\$ 61,938	\$ 1,520
	<u>\$ 61,938</u>	<u>\$ 1,520</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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

**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 8.) 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. As of December 31, 2017, ATCO had divested from its 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, 2017**

**NOTE 23 - FUND BALANCES**

As of December 31, 2017 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVG T)	Children Services	ACBDD (Beacon School)	Ambulance Service	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b><u>Nonspendable:</u></b>									
Prepaid Items	\$ 176,209	\$ 17,290	\$ 943	\$ 33,282	\$ 35,378	\$ 2,770	\$ -	\$ 30,135	\$ 296,007
Materials and Supplies	16,093	4,397	295,333	-	-	82,166	-	1,578	399,567
Unclaimed Money	90,445	-	-	-	-	-	-	-	90,445
	282,747	21,687	296,276	33,282	35,378	84,936	-	31,713	786,019
<b><u>Restricted:</u></b>									
Real Estate Assessment	-	-	-	-	-	-	-	916,334	916,334
Other Legislative and Executive	-	-	-	-	-	-	-	263,361	263,361
Total Legislative and Executive	-	-	-	-	-	-	-	1,179,695	1,179,695
Special Projects Mediation	-	-	-	-	-	-	-	30,435	30,435
Probate Court Projects	-	-	-	-	-	-	-	65,772	65,772
Probate Court Mental Illness	-	-	-	-	-	-	-	37,416	37,416
Common Pleas Computerization	-	-	-	-	-	-	-	36,648	36,648
Other Judicial	-	-	-	-	-	-	-	73,763	73,763
Total Judicial	-	-	-	-	-	-	-	244,034	244,034
Diversions Prosecuting Attorney	-	-	-	-	-	-	-	85,495	85,495
911 Emergency Communications	-	-	-	-	-	-	-	1,111,329	1,111,329
911 Government Assistance	-	-	-	-	-	-	-	445,975	445,975
Other Public Safety	-	-	-	-	-	-	-	230,675	230,675
Total Public Safety	-	-	-	-	-	-	-	1,873,474	1,873,474
Road (MVG T)	-	-	1,413,456	-	-	-	-	-	1,413,456
CDBG	-	-	-	-	-	-	-	119,134	119,134
Emergency Relief and Cleanup	-	-	-	-	-	-	-	24,448	24,448
Total Public Works	-	-	1,413,456	-	-	-	-	143,582	1,557,038
Ambulance Service	-	-	-	-	-	2,614,394	-	-	2,614,394
T.B. Hospital	-	-	-	-	-	-	-	1,225,377	1,225,377
Other Health	-	-	-	-	-	-	-	42,777	42,777
Total Health	-	-	-	-	-	2,614,394	-	1,268,154	3,882,548
Job & Family Services	-	965,745	-	-	-	-	-	-	965,745
Children Services	-	-	-	2,939,445	-	-	-	-	2,939,445
ACBDD (Beacon School)	-	-	-	-	4,972,906	-	-	-	4,972,906
Senior Citizens	-	-	-	-	-	-	-	137,886	137,886
Juvenile Court Projects	-	-	-	-	-	-	-	167,700	167,700
Youth Services	-	-	-	-	-	-	-	97,291	97,291
WIA	-	-	-	-	-	-	-	462,047	462,047
Other Human Services	-	-	-	-	-	-	-	114,606	114,606
Total Human Services	-	965,745	-	2,939,445	4,972,906	-	-	979,530	9,857,626
Conservation and Recreation	-	-	-	-	-	-	-	26,978	26,978
CD Revolving Loan	-	-	-	-	-	-	-	494,343	494,343
Other Economic Development and Assistance	-	-	-	-	-	-	-	11,371	11,371
Total Economic Development and Assistance	-	-	-	-	-	-	-	505,714	505,714
Capital Projects	-	-	-	-	-	-	-	165,292	165,292
Debt Service	-	-	-	-	-	-	-	8,488	8,488
	-	965,745	1,413,456	2,939,445	4,972,906	2,614,394	-	6,394,941	19,300,887
<b><u>Committed:</u></b>									
Capital Projects	-	-	-	-	-	-	-	200,212	200,212
	-	-	-	-	-	-	-	200,212	200,212
<b><u>Assigned:</u></b>									
Legislative and Executive									
Commissioners	156,790	-	-	-	-	-	-	-	156,790
Prosecutor	204,873	-	-	-	-	-	-	-	204,873
Other General Governmental Departments	1,250,641	-	-	-	-	-	-	-	1,250,641
Total Legislative and Executive	1,612,304	-	-	-	-	-	-	-	1,612,304
Judicial									
Common Pleas Court	123,637	-	-	-	-	-	-	-	123,637
Juvenile Court	109,835	-	-	-	-	-	-	-	109,835
Commissioners-Other	133,096	-	-	-	-	-	-	-	133,096
Other General Governmental Departments	115,659	-	-	-	-	-	-	-	115,659
Total Judicial	482,227	-	-	-	-	-	-	-	482,227
Public Safety									
Sheriff	462,173	-	-	-	-	-	-	-	462,173
Commissioners-Other	380,956	-	-	-	-	-	-	-	380,956
Other Public Safety Departments	112,371	-	-	-	-	-	-	-	112,371
Total Public Safety	955,500	-	-	-	-	-	-	-	955,500
Public Works	36,272	-	-	-	-	-	-	-	36,272
Health									
Landfill Closure	15,177	-	-	-	-	-	-	-	15,177
Vital Statistics	203	-	-	-	-	-	-	-	203
Agriculture	50,202	-	-	-	-	-	-	-	50,202
Other Health	22,233	-	-	-	-	-	-	-	22,233
Total Health	87,815	-	-	-	-	-	-	-	87,815
Human Services									
Veteran Services	104,354	-	-	-	-	-	-	-	104,354
Memorial Day Expense	6,687	-	-	-	-	-	-	-	6,687
Transfers	53,723	-	-	-	-	-	-	-	53,723
Total Human Services	164,764	-	-	-	-	-	-	-	164,764
Conservation and Recreation	1,763	-	-	-	-	-	-	-	1,763
Debt Service	69,235	-	-	-	-	-	-	-	69,235
Capital Outlay	-	-	-	-	-	-	-	1,202,085	1,202,085
	3,409,880	-	-	-	-	-	-	1,202,085	4,611,965
<b><u>Unassigned:</u></b>	2,051,479	-	-	-	-	-	(627,128)	(22,975)	1,401,376
<b>Total Fund Balances (Deficits)</b>	<b>\$ 5,744,106</b>	<b>\$ 987,432</b>	<b>\$ 1,709,732</b>	<b>\$ 2,972,727</b>	<b>\$ 5,008,284</b>	<b>\$ 2,699,330</b>	<b>\$ (627,128)</b>	<b>\$ 7,805,976</b>	<b>\$ 26,300,459</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 Four Years (1)*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.17913000%	0.17293200%	0.17004800%	0.17004800%
County's Proportionate Share of the Net Pension Liability	\$40,677,376	\$29,954,002	\$20,509,689	\$20,046,444
County Covered Payroll	\$24,328,907	\$21,734,734	\$24,230,551	\$21,782,665
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	167.20%	137.82%	84.64%	92.03%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	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 Five Years (1)*

	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00542872%	0.00526602%	0.00522839%	0.00531034%	0.00531034%
County's Proportionate Share of the Net Pension Liability	\$1,289,604	\$1,762,696	\$1,444,974	\$1,291,658	\$3,084,395
County Covered Payroll	\$642,257	\$502,107	\$495,246	\$518,062	\$478,154
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.79%	351.06%	291.77%	249.32%	645.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,880,382	\$2,684,687	\$2,419,543	\$2,708,276
Contributions in Relation to the				
Contractually Required Contribution	<u>(2,880,382)</u>	<u>(2,684,687)</u>	<u>(2,419,543)</u>	<u>(2,708,276)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$22,156,785	\$22,372,392	\$20,162,858	\$22,568,967
Contributions as a Percentage of				
Covered Payroll	13.00%	12.00%	12.00%	12.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$323,153	\$314,999	\$253,072	\$267,515
Contributions in Relation to the				
Contractually Required Contribution	<u>(323,153)</u>	<u>(314,999)</u>	<u>(253,072)</u>	<u>(267,515)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,889,784	\$1,956,516	\$1,571,876	\$1,661,584
Contributions as a Percentage of				
Covered Payroll	17.10%	16.10%	16.10%	16.10%

*OPERS - All Others*  
Contractually Required Contribution  
Contributions in Relation to the  
Contractually Required Contribution  
Contribution Deficiency (Excess)

County Covered-Employee Payroll  
Contributions as a Percentage of  
Covered-Employee Payroll

*OPERS - Law Enforcement*  
Contractually Required Contribution  
Contributions in Relation to the  
Contractually Required Contribution  
Contribution Deficiency (Excess)

County Covered-Employee Payroll  
Contributions as a Percentage of  
Covered-Employee Payroll

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

2013	2012	2011	(1) 2010	(2) 2009	2008
\$2,635,391	\$2,563,303	\$2,667,171	\$2,740,352	\$2,483,161	\$1,346,203
<u>(2,635,391)</u>	<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$20,272,238	\$25,633,030	\$26,671,710	\$31,824,240	\$30,914,886	\$19,231,471
13.00%	10.00%	10.00%	8.61%	8.03%	7.00%
\$258,283	\$228,637	\$227,998	\$230,114	\$209,535	\$125,067
<u>(258,283)</u>	<u>(228,637)</u>	<u>(227,998)</u>	<u>(230,114)</u>	<u>(209,535)</u>	<u>(125,067)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,510,427	\$1,621,539	\$1,617,007	\$1,847,428	\$1,791,765	\$1,202,567
17.10%	14.10%	14.10%	12.46%	11.69%	10.40%
(1) In 2010 2 different rates were used as follows:			(2) In 2009 2 different rates were used as follows:		
<u>Jan 01 - Feb 28</u>	<u>Mar 01 - Dec 31</u>	<u>2010</u>	<u>Jan 01 - Mar 31</u>	<u>Apr 01 - Dec 31</u>	<u>2009</u>
635,249	2,105,103	2,740,352	674,820	1,808,341	2,483,161
<u>(635,249)</u>	<u>(2,105,103)</u>	<u>(2,740,352)</u>	<u>(674,820)</u>	<u>(1,808,341)</u>	<u>(2,483,161)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
7,058,322	24,765,918	31,824,240	9,640,286	21,274,600	30,914,886
9.00%	8.50%	8.61%	7.00%	8.50%	8.03%
40,854	189,260	230,114	55,319	154,216	209,535
<u>(40,854)</u>	<u>(189,260)</u>	<u>(230,114)</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>
\$317,436	\$1,529,992	1,847,428	\$520,405	\$1,271,360	1,791,765
12.87%	12.37%	12.46%	10.63%	12.13%	11.69%

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

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	2017	2016	2015	2014
Contractually Required Contribution	\$89,916	\$83,490	\$70,295	\$64,382
Contributions in Relation to the Contractually Required Contribution	(89,916)	(83,490)	(70,295)	(64,382)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered Payroll	\$642,257	\$596,357	\$502,107	\$495,246
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.00%

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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$67,348	\$62,160	\$60,171	\$58,149	\$60,261	\$64,338
<u>(67,348)</u>	<u>(62,160)</u>	<u>(60,171)</u>	<u>(58,149)</u>	<u>(60,261)</u>	<u>(64,338)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$518,062	\$478,154	\$462,854	\$447,300	\$463,546	\$494,908
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

***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.

*County Medicaid Sales Tax Transition*

To account for monies received from the State of Ohio to help counties offset the loss of Medicaid Sales Tax collections.

*Real Estate Assessment*

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

ATHENS COUNTY, OHIO

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GIS (Geographic Information System)

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

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 ILL 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.

PIIG-DRC Addendum Grant

An addendum to the Probation Improvement and Incentive grant. This grant provides additional 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.

T-CAP Athens County

Targeted Community Alternatives to Prison (T-CAP) is a grant from the Ohio Department of Rehabilitation and Corrections to be used to fund the supervision, treatment and sanctions for low level offenders without the use of a prison sanction.

ATHENS COUNTY, OHIO

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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.

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.



ATHENS COUNTY, OHIO

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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.

Interdiction Unit

To account for monies received from the Ohio Criminal Justice System to be used by the County Sheriff for overtime salaries for drug crimes interdiction.

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.

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.

ATHENS COUNTY, OHIO

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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.

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.

ATHENS COUNTY, OHIO

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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.

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

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**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

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**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.

**CR24A 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.

**CR24A Bikeway ODOT**

To account for revenue from the Ohio Department of Transportation, 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.

**ABRT Frost Rd. ODNR**

To account for revenue from the Ohio Department of Natural Resources, matching funds and donations used for the construction of an addition to the Athens to Belpre Rail-Trail near Frost Road.

**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.

**County Capital Improvement Projects**

To account for loan proceeds to be used for county building capital improvement projects.

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**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 5,974,147	\$ 36,048	\$ 1,573,622	\$ 7,583,817
Cash and Cash Equivalents in Segregated Accounts	23,552	-	-	23,552
<b>Receivables:</b>				
Property Taxes	816,379	-	-	816,379
Sales Tax	259,782	-	-	259,782
Loans	240,310	-	-	240,310
Interfund	185,267	-	-	185,267
Intergovernmental	356,346	-	-	356,346
Materials and Supplies Inventory	1,578	-	-	1,578
Prepaid Items	30,135	-	-	30,135
<b>Total Assets</b>	<b>\$ 7,887,496</b>	<b>\$ 36,048</b>	<b>\$ 1,573,622</b>	<b>\$ 9,497,166</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 44,839	\$ -	\$ -	\$ 44,839
Contracts Payable	39,236	-	-	39,236
Accrued Wages and Benefits	61,644	-	-	61,644
Interfund Payable	324,037	-	60,437	384,474
Intergovernmental Payable	59,596	-	-	59,596
Matured Bonds Payable	-	17,000	-	17,000
Matured Interest Payable	-	10,560	-	10,560
<b>Total Liabilities</b>	<b>529,352</b>	<b>27,560</b>	<b>60,437</b>	<b>617,349</b>
<b>Deferred Inflows of Resources:</b>	<b>1,073,841</b>	<b>-</b>	<b>-</b>	<b>1,073,841</b>
<b>Fund Balances:</b>				
Nonspendable	31,713	-	-	31,713
Restricted	6,221,161	8,488	165,292	6,394,941
Committed	54,116	-	146,096	200,212
Assigned	288	-	1,201,797	1,202,085
Unassigned	(22,975)	-	-	(22,975)
<b>Total Fund Balances (Deficits)</b>	<b>6,284,303</b>	<b>8,488</b>	<b>1,513,185</b>	<b>7,805,976</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 7,887,496</b>	<b>\$ 36,048</b>	<b>\$ 1,573,622</b>	<b>\$ 9,497,166</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$ 897,896	\$ -	\$ -	\$ 897,896
Sales Tax	1,823,540	-	-	1,823,540
Intergovernmental	5,159,052	-	3,002,472	8,161,524
Charges for Services	1,565,292	-	-	1,565,292
Licenses and Permits	153,792	-	-	153,792
Fines and Forfeitures	78,401	-	-	78,401
Interest	656	4	-	660
Other Revenues	416,226	-	330,055	746,281
<b>Total Revenue</b>	<b>10,094,855</b>	<b>4</b>	<b>3,332,527</b>	<b>13,427,386</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	1,654,370	-	-	1,654,370
Judicial	275,321	-	-	275,321
Public Safety	2,834,661	-	-	2,834,661
Public Works	684,965	-	-	684,965
Health	455,675	-	-	455,675
Human Services	4,120,159	-	-	4,120,159
Capital Outlay	-	-	3,550,144	3,550,144
<b>Debt Service:</b>				
Principal Retirement	71,456	84,921	-	156,377
Interest and Fiscal Charges	5,076	28,380	-	33,456
<b>Total Expenditures</b>	<b>10,101,683</b>	<b>113,301</b>	<b>3,550,144</b>	<b>13,765,128</b>
Excess of Revenues Over (Under) Expenditures	(6,828)	(113,297)	(217,617)	(337,742)
<b>Other Financing Sources:</b>				
Transfers - In	321,514	113,301	782,557	1,217,372
Transfers - Out	-	-	(2,108,580)	(2,108,580)
<b>Total Other Sources</b>	<b>321,514</b>	<b>113,301</b>	<b>(1,326,023)</b>	<b>(891,208)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	314,686	4	(1,543,640)	(1,228,950)
<b>Fund Balances (Deficit) at</b>				
Beginning of Year	5,969,617	8,484	3,056,825	9,034,926
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 6,284,303</b>	<b>\$ 8,488</b>	<b>\$ 1,513,185</b>	<b>\$ 7,805,976</b>

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2017

	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	County Medicaid Sales Tax Transition
<b><u>Assets:</u></b>													
Cash and Cash Equivalents	\$ 27,730	\$ 108	\$ 137,886	\$ 4,774	\$ 19,211	\$ 265,404	\$ 22,505	\$ 1,697	\$ 16,850	\$ 2,871	\$ -	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Receivables:</u></b>													
Property Taxes	-	-	708,228	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	228,939	-	-	-	-	8,888	2,483	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	204	-	39,371	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	258	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Total Assets</u></b>	<b><u>\$ 28,192</u></b>	<b><u>\$ 108</u></b>	<b><u>\$ 885,485</u></b>	<b><u>\$ 4,774</u></b>	<b><u>\$ 19,211</u></b>	<b><u>\$ 494,343</u></b>	<b><u>\$ 22,505</u></b>	<b><u>\$ 1,697</u></b>	<b><u>\$ 16,850</u></b>	<b><u>\$ 2,871</u></b>	<b><u>\$ 8,888</u></b>	<b><u>\$ 2,483</u></b>	<b><u>\$ -</u></b>
<b><u>Liabilities:</u></b>													
Accounts Payable	\$ 3,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	20,261	-	-	-	-	-	-
Accrued Wages and Benefits	2,069	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Payable	2,590	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	1,460	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Total Liabilities</u></b>	<b><u>9,446</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>20,261</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>Deferred Inflows of Resources:</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>747,599</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>Fund Balances:</u></b>													
Nonspendable	258	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	18,488	108	137,886	-	-	494,343	2,244	1,697	16,850	2,871	8,888	2,483	-
Committed	-	-	-	4,774	19,211	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Total Fund Balances (Deficits)</u></b>	<b><u>18,746</u></b>	<b><u>108</u></b>	<b><u>137,886</u></b>	<b><u>4,774</u></b>	<b><u>19,211</u></b>	<b><u>494,343</u></b>	<b><u>2,244</u></b>	<b><u>1,697</u></b>	<b><u>16,850</u></b>	<b><u>2,871</u></b>	<b><u>8,888</u></b>	<b><u>2,483</u></b>	<b><u>-</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 28,192</u></b>	<b><u>\$ 108</u></b>	<b><u>\$ 885,485</u></b>	<b><u>\$ 4,774</u></b>	<b><u>\$ 19,211</u></b>	<b><u>\$ 494,343</u></b>	<b><u>\$ 22,505</u></b>	<b><u>\$ 1,697</u></b>	<b><u>\$ 16,850</u></b>	<b><u>\$ 2,871</u></b>	<b><u>\$ 8,888</u></b>	<b><u>\$ 2,483</u></b>	<b><u>\$ -</u></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, 2017

	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	Medicaid Sales Tax Transition
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ 779,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	80,695	-	13,945	-	109,089	-	-	2,000	-	-	680,735
Charges for Services	21,691	-	-	-	-	17,029	-	-	-	-	-	-	-
Licenses and Permits	148,267	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	12,889	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	323	-	-	-	-	-	-	-
Other Revenues	16,941	-	-	500	-	-	-	-	-	1,285	-	-	-
<i>Total Revenue</i>	<u>199,788</u>	<u>-</u>	<u>859,932</u>	<u>500</u>	<u>13,945</u>	<u>17,352</u>	<u>109,089</u>	<u>-</u>	<u>-</u>	<u>3,285</u>	<u>-</u>	<u>-</u>	<u>680,735</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	4,664	-	-	-	-	-	-	680,735
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	240,700	-	-	-	-	-	106,845	-	-	1,940	-	-	-
Human Services	-	-	831,742	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>240,700</u>	<u>-</u>	<u>831,742</u>	<u>-</u>	<u>-</u>	<u>4,664</u>	<u>106,845</u>	<u>-</u>	<u>-</u>	<u>1,940</u>	<u>-</u>	<u>-</u>	<u>680,735</u>
Excess of Revenues Over (Under) Expenditures	<u>(40,912)</u>	<u>-</u>	<u>28,190</u>	<u>500</u>	<u>13,945</u>	<u>12,688</u>	<u>2,244</u>	<u>-</u>	<u>-</u>	<u>1,345</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources:</b>													
Transfers - In	32,500	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Other Sources</i>	<u>32,500</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>(8,412)</u>	<u>-</u>	<u>28,190</u>	<u>500</u>	<u>13,945</u>	<u>12,688</u>	<u>2,244</u>	<u>-</u>	<u>-</u>	<u>1,345</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) at Beginning 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>-</u>
Fund Balances (Deficits) at End of Year	<u>\$ 18,746</u>	<u>\$ 108</u>	<u>\$ 137,886</u>	<u>\$ 4,774</u>	<u>\$ 19,211</u>	<u>\$ 494,343</u>	<u>\$ 2,244</u>	<u>\$ 1,697</u>	<u>\$ 16,850</u>	<u>\$ 2,871</u>	<u>\$ 8,888</u>	<u>\$ 2,483</u>	<u>\$ -</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2017

	Real Estate Assessment	GIS	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant	PIIG-DRC Addendum Grant
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 925,233	\$ 31,580	\$ -	\$ 81,764	\$ 89,351	\$ 15	\$ 1,878	\$ 3	\$ 23	\$ 11	\$ 35,577	\$ 5	\$ 43,432
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	6,512	-	-	-	-	-	-	-	-
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	546	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	8,014	3,612	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 933,793</b>	<b>\$ 35,192</b>	<b>\$ -</b>	<b>\$ 81,764</b>	<b>\$ 95,863</b>	<b>\$ 15</b>	<b>\$ 1,878</b>	<b>\$ 3</b>	<b>\$ 23</b>	<b>\$ 11</b>	<b>\$ 35,577</b>	<b>\$ 5</b>	<b>\$ 43,432</b>
<b>Liabilities:</b>													
Accounts Payable	\$ 454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	5,180	1,043	-	1,500	6,625	-	-	-	-	-	722	-	-
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	3,265	406	-	921	3,743	-	-	-	-	-	631	-	-
<b>Total Liabilities</b>	<b>8,899</b>	<b>1,449</b>	<b>-</b>	<b>2,421</b>	<b>10,368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,353</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances:</b>													
Nonspendable	8,560	3,612	-	-	-	-	-	-	-	-	-	-	-
Restricted	916,334	-	-	79,343	85,495	15	1,878	3	23	11	34,224	5	43,432
Committed	-	30,131	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>924,894</b>	<b>33,743</b>	<b>-</b>	<b>79,343</b>	<b>85,495</b>	<b>15</b>	<b>1,878</b>	<b>3</b>	<b>23</b>	<b>11</b>	<b>34,224</b>	<b>5</b>	<b>43,432</b>
Total Liabilities, Deferred Inflows and Fund Balances	\$ 933,793	\$ 35,192	\$ -	\$ 81,764	\$ 95,863	\$ 15	\$ 1,878	\$ 3	\$ 23	\$ 11	\$ 35,577	\$ 5	\$ 43,432

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2017

	Real Estate Assessment	GIS	Help America Vote Act Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant	PIIG-DRC Addendum Grant
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	62,000	-	-	138,251	57,414	43,600
Charges for Services	858,240	108,498	-	102,619	105,967	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	1,027	-	-	141,175	-	-	-	-	-	-	-	-
<i>Total Revenue</i>	<u>858,240</u>	<u>109,525</u>	<u>-</u>	<u>102,619</u>	<u>247,142</u>	<u>-</u>	<u>-</u>	<u>62,000</u>	<u>-</u>	<u>-</u>	<u>138,251</u>	<u>57,414</u>	<u>43,600</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	769,325	-	1,971	87,990	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	278,502	-	-	62,000	-	-	-	89,069	168
Public Works	-	93,252	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	196,140	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>769,325</u>	<u>93,252</u>	<u>1,971</u>	<u>87,990</u>	<u>278,502</u>	<u>-</u>	<u>-</u>	<u>62,000</u>	<u>-</u>	<u>-</u>	<u>196,140</u>	<u>89,069</u>	<u>168</u>
Excess of Revenues Over (Under) Expenditures	<u>88,915</u>	<u>16,273</u>	<u>(1,971)</u>	<u>14,629</u>	<u>(31,360)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(57,889)</u>	<u>(31,655)</u>	<u>43,432</u>
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	-	-	-	-	-	-	-	28,000	-	-
<i>Total Other Sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>88,915</u>	<u>16,273</u>	<u>(1,971)</u>	<u>14,629</u>	<u>(31,360)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,889)</u>	<u>(31,655)</u>	<u>43,432</u>
<b>Fund Balances (Deficits) at</b>													
Beginning of Year	<u>835,979</u>	<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>-</u>
Fund Balances (Deficits) at End of Year	<u>\$ 924,894</u>	<u>\$ 33,743</u>	<u>\$ -</u>	<u>\$ 79,343</u>	<u>\$ 85,495</u>	<u>\$ 15</u>	<u>\$ 1,878</u>	<u>\$ 3</u>	<u>\$ 23</u>	<u>\$ 11</u>	<u>\$ 34,224</u>	<u>\$ 5</u>	<u>\$ 43,432</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2017

	T-CAP Athens County	DRETAC Treasurer	Treasurer's Prepayment Interest	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
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 18,930	\$ 107,856	\$ 673	\$ 81,526	\$ 2,661	\$ 25,078	\$ 18,556	\$ 27,243	\$ 2,646	\$ 1,175	\$ 288	\$ 215	\$ 17
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	10,189	-	-	-	-	-	-	-	-
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	13,604	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	1,032	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	225	-	-	-	-	75	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 18,930</b>	<b>\$ 109,113</b>	<b>\$ 673</b>	<b>\$ 81,526</b>	<b>\$ 12,850</b>	<b>\$ 25,078</b>	<b>\$ 18,631</b>	<b>\$ 40,847</b>	<b>\$ 2,646</b>	<b>\$ 1,175</b>	<b>\$ 288</b>	<b>\$ 215</b>	<b>\$ 17</b>
<b>Liabilities:</b>													
Accounts Payable	\$ -	\$ 998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	744	-	-	-	-	331	2,868	-	-	-	-	-
Interfund Payable	-	-	-	3,856	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	547	-	-	-	962	961	2,370	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>2,289</b>	<b>-</b>	<b>3,856</b>	<b>-</b>	<b>962</b>	<b>1,292</b>	<b>5,238</b>	<b>-</b>	<b>-</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	-	1,257	-	-	-	-	75	-	-	-	-	-	-
Restricted	18,930	105,567	673	77,670	12,850	24,116	17,264	35,609	2,646	1,175	-	215	17
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	288	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>18,930</b>	<b>106,824</b>	<b>673</b>	<b>77,670</b>	<b>12,850</b>	<b>24,116</b>	<b>17,339</b>	<b>35,609</b>	<b>2,646</b>	<b>1,175</b>	<b>288</b>	<b>215</b>	<b>17</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 18,930</b>	<b>\$ 109,113</b>	<b>\$ 673</b>	<b>\$ 81,526</b>	<b>\$ 12,850</b>	<b>\$ 25,078</b>	<b>\$ 18,631</b>	<b>\$ 40,847</b>	<b>\$ 2,646</b>	<b>\$ 1,175</b>	<b>\$ 288</b>	<b>\$ 215</b>	<b>\$ 17</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, 2017**

	T-CAP Athens County	DRETAC Treasurer	Treasurer's Prepayment Interest	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
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	39,688	-	-	-	-	-	-	168,585	-	-	-	-	-
Charges for Services	-	100,986	-	66,670	-	22,615	40,767	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	6,212	-	-	-	150	-	-	-	-
Interest	-	-	333	-	-	-	-	-	-	-	-	-	-
Other Revenues	450	3,598	-	-	-	-	-	-	-	2,192	200	-	-
<i>Total Revenue</i>	<u>40,138</u>	<u>104,584</u>	<u>333</u>	<u>66,670</u>	<u>6,212</u>	<u>22,615</u>	<u>40,767</u>	<u>168,585</u>	<u>150</u>	<u>2,192</u>	<u>200</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	95,094	279	14,312	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	21,208	-	-	-	500	16,660	41,515	174,969	-	1,194	147	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>21,208</u>	<u>95,094</u>	<u>279</u>	<u>14,312</u>	<u>500</u>	<u>16,660</u>	<u>41,515</u>	<u>174,969</u>	<u>-</u>	<u>1,194</u>	<u>147</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>18,930</u>	<u>9,490</u>	<u>54</u>	<u>52,358</u>	<u>5,712</u>	<u>5,955</u>	<u>(748)</u>	<u>(6,384)</u>	<u>150</u>	<u>998</u>	<u>53</u>	<u>-</u>	<u>-</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>18,930</u>	<u>9,490</u>	<u>54</u>	<u>52,358</u>	<u>5,712</u>	<u>5,955</u>	<u>(748)</u>	<u>(6,384)</u>	<u>150</u>	<u>998</u>	<u>53</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) at Beginning of Year	-	97,334	619	25,312	7,138	18,161	18,087	41,993	2,496	177	235	215	17
Fund Balances (Deficits) at End of Year	<u>\$ 18,930</u>	<u>\$ 106,824</u>	<u>\$ 673</u>	<u>\$ 77,670</u>	<u>\$ 12,850</u>	<u>\$ 24,116</u>	<u>\$ 17,339</u>	<u>\$ 35,609</u>	<u>\$ 2,646</u>	<u>\$ 1,175</u>	<u>\$ 288</u>	<u>\$ 215</u>	<u>\$ 17</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2017

	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Arson Registry	Interdiction Unit	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
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 9,711	\$ 164	\$ 523	\$ 75	\$ 12,580	\$ -	\$ 3,694	\$ 4,342	\$ 12,020	\$ 30,080	\$ 4,493	\$ 500	\$ 11,196
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	203	728	-	355	-	-	425
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 9,711</b>	<b>\$ 164</b>	<b>\$ 523</b>	<b>\$ 75</b>	<b>\$ 12,580</b>	<b>\$ -</b>	<b>\$ 3,897</b>	<b>\$ 5,070</b>	<b>\$ 12,020</b>	<b>\$ 30,435</b>	<b>\$ 4,493</b>	<b>\$ 500</b>	<b>\$ 11,621</b>
<b>Liabilities:</b>													
Accounts Payable	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,855
Contracts Payable	-	-	-	-	-	-	-	-	-	-	568	-	-
Accrued Wages and Benefits	199	-	-	-	-	-	-	305	-	-	156	-	-
Interfund Payable	-	-	19,542	-	-	-	-	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-	-	208	-	-	318	-	-
<b>Total Liabilities</b>	<b>299</b>	<b>-</b>	<b>19,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513</b>	<b>-</b>	<b>-</b>	<b>1,042</b>	<b>-</b>	<b>1,855</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	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	9,412	164	-	75	12,580	-	3,897	4,557	12,020	30,435	3,451	500	9,766
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	(19,019)	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>9,412</b>	<b>164</b>	<b>(19,019)</b>	<b>75</b>	<b>12,580</b>	<b>-</b>	<b>3,897</b>	<b>4,557</b>	<b>12,020</b>	<b>30,435</b>	<b>3,451</b>	<b>500</b>	<b>9,766</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 9,711</b>	<b>\$ 164</b>	<b>\$ 523</b>	<b>\$ 75</b>	<b>\$ 12,580</b>	<b>\$ -</b>	<b>\$ 3,897</b>	<b>\$ 5,070</b>	<b>\$ 12,020</b>	<b>\$ 30,435</b>	<b>\$ 4,493</b>	<b>\$ 500</b>	<b>\$ 11,621</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, 2017**

	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Arson Registry	Interdiction Unit	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
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	20,311	-	39,695	-	23,666	-	-	-	-	-	38,000	-	-
Charges for Services	-	-	-	-	-	-	4,466	15,428	3,900	-	-	-	4,812
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	5,803	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	7,737	-	-	-	-	-	-	-	-	-	10,000	250	-
<i>Total Revenue</i>	<u>28,048</u>	<u>-</u>	<u>39,695</u>	<u>-</u>	<u>23,666</u>	<u>-</u>	<u>4,466</u>	<u>15,428</u>	<u>3,900</u>	<u>5,803</u>	<u>48,000</u>	<u>250</u>	<u>4,812</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	10,000	17,935	944	2,058	44,611	-	-
Public Safety	29,450	-	70,227	-	11,086	-	-	-	-	-	-	-	11,675
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>29,450</u>	<u>-</u>	<u>70,227</u>	<u>-</u>	<u>11,086</u>	<u>-</u>	<u>10,000</u>	<u>17,935</u>	<u>944</u>	<u>2,058</u>	<u>44,611</u>	<u>-</u>	<u>11,675</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,402)</u>	<u>-</u>	<u>(30,532)</u>	<u>-</u>	<u>12,580</u>	<u>-</u>	<u>(5,534)</u>	<u>(2,507)</u>	<u>2,956</u>	<u>3,745</u>	<u>3,389</u>	<u>250</u>	<u>(6,863)</u>
<b>Other Financing Sources:</b>													
Transfers - In	7,500	-	12,420	-	-	-	-	3,500	-	-	-	-	-
<i>Total Other Sources</i>	<u>7,500</u>	<u>-</u>	<u>12,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>6,098</u>	<u>-</u>	<u>(18,112)</u>	<u>-</u>	<u>12,580</u>	<u>-</u>	<u>(5,534)</u>	<u>993</u>	<u>2,956</u>	<u>3,745</u>	<u>3,389</u>	<u>250</u>	<u>(6,863)</u>
Fund Balances (Deficits) at Beginning of Year	<u>3,314</u>	<u>164</u>	<u>(907)</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>9,431</u>	<u>3,564</u>	<u>9,064</u>	<u>26,690</u>	<u>62</u>	<u>250</u>	<u>16,629</u>
Fund Balances (Deficits) at End of Year	<u>\$ 9,412</u>	<u>\$ 164</u>	<u>\$ (19,019)</u>	<u>\$ 75</u>	<u>\$ 12,580</u>	<u>\$ -</u>	<u>\$ 3,897</u>	<u>\$ 4,557</u>	<u>\$ 12,020</u>	<u>\$ 30,435</u>	<u>\$ 3,451</u>	<u>\$ 500</u>	<u>\$ 9,766</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2017

	Marriage License	Probate/Juvenile Computerization	Probate/Juvenile Computer Legal Research	Probate Court Projects	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 Computerization	Law Library
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 10,583	\$ 16,216	\$ 5,696	\$ 65,492	\$ 3,296	\$ 19,849	\$ 4,303	\$ 37,416	\$ 126,778	\$ 100,430	\$ 9,780	\$ 34,660	\$ 9,071
Cash and Cash Equivalents in Segregated Accounts	627	767	419	280	-	-	20	-	1,039	-	-	1,988	-
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	-	40,000	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	30,220	-	3,475
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	2,784	1,578	-	-	-	-	-	-	-	-	4,085	245
<b>Total Assets</b>	<b>\$ 11,210</b>	<b>\$ 19,767</b>	<b>\$ 7,693</b>	<b>\$ 65,772</b>	<b>\$ 3,296</b>	<b>\$ 19,849</b>	<b>\$ 4,323</b>	<b>\$ 37,416</b>	<b>\$ 167,817</b>	<b>\$ 100,430</b>	<b>\$ 40,000</b>	<b>\$ 40,733</b>	<b>\$ 12,791</b>
<b>Liabilities:</b>													
Accounts Payable	\$ 10,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187	\$ -	\$ 2,935
Contracts Payable	-	-	-	-	-	-	-	-	117	-	-	-	-
Accrued Wages and Benefits	-	-	-	-	-	-	-	-	-	1,704	2,217	-	6,094
Interfund Payable	-	-	-	-	-	-	-	-	-	243	40,000	-	-
Intergovernmental Payable	-	-	-	-	-	-	-	-	-	1,192	1,552	-	422
<b>Total Liabilities</b>	<b>10,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117</b>	<b>3,139</b>	<b>43,956</b>	<b>-</b>	<b>9,451</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	-	2,784	1,578	-	-	-	-	-	-	-	-	4,085	245
Restricted	627	16,983	6,115	65,772	3,296	19,849	4,323	37,416	167,700	97,291	-	36,648	3,095
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	(3,956)	-	-
<b>Total Fund Balances (Deficits)</b>	<b>627</b>	<b>19,767</b>	<b>7,693</b>	<b>65,772</b>	<b>3,296</b>	<b>19,849</b>	<b>4,323</b>	<b>37,416</b>	<b>167,700</b>	<b>97,291</b>	<b>(3,956)</b>	<b>40,733</b>	<b>3,340</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 11,210</b>	<b>\$ 19,767</b>	<b>\$ 7,693</b>	<b>\$ 65,772</b>	<b>\$ 3,296</b>	<b>\$ 19,849</b>	<b>\$ 4,323</b>	<b>\$ 37,416</b>	<b>\$ 167,817</b>	<b>\$ 100,430</b>	<b>\$ 40,000</b>	<b>\$ 40,733</b>	<b>\$ 12,791</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, 2017**

	Marriage License	Probate/Juvenile Computerization	Probate/Juvenile Computer Legal Research	Probate Court Projects	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 Computerization	Law Library
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	171	51,762	11,638	151,876	158,351	-	-
Charges for Services	5,685	10,248	6,022	7,030	6	-	-	-	-	-	-	35,304	165
Licenses and Permits	5,525	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	53,347
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Revenue</i>	<u>11,210</u>	<u>10,248</u>	<u>6,022</u>	<u>7,030</u>	<u>6</u>	<u>-</u>	<u>171</u>	<u>51,762</u>	<u>11,638</u>	<u>151,876</u>	<u>158,351</u>	<u>35,304</u>	<u>53,512</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	11,586	7,112	-	-	-	-	50,071	17,779	-	-	24,369	88,856
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	10,583	-	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	161,777	157,747	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	-	-	1,416	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	318	-
<i>Total Expenditures</i>	<u>10,583</u>	<u>11,586</u>	<u>7,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,071</u>	<u>17,779</u>	<u>161,777</u>	<u>157,747</u>	<u>26,103</u>	<u>88,856</u>
Excess of Revenues Over (Under) Expenditures	<u>627</u>	<u>(1,338)</u>	<u>(1,090)</u>	<u>7,030</u>	<u>6</u>	<u>-</u>	<u>171</u>	<u>1,691</u>	<u>(6,141)</u>	<u>(9,901)</u>	<u>604</u>	<u>9,201</u>	<u>(35,344)</u>
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	9,200
<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>9,200</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>627</u>	<u>(1,338)</u>	<u>(1,090)</u>	<u>7,030</u>	<u>6</u>	<u>-</u>	<u>171</u>	<u>1,691</u>	<u>(6,141)</u>	<u>(9,901)</u>	<u>604</u>	<u>9,201</u>	<u>(26,144)</u>
Fund Balances (Deficits) at Beginning of Year	-	21,105	8,783	58,742	3,290	19,849	4,152	35,725	173,841	107,192	(4,560)	31,532	29,484
Fund Balances (Deficits) at End of Year	<u>\$ 627</u>	<u>\$ 19,767</u>	<u>\$ 7,693</u>	<u>\$ 65,772</u>	<u>\$ 3,296</u>	<u>\$ 19,849</u>	<u>\$ 4,323</u>	<u>\$ 37,416</u>	<u>\$ 167,700</u>	<u>\$ 97,291</u>	<u>\$ (3,956)</u>	<u>\$ 40,733</u>	<u>\$ 3,340</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2017

	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	Local Emergency Planning	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	LBRS Grant	911 Government Assistance	T.B. Hospital
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 21,562	\$ 139,286	\$ -	\$ 26,978	\$ 6,922	\$ 11,042	\$ 142,750	\$ 463,060	\$ 56,412	\$ 762,169	\$ -	\$ 566,421	\$ 1,225,377
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Receivables:</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	108,151
Sales Tax	-	-	-	-	-	-	-	-	-	259,782	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	5,993	-	-	125,670	-	-	-
Intergovernmental	-	29,550	-	-	22,641	-	220,330	-	-	-	-	5,224	5,331
Materials and Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	785	-	-	8,474	-	-	-
<b>Total Assets</b>	<b>\$ 21,562</b>	<b>\$ 168,836</b>	<b>\$ -</b>	<b>\$ 26,978</b>	<b>\$ 29,563</b>	<b>\$ 11,042</b>	<b>\$ 369,858</b>	<b>\$ 463,060</b>	<b>\$ 56,412</b>	<b>\$ 1,156,095</b>	<b>\$ -</b>	<b>\$ 571,645</b>	<b>\$ 1,338,859</b>
<b>Liabilities:</b>													
Accounts Payable	\$ 264	\$ 15,765	\$ -	\$ -	\$ -	\$ -	\$ 3,354	\$ 1,013	\$ 900	\$ 3,104	\$ -	\$ -	\$ -
Contracts Payable	-	13,937	-	-	-	-	798	-	-	3,555	-	-	-
Accrued Wages and Benefits	761	-	-	-	1,371	-	9,687	-	-	18,068	-	-	-
Interfund Payable	76	-	-	-	196	-	131,826	-	-	38	-	125,670	-
Intergovernmental Payable	520	20,000	-	-	960	-	7,631	-	-	11,527	-	-	-
<b>Total Liabilities</b>	<b>1,621</b>	<b>49,702</b>	<b>-</b>	<b>-</b>	<b>2,527</b>	<b>-</b>	<b>153,296</b>	<b>1,013</b>	<b>900</b>	<b>36,292</b>	<b>-</b>	<b>125,670</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>212,760</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,482</b>
<b>Fund Balances:</b>													
Nonspendable	-	-	-	-	-	-	785	-	-	8,474	-	-	-
Restricted	19,941	119,134	-	26,978	27,036	11,042	3,017	462,047	55,512	1,111,329	-	445,975	1,225,377
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>19,941</b>	<b>119,134</b>	<b>-</b>	<b>26,978</b>	<b>27,036</b>	<b>11,042</b>	<b>3,802</b>	<b>462,047</b>	<b>55,512</b>	<b>1,119,803</b>	<b>-</b>	<b>445,975</b>	<b>1,225,377</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 21,562</b>	<b>\$ 168,836</b>	<b>\$ -</b>	<b>\$ 26,978</b>	<b>\$ 29,563</b>	<b>\$ 11,042</b>	<b>\$ 369,858</b>	<b>\$ 463,060</b>	<b>\$ 56,412</b>	<b>\$ 1,156,095</b>	<b>\$ -</b>	<b>\$ 571,645</b>	<b>\$ 1,338,859</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, 2017

	Wendy's Wonderful Kids	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	Local Emergency Planning	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	LBRS Grant	911 Government Assistance	T.B. Hospital
<b>Revenues:</b>													
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,659
Sales Tax	-	-	-	-	-	-	-	-	-	1,823,540	-	-	-
Intergovernmental	70,000	599,120	-	-	54,499	13,892	1,535,349	558,129	318,871	-	-	106,792	10,928
Charges for Services	-	-	-	-	-	-	27,144	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	300	-	-	19,658	-	210,913	-	-	-
<i>Total Revenue</i>	<u>70,000</u>	<u>599,120</u>	<u>-</u>	<u>-</u>	<u>54,799</u>	<u>13,892</u>	<u>1,562,493</u>	<u>577,787</u>	<u>318,871</u>	<u>2,034,453</u>	<u>-</u>	<u>106,792</u>	<u>129,587</u>
<b>Expenditures:</b>													
<i>Current:</i>													
<i>General Government:</i>													
Legislative and Executive	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	120,962	14,986	-	-	-	1,764,673	-	125,670	-
Public Works	-	587,404	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	95,607
Human Services	65,082	-	-	-	-	-	1,938,553	495,758	273,360	-	-	-	-
<i>Debt Service:</i>													
Principal Retirement	-	-	-	-	-	-	-	-	-	70,040	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	4,758	-	-	-
<i>Total Expenditures</i>	<u>65,082</u>	<u>587,404</u>	<u>-</u>	<u>-</u>	<u>120,962</u>	<u>14,986</u>	<u>1,938,553</u>	<u>495,758</u>	<u>273,360</u>	<u>1,839,471</u>	<u>-</u>	<u>125,670</u>	<u>95,607</u>
Excess of Revenues Over (Under) Expenditures	<u>4,918</u>	<u>11,716</u>	<u>-</u>	<u>-</u>	<u>(66,163)</u>	<u>(1,094)</u>	<u>(376,060)</u>	<u>82,029</u>	<u>45,511</u>	<u>194,982</u>	<u>-</u>	<u>(18,878)</u>	<u>33,980</u>
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	-	54,394	-	174,000	-	-	-	-	-	-
<i>Total Other Sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,394</u>	<u>-</u>	<u>174,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>4,918</u>	<u>11,716</u>	<u>-</u>	<u>-</u>	<u>(11,769)</u>	<u>(1,094)</u>	<u>(202,060)</u>	<u>82,029</u>	<u>45,511</u>	<u>194,982</u>	<u>-</u>	<u>(18,878)</u>	<u>33,980</u>
Fund Balances (Deficits) at Beginning of Year	<u>15,023</u>	<u>107,418</u>	<u>-</u>	<u>26,978</u>	<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>
Fund Balances (Deficits) at End of Year	<u>\$ 19,941</u>	<u>\$ 119,134</u>	<u>\$ -</u>	<u>\$ 26,978</u>	<u>\$ 27,036</u>	<u>\$ 11,042</u>	<u>\$ 3,802</u>	<u>\$ 462,047</u>	<u>\$ 55,512</u>	<u>\$ 1,119,803</u>	<u>\$ -</u>	<u>\$ 445,975</u>	<u>\$ 1,225,377</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2017

	Emergency Relief and Cleanup	Totals
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 24,448	\$ 5,974,147
Cash and Cash Equivalents in Segregated Accounts	-	23,552
<i>Receivables:</i>		
Property Taxes	-	816,379
Sales Tax	-	259,782
Loans	-	240,310
Interfund	-	185,267
Intergovernmental	-	356,346
Materials and Supplies Inventory	-	1,578
Prepaid Items	-	30,135
<i>Total Assets</i>	<u>\$ 24,448</u>	<u>\$ 7,887,496</u>
<b><u>Liabilities:</u></b>		
Accounts Payable	\$ -	\$ 44,839
Contracts Payable	-	39,236
Accrued Wages and Benefits	-	61,644
Interfund Payable	-	324,037
Intergovernmental Payable	-	59,596
<i>Total Liabilities</i>	<u>-</u>	<u>529,352</u>
<b><u>Deferred Inflows of Resources:</u></b>	<u>-</u>	<u>1,073,841</u>
<b><u>Fund Balances:</u></b>		
Nonspendable	-	31,713
Restricted	24,448	6,221,161
Committed	-	54,116
Assigned	-	288
Unassigned	-	(22,975)
<i>Total Fund Balances (Deficits)</i>	<u>24,448</u>	<u>6,284,303</u>
Total Liabilities, Deferred Inflows and <i>Fund Balances</i>	<u>\$ 24,448</u>	<u>\$ 7,887,496</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2017

	Emergency Relief and Cleanup	Totals
<b><u>Revenues:</u></b>		
Property Taxes	\$ -	\$ 897,896
Sales Tax	-	1,823,540
Intergovernmental	-	5,159,052
Charges for Services	-	1,565,292
Licenses and Permits	-	153,792
Fines and Forfeitures	-	78,401
Interest	-	656
Other Revenues	-	416,226
<i>Total Revenue</i>	-	10,094,855
<b><u>Expenditures:</u></b>		
<i>Current:</i>		
<i>General Government:</i>		
Legislative and Executive	-	1,654,370
Judicial	-	275,321
Public Safety	-	2,834,661
Public Works	4,309	684,965
Health	-	455,675
Human Services	-	4,120,159
<i>Debt Service:</i>		
Principal Retirement	-	71,456
Interest and Fiscal Charges	-	5,076
<i>Total Expenditures</i>	4,309	10,101,683
Excess of Revenues Over (Under) Expenditures	(4,309)	(6,828)
<b><u>Other Financing Sources:</u></b>		
Transfers - In	-	321,514
<i>Total Other Sources</i>	-	321,514
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(4,309)	314,686
Fund Balances (Deficits) at Beginning of Year	28,757	5,969,617
Fund Balances (Deficits) at End of Year	\$ 24,448	\$ 6,284,303

**ATHENS COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Debt Service Funds**

December 31, 2017

	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	\$ 6,214	\$ -	\$ 140	\$ -	\$ -	\$ 710	\$ 21,508	\$ 36,048
<b>Total Assets</b>	<u>\$ 6,429</u>	<u>\$ 1,047</u>	<u>\$ 6,214</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 710</u>	<u>\$ 21,508</u>	<u>\$ 36,048</u>
<b>Liabilities:</b>										
Matured Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000
Matured Interest Payable	2,372	-	3,575	-	-	-	-	506	4,107	10,560
<b>Total Liabilities</b>	<u>2,372</u>	<u>-</u>	<u>3,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>506</u>	<u>21,107</u>	<u>27,560</u>
<b>Fund Balances:</b>										
Restricted	4,057	1,047	2,639	-	140	-	-	204	401	8,488
<b>Total Fund Balances (Deficits)</b>	<u>4,057</u>	<u>1,047</u>	<u>2,639</u>	<u>-</u>	<u>140</u>	<u>-</u>	<u>-</u>	<u>204</u>	<u>401</u>	<u>8,488</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 6,429</u>	<u>\$ 1,047</u>	<u>\$ 6,214</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 710</u>	<u>\$ 21,508</u>	<u>\$ 36,048</u>

**ATHENS COUNTY, OHIO**

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

For the Year Ended December 31, 2017

	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>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>4</u>
<b>Expenditures:</b>										
<i>Debt Service:</i>										
Principal Retirement	-	-	-	47,000	-	4,197	33,724	-	-	84,921
Interest and Fiscal Charges	-	-	-	21,395	-	162	6,823	-	-	28,380
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,395</u>	<u>-</u>	<u>4,359</u>	<u>40,547</u>	<u>-</u>	<u>-</u>	<u>113,301</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>3</u>	<u>(68,395)</u>	<u>-</u>	<u>(4,359)</u>	<u>(40,547)</u>	<u>-</u>	<u>1</u>	<u>(113,297)</u>
<b>Other Financing Sources:</b>										
Transfers - In	-	-	-	68,395	-	4,359	40,547	-	-	113,301
<b>Total Other Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,395</u>	<u>-</u>	<u>4,359</u>	<u>40,547</u>	<u>-</u>	<u>-</u>	<u>113,301</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>4</u>
Fund Balances (Deficits) at Beginning of Year	4,057	1,047	2,636	-	140	-	-	204	400	8,484
<b>Fund Balances (Deficits) at End of Year</b>	<u>\$ 4,057</u>	<u>\$ 1,047</u>	<u>\$ 2,639</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ 401</u>	<u>\$ 8,488</u>

**ATHENS COUNTY, OHIO**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
December 31, 2017

	County Home Improvement	Dog Shelter Construction	Capital Projects	Beacon Capital Improvement	Children Services Capital Projects	Issue I Projects	CR24A Bikeway ODNR Grant	CR24A Bikeway ODOT Grant	Chauncey Bikeway Spur	ABRT Frost Rd. ODNR	Safety Capital Grant	County Capital Improvement Projects	Totals
<b>Assets:</b>													
Cash and Cash Equivalents	\$ 809	\$ 492	\$ 24,703	\$ 1,201,797	\$ -	\$ -	\$ 143,164	\$ -	\$ 2,313	\$ 3,252	\$ 77,000	\$ 120,092	\$ 1,573,622
<b>Total Assets</b>	<b>\$ 809</b>	<b>\$ 492</b>	<b>\$ 24,703</b>	<b>\$ 1,201,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,164</b>	<b>\$ -</b>	<b>\$ 2,313</b>	<b>\$ 3,252</b>	<b>\$ 77,000</b>	<b>\$ 120,092</b>	<b>\$ 1,573,622</b>
<b>Liabilities:</b>													
Interfund Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,437
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,437</b>
<b>Fund Balances:</b>													
Restricted	-	-	-	-	-	-	82,727	-	2,313	3,252	77,000	-	165,292
Committed	809	492	24,703	-	-	-	-	-	-	-	-	120,092	146,096
Assigned	-	-	-	1,201,797	-	-	-	-	-	-	-	-	1,201,797
<b>Total Fund Balances (Deficits)</b>	<b>809</b>	<b>492</b>	<b>24,703</b>	<b>1,201,797</b>	<b>-</b>	<b>-</b>	<b>82,727</b>	<b>-</b>	<b>2,313</b>	<b>3,252</b>	<b>77,000</b>	<b>120,092</b>	<b>1,513,185</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 809</b>	<b>\$ 492</b>	<b>\$ 24,703</b>	<b>\$ 1,201,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,164</b>	<b>\$ -</b>	<b>\$ 2,313</b>	<b>\$ 3,252</b>	<b>\$ 77,000</b>	<b>\$ 120,092</b>	<b>\$ 1,573,622</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2017

	County Home Improvement	Dog Shelter Construction	Capital Projects	Beacon Capital Improvement	Children Services Capital Projects	Issue I Projects	CR24A Bikeway ODNR Grant	CR24A Bikeway ODOT Grant	Chauncey Bikeway Spur	ABRT Frost Rd. ODNR	Safety Capital Grant	County Capital Improvement Projects	Totals
<b>Revenues:</b>													
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,491	\$ -	\$ -	\$ -	\$ 77,000	\$ 2,782,981	\$ 3,002,472
Other Revenues	-	-	156,439	-	-	-	42,313	54,303	-	-	77,000	-	330,055
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>156,439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>184,804</b>	<b>54,303</b>	<b>-</b>	<b>-</b>	<b>154,000</b>	<b>2,782,981</b>	<b>3,332,527</b>
<b>Expenditures:</b>													
Capital Outlay	-	-	158,541	642,544	-	-	18,812	54,303	-	13,055	-	2,662,889	3,550,144
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>158,541</b>	<b>642,544</b>	<b>-</b>	<b>-</b>	<b>18,812</b>	<b>54,303</b>	<b>-</b>	<b>13,055</b>	<b>-</b>	<b>2,662,889</b>	<b>3,550,144</b>
Excess of Revenues Over (Under) Expenditures	-	-	(2,102)	(642,544)	-	-	165,992	-	-	(13,055)	154,000	120,092	(217,617)
<b>Other Financing Sources:</b>													
Transfers - In	-	-	-	750,000	-	-	16,250	-	-	16,307	-	-	782,557
Transfers - Out	-	-	-	-	(2,108,580)	-	-	-	-	-	-	-	(2,108,580)
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>(2,108,580)</b>	<b>-</b>	<b>16,250</b>	<b>-</b>	<b>-</b>	<b>16,307</b>	<b>-</b>	<b>-</b>	<b>(1,326,023)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	(2,102)	107,456	(2,108,580)	-	182,242	-	-	3,252	154,000	120,092	(1,543,640)
Fund Balance (Deficits) at Beginning of Year	809	492	26,805	1,094,341	2,108,580	-	(99,515)	-	2,313	-	(77,000)	-	3,056,825
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$ 809</b>	<b>\$ 492</b>	<b>\$ 24,703</b>	<b>\$ 1,201,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,727</b>	<b>\$ -</b>	<b>\$ 2,313</b>	<b>\$ 3,252</b>	<b>\$ 77,000</b>	<b>\$ 120,092</b>	<b>\$ 1,513,185</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, 2017

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 2,114,654	\$ 2,114,654	\$ 2,306,111	\$ 191,457
Sales Tax	6,250,000	6,250,000	6,874,297	624,297
Intergovernmental	2,000,767	2,060,767	2,370,166	309,399
Charges for Services	1,641,285	1,621,529	1,916,785	295,256
Licenses and Permits	3,000	3,000	3,605	605
Fines and Forfeitures	142,000	142,000	111,965	(30,035)
Interest	275,250	275,250	461,239	185,989
Other	675,517	673,069	1,687,876	1,014,807
<b>Total Revenue</b>	<b>13,102,473</b>	<b>13,140,269</b>	<b>15,732,044</b>	<b>2,591,775</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salary and Wages	400,954	401,254	379,123	22,131
Fringe Benefits	10,500	11,493	11,493	-
Contractual Services	53,600	39,477	24,017	15,460
Supplies and Materials	12,500	12,500	6,090	6,410
Other	190,700	245,955	235,284	10,671
<b>Total Board of County Commissioners</b>	<b>668,254</b>	<b>710,679</b>	<b>656,007</b>	<b>54,672</b>
County Auditor				
Salary and Wages	303,400	306,955	306,807	148
Supplies and Materials	7,248	6,483	6,442	41
Other	21,200	21,200	21,126	74
<b>Total County Auditor</b>	<b>331,848</b>	<b>334,638</b>	<b>334,375</b>	<b>263</b>
Treasurer				
Salary and Wages	163,593	163,743	153,069	10,674
Contractual Services	11,500	13,500	12,992	508
Supplies and Materials	2,000	2,000	2,000	-
Capital Outlay and Equipment	1,750	1,750	1,741	9
Other	20,200	18,200	17,635	565
<b>Total Treasurer</b>	<b>199,043</b>	<b>199,193</b>	<b>187,437</b>	<b>11,756</b>
Prosecuting Attorney				
Salary and Wages	875,219	875,519	873,816	1,703
Supplies and Materials	6,500	6,500	6,500	-
Other	98,730	98,730	98,730	-
<b>Total Prosecuting Attorney</b>	<b>980,449</b>	<b>980,749</b>	<b>979,046</b>	<b>1,703</b>
Board of Revision				
Supplies and Materials	500	500	75	425
<b>Total Board of Revision</b>	<b>500</b>	<b>500</b>	<b>75</b>	<b>425</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, 2017

	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	72,820	680
<b>Total Bureau of Inspection</b>	<b>73,500</b>	<b>73,500</b>	<b>72,820</b>	<b>680</b>
Settlement Fees				
Other Expenses	61,000	45,204	41,126	4,078
<b>Total Settlement Fees</b>	<b>61,000</b>	<b>45,204</b>	<b>41,126</b>	<b>4,078</b>
County Planning Commission				
Other Expenses	4,500	4,500	4,093	407
<b>Total County Planning Commission</b>	<b>4,500</b>	<b>4,500</b>	<b>4,093</b>	<b>407</b>
Data Processing				
Salary and Wages	61,075	61,075	61,052	23
Contractual Services	52,000	52,000	51,990	10
Supplies and Materials	14,225	12,278	12,189	89
Capital Outlay and Equipment	8,218	8,144	8,144	-
Other Expenses	1,500	1,539	1,539	-
<b>Total Data Processing</b>	<b>137,018</b>	<b>135,036</b>	<b>134,914</b>	<b>122</b>
Board of Elections				
Salary and Wages	396,217	373,277	372,977	300
Contractual Services	120,500	164,301	164,136	165
Supplies and Materials	25,000	13,753	13,753	-
Capital Outlay and Equipment	10,000	10,100	10,100	-
Other	35,000	25,286	25,286	-
<b>Total Board of Elections</b>	<b>586,717</b>	<b>586,717</b>	<b>586,252</b>	<b>465</b>
Recorder				
General Office				
Salary and Wages	144,355	144,355	139,721	4,634
Contractual Services	68,000	68,000	67,651	349
Supplies and Materials	1,500	1,500	1,485	15
Other	4,714	4,714	3,532	1,182
<b>Total General Office</b>	<b>218,569</b>	<b>218,569</b>	<b>212,389</b>	<b>6,180</b>
Microfilm				
Salary and Wages	40,000	40,000	24,570	15,430
Contractual Services	3,500	3,500	3,500	-
Supplies and Materials	1,000	1,000	-	1,000
<b>Total Microfilm</b>	<b>44,500</b>	<b>44,500</b>	<b>28,070</b>	<b>16,430</b>
<b>Total Recorder</b>	<b>263,069</b>	<b>263,069</b>	<b>240,459</b>	<b>22,610</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, 2017

	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	5,723	3,137	2,586
Supplies and Materials	2,700	2,700	1,362	1,338
Capital Outlay and Equipment	600	600	-	600
Other	1,600	1,600	200	1,400
<b>Total Records Center</b>	<b>17,900</b>	<b>10,623</b>	<b>4,699</b>	<b>5,924</b>
County Commissioners - Other				
Contractual Services	240,000	240,000	108,857	131,143
Capital Outlay and Equipment	-	247,387	241,868	5,519
<b>Total County Commissioners - Other</b>	<b>240,000</b>	<b>487,387</b>	<b>350,725</b>	<b>136,662</b>
Buildings and Grounds				
Salary and Wages	230,000	230,300	223,242	7,058
Contractual Services	428,000	421,729	411,570	10,159
Supplies and Materials	51,000	55,000	53,387	1,613
Capital Outlay and Equipment	20,000	20,000	14,866	5,134
Other	24,800	25,800	22,957	2,843
<b>Total Buildings and Grounds</b>	<b>753,800</b>	<b>752,829</b>	<b>726,022</b>	<b>26,807</b>
Fringe-Insurances				
Fringe Benefits	2,364,771	2,379,063	2,319,589	59,474
Other	7,000	7,000	3,009	3,991
<b>Total Fringe-Insurances</b>	<b>2,371,771</b>	<b>2,386,063</b>	<b>2,322,598</b>	<b>63,465</b>
Unanticipated Emergencies				
Contractual Services	285,900	285,900	211,224	74,676
Other	248,897	38,367	5,000	33,367
<b>Total Unanticipated Emergencies</b>	<b>534,797</b>	<b>324,267</b>	<b>216,224</b>	<b>108,043</b>
<b>Total General Government - Legislative and Executive</b>	<b>7,224,166</b>	<b>7,294,954</b>	<b>6,856,872</b>	<b>438,082</b>
General Government - Judicial				
Court of Appeals				
Contractual Services	425	1,150	1,146	4
Supplies and Materials	1,160	880	874	6
Capital Outlay and Equipment	8,519	7,714	6,642	1,072
<b>Total Court of Appeals</b>	<b>10,104</b>	<b>9,744</b>	<b>8,662</b>	<b>1,082</b>
Common Pleas Court				
Salary and Wages	415,758	440,082	407,572	32,510
Contractual Services	145,700	132,700	107,820	24,880
Supplies and Materials	8,000	6,763	4,543	2,220
Capital Outlay and Equipment	4,500	4,500	3,911	589
Other	8,500	6,237	6,193	44
<b>Total Common Pleas Court</b>	<b>582,458</b>	<b>590,282</b>	<b>530,039</b>	<b>60,243</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, 2017

	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	409,000	400,450	395,445	5,005
Contractual Services	3,900	3,900	2,647	1,253
Supplies and Materials	7,000	7,000	2,560	4,440
Other	65,000	65,000	57,835	7,165
<b>Total Juvenile Court</b>	<b>484,900</b>	<b>476,350</b>	<b>458,487</b>	<b>17,863</b>
Probate Court				
Salary and Wages	111,201	100,351	95,722	4,629
Contractual Services	32,100	28,140	27,275	865
Supplies and Materials	3,200	3,200	1,369	1,831
Other	10,500	10,500	7,420	3,080
<b>Total Probate Court</b>	<b>157,001</b>	<b>142,191</b>	<b>131,786</b>	<b>10,405</b>
Clerk of Courts				
Salary and Wages	181,784	191,934	191,793	141
<b>Total Clerk of Courts</b>	<b>181,784</b>	<b>191,934</b>	<b>191,793</b>	<b>141</b>
Municipal Court				
Salary and Wages	93,561	93,561	87,682	5,879
Contractual Services	79,003	86,334	57,618	28,716
<b>Total Municipal Court</b>	<b>172,564</b>	<b>179,895</b>	<b>145,300</b>	<b>34,595</b>
County Commissioners - Other				
Contractual Services	577,000	654,514	654,130	384
<b>Total County Commissioners - Other</b>	<b>577,000</b>	<b>654,514</b>	<b>654,130</b>	<b>384</b>
<b>Total General Government - Judicial</b>	<b>2,165,811</b>	<b>2,244,910</b>	<b>2,120,197</b>	<b>124,713</b>
Public Safety				
Board of County Commissioners				
Contractual Services	35,000	25,000	-	25,000
<b>Total Board of County Commissioners</b>	<b>35,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
Coroner				
Salary and Wages	71,384	73,884	73,814	70
Contractual Services	90,000	90,000	48,772	41,228
Supplies and Materials	2,250	1,750	879	871
Other	6,000	4,000	3,799	201
<b>Total Coroner</b>	<b>169,634</b>	<b>169,634</b>	<b>127,264</b>	<b>42,370</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, 2017

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Expenditures: (continued)</b>				
Public Safety (continued)				
Sheriff				
Salary and Wages	1,701,004	1,712,831	1,700,037	12,794
Fringe Benefits	34,604	39,532	38,437	1,095
Contractual Services	117,700	120,200	108,873	11,327
Supplies and Materials	176,500	135,279	134,602	677
Capital Outlay and Equipment	29,900	107,721	105,937	1,784
Other	75,472	57,670	55,707	1,963
<b>Total Sheriff</b>	<b>2,135,180</b>	<b>2,173,233</b>	<b>2,143,593</b>	<b>29,640</b>
County Commissioners - Other				
Contractual Services	1,650,000	1,590,000	1,347,491	242,509
Capital Outlay and Equipment	224,000	31,737	31,737	-
<b>Total County Commissioners - Other</b>	<b>1,874,000</b>	<b>1,621,737</b>	<b>1,379,228</b>	<b>242,509</b>
Law Enforcement PERS				
Fringe Benefits	279,493	285,868	285,868	-
<b>Total Law Enforcement PERS</b>	<b>279,493</b>	<b>285,868</b>	<b>285,868</b>	<b>-</b>
<b>Total Public Safety</b>	<b>4,493,307</b>	<b>4,275,472</b>	<b>3,935,953</b>	<b>339,519</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	74,900	74,900	72,025	2,875
Capital Outlay and Equipment	-	10,735	10,735	-
<b>Total County Commissioners - Other</b>	<b>74,900</b>	<b>85,635</b>	<b>82,760</b>	<b>2,875</b>
Vital Statistics				
Other	1,000	1,000	981	19
<b>Total Vital Statistics</b>	<b>1,000</b>	<b>1,000</b>	<b>981</b>	<b>19</b>
Agriculture				
Other	233,099	233,099	231,952	1,147
<b>Total Agriculture</b>	<b>233,099</b>	<b>233,099</b>	<b>231,952</b>	<b>1,147</b>
Other Health				
Other	104,186	104,186	63,326	40,860
<b>Total Other Health</b>	<b>104,186</b>	<b>104,186</b>	<b>63,326</b>	<b>40,860</b>
<b>Total Health</b>	<b>413,185</b>	<b>423,920</b>	<b>379,019</b>	<b>44,901</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, 2017

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Expenditures: (continued)</b>				
Human Services				
Soldier Relief				
Salary and Wages	132,860	143,957	143,609	348
Supplies and Materials	5,755	5,755	5,755	-
Capital Outlay and Equipment	2,000	1,995	1,995	-
Other	363,897	348,614	348,614	-
<b>Total Soldier Relief</b>	<b>504,512</b>	<b>500,321</b>	<b>499,973</b>	<b>348</b>
Memorial Day Expense				
Supplies and Materials	33,000	33,000	25,127	7,873
<b>Total Memorial Day Expense</b>	<b>33,000</b>	<b>33,000</b>	<b>25,127</b>	<b>7,873</b>
<b>Total Human Services</b>	<b>537,512</b>	<b>533,321</b>	<b>525,100</b>	<b>8,221</b>
Conservation & Recreation				
Board of County Commissioners				
Other	8,700	8,700	5,620	3,080
<b>Total Board of County Commissioners</b>	<b>8,700</b>	<b>8,700</b>	<b>5,620</b>	<b>3,080</b>
<b>Total Conservation &amp; Recreation</b>	<b>8,700</b>	<b>8,700</b>	<b>5,620</b>	<b>3,080</b>
Debt Service:				
Principal Retirement	59,871	15,629	15,629	-
Interest and Fiscal Charges	110,966	155,208	155,208	-
<b>Total Debt Service</b>	<b>170,837</b>	<b>170,837</b>	<b>170,837</b>	<b>-</b>
<b>Total Expenditures</b>	<b>15,092,518</b>	<b>15,031,114</b>	<b>14,072,598</b>	<b>958,516</b>
Excess of Revenues Over (Under) Expenditures	(1,990,045)	(1,890,845)	1,659,446	3,550,291
<b>Other Financing Sources (Uses):</b>				
Advances - In	70,437	396,411	73,003	(323,408)
Advances - Out	(10,000)	(368,976)	(168,975)	200,001
Transfers - Out	(492,525)	(558,523)	(558,256)	267
<b>Total Other Financing Sources (Uses)</b>	<b>(432,088)</b>	<b>(531,088)</b>	<b>(654,228)</b>	<b>(123,140)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,422,133)	(2,421,933)	1,005,218	3,427,151
Fund Balances (Deficit) at Beginning of Year	2,451,993	2,451,993	2,451,993	-
Prior Year Encumbrances Appropriated	31,288	31,288	31,288	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 61,148</b>	<b>\$ 61,348</b>	<b>\$ 3,488,499</b>	<b>\$ 3,427,151</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, 2017**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Job and Family Services Fund</b>			
<b>Revenues:</b>				
Intergovernmental	\$ 8,376,750	\$ 8,400,373	\$ 8,981,007	\$ 580,634
Other	350,000	680,000	127,000	(553,000)
<b>Total Revenue</b>	<b>8,726,750</b>	<b>9,080,373</b>	<b>9,108,007</b>	<b>27,634</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services				
Administration				
Salary and Wages	3,500,000	3,420,000	3,331,680	88,320
Fringe Benefits	2,522,221	2,427,221	2,372,059	55,162
Contractual Services	1,000,000	946,462	440,951	505,511
Supplies and Materials	100,000	145,000	136,814	8,186
Capital Outlay and Equipment	30,000	62,557	54,131	8,426
Other	876,000	1,411,076	1,300,096	110,980
<b>Total Administration</b>	<b>8,028,221</b>	<b>8,412,316</b>	<b>7,635,731</b>	<b>776,585</b>
Social Services				
Contractual Services	800,000	1,749,804	1,600,209	149,595
<b>Total Social Services</b>	<b>800,000</b>	<b>1,749,804</b>	<b>1,600,209</b>	<b>149,595</b>
<b>Total Expenditures</b>	<b>8,828,221</b>	<b>10,162,120</b>	<b>9,235,940</b>	<b>926,180</b>
Excess of Revenues Over (Under) Expenditures	(101,471)	(1,081,747)	(127,933)	953,814
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	-	-	329,750	329,750
Transfers - In	100,000	122,569	124,319	1,750
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>122,569</b>	<b>454,069</b>	<b>331,500</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,471)	(959,178)	326,136	1,285,314
Fund Balances (Deficit) at Beginning of Year	996,676	996,676	996,676	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 995,205</b>	<b>\$ 37,498</b>	<b>\$ 1,322,812</b>	<b>\$ 1,285,314</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, 2017**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Road (MVG) Fund</b>			
<b>Revenues:</b>				
Intergovernmental	\$ 4,250,000	\$ 4,250,000	\$ 4,358,010	\$ 108,010
Fines and Forfeitures	55,000	55,000	43,999	(11,001)
Interest	1,000	1,000	1,305	305
Other	30,000	30,000	221,347	191,347
<b>Total Revenue</b>	<b>4,336,000</b>	<b>4,336,000</b>	<b>4,624,661</b>	<b>288,661</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Works				
County Engineer				
Salary and Wages	290,417	303,867	303,232	635
Fringe Benefits	147,290	151,790	148,238	3,552
Contractual Services	55,000	57,500	51,102	6,398
Supplies and Materials	155,000	161,000	159,204	1,796
Capital Outlay and Equipment	5,000	5,000	3,983	1,017
Other	106,000	123,500	106,652	16,848
<b>Total County Engineer</b>	<b>758,707</b>	<b>802,657</b>	<b>772,411</b>	<b>30,246</b>
Road				
Salary and Wages	1,120,000	1,120,000	1,101,376	18,624
Fringe Benefits	610,000	610,345	602,155	8,190
Supplies and Materials	556,890	1,156,890	1,128,625	28,265
Capital Outlay and Equipment	225,000	345,000	276,750	68,250
Other	300,000	340,000	323,715	16,285
<b>Total Road</b>	<b>2,811,890</b>	<b>3,572,235</b>	<b>3,432,621</b>	<b>139,614</b>
Bridge				
Contractual Services	521,000	541,000	444,516	96,484
Supplies and Materials	110,500	110,500	101,775	8,725
Capital Outlay and Equipment	10,000	10,000	1,279	8,721
Other	15,000	15,000	14,377	623
<b>Total Bridge</b>	<b>656,500</b>	<b>676,500</b>	<b>561,947</b>	<b>114,553</b>
<b>Total Public Works</b>	<b>4,227,097</b>	<b>5,051,392</b>	<b>4,766,979</b>	<b>284,413</b>
<b>Total Expenditures</b>	<b>4,227,097</b>	<b>5,051,392</b>	<b>4,766,979</b>	<b>284,413</b>
Excess of Revenues Over (Under) Expenditures	108,903	(715,392)	(142,318)	573,074
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	-	60,680	60,680
Advances - Out	-	(60,680)	(270,675)	(209,995)
Transfers - Out	(108,010)	(47,330)	(47,330)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(108,010)</b>	<b>(108,010)</b>	<b>(257,325)</b>	<b>(149,315)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	893	(823,402)	(399,643)	423,759
Fund Balances (Deficit) at Beginning of Year	1,177,145	1,177,145	1,177,145	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 1,178,038</b>	<b>\$ 353,743</b>	<b>\$ 777,501</b>	<b>\$ 423,759</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, 2017

**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, 2017

	<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	\$ 3,886,973	\$ 572,408
Intergovernmental	4,001,952	4,016,751	3,896,908	(119,843)
Charges for Services	70,000	70,000	54,001	(15,999)
Other	106,500	84,000	166,775	82,775
<b>Total Revenue</b>	<b>7,493,017</b>	<b>7,485,316</b>	<b>8,004,657</b>	<b>519,341</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	3,142,699	3,076,349	2,886,833	189,516
Fringe Benefits	1,657,350	1,659,305	1,548,899	110,406
Contractual Services	2,601,750	2,874,405	2,605,630	268,775
Supplies and Materials	42,500	42,088	37,747	4,341
Capital Outlay and Equipment	111,356	36,368	13,879	22,489
Other	1,233,252	1,180,695	1,056,701	123,994
<b>Total Expenditures</b>	<b>8,788,907</b>	<b>8,869,210</b>	<b>8,149,689</b>	<b>719,521</b>
Excess of Revenues Over (Under) Expenditures	(1,295,890)	(1,383,894)	(145,032)	1,238,862
<b>Other Financing Sources (Uses):</b>				
Transfers - In	2,108,000	2,108,000	2,108,580	580
<b>Total Other Financing Sources (Uses)</b>	<b>2,108,000</b>	<b>2,108,000</b>	<b>2,108,580</b>	<b>580</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	812,110	724,106	1,963,548	1,239,442
Fund Balances (Deficit) at Beginning of Year	1,212,544	1,212,544	1,212,544	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 2,024,654</b>	<b>\$ 1,936,650</b>	<b>\$ 3,176,092</b>	<b>\$ 1,239,442</b>

	<b>ACBDD (Beacon School) Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 6,327,406	\$ 6,327,406	\$ 6,903,731	\$ 576,325
Intergovernmental	3,943,762	3,943,762	3,855,671	(88,091)
Charges for Services	11,500	11,500	5,822	(5,678)
Other	370,000	477,770	933,061	455,291
<b>Total Revenue</b>	<b>10,652,668</b>	<b>10,760,438</b>	<b>11,698,285</b>	<b>937,847</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	3,731,685	4,075,314	4,065,220	10,094
Fringe Benefits	2,165,988	2,217,639	2,035,656	181,983
Contractual Services	1,485,000	1,561,000	1,288,949	272,051
Supplies and Materials	215,000	215,000	175,255	39,745
Capital Outlay and Equipment	36,000	51,000	35,309	15,691
Other	3,063,951	3,183,016	2,993,829	189,187
<b>Total Expenditures</b>	<b>10,697,624</b>	<b>11,302,969</b>	<b>10,594,218</b>	<b>708,751</b>
Excess of Revenues Over (Under) Expenditures	(44,956)	(542,531)	1,104,067	1,646,598
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	-	(750,000)	(750,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(750,000)</b>	<b>(750,000)</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(44,956)	(1,292,531)	354,067	1,646,598
Fund Balances (Deficit) at Beginning of Year,	3,167,640	3,167,640	3,167,640	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 3,122,684</b>	<b>\$ 1,875,109</b>	<b>\$ 3,521,707</b>	<b>\$ 1,646,598</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, 2017**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Ambulance Service Fund</b>			
<b>Revenues:</b>				
Property Taxes	\$ 2,146,049	\$ 2,146,049	\$ 2,560,921	\$ 414,872
Intergovernmental	236,011	236,011	154,731	(81,280)
Charges for Services	1,681,778	1,681,778	1,599,295	(82,483)
Other	43,324	43,324	38,310	(5,014)
<b>Total Revenue</b>	<b>4,107,162</b>	<b>4,107,162</b>	<b>4,353,257</b>	<b>246,095</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Health				
Salary and Wages	2,271,411	2,285,061	2,067,278	217,783
Fringe Benefits	976,467	976,467	908,607	67,860
Contractual Services	240,992	252,406	229,437	22,969
Supplies and Materials	202,000	228,611	202,327	26,284
Capital Outlay and Equipment	644,000	579,984	252,354	327,630
Other	250,400	263,191	218,971	44,220
<b>Total Expenditures</b>	<b>4,585,270</b>	<b>4,585,720</b>	<b>3,878,974</b>	<b>706,746</b>
Excess of Revenues Over (Under) Expenditures	(478,108)	(478,558)	474,283	952,841
Fund Balances (Deficit) at Beginning of Year	1,390,308	1,390,308	1,390,308	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 912,200	\$ 911,750	\$ 1,864,591	\$ 952,841

**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, 2017**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Capital Improvements</b>			
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	469,129	396,838	387,961	8,877
Debt Service:				
Interest & Fiscal Charges	13,895	13,895	13,895	-
<b>Total Expenditures</b>	<b>483,024</b>	<b>410,733</b>	<b>401,856</b>	<b>8,877</b>
Excess of Revenues Over (Under) Expenditures	(483,024)	(410,733)	(401,856)	8,877
<b>Other Financing Sources (Uses):</b>				
Advances - In	518,341	423,682	423,682	-
Advances - Out	(123,682)	(123,682)	(123,682)	-
Transfers - In	13,895	13,895	13,895	-
<b>Total Other Financing Sources (Uses)</b>	<b>408,554</b>	<b>313,895</b>	<b>313,895</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(74,470)	(96,838)	(87,961)	8,877
Fund Balances (Deficit) at Beginning of Year	96,838	96,838	96,838	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 22,368	\$ -	\$ 8,877	\$ 8,877

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Dog and Kennel Fund</b>			
<b>Revenues:</b>				
Charges For Services	\$ 25,000	\$ 25,000	\$ 21,818	\$ (3,182)
Licenses and Permits	160,000	160,000	148,267	(11,733)
Fines and Forfeitures	17,000	17,000	12,735	(4,265)
Other	8,500	9,000	16,814	7,814
<b>Total Revenue</b>	<b>210,500</b>	<b>211,000</b>	<b>199,634</b>	<b>(11,366)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Health				
Salary and Wages	117,500	122,917	122,917	-
Fringe Benefits	52,900	63,701	63,539	162
Contractual Services	1,123	1,023	942	81
Supplies and Materials	21,500	24,200	16,661	7,539
Other	41,450	34,464	33,156	1,308
<b>Total Expenditures</b>	<b>234,473</b>	<b>246,305</b>	<b>237,215</b>	<b>9,090</b>
Excess of Revenues Over (Under) Expenditures	(23,973)	(35,305)	(37,581)	(2,276)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	32,500	32,500	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>32,500</b>	<b>32,500</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(23,973)	(2,805)	(5,081)	(2,276)
Fund Balances (Deficit) at Beginning of Year	32,811	32,811	32,811	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 8,838	\$ 30,006	\$ 27,730	\$ (2,276)

**County Donations Fund**

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

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Senior Citizens Levy Fund</b>			
<b>Revenues:</b>				
Property Taxes	\$ 664,626	\$ 696,874	\$ 779,236	\$ 82,362
Intergovernmental	79,380	79,380	80,695	1,315
<b>Total Revenue</b>	<b>744,006</b>	<b>776,254</b>	<b>859,931</b>	<b>83,677</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services				
Senior Citizens				
Contractual Services	563,200	566,916	545,566	21,350
<b>Total Senior Citizens</b>	<b>563,200</b>	<b>566,916</b>	<b>545,566</b>	<b>21,350</b>
Meals on Wheels				
Contractual Services	230,000	286,176	286,176	-
<b>Total Meals on Wheels</b>	<b>230,000</b>	<b>286,176</b>	<b>286,176</b>	<b>-</b>
<b>Total Expenditures</b>	<b>793,200</b>	<b>853,092</b>	<b>831,742</b>	<b>21,350</b>
Excess of Revenues Over (Under) Expenditures	(49,194)	(76,838)	28,189	105,027
Fund Balances (Deficit) at Beginning of Year	109,696	109,696	109,696	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 60,502	\$ 32,858	\$ 137,885	\$ 105,027

**Bikeway Maintenance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Bikeway Maintenance Fund</b>			
<b>Revenue:</b>				
Other	\$ -	\$ -	\$ 500	\$ 500
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>Expenditures</b>				
Excess of Revenues Over (Under) Expenditures	-	-	500	500
Fund Balances (Deficit) at Beginning of Year	4,274	4,274	4,274	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 4,274	\$ 4,274	\$ 4,774	\$ 500

**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, 2017

	Insurance Reimbursements Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Other	\$ 20,000	\$ 20,000	\$ 13,945	\$ (6,055)
<b>Total Revenue</b>	<b>20,000</b>	<b>20,000</b>	<b>13,945</b>	<b>(6,055)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive Capital Outlay and Equipment	20,000	17,056	-	17,056
<b>Total Expenditures</b>	<b>20,000</b>	<b>17,056</b>	<b>-</b>	<b>17,056</b>
Excess of Revenues Over (Under) Expenditures	-	2,944	13,945	11,001
Fund Balances (Deficit) at Beginning of Year	5,266	5,266	5,266	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 5,266	\$ 8,210	\$ 19,211	\$ 11,001

**CD Revolving Loan Fund**

	CD Revolving Loan Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 349	\$ 349
Other	-	-	17,091	17,091
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>17,440</b>	<b>17,440</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Economic Development and Assistance Contract Services	10,000	10,000	4,664	5,336
<b>Total Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>4,664</b>	<b>5,336</b>
Excess of Revenues Over (Under) Expenditures	(10,000)	(10,000)	12,776	22,776
<b>Other Financing Sources (Uses):</b>				
Loan Paybacks	-	-	23,230	23,230
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>23,230</b>	<b>23,230</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,000)	(10,000)	36,006	46,006
Fund Balances (Deficit) at Beginning of Year	229,375	229,375	229,375	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 219,375	\$ 219,375	\$ 265,381	\$ 46,006

**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, 2017

	HSTS Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue:</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 109,089	\$ 9,089
<b>Total Revenue</b>	<b>100,000</b>	<b>100,000</b>	<b>109,089</b>	<b>9,089</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contract Services	100,000	87,584	87,584	-
<b>Total Expenditures</b>	<b>100,000</b>	<b>87,584</b>	<b>87,584</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	12,416	21,505	-
Fund Balances (Deficit) at Beginning of Year	1,000	1,000	1,000	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,000	\$ 13,416	\$ 22,505	\$ -

**Litter Control Fund**

	Litter Control 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	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**

	Health Ohio Grant 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	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**  
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For the Year Ended December 31, 2017

	State License Spay and Neuter Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 2,500	\$ 2,500	\$ 2,000	\$ (500)
Other	-	-	1,285	1,285
<b>Total Revenue</b>	<b>2,500</b>	<b>2,500</b>	<b>3,285</b>	<b>785</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Health				
Other	2,000	2,000	1,940	60
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>1,940</b>	<b>60</b>
Excess of Revenues Over (Under) Expenditures	500	500	1,345	845
Fund Balances (Deficit) at Beginning of Year	1,526	1,526	1,526	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,026	\$ 2,026	\$ 2,871	\$ 845

**County Medicaid Sales Tax Transition Fund**

	County Medicaid Sales Tax Transition Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 680,735	\$ 680,735	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>680,735</b>	<b>680,735</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government-Legislative and Executive				
Other	-	544,588	544,588	-
Public Safety				
Other	-	136,147	136,147	-
<b>Total Expenditures</b>	<b>-</b>	<b>680,735</b>	<b>680,735</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
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	Real Estate Assessment Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 815,000	\$ 815,000	\$ 858,190	\$ 43,190
Other	-	-	50	50
<b>Total Revenue</b>	<b>815,000</b>	<b>815,000</b>	<b>858,240</b>	<b>43,240</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government-Legislative and Executive				
Salary and Wages	310,000	310,000	286,327	23,673
Fringe Benefits	154,473	154,473	146,627	7,846
Contractual Services	350,000	350,000	313,790	36,210
Supplies and Materials	5,000	5,000	669	4,331
Capital Outlay and Equipment	15,000	15,000	4,876	10,124
Other	21,000	21,000	12,745	8,255
<b>Total Expenditures</b>	<b>855,473</b>	<b>855,473</b>	<b>765,034</b>	<b>90,439</b>
Excess of Revenues Over (Under) Expenditures	(40,473)	(40,473)	93,206	133,679
Fund Balances (Deficit) at Beginning of Year	832,027	832,027	832,027	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 791,554	\$ 791,554	\$ 925,233	\$ 133,679

**GIS Fund**

	GIS Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 103,855	\$ 103,855	\$ 108,498	\$ 4,643
Other	1,100	1,100	1,027	(73)
<b>Total Revenue</b>	<b>104,955</b>	<b>104,955</b>	<b>109,525</b>	<b>4,570</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Works				
Salary and Wages	62,830	62,830	47,828	15,002
Fringe Benefits	30,572	30,572	27,702	2,870
Contractual Services	10,000	16,832	16,556	276
Supplies and Materials	500	500	-	500
Other	1,000	1,000	765	235
<b>Total Expenditures</b>	<b>104,902</b>	<b>111,734</b>	<b>92,851</b>	<b>18,883</b>
Excess of Revenues Over (Under) Expenditures	53	(6,779)	16,674	23,453
Fund Balances (Deficit) at Beginning of Year	14,906	14,906	14,906	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 14,959	\$ 8,127	\$ 31,580	\$ 23,453



**ATHENS COUNTY, OHIO**  
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	Help America Vote Act Grant Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Current:</b>				
General Government-Legislative and Executive				
Other	1,971	1,971	1,971	-
<b>Total Expenditures</b>	1,971	1,971	1,971	-
Excess of Revenues Over (Under) Expenditures	(1,971)	(1,971)	(1,971)	-
Fund Balances (Deficit) at Beginning of Year	1,971	1,971	1,971	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

**DRETAC Prosecutor Fund**

	DRETAC Prosecutor Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 83,300	\$ 83,300	\$ 100,986	\$ 17,686
Other	-	-	1,633	1,633
<b>Total Revenues</b>	83,300	83,300	102,619	19,319
<b>Expenditures:</b>				
<b>Current:</b>				
General Government-Legislative and Executive				
Salary and Wages	74,000	74,000	66,019	7,981
Fringe Benefits	12,265	12,265	10,939	1,326
Supplies and Materials	500	500	-	500
Capital Outlay and Equipment	500	500	-	500
Other	11,500	11,500	10,493	1,007
<b>Total Expenditures</b>	98,765	98,765	87,451	11,314
Excess of Revenues Over (Under) Expenditures	(15,465)	(15,465)	15,168	30,633
Fund Balances (Deficit) at Beginning of Year	66,596	66,596	66,596	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 51,131	\$ 51,131	\$ 81,764	\$ 30,633

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
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	Diversions - Prosecuting Attorney Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 108,000	\$ 108,000	\$ 99,455	\$ (8,545)
Other	140,000	140,000	172,736	32,736
<b>Total Revenue</b>	248,000	248,000	272,191	24,191
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Salary and Wages	218,000	218,000	211,909	6,091
Fringe Benefits	56,241	70,241	53,805	16,436
Supplies and Materials	1,500	1,500	222	1,278
Other	8,000	14,000	8,202	5,798
<b>Total Expenditures</b>	283,741	303,741	274,138	29,603
Excess of Revenues Over (Under) Expenditures	(35,741)	(55,741)	(1,947)	53,794
Fund Balances (Deficit) at Beginning of Year	91,298	91,298	91,298	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 55,557	\$ 35,557	\$ 89,351	\$ 53,794

**OCJS Prosecutor Fund**

	OCJS Prosecutor 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	15	15	15	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 15	\$ 15	\$ 15	\$ -

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
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<b>Athens County Empowerment Program Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	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	77,500	-
<b>Total Expenditures</b>	<b>62,000</b>	<b>77,500</b>	<b>77,500</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	(15,500)	(15,500)	-
Fund Balances (Deficit) at Beginning of Year	15,503	15,503	15,503	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 15,503</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>

**ARRA VAWA 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	1,878	1,878	1,878	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,878</u>	<u>\$ 1,878</u>	<u>\$ 1,878</u>	<u>\$ -</u>

**JAG 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	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>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
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For the Year Ended December 31, 2017

<b>JAG-III 2011 Grant</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	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>

**Victims Assistance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$187,897	\$ 187,897	\$ 172,216	\$ (15,681)
<b>Total Revenue</b>	<b>187,897</b>	<b>187,897</b>	<b>172,216</b>	<b>(15,681)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	35,932	35,932	35,932	-
Fringe Benefits	13,516	13,516	7,184	6,332
Contractual Services	133,927	145,725	141,659	4,066
Supplies and Materials	1,500	1,500	1,500	-
Capital Outlay and Equipment	1,200	1,200	1,200	-
Other	1,474	8,529	8,464	65
<b>Total Expenditures</b>	<b>187,549</b>	<b>206,402</b>	<b>195,939</b>	<b>10,463</b>
Excess of Revenues Over (Under) Expenditures	348	(18,505)	(23,723)	(5,218)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	27,365	27,365	28,000	635
<b>Total Other Financing Sources (Uses)</b>	<b>27,365</b>	<b>27,365</b>	<b>28,000</b>	<b>635</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	27,713	8,860	4,277	(4,583)
Fund Balances (Deficit) at Beginning of Year	31,300	31,300	31,300	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 59,013</u>	<u>\$ 40,160</u>	<u>\$ 35,577</u>	<u>\$ (4,583)</u>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
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For the Year Ended December 31, 2017

	Probation Improvement and Incentive Grant - ODRC Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$95,345	\$138,945	\$101,014	\$ (37,931)
<b>Total Revenue</b>	<b>95,345</b>	<b>138,945</b>	<b>101,014</b>	<b>(37,931)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	82,945	93,442	93,437	5
Supplies	1,200	7,771	7,770	1
Other	11,200	4,091	4,091	-
<b>Total Expenditures</b>	<b>95,345</b>	<b>105,304</b>	<b>105,298</b>	<b>6</b>
Excess of Revenues Over (Under) Expenditures	-	33,641	(4,284)	(37,925)
Fund Balances (Deficit) at Beginning of Year	47,721	47,721	47,721	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 47,721	\$ 81,362	\$ 43,437	\$ (37,925)

**T-Cap Athens County Fund**

	T-Cap Athens County Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 39,688	\$ 39,688	\$ -
Other	-	-	450	450
<b>Total Revenues</b>	<b>-</b>	<b>39,688</b>	<b>40,138</b>	<b>450</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	-	21,208	21,208	-
<b>Total Expenditures</b>	<b>-</b>	<b>21,208</b>	<b>21,208</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	18,480	18,930	450
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 18,480	\$ 18,930	\$ 450

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
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For the Year Ended December 31, 2017

	DRETAC Treasurer Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 83,850	\$ 83,850	\$ 100,986	\$ 17,136
Other	1,550	1,550	3,598	2,048
<b>Total Revenues</b>	<b>85,400</b>	<b>85,400</b>	<b>104,584</b>	<b>19,184</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	50,000	49,950	45,047	4,903
Fringe Benefits	29,648	29,698	27,866	1,832
Contractual Services	10,000	10,000	7,146	2,854
Supplies and Materials	5,000	5,000	1,247	3,753
Capital Outlay and Equipment	3,500	10,000	8,518	1,482
Other	5,500	8,000	4,387	3,613
<b>Total Expenditures</b>	<b>103,648</b>	<b>112,648</b>	<b>94,211</b>	<b>18,437</b>
Excess of Revenues Over (Under) Expenditures	(18,248)	(27,248)	10,373	37,621
Fund Balances (Deficit) at Beginning of Year	97,483	97,483	97,483	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 79,235	\$ 70,235	\$ 107,856	\$ 37,621

**Treasurer's Prepayment Interest Fund**

	Treasurer's Prepayment Interest Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Interest	\$ 200	\$ 200	\$ 326	\$ 126
<b>Total Revenue</b>	<b>200</b>	<b>200</b>	<b>326</b>	<b>126</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Contractual Services	300	300	279	21
Other	50	50	-	50
<b>Total Expenditures</b>	<b>350</b>	<b>350</b>	<b>279</b>	<b>71</b>
Excess of Revenues Over (Under) Expenditures	(150)	(150)	47	197
Fund Balances (Deficit) at Beginning of Year	593	593	593	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 443	\$ 443	\$ 640	\$ 197

**ATHENS COUNTY, OHIO**  
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	Tax Lien Administration Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 20,000	\$ 20,000	\$ 66,670	\$ 46,670
<b>Total Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>66,670</b>	<b>46,670</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Salary and Wages	3,000	3,000	-	3,000
Fringe Benefits	1,950	1,950	-	1,950
Contractual Services	4,000	11,500	9,833	1,667
Supplies	500	500	-	500
Capital Outlay and Equipment	250	250	-	250
Other	3,000	3,000	623	2,377
<b>Total Expenditures</b>	<b>12,700</b>	<b>20,200</b>	<b>10,456</b>	<b>9,744</b>
Excess of Revenues Over (Under) Expenditures	7,300	(200)	56,214	56,414
Fund Balances (Deficit) at Beginning of Year	25,312	25,312	25,312	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 32,612	\$ 25,112	\$ 81,526	\$ 56,414

**Mandatory Drug Fine Fund**

	Mandatory Drug Fine Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 1,000	\$ 1,000	\$ 1,620	\$ 620
<b>Total Revenues</b>	<b>1,000</b>	<b>1,000</b>	<b>1,620</b>	<b>620</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	1,000	1,000	-	1,000
<b>Total Expenditures</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
Excess of Revenues Over (Under) Expenditures	-	-	1,620	1,620
Fund Balances (Deficit) at Beginning of Year	1,041	1,041	1,041	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,041	\$ 1,041	\$ 2,661	\$ 1,620

**ATHENS COUNTY, OHIO**  
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	BCI Fingerprint Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 18,000	\$ 18,000	\$ 22,615	\$ 4,615
<b>Total Revenue</b>	<b>18,000</b>	<b>18,000</b>	<b>22,615</b>	<b>4,615</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	18,000	18,000	15,698	2,302
<b>Total Expenditures</b>	<b>18,000</b>	<b>18,000</b>	<b>15,698</b>	<b>2,302</b>
Excess of Revenues Over (Under) Expenditures	-	-	6,917	6,917
Fund Balances (Deficit) at Beginning of Year	18,162	18,162	18,162	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 18,162	\$ 18,162	\$ 25,079	\$ 6,917

**Concealed Carry Weapons Fund**

	Concealed Carry Weapons Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 44,000	\$ 44,000	\$ 40,767	\$ (3,233)
<b>Total Revenue</b>	<b>44,000</b>	<b>44,000</b>	<b>40,767</b>	<b>(3,233)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	23,000	23,000	18,244	4,756
Fringe Benefits	4,964	4,964	4,256	708
Contractual Services	16,200	19,115	15,524	3,591
Supplies and Materials	1,000	2,835	2,833	2
<b>Total Expenditures</b>	<b>45,164</b>	<b>49,914</b>	<b>40,857</b>	<b>9,057</b>
Excess of Revenues Over (Under) Expenditures	(1,164)	(5,914)	(90)	5,824
Fund Balances (Deficit) at Beginning of Year	18,646	18,646	18,646	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 17,482	\$ 12,732	\$ 18,556	\$ 5,824

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
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	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Sheriff's Grant Projects Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 140,000	\$ 140,000	\$ 160,488	\$ 20,488
<b>Total Revenue</b>	<b>140,000</b>	<b>140,000</b>	<b>160,488</b>	<b>20,488</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	105,000	137,126	137,126	-
Fringe Benefits	18,236	30,364	29,600	764
Supplies and Materials	10,000	5,400	3,859	1,541
Capital Outlay and Equipment	4,000	3,400	3,400	-
<b>Total Expenditures</b>	<b>137,236</b>	<b>176,290</b>	<b>173,985</b>	<b>2,305</b>
Excess of Revenues Over (Under) Expenditures	2,764	(36,290)	(13,497)	22,793
Fund Balances (Deficit) at Beginning of Year	40,740	40,740	40,740	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 43,504	\$ 4,450	\$ 27,243	\$ 22,793

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

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ -	\$ -	\$ 150	\$ 150
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>150</b>
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	-	150	150
Fund Balances (Deficit) at Beginning of Year	2,496	2,496	2,496	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 2,496	\$ 2,496	\$ 2,646	\$ 150

**Project Lifesaver Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ 2,167	\$ 2,192	\$ 25
<b>Total Revenue</b>	<b>-</b>	<b>2,167</b>	<b>2,192</b>	<b>25</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Capital Outlay and Equipment	-	2,344	1,194	1,150
<b>Total Expenditures</b>	<b>-</b>	<b>2,344</b>	<b>1,194</b>	<b>1,150</b>
Excess of Revenues Over (Under) Expenditures	-	(177)	998	1,175
Fund Balances (Deficit) at Beginning of Year	177	177	177	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 177	\$ -	\$ 1,175	\$ 1,175

**ATHENS COUNTY, OHIO**  
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	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Canine Donations Fund</b>				
<b>Revenues:</b>				
Other	\$ 2,000	\$ 2,000	\$ 200	\$ (1,800)
<b>Total Revenue</b>	<b>2,000</b>	<b>2,000</b>	<b>200</b>	<b>(1,800)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	2,000	435	147	288
<b>Total Expenditures</b>	<b>2,000</b>	<b>435</b>	<b>147</b>	<b>288</b>
Excess of Revenues Over (Under) Expenditures	-	1,565	53	(1,512)
Fund Balances (Deficit) at Beginning of Year	235	235	235	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 235	\$ 1,800	\$ 288	\$ (1,512)

**DUI Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	\$ 215	\$ 215	\$ 215	\$ -

**Clean Kids Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	\$ 17	\$ 17	\$ 17	\$ -

**ATHENS COUNTY, OHIO**  
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	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>DARE Grant Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 15,059	\$ 15,059	\$ 20,311	\$ 5,252
Other	7,500	7,500	7,737	237
<b>Total Revenue</b>	<b>22,559</b>	<b>22,559</b>	<b>28,048</b>	<b>5,489</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Salary and Wages	20,059	20,059	16,630	3,429
Other	10,000	13,000	12,665	335
<b>Total Expenditures</b>	<b>30,059</b>	<b>33,059</b>	<b>29,295</b>	<b>3,764</b>
Excess of Revenues Over (Under) Expenditures	(7,500)	(10,500)	(1,247)	9,253
<b>Other Financing Sources (Uses):</b>				
Transfers - In	7,500	7,500	7,500	-
<b>Total Other Financing Sources (Uses)</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(3,000)	6,253	9,253
Fund Balances (Deficit) at Beginning of Year	3,458	3,458	3,458	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,458	\$ 458	\$ 9,711	\$ 9,253

**Drug Prevention 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	164	164	164	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 164	\$ 164	\$ 164	\$ -

**ATHENS COUNTY, OHIO**  
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	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OCS-DVDA Sheriff Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 54,115	\$ 54,115	\$ 48,672	\$ (5,443)
<b>Total Revenue</b>	<b>54,115</b>	<b>54,115</b>	<b>48,672</b>	<b>(5,443)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Other	66,535	62,429	61,906	523
<b>Total Expenditures</b>	<b>66,535</b>	<b>62,429</b>	<b>61,906</b>	<b>523</b>
Excess of Revenues Over (Under) Expenditures	(12,420)	(8,314)	(13,234)	(4,920)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	12,420	12,420	12,420	-
<b>Total Other Financing Sources (Uses)</b>	<b>12,420</b>	<b>12,420</b>	<b>12,420</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	4,106	(814)	(4,920)
Fund Balances (Deficit) at Beginning of Year	1,337	1,337	1,337	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,337	\$ 5,443	\$ 523	\$ (4,920)

**Arson Registry**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<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>				
<b>Current:</b>				
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)

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	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Interdiction Grant Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 25,000	\$ 23,666	\$ (1,334)
<b>Total Revenue</b>	<b>-</b>	<b>25,000</b>	<b>23,666</b>	<b>(1,334)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	-	17,964	9,175	8,789
Fringe Benefits	-	3,636	1,911	1,725
Capital Outlay and Equipment	-	2,066	-	2,066
<b>Total Expenditures</b>	<b>-</b>	<b>23,666</b>	<b>11,086</b>	<b>12,580</b>
Excess of Revenues Over (Under) Expenditures	-	1,334	12,580	11,246
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 1,334	\$ 12,580	\$ 11,246

**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	\$ 4,263	\$ (837)
<b>Total Revenue</b>	<b>5,100</b>	<b>5,100</b>	<b>4,263</b>	<b>(837)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	5,000	10,000	10,000	-
<b>Total Expenditures</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	100	(4,900)	(5,737)	(837)
Fund Balances (Deficit) at Beginning of Year	9,431	9,431	9,431	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 9,531	\$ 4,531	\$ 3,694	\$ (837)

**Special Projects - Mediation Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 5,000	\$ 5,000	\$ 5,448	\$ 448
<b>Total Revenue</b>	<b>5,000</b>	<b>5,000</b>	<b>5,448</b>	<b>448</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	6,000	6,000	2,253	3,747
<b>Total Expenditures</b>	<b>6,000</b>	<b>6,000</b>	<b>2,253</b>	<b>3,747</b>
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,000)	3,195	4,195
Fund Balances (Deficit) at Beginning of Year	26,885	26,885	26,885	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 25,885	\$ 25,885	\$ 30,080	\$ 4,195

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	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Special Projects Common Pleas Fund</b>				
<b>Revenues:</b>				
Charges for Services	\$ 15,000	\$ 15,000	\$ 14,700	\$ (300)
<b>Total Revenue</b>	<b>15,000</b>	<b>15,000</b>	<b>14,700</b>	<b>(300)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	15,399	15,399	15,399	-
Fringe Benefits	2,527	2,539	2,530	9
<b>Total Expenditures</b>	<b>17,926</b>	<b>17,938</b>	<b>17,929</b>	<b>9</b>
Excess of Revenues Over (Under) Expenditures	(2,926)	(2,938)	(3,229)	(291)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	-	3,500	3,500
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,926)	(2,938)	271	3,209
Fund Balances (Deficit) at Beginning of Year	4,070	4,070	4,070	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,144	\$ 1,132	\$ 4,341	\$ 3,209

**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	\$ 3,900	\$ (2,100)
<b>Total Revenue</b>	<b>6,000</b>	<b>6,000</b>	<b>3,900</b>	<b>(2,100)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	5,000	5,000	1,208	3,792
<b>Total Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>1,208</b>	<b>3,792</b>
Excess of Revenues Over (Under) Expenditures	1,000	1,000	2,692	1,692
Fund Balances (Deficit) at Beginning of Year	9,328	9,328	9,328	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 10,328	\$ 10,328	\$ 12,020	\$ 1,692

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	PSI Grant - Common Pleas Court			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	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	7,086	6,600	3,840	2,760
Fringe Benefits	1,269	1,269	782	487
Contractual Services	24,400	24,400	24,306	94
Supplies and Materials	1,037	1,037	1,014	23
Other	4,200	4,686	4,410	276
<b>Total Expenditures</b>	<b>37,992</b>	<b>37,992</b>	<b>34,352</b>	<b>3,640</b>
Excess of Revenues Over (Under) Expenditures	12,008	12,008	3,648	(8,360)
<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	12,008	12,008	3,648	(8,360)
Fund Balances (Deficit) at Beginning of Year	845	845	845	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 12,853</b>	<b>\$ 12,853</b>	<b>\$ 4,493</b>	<b>\$ (8,360)</b>

**Veterans Court Special Project Fund**

	Veterans Court Special Project Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	-	250	250
Fund Balances (Deficit) at Beginning of Year	250	250	250	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 500</b>	<b>\$ 250</b>

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	Indigent Guardianship Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 4,500	\$ 4,500	\$ 4,867	\$ 367
<b>Total Revenues</b>	<b>4,500</b>	<b>4,500</b>	<b>4,867</b>	<b>367</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,000	5,000	1,175	3,825
Fringe Benefits	300	300	217	83
Other	10,000	10,000	8,428	1,572
<b>Total Expenditures</b>	<b>15,300</b>	<b>15,300</b>	<b>9,820</b>	<b>5,480</b>
Excess of Revenues Over (Under) Expenditures	(10,800)	(10,800)	(4,953)	5,847
Fund Balances (Deficit) at Beginning of Year	16,149	16,149	16,149	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 5,349</b>	<b>\$ 5,349</b>	<b>\$ 11,196</b>	<b>\$ 5,847</b>

**Marriage License Fund**

	Marriage License Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,483	\$ (517)
Licenses and Permits	6,000	6,000	5,610	(390)
<b>Total Revenue</b>	<b>12,000</b>	<b>12,000</b>	<b>11,093</b>	<b>(907)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	13,000	13,000	5,730	7,270
<b>Total Expenditures</b>	<b>13,000</b>	<b>13,000</b>	<b>5,730</b>	<b>7,270</b>
Excess of Revenues Over (Under) Expenditures	(1,000)	(1,000)	5,363	6,363
Fund Balances (Deficit) at Beginning of Year	5,220	5,220	5,220	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 4,220</b>	<b>\$ 4,220</b>	<b>\$ 10,583</b>	<b>\$ 6,363</b>



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	Probate/Juvenile Computerization Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 11,000	\$ 11,000	\$ 10,360	\$ (640)
<b>Total Revenue</b>	<b>11,000</b>	<b>11,000</b>	<b>10,360</b>	<b>(640)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Capital Outlay and Equipment	16,000	16,000	11,718	4,282
<b>Total Expenditures</b>	<b>16,000</b>	<b>16,000</b>	<b>11,718</b>	<b>4,282</b>
Excess of Revenues Over (Under) Expenditures	(5,000)	(5,000)	(1,358)	3,642
Fund Balances (Deficit) at Beginning of Year	17,574	17,574	17,574	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 12,574	\$ 12,574	\$ 16,216	\$ 3,642

**Probate/Juvenile Computer Legal Research Fund**

	Probate/Juvenile Computer Legal Research Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 4,100	\$ 4,100	\$ 6,233	\$ 2,133
<b>Total Revenue</b>	<b>4,100</b>	<b>4,100</b>	<b>6,233</b>	<b>2,133</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Other	8,000	8,000	7,542	458
<b>Total Expenditures</b>	<b>8,000</b>	<b>8,000</b>	<b>7,542</b>	<b>458</b>
Excess of Revenues Over (Under) Expenditures	(3,900)	(3,900)	(1,309)	2,591
Fund Balances (Deficit) at Beginning of Year	7,005	7,005	7,005	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,105	\$ 3,105	\$ 5,696	\$ 2,591

**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, 2017

	Probate Court Projects Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 7,000	\$ 7,000	\$ 7,300	\$ 300
<b>Total Revenue</b>	<b>7,000</b>	<b>7,000</b>	<b>7,300</b>	<b>300</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)	7,300	39,300
Fund Balances (Deficit) at Beginning of Year	58,192	58,192	58,192	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 26,192	\$ 26,192	\$ 65,492	\$ 39,300

**Juvenile Drivers Interlock and Alcohol Monitoring Fund**

	Juvenile Drivers Interlock and Alcohol Monitoring Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 100	\$ 100	\$ 5	\$ (95)
<b>Total Revenue</b>	<b>100</b>	<b>100</b>	<b>5</b>	<b>(95)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Other	2,000	2,000	-	2,000
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
Excess of Revenues Over (Under) Expenditures	(1,900)	(1,900)	5	1,905
Fund Balances (Deficit) at Beginning of Year	3,290	3,290	3,290	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,390	\$ 1,390	\$ 3,295	\$ 1,905

**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, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Juvenile Tobacco Intervention Fund</b>				
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Current:</b>				
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

**Indigent Drivers Alcohol Treatment Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 100	\$ 100	\$ 166	\$ 66
<b>Total Revenue</b>	100	100	166	66
<b>Expenditures:</b>				
<b>Current:</b>				
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)	166	3,066
Fund Balances (Deficit) at Beginning of Year	4,137	4,137	4,137	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 1,237	\$ 1,237	\$ 4,303	\$ 3,066

**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, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Probate Court Mental Illness Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 51,762	\$ 1,762
<b>Total Revenue</b>	50,000	50,000	51,762	1,762
<b>Expenditures:</b>				
<b>Current:</b>				
General Government-Judicial				
Salary and Wages	30,000	30,000	22,150	7,850
Fringe Benefits	770	770	592	178
Contractual Services	50,000	50,000	28,392	21,608
<b>Total Expenditures</b>	80,770	80,770	51,134	29,636
Excess of Revenues Over (Under) Expenditures	(30,770)	(30,770)	628	31,398
Fund Balances (Deficit) at Beginning of Year	36,788	36,788	36,788	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 6,018	\$ 6,018	\$ 37,416	\$ 31,398

**Juvenile Court Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 14,000	\$ 14,000	\$ 12,062	\$ (1,938)
<b>Total Revenue</b>	14,000	14,000	12,062	(1,938)
<b>Expenditures:</b>				
<b>Current:</b>				
General Government-Judicial				
Contractual Services	4,000	4,000	492	3,508
Other	56,000	56,000	17,170	38,830
<b>Total Expenditures</b>	60,000	60,000	17,662	42,338
Excess of Revenues Over (Under) Expenditures	(46,000)	(46,000)	(5,600)	40,400
<b>Other Financing Sources (Uses):</b>				
Advances - In	40,000	40,000	-	(40,000)
Advances - Out	(40,000)	(40,000)	-	40,000
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(46,000)	(46,000)	(5,600)	40,400
Fund Balances (Deficit) at Beginning of Year	132,378	132,378	132,378	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 86,378	\$ 86,378	\$ 126,778	\$ 40,400

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
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For the Year Ended December 31, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Youth Services Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 53,424	\$161,953	\$151,876	\$ (10,077)
<b>Total Revenue</b>	<b>53,424</b>	<b>161,953</b>	<b>151,876</b>	<b>(10,077)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	50,000	137,886	87,292	50,594
Fringe Benefits	22,216	72,618	43,097	29,521
Contractual Services	30,000	34,390	34,390	-
Other	-	10,322	7,322	3,000
<b>Total Expenditures</b>	<b>102,216</b>	<b>255,216</b>	<b>172,101</b>	<b>83,115</b>
Excess of Revenues Over (Under) Expenditures	(48,792)	(93,263)	(20,225)	73,038
Fund Balances (Deficit) at Beginning of Year	120,655	120,655	120,655	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 71,863	\$ 27,392	\$ 100,430	\$ 73,038

**Juvenile VOCA Grant Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 202,078	\$ 202,078	\$ 153,073	\$ (49,005)
<b>Total Revenue</b>	<b>202,078</b>	<b>202,078</b>	<b>153,073</b>	<b>(49,005)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	80,000	104,548	104,075	473
Fringe Benefits	45,294	53,117	47,179	5,938
Capital Outlay and Equipment	9,764	3,564	2,064	1,500
Other	22,000	6,902	5,033	1,869
<b>Total Expenditures</b>	<b>157,058</b>	<b>168,131</b>	<b>158,351</b>	<b>9,780</b>
Excess of Revenues Over (Under) Expenditures	45,020	33,947	(5,278)	(39,225)
Fund Balances (Deficit) at Beginning of Year	15,058	15,058	15,058	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 60,078	\$ 49,005	\$ 9,780	\$ (39,225)

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
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For the Year Ended December 31, 2017

	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	\$ 33,316	\$ (1,684)
<b>Total Revenue</b>	<b>35,000</b>	<b>35,000</b>	<b>33,316</b>	<b>(1,684)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Capital Outlay and Equipment	30,000	30,000	21,908	8,092
<b>Total Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>21,908</b>	<b>8,092</b>
Excess of Revenues Over (Under) Expenditures	5,000	5,000	11,408	6,408
Fund Balances (Deficit) at Beginning of Year	23,252	23,252	23,252	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 28,252	\$ 28,252	\$ 34,660	\$ 6,408

**Law Library Resources Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 200	\$ 200	\$ 388	\$ 188
Fines and Forfeitures	79,950	78,750	53,346	(25,404)
<b>Total Revenues</b>	<b>80,150</b>	<b>78,950</b>	<b>53,734</b>	<b>(25,216)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	34,722	34,819	34,819	-
Fringe Benefits	13,649	13,665	13,647	18
Contractual Services	2,500	2,500	2,386	114
Capital Outlay and Equipment	1,000	887	-	887
Other	35,238	40,238	34,314	5,924
<b>Total Expenditures</b>	<b>87,109</b>	<b>92,109</b>	<b>85,166</b>	<b>6,943</b>
Excess of Revenues Over (Under) Expenditures	(6,959)	(13,159)	(31,432)	(18,273)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	8,000	9,200	9,200	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,000</b>	<b>9,200</b>	<b>9,200</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,041	(3,959)	(22,232)	(18,273)
Fund Balances (Deficit) at Beginning of Year	31,303	31,303	31,303	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 32,344	\$ 27,344	\$ 9,071	\$ (18,273)

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
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For the Year Ended December 31, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Wendy's Wonderful Kids Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Other	3,000	3,000	-	(3,000)
<b>Total Revenue</b>	<b>73,000</b>	<b>73,000</b>	<b>70,000</b>	<b>(3,000)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Human Services				
Salary and Wages	39,500	39,090	38,411	679
Fringe Benefits	14,638	14,638	14,109	529
Materials and Supplies	1,907	1,907	550	1,357
Other	13,500	15,910	12,289	3,621
<b>Total Expenditures</b>	<b>69,545</b>	<b>71,545</b>	<b>65,359</b>	<b>6,186</b>
Excess of Revenues Over (Under) Expenditures	3,455	1,455	4,641	3,186
Fund Balances (Deficit) at Beginning of Year	16,921	16,921	16,921	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 20,376</b>	<b>\$ 18,376</b>	<b>\$ 21,562</b>	<b>\$ 3,186</b>

**CDBG Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,458,924	\$ 1,458,924	\$ 683,007	\$ (775,917)
<b>Total Revenue</b>	<b>1,458,924</b>	<b>1,458,924</b>	<b>683,007</b>	<b>(775,917)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Works				
Contractual Services	1,327,366	609,807	585,704	24,103
Other	144,000	35,400	35,400	-
<b>Total Expenditures</b>	<b>1,471,366</b>	<b>645,207</b>	<b>621,104</b>	<b>24,103</b>
Excess of Revenues Over (Under) Expenditures	(12,442)	813,717	61,903	(751,814)
Fund Balances (Deficit) at Beginning of Year	77,383	77,383	77,383	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 64,941</b>	<b>\$ 891,100</b>	<b>\$ 139,286</b>	<b>\$ (751,814)</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, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>The Plains High School Bike Path Connector</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 107,422	\$ 107,422	\$ -	\$ (107,422)
<b>Total Revenue</b>	<b>107,422</b>	<b>107,422</b>	<b>-</b>	<b>(107,422)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Conservation and Recreation				
Contractual Services	126,000	-	-	-
<b>Total Expenditures</b>	<b>126,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	(18,578)	107,422	-	(107,422)
Fund Balances (Deficit) at Beginning of Year	26,978	26,978	26,978	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 8,400</b>	<b>\$ 134,400</b>	<b>\$ 26,978</b>	<b>\$ (107,422)</b>

**Emergency Management Agency Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 44,151	\$ 44,151	\$ 43,313	\$ (838)
Other	7,000	-	300	300
<b>Total Revenue</b>	<b>51,151</b>	<b>44,151</b>	<b>43,613</b>	<b>(538)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Salary and Wages	51,549	76,187	75,767	420
Fringe Benefits	8,478	13,829	13,617	212
Contractual Services	1,200	1,200	594	606
Supplies and Materials	11,000	9,307	7,380	1,927
Capital Outlay and Equipment	18,787	17,261	17,261	-
Other	10,234	9,454	5,697	3,757
<b>Total Expenditures</b>	<b>101,248</b>	<b>127,238</b>	<b>120,316</b>	<b>6,922</b>
Excess of Revenues Over (Under) Expenditures	(50,097)	(83,087)	(76,703)	6,384
<b>Other Financing Sources (Uses):</b>				
Transfers - In	38,861	54,394	54,394	-
<b>Total Other Financing Sources (Uses)</b>	<b>38,861</b>	<b>54,394</b>	<b>54,394</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(11,236)	(28,693)	(22,309)	6,384
Fund Balances (Deficit) at Beginning of Year	29,231	29,231	29,231	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 17,995</b>	<b>\$ 538</b>	<b>\$ 6,922</b>	<b>\$ 6,384</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
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For the Year Ended December 31, 2017

<b>Local Emergency Planning Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 14,295	\$ 14,295	\$ 13,892	\$ (403)
<b>Total Revenue</b>	<b>14,295</b>	<b>14,295</b>	<b>13,892</b>	<b>(403)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	7,000	8,500	8,500	-
Materials and Supplies	200	200	-	200
Other	7,622	9,622	6,486	3,136
<b>Total Expenditures</b>	<b>14,822</b>	<b>18,322</b>	<b>14,986</b>	<b>3,336</b>
Excess of Revenues Over (Under) Expenditures	(527)	(4,027)	(1,094)	2,933
Fund Balances (Deficit) at Beginning of Year	12,136	12,136	12,136	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 11,609</b>	<b>\$ 8,109</b>	<b>\$ 11,042</b>	<b>\$ 2,933</b>

**Child Support Enforcement Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,564,150	\$ 1,564,150	\$ 1,439,180	\$ (124,970)
Charges for Services	300,000	300,000	127,030	(172,970)
<b>Total Revenue</b>	<b>1,864,150</b>	<b>1,864,150</b>	<b>1,566,210</b>	<b>(297,940)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	700,000	620,000	592,434	27,566
Fringe Benefits	464,365	464,365	448,279	16,086
Contractual Services	750,000	908,000	862,475	45,525
Other	48,000	50,000	42,150	7,850
<b>Total Expenditures</b>	<b>1,962,365</b>	<b>2,042,365</b>	<b>1,945,338</b>	<b>97,027</b>
Excess of Revenues Over (Under) Expenditures	(98,215)	(178,215)	(379,128)	(200,913)
<b>Other Financing Sources (Uses):</b>				
Transfers - In	100,000	100,000	174,000	74,000
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>100,000</b>	<b>174,000</b>	<b>74,000</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,785	(78,215)	(205,128)	(126,913)
Fund Balances (Deficit) at Beginning of Year	347,878	347,878	347,878	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 349,663</b>	<b>\$ 269,663</b>	<b>\$ 142,750</b>	<b>\$ (126,913)</b>

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
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<b>WIA Fund</b>				
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 850,000	\$ 850,000	\$ 570,482	\$ (279,518)
Other	-	-	19,658	19,658
<b>Total Revenue</b>	<b>850,000</b>	<b>850,000</b>	<b>590,140</b>	<b>(259,860)</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Contractual Services	600,000	600,000	387,420	212,580
Other	250,000	250,000	130,067	119,933
<b>Total Expenditures</b>	<b>850,000</b>	<b>850,000</b>	<b>517,487</b>	<b>332,513</b>
Excess of Revenues Over (Under) Expenditures	-	-	72,653	72,653
Fund Balances (Deficit) at Beginning of Year	390,407	390,407	390,407	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 390,407</b>	<b>\$ 390,407</b>	<b>\$ 463,060</b>	<b>\$ 72,653</b>

**CCMEP WIOA Youth Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 318,871	\$ 18,871
<b>Total Revenue</b>	<b>300,000</b>	<b>300,000</b>	<b>318,871</b>	<b>18,871</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	300,000	300,796	285,746	15,050
<b>Total Expenditures</b>	<b>300,000</b>	<b>300,796</b>	<b>285,746</b>	<b>15,050</b>
Excess of Revenues Over (Under) Expenditures	-	(796)	33,125	33,921
Fund Balances (Deficit) at Beginning of Year	23,288	23,288	23,288	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 23,288</b>	<b>\$ 22,492</b>	<b>\$ 56,413</b>	<b>\$ 33,921</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, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>911 Emergency Fund</b>				
<b>Revenues:</b>				
Sales Tax	\$ 1,672,201	\$ 1,672,201	\$ 1,718,390	\$ 46,189
Other	61,740	61,740	270,274	208,534
<b>Total Revenue</b>	<b>1,733,941</b>	<b>1,733,941</b>	<b>1,988,664</b>	<b>254,723</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	856,680	911,980	892,270	19,710
Fringe Benefits	381,325	383,325	373,816	9,509
Contractual Services	357,638	376,937	367,832	9,105
Supplies and Materials	16,000	15,428	8,513	6,915
Capital Outlay and Equipment	60,000	59,000	24,422	34,578
Other	153,542	209,678	180,579	29,099
<b>Total Expenditures</b>	<b>1,825,185</b>	<b>1,956,348</b>	<b>1,847,432</b>	<b>108,916</b>
Excess of Revenues Over (Under) Expenditures	(91,244)	(222,407)	141,232	363,639
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	77,000	-	(77,000)
Advances - Out	-	(77,000)	(77,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(77,000)</b>	<b>(77,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(91,244)	(222,407)	64,232	286,639
Fund Balances (Deficit) at Beginning of Year	670,687	670,687	670,687	-
Prior Year Encumbrances Appropriated	10,825	10,825	10,825	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 590,268</b>	<b>\$ 459,105</b>	<b>\$ 745,744</b>	<b>\$ 286,639</b>

**911 Government Assistance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 105,740	\$ 105,740	\$ 106,792	\$ 1,052
<b>Total Revenue</b>	<b>105,740</b>	<b>105,740</b>	<b>106,792</b>	<b>1,052</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Public Safety				
Other	338,381	188,097	59,360	128,737
<b>Total Expenditures</b>	<b>338,381</b>	<b>188,097</b>	<b>59,360</b>	<b>128,737</b>
Excess of Revenues Over (Under) Expenditures	(232,641)	(82,357)	47,432	129,789
Fund Balances (Deficit) at Beginning of Year	309,344	309,344	309,344	-
Prior Year Encumbrances Appropriated	209,645	209,645	209,645	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>286,348</b>	<b>436,632</b>	<b>566,421</b>	<b>129,789</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, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>T.B. Hospital Fund</b>				
<b>Revenues:</b>				
Property Taxes	\$ 98,808	\$ 98,808	\$ 118,660	\$ 19,852
Intergovernmental	10,815	10,815	10,928	113
<b>Total Revenue</b>	<b>109,623</b>	<b>109,623</b>	<b>129,588</b>	<b>19,965</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Health				
Contractual Services	1,199,900	1,175,388	121,866	1,053,522
Other	8,250	8,250	4,894	3,356
<b>Total Expenditures</b>	<b>1,208,150</b>	<b>1,183,638</b>	<b>126,760</b>	<b>1,056,878</b>
Excess of Revenues Over (Under) Expenditures	(1,098,527)	(1,074,015)	2,828	1,076,843
Fund Balances (Deficit) at Beginning of Year	1,162,549	1,162,549	1,162,549	-
Prior Year Encumbrances Appropriated	29,900	29,900	29,900	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 93,922</b>	<b>\$ 118,434</b>	<b>\$ 1,195,277</b>	<b>\$ 1,076,843</b>

**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	3,000	3,000	2,575	425
Other	3,000	3,000	1,733	1,267
<b>Total Expenditures</b>	<b>6,000</b>	<b>6,000</b>	<b>4,308</b>	<b>1,692</b>
Excess of Revenues Over (Under) Expenditures	(6,000)	(6,000)	(4,308)	1,692
Fund Balances (Deficit) at Beginning of Year	28,757	28,757	28,757	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 22,757</b>	<b>\$ 22,757</b>	<b>\$ 24,449</b>	<b>\$ 1,692</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, 2017

	<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	\$ 389,620	\$ 14,620
Interest	100	100	236	136
Other	-	-	98	98
<b>Total Revenue</b>	<b>375,100</b>	<b>375,100</b>	<b>389,954</b>	<b>14,854</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Judicial				
Salary and Wages	179,650	179,800	168,198	11,602
Fringe Benefits	106,326	106,326	98,361	7,965
Contractual Services	61,000	61,000	42,823	18,177
Supplies and Materials	15,000	15,000	13,891	1,109
Other	21,000	21,000	12,281	8,719
<b>Total Expenditures</b>	<b>382,976</b>	<b>383,126</b>	<b>335,554</b>	<b>47,572</b>
Excess of Revenues Over (Under) Expenditures	(7,876)	(8,026)	54,400	62,426
Fund Balances (Deficit) at Beginning of Year	482,713	482,713	482,713	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 474,837</b>	<b>\$ 474,687</b>	<b>\$ 537,113</b>	<b>\$ 62,426</b>

**Recorder Equipment Fund**

	Budgeted			Variance with Final Budget Positive (Negative)
	Original		Actual	
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 22,000	\$ 22,000	\$ 26,708	\$ 4,708
<b>Total Revenue</b>	<b>22,000</b>	<b>22,000</b>	<b>26,708</b>	<b>4,708</b>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	50,000	50,000	677	49,323
<b>Total Expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>677</b>	<b>49,323</b>
Excess of Revenues Over (Under) Expenditures	(28,000)	(28,000)	26,031	54,031
Fund Balances (Deficit) at Beginning of Year	230,017	230,017	230,017	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 202,017</b>	<b>\$ 202,017</b>	<b>\$ 256,048</b>	<b>\$ 54,031</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, 2017

	<b>Unclaimed Money Fund</b>			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 36,382	\$ 36,382
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>36,382</b>	<b>36,382</b>
<b>Expenditures:</b>				
<i>Current:</i>				
Other				
Other	5,000	20,300	19,284	1,016
<b>Total Other</b>	<b>5,000</b>	<b>20,300</b>	<b>19,284</b>	<b>1,016</b>
<b>Total Expenditures</b>	<b>5,000</b>	<b>20,300</b>	<b>19,284</b>	<b>1,016</b>
Excess of Revenues Over (Under) Expenditures	(5,000)	(20,300)	17,098	37,398
Fund Balances (Deficit) at Beginning of Year	73,347	73,347	73,347	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 68,347</b>	<b>\$ 53,047</b>	<b>\$ 90,445</b>	<b>\$ 37,398</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, 2017

	Jail Bond Retirement 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	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**

	691 Landfill Loan Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	1,047	1,047	1,047	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 1,047</u>	<u>\$ 1,047</u>	<u>\$ 1,047</u>	<u>\$ -</u>

**Beacon Bond Retirement Fund**

	Beacon Bond Retirement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	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	2,636	2,636	2,636	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 2,636</u>	<u>\$ 2,636</u>	<u>\$ 2,639</u>	<u>\$ 3</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, 2017

	Building Renovations Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	47,000	47,000	47,000	-
Interest & Fiscal Charges	21,532	21,395	21,395	-
Total Debt Service	68,532	68,395	68,395	-
<b>Total Expenditures</b>	68,532	68,395	68,395	-
Excess of Revenues Over (Under) Expenditures	(68,532)	(68,395)	(68,395)	-
<b>Other Financing Sources (Uses):</b>				
Transfers - In	68,532	68,532	68,395	(137)
<b>Total Other Financing Sources (Uses)</b>	68,532	68,532	68,395	(137)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	137	-	(137)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ -</u>	<u>\$ 137</u>	<u>\$ -</u>	<u>\$ (137)</u>

**EMA Truck Bond Retirement Fund**

	EMA Truck Bond Retirement 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	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>



**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, 2017

<b>Equipment 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	4,200	4,197	4,197	-
Interest & Fiscal Charges	159	162	162	-
Total Debt Service	4,359	4,359	4,359	-
<b>Total Expenditures</b>	4,359	4,359	4,359	-
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>	4,359	4,359	4,359	-
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>

**Engineer Equipment Bond Retirement Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Revenue</b>	\$ -		
<b>Expenditures:</b>				
<i>Debt Service:</i>				
Principal Retirement	33,724	33,724	33,724	-
Interest & Fiscal Charges	6,823	6,823	6,823	-
Total Debt Service	40,547	40,547	40,547	-
<b>Total Expenditures</b>	40,547	40,547	40,547	-
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>	40,547	40,547	40,547	-
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, 2017

<b>Plains Water Assessment 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	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>

**Plains Sewer Assessment Bond Retirement Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
	<b>Revenues:</b>			
Interest	\$ -	\$ -	\$ 1	\$ 1
<b>Total Revenue</b>	-	-	1	1
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	1	1
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>\$ 401</u>	<u>\$ 1</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, 2017

	County Home Improvement 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	809	809	809	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 809	\$ 809	\$ 809	\$ -

	Dog Shelter Construction 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	492	492	492	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 492	\$ 492	\$ 492	\$ -

	Capital Projects Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ 167,674	\$ 156,439	\$ (11,235)
<b>Total Revenue</b>	-	167,674	156,439	(11,235)
<b>Expenditures:</b>				
Capital Outlay	-	167,674	158,541	9,133
<b>Total Expenditures</b>	-	167,674	158,541	9,133
Excess of Revenues Over (Under) Expenditures	-	-	(2,102)	(2,102)
Fund Balances (Deficit) at Beginning of Year	26,805	26,805	26,805	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 26,805	\$ 26,805	\$ 24,703	\$ (2,102)

**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, 2017

	County Capital Improvement Projects Fund			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	-	2,782,981	2,662,889	120,092
<b>Total Expenditures</b>	-	2,782,981	2,662,889	120,092
Excess of Revenues Over (Under) Expenditures	-	(2,782,981)	(2,662,889)	120,092
<b>Other Financing Sources (Uses):</b>				
Proceeds of Loans	-	4,000,000	2,782,981	(1,217,019)
<b>Total Other Financing Sources (Uses)</b>	-	4,000,000	2,782,981	(1,217,019)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	1,217,019	120,092	(1,096,927)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ 1,217,019	\$ 120,092	\$ (1,096,927)

	Beacon Capital Improvement Fund			Variance with Final Budget Positive (Negative)
	Budgeted		Actual	
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	350,000	650,000	644,544	5,456
<b>Total Expenditures</b>	350,000	650,000	644,544	5,456
Excess of Revenues Over (Under) Expenditures	(350,000)	(650,000)	(644,544)	5,456
<b>Other Financing Sources (Uses):</b>				
Transfers - In	-	-	750,000	750,000
<b>Total Other Financing Sources (Uses)</b>	-	-	750,000	750,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(350,000)	(650,000)	105,456	755,456
Fund Balances (Deficit) at Beginning of Year	1,096,341	1,096,341	1,096,341	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 746,341	\$ 446,341	\$ 1,201,797	\$ 755,456

**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, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Childrens Services Capital Projects Fund</b>				
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
Capital Outlay	2,108,000	-	-	-
<b>Total Expenditures</b>	<b>2,108,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	(2,108,000)	-	-	-
<b>Other Financing Sources (Uses):</b>				
Transfers - Out	-	(2,108,580)	(2,108,580)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,108,580)</b>	<b>(2,108,580)</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,108,000)	(2,108,580)	(2,108,580)	-
Fund Balances (Deficit) at Beginning of Year	2,108,580	2,108,580	2,108,580	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 580	\$ -	\$ -	\$ -

**Issue I Projects Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 89,500	\$ 89,500	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>89,500</b>	<b>89,500</b>	<b>-</b>
<b>Expenditures:</b>				
Capital Outlay	-	89,500	89,500	-
<b>Total Expenditures</b>	<b>-</b>	<b>89,500</b>	<b>89,500</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ -	\$ -	\$ -	\$ -

**ATHENS COUNTY, OHIO**  
**Schedule of Revenues, Expenditures And Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>CR24A Bikeway ODNR Fund</b>				
<b>Revenues:</b>				
Intergovernmental	\$ 100,000	\$ 200,000	\$ 142,491	\$ (57,509)
Other	35,000	28,750	-	(28,750)
<b>Total Revenue</b>	<b>135,000</b>	<b>228,750</b>	<b>142,491</b>	<b>(86,259)</b>
<b>Expenditures:</b>				
Capital Outlay	135,000	72,047	72,047	-
Other	-	642	642	-
<b>Total Expenditures</b>	<b>135,000</b>	<b>72,689</b>	<b>72,689</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	-	156,061	69,802	(86,259)
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	42,313	42,313	-
Transfers - In	-	16,250	16,250	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>58,563</b>	<b>58,563</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	214,624	128,365	(86,259)
Fund Balances (Deficit) at Beginning of Year	14,799	14,799	14,799	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 14,799	\$ 229,423	\$ 143,164	\$ (86,259)

**CR24A Bikeway ODOT Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,246,186	\$ 1,246,186	\$ -	\$ (1,246,186)
Other	44,332	225,332	-	(225,332)
<b>Total Revenue</b>	<b>1,290,518</b>	<b>1,471,518</b>	<b>-</b>	<b>(1,471,518)</b>
<b>Expenditures:</b>				
Capital Outlay	1,286,632	54,303	54,303	-
<b>Total Expenditures</b>	<b>1,286,632</b>	<b>54,303</b>	<b>54,303</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	3,886	1,417,215	(54,303)	(1,471,518)
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	53,661	54,303	642
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>53,661</b>	<b>54,303</b>	<b>642</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,886	1,470,876	-	(1,470,876)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 3,886	\$ 1,470,876	\$ -	\$ (1,470,876)

**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, 2017

	<b>Chauncey Bikeway Spur 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	2,313	2,313	2,313	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 2,313</u>	<u>\$ 2,313</u>	<u>\$ 2,313</u>	<u>\$ -</u>

**ABRT Frost Rd. ODNR Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 200,000	\$ -	\$ (200,000)
<b>Total Revenue</b>	-	200,000	-	(200,000)
<b>Expenditures:</b>				
Capital Outlay	-	16,307	13,055	3,252
<b>Total Expenditures</b>	-	16,307	13,055	3,252
Excess of Revenues Over (Under) Expenditures	-	183,693	(13,055)	(196,748)
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	200,000	-	(200,000)
Transfers - In	-	16,307	16,307	-
<b>Total Other Financing Sources (Uses)</b>	-	216,307	16,307	(200,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	400,000	3,252	(396,748)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 3,252</u>	<u>\$ (396,748)</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, 2017

	<b>Safety Capital Grant Fund</b>			
	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 128,735	\$ 128,735	\$ 77,000	\$ (51,735)
<b>Total Revenue</b>	128,735	128,735	77,000	(51,735)
<b>Expenditures:</b>				
Capital Outlay	-	77,000	77,000	-
<b>Total Expenditures</b>	-	77,000	77,000	-
Excess of Revenues Over (Under) Expenditures	128,735	51,735	-	(51,735)
<b>Other Financing Sources (Uses):</b>				
Advances - In	-	77,000	77,000	-
Advances - Out	-	(77,000)	-	(77,000)
<b>Total Other Financing Sources (Uses)</b>	-	-	77,000	(77,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	128,735	51,735	77,000	(128,735)
Fund Balances (Deficit) at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 128,735</u>	<u>\$ 51,735</u>	<u>\$ 77,000</u>	<u>\$ (128,735)</u>

**ATHENS COUNTY, OHIO**

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***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, 2017

	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	\$ 123,161	\$ 66,846	\$ 62	\$ 180	\$ 190,249
Cash and Cash Equivalents in Segregated Accounts	50,160	12,461	-	-	62,621
<i>Receivables:</i>					
Accounts	73,806	20,912	-	-	94,718
Materials and Supplies Inventory	10,291	4,266	-	-	14,557
Prepaid Items	5,313	-	-	-	5,313
<b>Total Current Assets</b>	<b>262,731</b>	<b>104,485</b>	<b>62</b>	<b>180</b>	<b>367,458</b>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241	-	-	-	22,241
Depreciable Capital Assets, Net	368,601	37,742	-	-	406,343
<b>Total Noncurrent Assets</b>	<b>390,842</b>	<b>37,742</b>	<b>-</b>	<b>-</b>	<b>428,584</b>
<b>Total Assets</b>	<b>653,573</b>	<b>142,227</b>	<b>62</b>	<b>180</b>	<b>796,042</b>
<b>Deferred Outflows of Resources</b>					
	59,523	-	-	-	59,523
<b>Liabilities:</b>					
<i>Current Liabilities:</i>					
Accounts Payable	7,871	9,303	-	-	17,174
Contracts Payable	-	1,220	-	-	1,220
Accrued Wages and Benefits	1,772	-	-	-	1,772
Compensated Absences Payable	2,333	-	-	-	2,333
Interfund Payable	350	340	-	-	690
Intergovernmental Payable	29,295	-	-	-	29,295
Accrued Interest Payable	189	-	-	-	189
OWDA Loans Payable	-	1,334	-	-	1,334
FmHA Loans Payable	3,600	-	-	-	3,600
<b>Total Current Liabilities</b>	<b>45,410</b>	<b>12,197</b>	<b>-</b>	<b>-</b>	<b>57,607</b>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	134,410	-	-	-	134,410
Compensated Absences Payable	7,680	-	-	-	7,680
OWDA Loans Payable	-	43,273	-	-	43,273
FmHA Loans Payable	7,800	-	-	-	7,800
<b>Total Long-Term Liabilities</b>	<b>149,890</b>	<b>43,273</b>	<b>-</b>	<b>-</b>	<b>193,163</b>
<b>Total Liabilities</b>	<b>195,300</b>	<b>55,470</b>	<b>-</b>	<b>-</b>	<b>250,770</b>
<b>Deferred Inflows of Resources</b>					
	666	-	-	-	666
<b>Net Position:</b>					
Net Investment in Capital Assets Unrestricted	379,442	(6,865)	-	-	372,577
	137,688	93,622	62	180	231,552
<b>Total Net Position</b>	<b>\$ 517,130</b>	<b>\$ 86,757</b>	<b>\$ 62</b>	<b>\$ 180</b>	<b>\$ 604,129</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2017

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Operating Revenues:</b>					
Charges for Services	\$ 652,227	\$ 158,305	\$ -	\$ -	\$ 810,532
Special Assessments	-	300	-	-	300
Tap-In Fees	79,500	2,300	-	-	81,800
Other Revenues	17,383	1,246	-	-	18,629
<b>Total Operating Revenues</b>	<b>749,110</b>	<b>162,151</b>	<b>-</b>	<b>-</b>	<b>911,261</b>
<b>Operating Expenses:</b>					
Personal Services	99,291	-	-	-	99,291
Fringe Benefits	30,247	8,628	-	-	38,875
Contractual Services	506,407	105,940	-	-	612,347
Materials and Supplies	93,120	3,629	-	-	96,749
Other Expenses	15,862	4,871	-	1,670	22,403
Depreciation	35,504	5,246	-	-	40,750
<b>Total Operating Expenses</b>	<b>780,431</b>	<b>128,314</b>	<b>-</b>	<b>1,670</b>	<b>910,415</b>
<b>Operating Income (Loss)</b>	<b>(31,321)</b>	<b>33,837</b>	<b>-</b>	<b>(1,670)</b>	<b>846</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	6	-	-	-	6
Interest and Fiscal Charges	(684)	(932)	-	-	(1,616)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(678)</b>	<b>(932)</b>	<b>-</b>	<b>-</b>	<b>(1,610)</b>
<b>Change in Net Position</b>	<b>(31,999)</b>	<b>32,905</b>	<b>-</b>	<b>(1,670)</b>	<b>(764)</b>
<b>Net Position at Beginning of Year, as Restated</b>	<b>549,129</b>	<b>53,852</b>	<b>62</b>	<b>1,850</b>	<b>604,893</b>
<b>Net Position at End of Year</b>	<b>\$ 517,130</b>	<b>\$ 86,757</b>	<b>\$ 62</b>	<b>\$ 180</b>	<b>\$ 604,129</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
For The Year Ended December 31, 2017

	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	\$725,112	\$158,801	\$0	\$0	\$ 883,913
Cash Received from Other Revenues	17,307	1,476	-	-	18,783
Cash Payments for Employees	(142,745)	(21,045)	-	-	(163,790)
Cash Payments for Contractual Services	(505,972)	(101,682)	-	-	(607,654)
Cash Payments for Supplies & Materials	(74,343)	(3,755)	-	(8,643)	(86,741)
Cash Payments for Other Expenses	(13,749)	(4,333)	-	(1,670)	(19,752)
<i>Net Cash from Operating Activities</i>	5,610	29,462	-	(10,313)	24,759
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Paid on Bonds, Loans & Notes	(740)	(932)	-	-	(1,672)
Principal Retirement of Bonds, Loans & Notes	(3,400)	(2,627)	-	-	(6,027)
<i>Net Cash from Capital and Related Financing Activities</i>	(4,140)	(3,559)	-	-	(7,699)
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	7	-	-	-	7
<i>Net Cash from Investing Activities</i>	7	-	-	-	7
Net Increase (Decrease) in Cash and Cash Equivalents	1,477	25,903	-	(10,313)	17,067
Cash and Cash Equivalents at Beginning of Year	171,844	53,404	62	10,493	235,803
Cash and Cash Equivalents at End of Year	<u>\$ 173,321</u>	<u>\$ 79,307</u>	<u>\$ 62</u>	<u>\$ 180</u>	<u>\$ 252,870</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	(\$31,321)	\$33,837	\$0	(\$1,670)	\$ 846
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Depreciation	35,504	5,246	-	-	40,750
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(6,692)	(1,875)	-	-	(8,567)
(Increase) Decrease in Deferred Outflows	(15,271)	8,042	-	-	(7,229)
(Increase) Decrease in Material & Supply Inventory	18,646	446	-	-	19,092
(Increase) Decrease in Prepaid Items	(374)	-	-	-	(374)
Increase (Decrease) in Accounts Payable	7,210	8,330	-	(8,643)	6,897
Increase (Decrease) in Contracts Payable	(1,496)	1,220	-	-	(276)
Increase (Decrease) in Accrued Wages & Benefits	195	-	-	-	195
Increase (Decrease) in Compensated Absences	(21,006)	-	-	-	(21,006)
Increase (Decrease) in Interfund Payable	350	340	-	-	690
Increase (Decrease) in Intergovernmental Payable	(3,048)	(5,665)	-	-	(8,713)
Increase (Decrease) in Net Pension Liability	23,951	(20,073)	-	-	3,878
Increase (Decrease) in Deferred Inflows	(1,038)	(386)	-	-	(1,424)
<i>Net Cash from Operating Activities</i>	<u>\$ 5,610</u>	<u>\$ 29,462</u>	<u>\$ -</u>	<u>\$ (10,313)</u>	<u>\$ 24,759</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, 2017

**Plains Sewer Revenue Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$ 30,000	\$ 30,000	\$ 110,608	\$ 80,608
Charges for Services	397,100	453,018	474,204	21,186
Other	-	-	3,712	3,712
<b>Total Revenue</b>	<b>427,100</b>	<b>483,018</b>	<b>588,524</b>	<b>105,506</b>
<b>Expenses:</b>				
Salary and Wages	62,000	62,150	58,572	3,578
Fringe Benefits	32,445	32,445	30,395	2,050
Contractual Services	344,757	841,608	783,878	57,730
Supplies and Materials	26,000	26,000	10,578	15,422
Other	18,000	18,000	13,080	4,920
<b>Debt Service:</b>				
Principal Retirement	154,590	184,731	178,503	6,228
Interest and Fiscal Charges	20,730	20,730	19,321	1,409
<b>Total Expenses</b>	<b>658,522</b>	<b>1,185,664</b>	<b>1,094,327</b>	<b>91,337</b>
Excess of Revenues Over (Under) Expenses	(231,422)	(702,646)	(505,803)	196,843
<b>Other Financing Sources (Uses)</b>				
Proceeds of Loans	175,000	675,000	570,407	(104,593)
Transfers In	-	-	-	-
<b>Total Other Fin. Sources (Uses)</b>	<b>175,000</b>	<b>675,000</b>	<b>570,407</b>	<b>(104,593)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(56,422)	(27,646)	64,604	92,250
Fund Equity (Deficit) at Beginning of Year	243,083	243,083	243,083	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$ 186,661</b>	<b>\$ 215,437</b>	<b>\$ 307,687</b>	<b>\$ 92,250</b>

**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, 2017

**Buchtel Sewer Revenue Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 182,000	\$ 182,000	\$ 189,037	\$ 7,037
Other	-	-	412	412
<b>Total Revenue</b>	<b>182,000</b>	<b>182,000</b>	<b>189,449</b>	<b>7,449</b>
<b>Expenses:</b>				
Salary and Wages	60,000	60,000	56,708	3,292
Fringe Benefits	9,776	9,776	9,166	610
Contractual Services	89,000	89,000	79,813	9,187
Supplies and Materials	5,000	5,000	2,338	2,662
Other	7,000	7,000	239	6,761
<b>Debt Service:</b>				
Principal Retirement	12,900	12,900	12,900	-
Interest and Fiscal Charges	27,644	27,644	27,644	-
<b>Total Expenses</b>	<b>211,320</b>	<b>211,320</b>	<b>188,808</b>	<b>22,512</b>
Excess of Revenues Over (Under) Expenses	(29,320)	(29,320)	641	29,961
Fund Equity (Deficit) at Beginning of Year as Restated	68,118	68,118	68,118	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$ 38,798</b>	<b>\$ 38,798</b>	<b>\$ 68,759</b>	<b>\$ 29,961</b>

**Plains Water Revenue Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 615,800	\$ 688,284	\$ 727,197	\$ 38,913
Interest	-	-	7	7
Other	-	-	17,307	17,307
<b>Total Revenue</b>	<b>615,800</b>	<b>688,284</b>	<b>744,511</b>	<b>56,227</b>
<b>Expenses:</b>				
Salary and Wages	91,000	125,000	120,102	4,898
Fringe Benefits	22,921	23,421	22,643	778
Contractual Services	499,500	537,484	510,972	26,512
Supplies and Materials	32,000	84,000	74,343	9,657
Other	16,500	16,500	13,749	2,751
<b>Debt Service:</b>				
Principal Retirement	3,400	3,400	3,400	-
Interest and Fiscal Charges	740	740	740	-
<b>Total Expenses</b>	<b>666,061</b>	<b>790,545</b>	<b>745,949</b>	<b>44,596</b>
Excess of Revenues Over (Under) Expenses	(50,261)	(102,261)	(1,438)	100,823
Fund Equity (Deficit) at Beginning of Year	119,599	119,599	119,599	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$ 69,338</b>	<b>\$ 17,338</b>	<b>\$ 118,161</b>	<b>\$ 100,823</b>



**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, 2017

**Buchtel Water Revenue Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$ -	\$ -	\$ 300	\$ 300
Charges for Services	129,350	129,350	156,861	27,511
Other	-	-	1,176	1,176
<b>Total Revenue</b>	<b>129,350</b>	<b>129,350</b>	<b>158,337</b>	<b>28,987</b>
<b>Expenses:</b>				
Salary and Wages	-	-	-	-
Fringe Benefits	21,075	21,075	21,045	30
Contractual Services	85,000	107,264	101,682	5,582
Supplies and Materials	8,000	7,736	3,808	3,928
Other	12,000	12,000	5,304	6,696
<b>Debt Service:</b>				
Principal	2,628	2,627	2,627	-
Interest and Fiscal Charges	932	932	932	-
<b>Total Expenses</b>	<b>129,635</b>	<b>151,634</b>	<b>135,398</b>	<b>16,236</b>
Excess of Revenues Over (Under) Expenses	(285)	(22,284)	22,939	45,223
Fund Equity (Deficit) at Beginning of Year	42,883	42,883	42,883	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	<u>\$ 42,598</u>	<u>\$ 20,599</u>	<u>\$ 65,822</u>	<u>\$ 45,223</u>

**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	<u>\$ 62</u>	<u>\$ 62</u>	<u>\$ 62</u>	<u>\$ -</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, 2017

**Sheriff Academy Training Fund**

	Budgeted		Actual	Variance with Final Budget Positive
	Original	Final		
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenses:</b>				
Supplies and Materials	-	8,643	8,643	-
Other	-	1,670	1,670	-
<b>Expenses</b>	<b>-</b>	<b>10,313</b>	<b>10,313</b>	<b>-</b>
Excess of Revenues Over (Under) Expenses	-	(10,313)	(10,313)	-
Fund Equity (Deficit) at Beginning of Year	10,493	10,493	10,493	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	<u>\$ 10,493</u>	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ -</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Fund Net Position**  
**Nonmajor Internal Service Funds**  
December 31, 2017

	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	\$ 96,811	\$ 245,764	\$ 39,228	\$ 48,873	\$ 430,676
Prepaid Items	319,820	-	-	-	319,820
<b>Total Current Assets</b>	<b>416,631</b>	<b>245,764</b>	<b>39,228</b>	<b>48,873</b>	<b>750,496</b>
<b>Total Assets</b>	<b>416,631</b>	<b>245,764</b>	<b>39,228</b>	<b>48,873</b>	<b>750,496</b>
<b>Liabilities:</b>					
<i>Current Liabilities:</i>					
Contracts Payable	9,381	-	-	-	9,381
<b>Total Current Liabilities</b>	<b>9,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,381</b>
<b>Total Liabilities</b>	<b>9,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,381</b>
<b>Net Position:</b>					
Unrestricted	407,250	245,764	39,228	48,873	741,115
<b>Total Net Position</b>	<b>\$ 407,250</b>	<b>\$ 245,764</b>	<b>\$ 39,228</b>	<b>\$ 48,873</b>	<b>\$ 741,115</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Revenues, Expenses & Changes in Fund Net Position**  
**Nonmajor Internal Service Funds**  
For the Year Ended December 31, 2017

	Workers' Compensation	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
<b>Operating Revenues:</b>					
Other Revenues	\$ 329,056	\$ 13,253	\$ 236,478	\$ 100,000	\$ 678,787
<b>Total Operating Revenues</b>	<b>329,056</b>	<b>13,253</b>	<b>236,478</b>	<b>100,000</b>	<b>678,787</b>
<b>Operating Expenses:</b>					
Personal Services	-	4,000	-	-	4,000
Fringe Benefits	412,042	58	241,043	114,730	767,873
Other Expenses	-	8,267	-	-	8,267
<b>Total Operating Expenses</b>	<b>412,042</b>	<b>12,325</b>	<b>241,043</b>	<b>114,730</b>	<b>780,140</b>
<b>Operating Income (Loss)</b>	<b>(82,986)</b>	<b>928</b>	<b>(4,565)</b>	<b>(14,730)</b>	<b>(101,353)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	-	2,240	-	-	2,240
<b>Total Non-Operating Revenues (Expenses)</b>	<b>-</b>	<b>2,240</b>	<b>-</b>	<b>-</b>	<b>2,240</b>
<b>Change in Net Position</b>	<b>(82,986)</b>	<b>3,168</b>	<b>(4,565)</b>	<b>(14,730)</b>	<b>(99,113)</b>
Net Position at Beginning of Year	490,236	242,596	43,793	63,603	840,228
<b>Net Position at End of Year</b>	<b>\$ 407,250</b>	<b>\$ 245,764</b>	<b>\$ 39,228</b>	<b>\$ 48,873</b>	<b>\$ 741,115</b>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
**Nonmajor Internal Service Funds**  
For The Year Ended December 31, 2017

	Workers' Compensation	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Totals
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Other Revenues	\$ 329,056	\$ 13,253	\$ 236,478	\$ 100,000	\$ 678,787
Cash Payments for Employees	(453,108)	(4,058)	(241,043)	(114,730)	(812,939)
Cash Payments for Other Expenses	-	(8,267)	-	-	(8,267)
<i>Net Cash from Operating Activities</i>	(124,052)	928	(4,565)	(14,730)	(142,419)
<b>Cash Flows from Investing Activities:</b>					
Interest Received on Investments	-	2,240	-	-	2,240
<i>Net Cash from Investing Activities</i>	-	2,240	-	-	2,240
Net Increase (Decrease) in Cash and Cash Equivalents	(124,052)	3,168	(4,565)	(14,730)	(140,179)
Cash and Cash Equivalents at Beginning of Year	220,863	242,596	43,793	63,603	570,855
Cash and Cash Equivalents at End of Year	<u>\$ 96,811</u>	<u>\$ 245,764</u>	<u>\$ 39,228</u>	<u>\$ 48,873</u>	<u>\$ 430,676</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>					
Operating Income (Loss)	\$ (82,986)	\$ 928	\$ (4,565)	\$ (14,730)	\$ (101,353)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>					
Changes in Assets & Liabilities:					
(Increase) Decrease in Prepaid Items	(49,151)	-	-	-	(49,151)
Increase (Decrease) in Contracts Payable	8,085	-	-	-	8,085
<i>Net Cash from Operating Activities</i>	<u>\$ (124,052)</u>	<u>\$ 928</u>	<u>\$ (4,565)</u>	<u>\$ (14,730)</u>	<u>\$ (142,419)</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, 2017

**Workers' Compensation Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 120,000	\$ 232,245	\$ 329,056	\$ 96,811
<b>Total Revenue</b>	120,000	232,245	329,056	96,811
<b>Expenses:</b>				
Fringe Benefits	120,000	453,108	453,108	-
<b>Total Expenses</b>	120,000	453,108	453,108	-
Excess of Revenues Over (Under) Expenses	-	(220,863)	(124,052)	96,811
Fund Equity (Deficit) at Beginning of Year	220,863	220,863	220,863	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 220,863	\$ -	\$ 96,811	\$ 96,811

**Employee Benefits Trust Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 15,000	\$ 15,000	\$ 13,253	\$ (1,747)
Interest	-	-	2,123	2,123
<b>Total Revenue</b>	15,000	15,000	15,376	376
<b>Expenses:</b>				
Salary and Wages	4,000	4,000	4,000	-
Fringe Benefits	58	58	58	-
Other	10,000	10,000	8,268	1,732
<b>Total Expense</b>	14,058	14,058	12,326	1,732
Excess of Revenues Over (Under) Expenses	942	942	3,050	2,108
Fund Equity (Deficit) at Beginning of Year	242,439	242,439	242,439	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 243,381	\$ 243,381	\$ 245,489	\$ 2,108

**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, 2017

**Dental Self Insurance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 290,000	\$ 290,000	\$ 236,478	\$ (53,522)
<b>Total Revenue</b>	290,000	290,000	236,478	(53,522)
<b>Expenses:</b>				
Fringe Benefits	176,400	256,400	241,043	15,357
<b>Total Expenses</b>	176,400	256,400	241,043	15,357
Excess of Revenues Over (Under) Expenses	113,600	33,600	(4,565)	(38,165)
Fund Equity (Deficit) at Beginning of Year	43,793	43,793	43,793	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 157,393	\$ 77,393	\$ 39,228	\$ (38,165)

**JFS Self Insurance Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 120,000	\$ 120,000	\$ 100,000	\$ (20,000)
<b>Total Revenue</b>	120,000	120,000	100,000	(20,000)
<b>Expenses:</b>				
Fringe Benefits	120,000	120,000	114,731	5,269
<b>Total Expenses</b>	120,000	120,000	114,731	5,269
Excess of Revenues Over (Under) Expenses	-	-	(14,731)	(14,731)
Fund Equity (Deficit) at Beginning of Year	63,603	63,603	63,603	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Equity (Deficit) at End of Year	\$ 63,603	\$ 63,603	\$ 48,872	\$ (14,731)

## ATHENS COUNTY, OHIO

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

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

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

##### **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

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### 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, 2017

	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	\$ 15,154	\$ 1,298	\$ 2,829	\$ 84	\$ 19,375
Cash In Segregated Accounts	-	-	-	-	113	113
<i>Total Assets</i>	<u>10</u>	<u>15,154</u>	<u>1,298</u>	<u>2,829</u>	<u>197</u>	<u>19,488</u>
<b><u>Liabilities:</u></b>						
Accounts Payable	-	1,205	-	-	-	1,205
<i>Total Liabilities</i>	<u>-</u>	<u>1,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,205</u>
<b><u>Net Position:</u></b>						
Held in Trust for Other Individuals and Organizations	10	13,949	1,298	2,829	197	18,283
<i>Total Net Position</i>	<u>\$ 10</u>	<u>\$ 13,949</u>	<u>\$ 1,298</u>	<u>\$ 2,829</u>	<u>\$ 197</u>	<u>\$ 18,283</u>

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Private Purpose Trust Funds**  
For the Year Ended December 31, 2017

	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	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ 5
Other	-	20,802	500	-	500	21,802
<i>Total Additions</i>	<u>-</u>	<u>20,802</u>	<u>500</u>	<u>5</u>	<u>500</u>	<u>21,807</u>
<b><u>Deductions</u></b>						
	<u>-</u>	<u>10,694</u>	<u>-</u>	<u>4,000</u>	<u>400</u>	<u>15,094</u>
Change in Net Position	-	10,108	500	(3,995)	100	6,713
Net Position at Beginning of Year	10	3,841	798	6,824	97	11,570
Net Position at End of Year	<u>\$ 10</u>	<u>\$ 13,949</u>	<u>\$ 1,298</u>	<u>\$ 2,829</u>	<u>\$ 197</u>	<u>\$ 18,283</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, 2017

**Ruth Dye Trust 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	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**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 13,000	\$ 13,000	\$ 20,802	\$ 7,802
<b>Total Revenue</b>	13,000	13,000	20,802	7,802
<b>Expenditures:</b>				
Current:				
Health				
Other	1,000	10,000	9,489	511
Total Health	1,000	10,000	9,489	511
<b>Total Expenditures</b>	1,000	10,000	9,489	511
Excess of Revenues Over (Under) Expenditures	12,000	3,000	11,313	8,313
Fund Balances (Deficit) at Beginning of Year	3,841	3,841	3,841	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 15,841</u>	<u>\$ 6,841</u>	<u>\$ 15,154</u>	<u>\$ 8,313</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, 2017

**Sheriff's Explorers Trust Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 500	\$ 500
<b>Total Revenue</b>	-	-	500	500
<b>Expenditures</b>	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	500	500
Fund Balances (Deficit) at Beginning of Year	798	798	798	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 798</u>	<u>\$ 798</u>	<u>\$ 1,298</u>	<u>\$ 500</u>

**Children Services Trust Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 6	\$ 6
Other	4,000	4,000	-	(4,000)
<b>Total Revenue</b>	4,000	4,000	6	(3,994)
<b>Expenditures:</b>				
Current:				
Human Services				
Other	4,000	4,000	4,000	-
Total Human Services	4,000	4,000	4,000	-
<b>Total Expenditures</b>	4,000	4,000	4,000	-
Excess of Revenues Over (Under) Expenditures	-	-	(3,994)	(3,994)
Fund Balances (Deficit) at Beginning of Year	6,823	6,823	6,823	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	<u>\$ 6,823</u>	<u>\$ 6,823</u>	<u>\$ 2,829</u>	<u>\$ (3,994)</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, 2017

**Ida Brooks Trust Fund**

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
<i>Total Revenue</i>	1,000	1,000	-	(1,000)
<b>Expenditures:</b>				
<i>Current:</i>				
Human Services				
Other	1,000	84	-	84
Total Human Services	1,000	84	-	84
<i>Total Expenditures</i>	1,000	84	-	84
Excess of Revenues Over (Under) Expenditures	-	916	-	(916)
Fund Balances (Deficit) at Beginning of Year	84	84	84	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balances (Deficit) at End of Year	\$ 84	\$ 1,000	\$ 84	\$ (916)

**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, 2017

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# ATHENS COUNTY, OHIO

## Combining Statement of Changes In Assets & Liabilities

### All Agency Funds

For the Year Ended December 31, 2017

	Balance As Restated 01/01/17	Additions	Reductions	Balance 12/31/17
<b><u>Health District</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,789,702	\$ 2,752,932	\$ 2,596,245	\$ 1,946,389
Intergovernmental Receivable	50,158	50,158	50,158	50,158
<i>Total Assets</i>	<u>\$ 1,839,860</u>	<u>\$ 2,803,090</u>	<u>\$ 2,646,403</u>	<u>\$ 1,996,547</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 1,839,860	\$ 2,803,090	\$ 2,646,403	\$ 1,996,547
<i>Total Liabilities</i>	<u>\$ 1,839,860</u>	<u>\$ 2,803,090</u>	<u>\$ 2,646,403</u>	<u>\$ 1,996,547</u>
<b><u>ADA Mental Health</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,646,959	\$ 7,034,886	\$ 6,610,785	\$ 4,071,060
Intergovernmental Receivable	196,824	196,824	196,824	196,824
<i>Total Assets</i>	<u>\$ 3,843,783</u>	<u>\$ 7,231,710</u>	<u>\$ 6,807,609</u>	<u>\$ 4,267,884</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 3,843,783	\$ 7,231,710	\$ 6,807,609	\$ 4,267,884
<i>Total Liabilities</i>	<u>\$ 3,843,783</u>	<u>\$ 7,231,710</u>	<u>\$ 6,807,609</u>	<u>\$ 4,267,884</u>
<b><u>Soil Conservation</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 145,877	\$ 275,485	\$ 282,535	\$ 138,827
<i>Total Assets</i>	<u>\$ 145,877</u>	<u>\$ 275,485</u>	<u>\$ 282,535</u>	<u>\$ 138,827</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 145,877	\$ 275,485	\$ 282,535	\$ 138,827
<i>Total Liabilities</i>	<u>\$ 145,877</u>	<u>\$ 275,485</u>	<u>\$ 282,535</u>	<u>\$ 138,827</u>
<b><u>Athens County Children Services Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 80,805	\$ 469,502	\$ 509,260	\$ 41,047
<i>Total Assets</i>	<u>\$ 80,805</u>	<u>\$ 469,502</u>	<u>\$ 509,260</u>	<u>\$ 41,047</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 80,805	\$ 469,502	\$ 509,260	\$ 41,047
<i>Total Liabilities</i>	<u>\$ 80,805</u>	<u>\$ 469,502</u>	<u>\$ 509,260</u>	<u>\$ 41,047</u>
<b><u>Help Me Grow</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 78,617	\$ 106,154	\$ 116,745	\$ 68,026
<i>Total Assets</i>	<u>\$ 78,617</u>	<u>\$ 106,154</u>	<u>\$ 116,745</u>	<u>\$ 68,026</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 78,617	\$ 106,154	\$ 116,745	\$ 68,026
<i>Total Liabilities</i>	<u>\$ 78,617</u>	<u>\$ 106,154</u>	<u>\$ 116,745</u>	<u>\$ 68,026</u>

Continued

# ATHENS COUNTY, OHIO

## Combining Statement of Changes In Assets & Liabilities

### All Agency Funds

For the Year Ended December 31, 2017

	Balance As Restated 01/01/17	Additions	Reductions	Balance 12/31/17
<b><u>Family and Children First Council</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 321,542	\$ 242,794	\$ 218,040	\$ 346,296
<i>Total Assets</i>	<u>\$ 321,542</u>	<u>\$ 242,794</u>	<u>\$ 218,040</u>	<u>\$ 346,296</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 321,542	\$ 242,794	\$ 218,040	\$ 346,296
<i>Total Liabilities</i>	<u>\$ 321,542</u>	<u>\$ 242,794</u>	<u>\$ 218,040</u>	<u>\$ 346,296</u>
<b><u>Undivided Tax Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,992,304	\$ 67,542,950	\$ 66,426,141	\$ 4,109,113
Property Taxes Receivable	49,727,825	47,581,791	49,727,825	47,581,791
Special Assessments Receivable	1,960,197	2,252,857	1,960,197	2,252,857
Intergovernmental Receivable	2,416,143	2,445,730	2,416,143	2,445,730
<i>Total Assets</i>	<u>\$ 57,096,469</u>	<u>\$ 119,823,328</u>	<u>\$ 120,530,306</u>	<u>\$ 56,389,491</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 57,096,469	\$ 119,823,328	\$ 120,530,306	\$ 56,389,491
<i>Total Liabilities</i>	<u>\$ 57,096,469</u>	<u>\$ 119,823,328</u>	<u>\$ 120,530,306</u>	<u>\$ 56,389,491</u>
<b><u>S.E.O. (Southeast Ohio) Correctional Center</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 386,335	\$ 2,887,121	\$ 2,727,260	\$ 546,196
<i>Total Assets</i>	<u>\$ 386,335</u>	<u>\$ 2,887,121</u>	<u>\$ 2,727,260</u>	<u>\$ 546,196</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 386,335	\$ 2,887,121	\$ 2,727,260	\$ 546,196
<i>Total Liabilities</i>	<u>\$ 386,335</u>	<u>\$ 2,887,121</u>	<u>\$ 2,727,260</u>	<u>\$ 546,196</u>
<b><u>Law Enforcement Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 12,581	\$ 19,842	\$ 7,104	\$ 25,319
Cash and Cash Equivalents in Segregated Accounts	22,107	81,234	48,968	54,373
<i>Total Assets</i>	<u>\$ 34,688</u>	<u>\$ 101,076</u>	<u>\$ 56,072</u>	<u>\$ 79,692</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 34,688	\$ 101,076	\$ 56,072	\$ 79,692
<i>Total Liabilities</i>	<u>\$ 34,688</u>	<u>\$ 101,076</u>	<u>\$ 56,072</u>	<u>\$ 79,692</u>
<b><u>Athens-Hocking Solid Waste District Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 879,741	\$ 471,702	\$ 463,729	\$ 887,714
<i>Total Assets</i>	<u>\$ 879,741</u>	<u>\$ 471,702</u>	<u>\$ 463,729</u>	<u>\$ 887,714</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 879,741	\$ 471,702	\$ 463,729	\$ 887,714
<i>Total Liabilities</i>	<u>\$ 879,741</u>	<u>\$ 471,702</u>	<u>\$ 463,729</u>	<u>\$ 887,714</u>

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
For the Year Ended December 31, 2017

	Balance As Restated 01/01/17	Additions	Reductions	Balance 12/31/17
<b><u>Insurance Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,680	\$ 42,880	\$ 29,295	\$ 16,265
<i>Total Assets</i>	<u>\$ 2,680</u>	<u>\$ 42,880</u>	<u>\$ 29,295</u>	<u>\$ 16,265</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 2,680	\$ 42,880	\$ 29,295	\$ 16,265
<i>Total Liabilities</i>	<u>\$ 2,680</u>	<u>\$ 42,880</u>	<u>\$ 29,295</u>	<u>\$ 16,265</u>
<b><u>Payroll Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 25,746,411	\$ 25,745,439	\$ 972
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 25,746,411</u>	<u>\$ 25,745,439</u>	<u>\$ 972</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ -	\$ 25,746,411	\$ 25,745,439	\$ 972
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 25,746,411</u>	<u>\$ 25,745,439</u>	<u>\$ 972</u>
<b><u>County Court Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 219,657	\$ 8,865,271	\$ 8,719,212	\$ 365,716
<i>Total Assets</i>	<u>\$ 219,657</u>	<u>\$ 8,865,271</u>	<u>\$ 8,719,212</u>	<u>\$ 365,716</u>
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 916,664	\$ 916,664	\$ -
Intergovernmental Payable	-	7,185,690	7,185,690	-
Deposits Held and Due to Others	-	11,535	9,290	2,245
Undistributed Monies	219,657	751,382	607,568	363,471
<i>Total Liabilities</i>	<u>\$ 219,657</u>	<u>\$ 8,865,271</u>	<u>\$ 8,719,212</u>	<u>\$ 365,716</u>
<b><u>County Sheriff Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 682	\$ -	\$ -	\$ 682
Cash and Cash Equivalents in Segregated Accounts	68,862	795,471	733,189	131,144
<i>Total Assets</i>	<u>\$ 69,544</u>	<u>\$ 795,471</u>	<u>\$ 733,189</u>	<u>\$ 131,826</u>
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 43,508	\$ 43,508	\$ -
Deposits Held and Due to Others	69,544	751,963	689,681	131,826
<i>Total Liabilities</i>	<u>\$ 69,544</u>	<u>\$ 795,471</u>	<u>\$ 733,189</u>	<u>\$ 131,826</u>

Continued

# ATHENS COUNTY, OHIO

## Combining Statement of Changes In Assets & Liabilities

### All Agency Funds

For the Year Ended December 31, 2017

	Balance As Restated 01/01/17	Additions	Reductions	Balance 12/31/17
<b><u>State Fees Agency</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 47,524	\$ 195,298	\$ 198,221	\$ 44,601
Cash and Cash Equivalents in Segregated Accounts	62	98	62	98
<i>Total Assets</i>	\$ 47,586	\$ 195,396	\$ 198,283	\$ 44,699
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 47,586	\$ 195,396	\$ 198,283	\$ 44,699
<i>Total Liabilities</i>	\$ 47,586	\$ 195,396	\$ 198,283	\$ 44,699
 <b><u>Regional Planning Commission</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 9,949	\$ 119,019	\$ 89,760	\$ 39,208
<i>Total Assets</i>	\$ 9,949	\$ 119,019	\$ 89,760	\$ 39,208
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 9,949	\$ 119,019	\$ 89,760	\$ 39,208
<i>Total Liabilities</i>	\$ 9,949	\$ 119,019	\$ 89,760	\$ 39,208
 <b><u>Athens County Recycling</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 13,500	\$ 104,424	\$ 108,628	\$ 9,296
<i>Total Assets</i>	\$ 13,500	\$ 104,424	\$ 108,628	\$ 9,296
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 13,500	\$ 104,424	\$ 108,628	\$ 9,296
<i>Total Liabilities</i>	\$ 13,500	\$ 104,424	\$ 108,628	\$ 9,296
 <b><u>Athens County Pass Through Grants</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 79,482	\$ 79,482	\$ -
<i>Total Assets</i>	\$ -	\$ 79,482	\$ 79,482	\$ -
<b>Liabilities:</b>				
Intergovernmental Payable	\$ -	\$ 79,482	\$ 79,482	\$ -
<i>Total Liabilities</i>	\$ -	\$ 79,482	\$ 79,482	\$ -

Continued

**ATHENS COUNTY, OHIO**  
**Combining Statement of Changes In Assets & Liabilities**  
**All Agency Funds**  
For the Year Ended December 31, 2017

	Balance As Restated 01/01/17	Additions	Reductions	Balance 12/31/17
<b><u>Athens County Library</u></b>				
<b>Assets:</b>				
Intergovernmental Receivable	\$ 13,743	\$ 1,078,206	\$ 1,078,206	\$ 13,743
<i>Total Assets</i>	<u>\$ 13,743</u>	<u>\$ 1,078,206</u>	<u>\$ 1,078,206</u>	<u>\$ 13,743</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 13,743	\$ 1,078,206	\$ 1,078,206	\$ 13,743
<i>Total Liabilities</i>	<u>\$ 13,743</u>	<u>\$ 1,078,206</u>	<u>\$ 1,078,206</u>	<u>\$ 13,743</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 10,408,798	\$ 108,090,882	\$ 106,208,669	\$ 12,291,011
Cash and Cash Equivalents in Segregated Accounts	310,688	9,742,074	9,501,431	551,331
Property Taxes Receivable	49,727,825	47,581,791	49,727,825	47,581,791
Special Assessments Receivable	1,960,197	2,252,857	1,960,197	2,252,857
Intergovernmental Receivable	2,676,868	3,770,918	3,741,331	2,706,455
<i>Total Assets</i>	<u>\$ 65,084,376</u>	<u>\$ 171,438,522</u>	<u>\$ 171,139,453</u>	<u>\$ 65,383,445</u>
<b>Liabilities:</b>				
Interfund Payable	\$ -	\$ 960,172	\$ 960,172	\$ -
Intergovernmental Payable	64,792,495	168,920,590	168,843,447	64,869,638
Deposits Held and Due to Others	72,224	806,378	728,266	150,336
Undistributed Monies	219,657	751,382	607,568	363,471
<i>Total Liabilities</i>	<u>\$ 65,084,376</u>	<u>\$ 171,438,522</u>	<u>\$ 171,139,453</u>	<u>\$ 65,383,445</u>

# Statistical Section



Photos: Jim Downard

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## Statistical Section

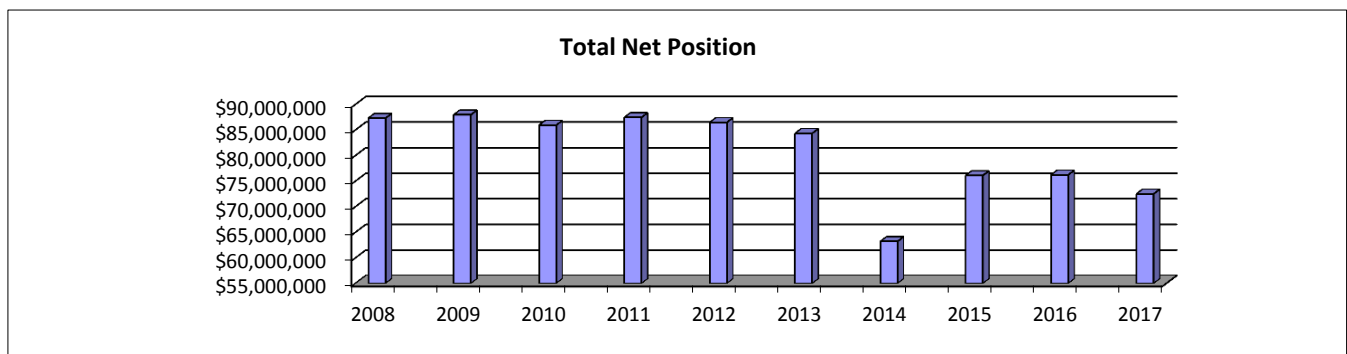
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

<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)*

	2008	2009	2010	2011
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 62,286,165	\$ 61,155,336	\$ 60,017,787	\$ 58,927,403
Restricted for:				
Job and Family Services	638,956	796,720	728,301	754,825
Road and Bridge Services	2,035,449	2,609,225	2,812,526	2,678,368
Children Services	3,860,714	4,672,808	5,142,144	5,659,919
Developmental Disabilities Services	5,554,745	6,113,671	5,287,357	4,872,193
Ambulance Services	1,034,351	923,167	633,101	1,390,658
Capital Projects	439,007	377,431	383,892	1,483,892
General Government:				
Legislative and Executive	650,146	778,790	841,048	1,098,062
Judicial	154,839	295,585	136,868	232,445
Public Safety	1,639,561	1,674,412	1,742,657	1,809,236
Public Works	137,354	148,989	226,519	517,323
Health	828,538	871,600	896,073	979,354
Human Services	771,405	1,015,282	661,828	567,168
Consevation and Recreation	990	990	990	8,738
Economic Development and Assistance	905,489	809,442	668,945	632,456
Unrestricted (Deficit)	476,300	(114,034)	226,785	212,352
<b>Total Governmental Activities Net Position</b>	<b>81,414,009</b>	<b>82,129,414</b>	<b>80,406,821</b>	<b>81,824,392</b>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	4,019,407	3,894,126	3,808,111	3,672,521
Unrestricted (Deficit)	1,842,944	1,919,196	1,968,269	1,936,727
<b>Total Business-Type Activities Net Position</b>	<b>5,862,351</b>	<b>5,813,322</b>	<b>5,776,380</b>	<b>5,609,248</b>
<b>Primary Government</b>				
Net Investment in Capital Assets	66,305,572	65,049,462	63,825,898	62,599,924
Restricted	18,651,544	21,088,112	20,162,249	22,684,637
Unrestricted (Deficit)	2,319,244	1,805,162	1,911,643	2,149,079
<b>Total Primary Government Net Position</b>	<b>\$ 87,276,360</b>	<b>\$ 87,942,736</b>	<b>\$ 85,899,790</b>	<b>\$ 87,433,640</b>



2012	2013	2014	2015	2016	2017
\$ 57,263,128	\$ 55,619,382	\$ 53,505,272	\$ 65,257,011	\$ 64,726,175	\$ 64,206,886
695,224	652,291	1,148,680	1,528,571	1,754,276	2,109,690
3,155,856	2,875,047	2,687,027	2,707,722	3,000,769	2,863,488
4,164,009	3,786,610	2,397,026	1,693,542	1,473,252	3,082,294
5,290,013	4,451,033	4,375,035	4,177,780	5,242,969	5,439,098
1,831,956	1,676,085	1,790,519	2,064,035	2,281,045	2,798,452
1,930,692	2,028,740	3,009,321	3,499,111	3,233,340	1,513,185
866,346	854,022	811,022	862,787	995,340	1,158,704
247,103	225,914	230,180	269,411	252,810	249,386
1,765,184	2,084,375	1,986,114	1,830,347	1,606,056	1,808,711
609,096	626,762	665,768	458,575	152,783	175,921
1,045,127	1,077,607	1,155,073	1,223,925	1,249,536	1,275,754
755,410	874,715	851,977	1,120,985	1,505,217	1,252,346
7,191	8,636	45,345	50,899	31,252	31,752
632,481	617,840	614,015	607,678	493,026	505,714
684,030	1,469,666	(17,093,260)	(16,136,125)	(16,667,726)	(20,913,936)
<u>80,942,846</u>	<u>78,928,725</u>	<u>58,179,114</u>	<u>71,216,254</u>	<u>71,330,120</u>	<u>67,557,445</u>
3,599,584	3,573,885	3,732,270	4,215,323	4,283,821	4,198,262
1,906,792	1,811,893	1,282,352	653,656	593,741	727,590
<u>5,506,376</u>	<u>5,385,778</u>	<u>5,014,622</u>	<u>4,868,979</u>	<u>4,877,562</u>	<u>4,925,852</u>
60,862,712	59,193,267	57,237,542	69,472,334	69,009,996	68,405,148
22,995,688	21,839,677	21,767,102	22,095,368	23,271,671	24,264,495
2,590,822	3,281,559	(15,810,908)	(15,482,469)	(16,073,985)	(20,186,346)
<u>\$ 86,449,222</u>	<u>\$ 84,314,503</u>	<u>\$ 63,193,736</u>	<u>\$ 76,085,233</u>	<u>\$ 76,207,682</u>	<u>\$ 72,483,297</u>

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

	2008	2009	2010	2011
<b>Expenses</b>				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,639,669	\$ 6,166,888	\$ 6,438,731	\$ 6,074,175
Judicial	2,401,481	2,478,807	2,389,677	2,396,048
Public Safety	4,733,771	5,378,212	5,628,032	5,428,563
Public Works	5,850,362	6,228,570	7,612,426	7,169,342
Health	2,413,340	2,770,554	2,849,492	3,382,609
Human Services	29,241,112	29,314,950	29,647,840	27,409,271
Conservation and Recreation	18,193	16,769	15,349	8,464
Economic Development and Assistance	46,794	120,179	180,400	53,091
Interest and Fiscal Charges	152,967	121,227	101,649	85,518
<i>Total Governmental Activities Expenses</i>	<u>51,497,689</u>	<u>52,596,156</u>	<u>54,863,596</u>	<u>52,007,081</u>
Business-Type Activities:				
Plains Sewer	262,550	342,729	322,503	343,497
Plains Water	564,917	593,588	588,621	657,233
Buchtel Sewer	207,878	183,122	184,257	192,089
Buchtel Water	115,974	119,648	136,920	143,094
Sheriff Academy Training	-	-	41,771	73,341
<i>Total Business-Type Activities Expenses</i>	<u>1,151,319</u>	<u>1,239,087</u>	<u>1,274,072</u>	<u>1,409,254</u>
<i>Total Primary Government Expenses</i>	52,649,008	53,835,243	56,137,668	53,416,335
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,333,795	2,212,028	2,355,292	2,282,095
Judicial	703,588	851,327	1,042,951	1,041,981
Public Safety	197,294	212,821	244,226	255,323
Public Works	39,058	46,405	51,156	134,769
Health	214,250	219,087	209,963	2,068,072
Human Services	1,323,756	1,424,071	1,380,377	392,367
Economic Development and Assistance	-	371	-	-
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	7,971	1,000	3,407	9,905
Judicial	59,712	36,983	45,757	51,697
Public Safety	392,775	399,396	596,048	593,761
Public Works	5,011,425	4,769,105	5,547,173	5,297,881
Health	310,804	488,461	347,969	251,271
Human Services	20,135,274	20,115,922	17,679,964	18,359,824
Conservation and Recreation	38,000	3,678	-	37,485
Economic Development and Assistance	65,842	-	-	-
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	-	-	-	-
Public Safety	-	-	-	-
Public Works	400,000	769,576	592,904	57,775
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>31,233,544</u>	<u>31,550,231</u>	<u>30,097,187</u>	<u>30,834,206</u>

	2012	2013	2014	2015	2016	2017
\$	6,297,223	\$ 6,815,779	\$ 7,117,371	\$ 8,012,033	\$ 9,048,405	\$ 16,066,146
	2,217,794	2,360,747	2,581,187	2,667,586	2,452,151	3,277,933
	5,704,335	5,524,967	6,263,108	5,796,777	6,792,856	6,880,635
	7,352,759	7,909,038	8,408,104	8,722,224	7,456,114	6,836,169
	3,506,433	3,688,881	3,878,658	4,067,711	4,641,479	5,038,916
	26,289,899	27,940,930	30,820,788	30,019,175	33,374,033	33,700,274
	134,111	15,010	39,529	54,972	166,192	33,909
	6,282	121,772	6,177	7,518	115,252	-
	68,425	45,795	40,793	65,209	64,095	213,415
	<u>51,577,261</u>	<u>54,422,919</u>	<u>59,155,715</u>	<u>59,413,205</u>	<u>64,110,577</u>	<u>72,047,397</u>
	398,860	356,053	362,258	336,741	494,114	424,398
	605,985	654,415	644,583	655,519	611,623	781,115
	195,880	237,493	247,148	274,023	243,902	249,080
	188,129	107,471	120,658	92,531	118,985	129,246
	59,467	33,421	7,340	697	8,643	1,670
	<u>1,448,321</u>	<u>1,388,853</u>	<u>1,381,987</u>	<u>1,359,511</u>	<u>1,477,267</u>	<u>1,585,509</u>
	53,025,582	55,811,772	60,537,702	60,772,716	65,587,844	73,632,906
	2,266,957	2,256,302	2,288,243	2,397,042	2,499,521	2,664,884
	993,014	955,410	992,163	1,021,065	956,825	949,948
	259,138	327,138	310,209	295,518	410,225	417,594
	128,824	154,098	136,191	167,449	151,434	149,466
	1,847,655	1,295,700	1,747,596	1,924,943	1,994,818	1,969,529
	279,047	190,638	342,629	216,252	213,564	85,278
	-	-	-	-	-	17,029
	9,815	2,070	3,990	-	-	694,680
	73,075	63,267	85,668	90,470	78,228	101,400
	478,776	400,008	395,062	410,325	547,190	630,313
	5,148,124	4,877,211	4,996,640	5,550,571	5,672,581	4,873,353
	290,358	268,345	234,066	178,404	195,656	276,748
	16,541,028	16,964,281	19,627,600	18,277,999	21,282,959	19,749,257
	89,855	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	2,782,981
	-	-	-	-	371,265	77,000
	299,759	356,494	559,581	379,294	642,826	-
	-	415,107	82,777	28,205	48,206	142,491
	<u>28,705,425</u>	<u>28,526,069</u>	<u>31,802,415</u>	<u>30,937,537</u>	<u>35,065,298</u>	<u>35,581,951</u>

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

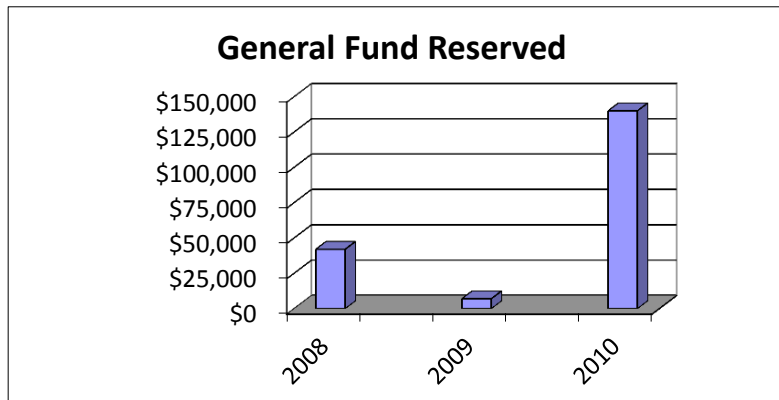
	2008	2009	2010	2011
Business-Type Activities:				
Charges for Services:				
Plains Sewer	315,759	325,985	319,429	307,499
Plains Water	560,132	586,164	593,651	581,772
Buchtel Sewer	129,810	166,837	165,617	172,844
Buchtel Water	108,449	89,406	84,663	85,348
Sheriff Academy Training	-	-	45,825	75,400
<i>Total Business-Type Activities Program Revenues</i>	<u>1,114,150</u>	<u>1,168,392</u>	<u>1,209,185</u>	<u>1,222,863</u>
<i>Total Primary Government Program Revenues</i>	32,347,694	32,718,623	31,306,372	32,057,069
<b>Net (Expense) Revenue</b>				
Governmental Activities	(20,264,145)	(21,045,925)	(24,766,409)	(21,172,875)
Business-Type Activities	(37,169)	(70,695)	(64,887)	(186,391)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (20,301,314)</u>	<u>\$ (21,116,620)</u>	<u>\$ (24,831,296)</u>	<u>\$ (21,359,266)</u>
<b>General Revenues and Other Change in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,708,989	1,914,319	1,945,629	1,933,390
Children Services	3,253,291	3,248,483	3,325,091	3,294,170
ACBDD	4,105,214	4,097,817	4,236,081	4,574,895
Ambulance Service	1,466,651	1,462,543	1,498,510	1,494,151
Other Purposes	592,936	590,317	834,023	813,351
Sales Tax Levied for:				
General Fund	5,087,287	5,131,814	5,388,914	5,448,465
911 Emergency Communications	1,271,502	1,281,712	1,347,056	1,361,596
Grants and Entitlements				
not restricted to Specific Programs	1,970,699	1,785,484	1,930,095	1,685,037
Investment Earnings	1,184,704	720,993	802,564	173,564
Miscellaneous	1,229,959	1,527,849	1,637,750	1,811,827
<i>Total Governmental Activities</i>	<u>21,871,232</u>	<u>21,761,331</u>	<u>22,945,713</u>	<u>22,590,446</u>
Business-Type Activities:				
Investment Earnings	235	74	50	40
Miscellaneous	33,962	21,592	27,895	19,219
<i>Total Business-Type Activities</i>	<u>34,197</u>	<u>21,666</u>	<u>27,945</u>	<u>19,259</u>
<i>Total Primary Government</i>	<u>21,905,429</u>	<u>21,782,997</u>	<u>22,973,658</u>	<u>22,609,705</u>
<b>Change in Net Position</b>				
Governmental Activities	\$1,607,087	\$715,406	(\$1,820,696)	\$1,417,571
Business-Type Activities	(2,972)	(49,029)	(36,942)	(167,132)
<i>Total Primary Government Change in Net Position</i>	<u>\$1,604,115</u>	<u>\$666,377</u>	<u>(\$1,857,638)</u>	<u>\$1,250,439</u>

2012	2013	2014	2015	2016	2017
335,963	308,925	327,277	348,105	457,333	512,332
639,759	579,582	612,294	556,949	674,733	731,727
165,544	184,331	157,353	175,587	182,777	188,420
81,820	113,782	84,509	116,832	129,539	160,905
64,129	40,794	-	196	-	-
<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>	<u>1,593,384</u>
29,992,640	29,753,483	32,983,848	32,135,206	36,509,680	37,175,335
(22,871,836)	(25,896,850)	(27,353,300)	(28,475,668)	(29,045,279)	(36,465,446)
(161,106)	(161,439)	(200,554)	(161,842)	(32,885)	7,875
<u>\$ (23,032,942)</u>	<u>\$ (26,058,289)</u>	<u>\$ (27,553,854)</u>	<u>\$ (28,637,510)</u>	<u>\$ (29,078,164)</u>	<u>\$ (36,457,571)</u>
1,937,661	1,951,706	1,978,623	2,083,779	2,168,650	2,235,968
2,749,746	3,351,573	3,136,743	3,428,489	3,555,060	3,783,014
4,192,444	4,265,243	4,685,785	6,158,040	6,421,268	6,670,071
1,506,186	1,773,267	1,781,509	1,993,689	2,396,115	2,500,591
818,547	827,089	834,986	838,027	821,502	874,291
5,821,327	5,990,743	6,380,319	6,697,994	6,799,801	6,792,223
1,513,874	1,497,493	1,594,798	1,674,292	1,699,741	1,823,540
1,507,284	2,235,984	1,991,287	2,181,877	2,165,376	2,418,926
201,100	112,432	147,464	287,928	363,673	493,662
1,936,902	1,877,199	2,897,450	2,717,695	2,767,959	5,100,485
<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>	<u>32,692,771</u>
26	20	17	12	10	6
55,291	39,473	15,488	16,188	41,457	40,409
<u>55,317</u>	<u>39,493</u>	<u>15,505</u>	<u>16,200</u>	<u>41,467</u>	<u>40,415</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>	<u>32,733,186</u>
(\$686,765)	(2,014,121)	(1,924,336)	(413,858)	113,866	(\$3,772,675)
(105,789)	(121,946)	(185,049)	(145,642)	8,582	48,290
<u>(\$792,554)</u>	<u>(\$2,136,067)</u>	<u>(\$2,109,385)</u>	<u>(\$559,500)</u>	<u>\$122,448</u>	<u>(\$3,724,385)</u>

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

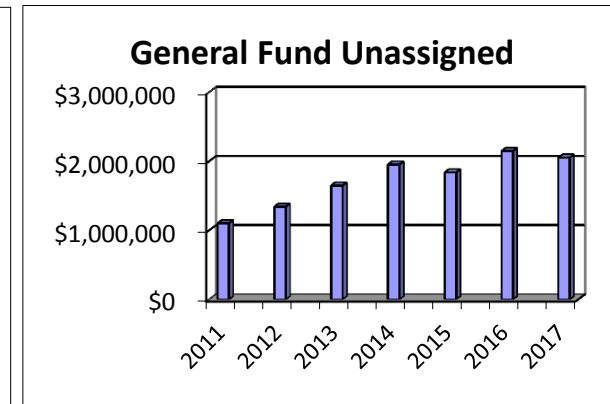
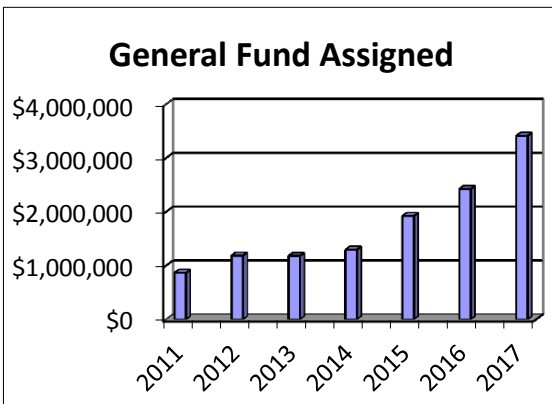
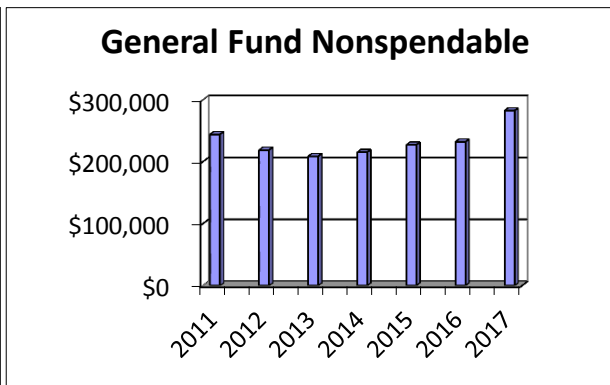
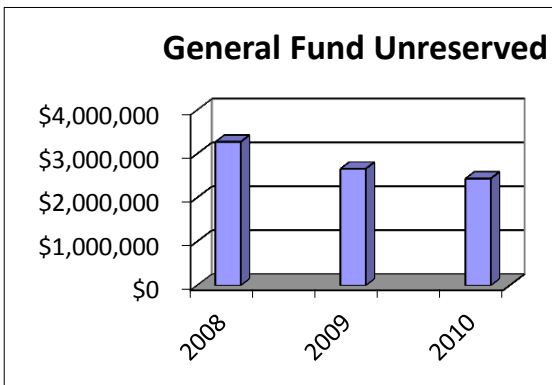
	2008	2009	2010	2011
General Fund				
Reserved	\$ 42,026	\$ 7,037	\$ 140,018	\$ -
Unreserved	3,276,213	2,663,058	2,440,631	-
Nonspendable	-	-	-	244,308
Assigned	-	-	-	865,461
Unassigned	-	-	-	1,100,834
<b>Total General Fund</b>	<b>3,318,239</b>	<b>2,670,095</b>	<b>2,580,649</b>	<b>2,210,603</b>
All Other Governmental Funds				
Reserved	595,560	510,593	533,931	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,777,513	18,495,623	17,380,905	-
Debt Service Funds	7,266	7,272	7,276	-
Capital Projects Funds	439,007	377,431	383,892	-
Nonspendable	-	-	-	380,830
Restricted	-	-	-	19,174,820
Committed	-	-	-	50,358
Assigned	-	-	-	1,455,786
Unassigned	-	-	-	(12,422)
<b>Total All Other Governmental Funds</b>	<b>16,819,346</b>	<b>19,390,919</b>	<b>18,306,004</b>	<b>21,049,372</b>
<b>Total Governmental Funds</b>	<b>\$ 20,137,585</b>	<b>\$ 22,061,014</b>	<b>\$ 20,886,653</b>	<b>\$ 23,259,975</b>

**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.





2012	2013	2014	2015	2016	2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
218,988	208,930	215,489	227,366	232,470	282,747
1,185,752	1,179,242	1,294,158	1,921,076	2,422,134	3,409,880
1,341,484	1,648,139	1,952,554	1,838,039	2,146,124	2,051,479
2,746,224	3,036,311	3,462,201	3,986,481	4,800,728	5,744,106
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
628,507	796,385	676,385	680,609	676,006	503,272
18,190,742	16,688,377	15,681,321	14,643,825	15,846,215	19,300,887
36,867	43,523	41,768	43,921	51,504	200,212
1,902,586	2,000,634	2,981,912	3,473,394	3,203,156	1,202,085
(69,040)	(36,449)	(555,942)	(765,769)	(844,831)	(650,103)
20,689,662	19,492,470	18,825,444	18,075,980	18,932,050	20,556,353
<u>\$ 23,435,886</u>	<u>\$ 22,528,781</u>	<u>\$ 22,287,645</u>	<u>\$ 22,062,461</u>	<u>\$ 23,732,778</u>	<u>\$ 26,300,459</u>



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

	2008	2009	2010	2011
<b>Revenues</b>				
Property Taxes	\$ 11,145,966	\$ 11,197,717	\$ 11,693,835	\$ 12,085,653
Sales Tax	6,358,789	6,413,526	6,735,970	6,810,061
Intergovernmental	27,666,853	28,706,773	26,543,702	26,633,042
Charges for Services	4,441,766	4,549,722	4,772,951	5,650,053
Licenses and Permits	155,708	165,935	152,889	168,265
Fines and Forfeitures	214,267	250,453	358,125	356,289
Interest	1,179,206	720,332	802,329	173,415
Other Revenues	1,229,484	1,527,849	1,202,350	1,384,143
<b>Total Revenues</b>	<b>52,392,039</b>	<b>53,532,307</b>	<b>52,262,151</b>	<b>53,260,921</b>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,185,898	5,905,164	6,058,987	5,771,779
Judicial	2,482,446	2,485,919	2,581,531	2,387,848
Public Safety	4,708,679	5,176,314	5,627,638	5,528,198
Public Works	5,365,178	4,580,965	5,615,145	5,490,075
Health	2,693,208	2,708,952	2,898,067	3,398,529
Human Services	29,598,522	29,161,984	29,373,095	27,645,287
Conservation and Recreation	47,391	7,016	5,596	52,129
Economic Development and Assistance	46,794	120,179	180,400	53,091
Capital Outlay	965,952	881,152	636,443	57,775
<i>Debt Service:</i>				
Principal Retirement	469,250	505,173	489,219	521,871
Interest and Fiscal Charges	154,985	122,899	103,367	87,305
<b>Total Expenditures</b>	<b>52,718,303</b>	<b>51,655,717</b>	<b>53,569,488</b>	<b>50,993,887</b>
Excess of Revenues Over (Under) Expenditures	(326,264)	1,876,590	(1,307,337)	2,267,034
<b><u>Other Financing Sources (Uses):</u></b>				
Sale of Capital Assets	2,240	2,090	553	750
Proceeds of Bonds	-	-	-	24,995
Proceeds from Issuance of Notes	-	-	-	-
Inception of Capital Leases	28,056	44,748	94,417	81,687
Transfers - In	1,831,700	1,135,066	1,129,619	2,080,723
Transfers - Out	(1,831,700)	(1,135,066)	(1,129,619)	(2,080,723)
<b>Total Other Sources (Uses)</b>	<b>30,296</b>	<b>46,838</b>	<b>94,970</b>	<b>107,432</b>
<b>Net Change in Fund Balances</b>	<b>\$ (295,968)</b>	<b>\$ 1,923,428</b>	<b>\$ (1,212,367)</b>	<b>\$ 2,374,466</b>
Capital Outlay	3,531,575	2,504,116	2,273,278	2,726,530
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.27%	1.28%	1.16%	1.26%

2012	2013	2014	2015	2016	2017
\$ 11,162,802	\$ 12,146,623	\$ 12,191,171	\$ 14,459,487	\$ 15,196,215	\$ 16,555,632
7,335,201	7,488,236	7,975,117	8,372,286	8,499,542	8,615,763
24,087,442	25,397,276	28,105,332	26,286,963	30,789,349	31,556,428
5,256,921	4,824,314	5,297,497	5,530,820	5,769,857	5,863,695
160,270	166,477	180,861	178,781	171,344	157,297
357,444	285,240	338,686	312,668	285,186	232,736
200,907	112,338	147,396	287,673	362,384	491,422
1,715,132	1,713,654	2,412,740	2,538,407	2,301,034	4,421,698
<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>	<u>67,894,671</u>
6,032,282	6,516,743	6,482,015	6,863,493	7,609,073	12,474,186
2,226,535	2,341,975	2,572,206	2,695,174	2,394,299	2,943,230
5,723,483	5,579,749	6,523,846	6,193,240	6,501,509	6,740,824
5,159,020	5,485,836	6,711,058	6,941,021	6,056,521	5,186,269
3,647,196	3,992,502	4,111,710	4,333,027	4,884,531	4,691,580
26,258,264	27,646,380	30,185,727	29,984,762	32,216,322	33,000,089
141,761	420,364	28,091	26,272	48,445	6,179
6,282	121,772	6,177	7,518	115,252	0
302,959	658,446	1,276,483	747,642	1,533,578	3,938,105
533,801	188,983	368,026	388,557	345,646	303,994
70,278	46,422	41,419	65,835	64,721	214,042
<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>69,498,498</u>
<u>174,258</u>	<u>(865,014)</u>	<u>(1,657,958)</u>	<u>(279,456)</u>	<u>1,605,014</u>	<u>(1,603,827)</u>
1,653	211	43,615	21,421	3,161	329,750
-	-	358,007	-	-	-
-	-	21,000	-	-	-
-	54,443	975,056	32,851	17,245	3,841,758
1,427,698	1,054,239	1,886,030	1,247,602	718,833	3,464,166
<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>(3,464,166)</u>
<u>1,653</u>	<u>54,654</u>	<u>1,397,678</u>	<u>54,272</u>	<u>20,406</u>	<u>4,171,508</u>
<u>\$ 175,911</u>	<u>\$ (810,360)</u>	<u>\$ (260,280)</u>	<u>\$ (225,184)</u>	<u>\$ 1,625,420</u>	<u>\$ 2,567,681</u>
2,364,653	2,705,694	3,835,314	3,367,922	3,081,116	7,416,792
1.27%	0.47%	0.75%	0.83%	0.70%	0.83%

**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				
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%	\$ 17.41
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%	15.96
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%	16.41
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%	17.05
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%	15.92
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%	17.17
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%	17.09
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%	19.55
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%	19.83
2017	712,910,520	200,730,900	2,610,273,537	158,360,050	452,434,663	-	-	1,072,001,470	3,062,708,200	35.00%	19.98

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*

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<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	6.00	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	8.70	8.70	8.70	8.70	8.70	9.30	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	10.30	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Rome	15.99	15.99	15.99	15.99	15.99	13.90	13.90	13.90	17.90	17.90
Troy	6.00	6.00	5.50	6.20	6.20	6.20	6.20	6.20	8.20	8.20
Trimble	6.40	6.70	6.20	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	8.85	8.85	8.85	8.85
<b><u>School Districts</u></b>										
Alexander Local	38.76	37.47	37.27	37.21	37.16	37.00	35.70	35.20	36.77	36.45
Trimble Local	31.77	29.47	29.52	29.45	29.48	29.42	28.57	33.57	34.34	34.27
Warren Local	34.50	35.08	35.08	34.73	34.97	34.85	34.24	34.22	34.08	33.30
Athens City	63.76	61.72	61.70	61.68	61.76	62.04	62.87	62.08	60.66	60.45
Federal Hocking Local	30.30	30.08	30.08	30.01	29.99	29.99	29.84	29.79	29.90	29.86
Nelsonville-York City	34.44	34.44	34.40	34.40	34.30	33.53	30.79	30.80	32.99	32.41
<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	9.00	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	7.50	9.00	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	2.90	2.90	2.90	2.90	2.90
Glouster	13.20	13.20	13.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
Jacksonville	19.50	19.50	19.50	19.50	19.50	24.80	24.80	24.80	24.80	25.80
Trimble	16.10	13.90	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	6.70

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<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>										
2005, 2010, 2015 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.17	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.10	0.10
Commercial/Industrial and P.U. Real	0.22	0.18	0.18	0.18	0.18	0.19	0.19	0.18	0.12	0.12
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.20	0.20
2007, 2012 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.57	0.51	0.51	0.51	0.51	0.51	0.51	0.48	0.48	0.48
Commercial/Industrial and P.U. Real	0.65	0.54	0.55	0.55	0.56	0.56	0.56	0.54	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	0.24
Commercial/Industrial and P.U. Real			0.25	0.25	0.25	0.25	0.25	0.24	0.24	0.24
General Business and P.U. Personal			0.25	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	2.43	2.44	2.44	2.45	2.45	2.46	2.30	2.33	2.33
Commercial/Industrial and P.U. Real	2.88	2.36	2.43	2.44	2.47	2.48	2.48	2.40	2.36	2.37
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	1.34	1.35	1.35	0.67	1.36	1.02	1.30	1.29	1.28
Commercial/Industrial and P.U. Real	1.75	1.43	1.47	1.48	0.75	1.50	1.13	1.40	1.43	1.44
General Business and P.U. Personal	2.00	2.00	2.00	2.00	1.00	2.00	1.50	2.00	2.00	2.00
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.37	1.21	1.21	1.21	1.22	1.22	1.22	1.16	1.16	1.16
Commercial/Industrial and P.U. Real	1.57	1.29	1.33	1.33	1.34	1.35	1.35	1.29	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	2.60	2.31	2.31	2.32	2.33	2.33	2.34	2.21	2.21	2.21
Commercial/Industrial and P.U. Real	2.74	2.24	2.31	2.32	2.34	2.36	2.36	2.24	2.25	2.26
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	1.21	1.21	1.80	1.30	1.30	1.55	1.70	1.70	1.70
Commercial/Industrial and P.U. Real	1.57	1.29	1.33	1.80	1.30	1.30	1.55	1.71	1.72	1.72
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.30	1.30	1.55	1.80	1.80	1.80
2014 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real								1.42	1.42	1.42
Commercial/Industrial and P.U. Real								1.43	1.43	1.44
General Business and P.U. Personal								1.50	1.50	1.50
2004, 2009, 2014 EMS - 5 Years										
Residential/Agricultural Real	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.47	0.47	0.47
Commercial/Industrial and P.U. Real	0.41	0.33	0.35	0.35	0.35	0.35	0.35	0.48	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	0.67	0.67	0.67	0.68	0.68	0.68	0.64	1.00	1.00
Commercial/Industrial and P.U. Real	0.87	0.71	0.74	0.74	0.75	0.75	0.75	0.72	1.00	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	0.67	0.67	0.68	0.69	1.00	1.00	0.95	0.95	0.95
Commercial/Industrial and P.U. Real	0.87	0.71	0.74	0.74	0.75	1.00	1.00	0.95	0.95	0.96
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)*

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Voted Millage - by levy</b>										
2007 Health - 10 Years										
Residential/Agricultural Real	0.30	0.27	0.27	0.27	0.27	0.27	0.27	0.25	0.25	0.25
Commercial/Industrial and P.U. Real	0.30	0.25	0.25	0.25	0.26	0.26	0.26	0.25	0.25	0.25
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
1999, 2009 Health - 10 Years										
Residential/Agricultural Real	0.20	0.18	0.30	0.30	0.30	0.30	0.30	0.28	0.28	0.28
Commercial/Industrial and P.U. Real	0.25	0.20	0.30	0.30	0.30	0.30	0.30	0.28	0.29	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	0.27	0.27	0.40	0.40	0.40	0.40	0.38	0.38	0.38
Commercial/Industrial and P.U. Real	0.35	0.29	0.29	0.40	0.40	0.40	0.40	0.38	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	0.77	0.72	0.72	0.71	0.72	1.00	1.00	0.97	0.96	0.95
Commercial/Industrial and P.U. Real	0.87	0.76	0.77	0.77	0.78	1.00	1.00	0.96	0.97	0.96
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	0.63	0.94	0.94	0.93	0.94	0.94	0.95	0.92	0.91	0.90
Commercial/Industrial and P.U. Real	0.81	0.87	0.88	0.88	0.90	0.90	0.90	0.87	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	0.95
Commercial/Industrial and P.U. Real								0.95	0.95	0.96
General Business and P.U. Personal								1.00	1.00	1.00
<b>Total Voted Millage - By Type of Property</b>										
Residential/Agricultural Real	14.39	13.18	13.57	14.29	13.18	14.46	14.40	16.77	17.08	17.05
Commercial/Industrial and P.U. Real	16.11	13.45	14.17	14.78	13.68	14.95	14.83	17.27	17.52	17.57
General Business and P.U. Personal	18.00	18.00	18.25	18.25	16.75	17.75	17.50	20.75	20.65	20.65
<b>Total Millage - By Type of Property</b>										
Residential/Agricultural Real	16.69	15.48	15.87	16.59	15.48	16.76	16.70	19.07	19.38	19.35
Commercial/Industrial and P.U. Real	18.41	15.75	16.47	17.08	15.98	17.25	17.13	19.57	19.82	19.87
General Business and P.U. Personal	20.30	20.30	20.55	20.55	19.05	20.05	19.80	23.05	22.95	22.95

**Table 7 A**  
**Athens County, Ohio**  
*Principal Taxpayers*  
*Real Estate Tax*  
*January 1, 2016 and January 1, 2007*

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2016	
		<u>Assessed Value</u>	Percent of <u>Real Property Assessed Value</u>
CPP Athens I LLC	Apartments	\$ 12,865,060	1.41%
Coates Run Property LL LLC	Apartments	10,325,000	1.13%
Ohio University	Retail Shopping	9,073,300	0.99%
Athens Health Realty LLC	Nursing Home	4,198,940	0.46%
City of Athens	Parking Garage, Etc.	3,862,610	0.42%
Athens River Gate LLC	Apartments	2,922,960	0.32%
McCoady Properties LTD	Retail Shopping/Apartments	2,749,560	0.30%
Hayes Cornwell, LTD.	Apartments	2,671,590	0.29%
Sheltering Arms Hospital	Hospital	2,812,960	0.31%
Inn-Ohio of Athens, Inc	Hotel	2,362,920	0.26%
<b>Total Top Ten</b>		<b>53,844,900</b>	<b>5.89%</b>
<b>Total All Others</b>		<b>859,796,520</b>	<b>94.11%</b>
<b>Total Assessed Value</b>		<b>\$ 913,641,420</b>	<b>100.00%</b>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2007	
		<u>Assessed Value</u>	Percent of <u>Real Property Assessed Value</u>
OHIO UNIVERSITY (ATHENS MALL)	Retail Shopping	\$ 7,514,590	1.04%
AAC ATHENS LLC	Apartments	4,560,250	0.63%
SHELTERING ARMS HOSPITAL	Hospital	3,592,700	0.50%
Scott RML CO.(McBee Systems, Inc.)	Printing and Binding	2,153,930	0.30%
INN-OHIO OF ATHENS INC.	Motel	2,048,820	0.28%
MCCDADY PROPERTIES LTD	Apartments	1,932,530	0.27%
ATHENS CITY	Parking Garage, Etc.	1,850,290	0.25%
TS TECH NORTH AMERICA INC.	Car Seat Covers	1,674,170	0.23%
SOUTHEAST DEVELOPMENT CO 2	Apartments	1,523,970	0.21%
CONTINENTAL 72 FUND LLC	Retail Shopping	1,514,120	0.21%
<b>TOTAL TOP TEN</b>		<b>28,365,370</b>	<b>3.92%</b>
<b>TOTAL ALL OTHERS</b>		<b>695,028,500</b>	<b>96.08%</b>
<b>TOTAL ASSESSED VALUE</b>		<b>\$ 723,393,870</b>	<b>100.00%</b>

Real property taxes paid in 2017 are based on January 1, 2016 values.

Real property taxes paid in 2008 are based on January 1, 2007 values.

Source: Athens County Auditor



**Table 7 B**  
**Athens County, Ohio**  
*Principal Taxpayers*  
**Public Utilities Tangible Personal Property Tax**  
**December 31, 2016 and December 31, 2007**

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2016	
		Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Co.	Electric	\$ 71,299,810	45.02%
Texas Eastern Transmission Corp	Natural Gas	\$ 36,738,150	23.20%
Tennessee Gas Pipeline	Natural Gas	\$ 25,844,240	16.32%
AEP Ohio Transmission Company	Electric	\$ 16,459,740	10.39%
Columbia Gas of Ohio Inc.	Natural Gas	\$ 3,857,140	2.44%
Columbia Gas Transmission Corp	Natural Gas	\$ 2,953,980	1.87%
Buckeye Rural Electric Co. Inc	Electric	\$ 819,550	0.52%
Ohio River Valley Pipeline	Natural Gas	\$ 176,980	0.11%
Washington Electric CO OP Inc.	Electric	\$ 106,110	0.07%
General Electric Capital Commercial Inc.	Electric	\$ 50,030	0.03%
<b>Total Top Ten</b>		<b>158,305,730</b>	<b>99.97%</b>
<b>Total All Others</b>		<b>54,320</b>	<b>0.03%</b>
<b>Total Assessed Value</b>		<b>\$ 158,360,050</b>	<b>100.00%</b>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2007	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 38,415,770	49.78%
Texas Eastern Transmission Corp	Natural Gas	23,014,490	29.82%
Tennessee Gas Pipeline	Natural Gas	9,717,390	12.59%
Columbia Gas Transmission Corp	Natural Gas	2,089,520	2.71%
Columbia Gas of Ohio Inc.	Natural Gas	1,896,170	2.46%
Buckeye Rural Electric Co. Inc	Electric	635,020	0.82%
Norfolk Southern	Transportation	595,620	0.77%
Ohio Power Co.	Electric	514,980	0.67%
Norfolk Southern Combined Rail	Transportation	119,800	0.16%
Washington Electric CO OP Inc.	Electric	77,150	0.10%
<b>Total Top Ten</b>		<b>77,075,910</b>	<b>99.88%</b>
<b>Total All Others</b>		<b>90,060</b>	<b>0.12%</b>
<b>Total Assessed Value</b>		<b>\$ 77,165,970</b>	<b>100.00%</b>

Public utility tangible personal property tax paid in 2017 is based on values listed on December 31, 2016.

Public utility tangible personal property tax paid in 2008 is based on values listed on December 31, 2007.

Source: Athens County Auditor

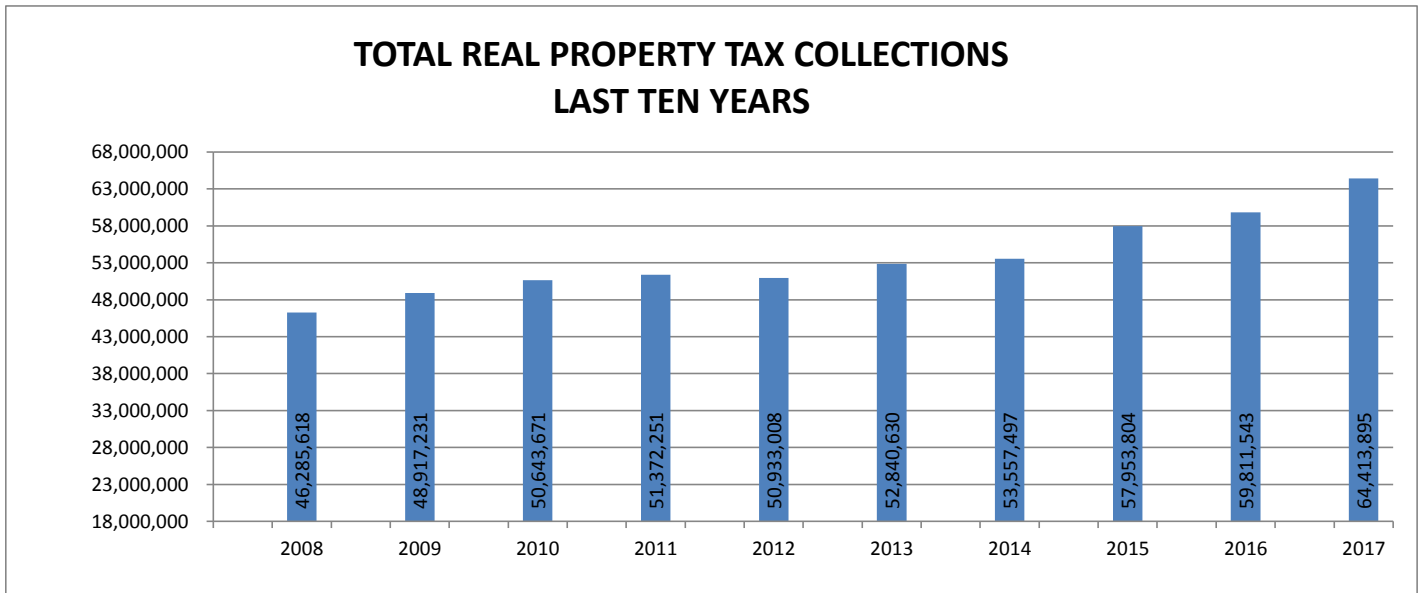
**Table 8**  
**Athens County, Ohio**  
*Real Property Tax Levies and Collections (1)*  
*Last Ten Years*

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
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%
2017	63,388,618	60,836,746	95.97%	3,577,149	64,413,895	101.62%	7,140,792	11.27%

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	Premium on Notes Issued	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans				
2008	\$ 1,275,000	\$ 821,000	\$ 690,258	\$ 10,650	\$ 96,475	\$ 114,700	\$ 584,800	\$ 547,856	\$ 37,000	\$ 4,177,739	0.179%	0.265%	\$ 66.05
2009	975,000	787,000	610,498	10,023	49,810	113,200	577,200	525,373	34,700	3,682,804	0.140%	0.224%	58.43
2010	665,000	752,000	527,255	9,397	83,251	111,600	569,200	501,632	32,300	3,251,635	0.122%	0.192%	50.20
2011	361,384	715,000	440,377	8,770	95,556	110,000	561,000	476,561	29,700	2,798,348	0.105%	0.158%	43.21
2012	16,497	677,000	349,705	8,144	35,314	108,300	552,300	450,081	27,000	2,224,341	0.084%	0.117%	34.59
2013	9,762	637,000	255,074	7,517	42,140	106,500	543,200	439,621	24,200	2,065,014	0.077%	0.107%	31.93
2014	358,007	616,000	156,310	6,891	799,668	604,700	533,800	412,837	21,200	3,509,413	0.129%	0.175%	54.23
2015	325,756	568,902	53,233	6,264	626,340	557,657	523,900	597,179	18,100	3,277,331	0.114%	0.157%	49.74
2016	292,820	519,758	-	5,638	433,252	509,658	513,600	811,017	14,800	3,100,543	0.107%	0.146%	46.75
2017	259,096	468,561	-	5,011	4,055,937	460,458	502,800	1,320,868	11,400	7,084,131	0.231%	N/A	106.37

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			
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
2017	259,096	-	259,096	460,458	-	460,458	719,554	0.023%	10.80

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	
<u>Plains Sewer</u>									
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	
2017	533,720	320,267	213,453	49,200	8,887	131,403	9,793	1.07	
<u>Buchtel Water</u>									
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	
2017	162,151	123,068	39,083	-	-	2,627	932	10.98	
<u>Buchtel Sewer</u>									
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	
2017	188,812	159,542	29,270	10,800	27,255	-	-	0.77	
Rural Development Loan Debt Service									
						Principle	Interest		
<u>Plains Water</u>									
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	
2017	749,116	744,927	4,189	-	-	3,400	684	1.03	

(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, 2017*

<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	\$ 4,788,605	100.00%	\$ 4,788,605
Overlapping:			
School Districts wholly within the County			
Athens City School District	3,982,725	100.00%	3,982,725
Entities not wholly within the County			
Alexander Local School District	2,197,057	86.31%	1,896,270
Nelsonville-York City School District	3,085,168	86.58%	2,671,076
Trimble Local School District	<u>195,673</u>	97.25%	<u>190,295</u>
Sub-Total Overlapping Districts	<u>9,460,623</u>		<u>8,740,366</u>
Grand Total	<u>\$ 14,249,228</u>		<u>\$ 13,528,971</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 2017 collection year.

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

	2008	2009	2010	2011
Assessed Valuation	<u>\$ 812,527,814</u>	<u>\$ 921,475,860</u>	<u>\$ 929,198,860</u>	<u>\$ 930,750,790</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>\$ 18,813,195</u>	<u>\$ 21,536,897</u>	<u>\$ 21,729,972</u>	<u>\$ 21,768,770</u>
Amount of Debt Applicable to Debt Limit General Obligation Bonds	1,275,000	975,000	665,000	361,384
Less Amount Available in Debt Service	<u>(6,668)</u>	<u>(6,673)</u>	<u>(6,677)</u>	<u>(6,680)</u>
Amount of Debt Subject to Limit	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>
Legal Debt Margin	<u>\$ 17,544,863</u>	<u>\$ 20,568,570</u>	<u>\$ 21,071,649</u>	<u>\$ 21,414,066</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.26%	95.50%	96.97%	98.37%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 8,125,278	\$ 9,214,759	\$ 9,291,989	\$ 9,307,508
Amount of Debt Subject to Limit	<u>1,268,332</u>	<u>968,327</u>	<u>658,323</u>	<u>354,704</u>
Unvoted Legal Debt Margin	<u>\$ 6,856,946</u>	<u>\$ 8,246,432</u>	<u>\$ 8,633,666</u>	<u>\$ 8,952,804</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	84.39%	89.49%	92.92%	96.19%

Source: Athens County Auditor



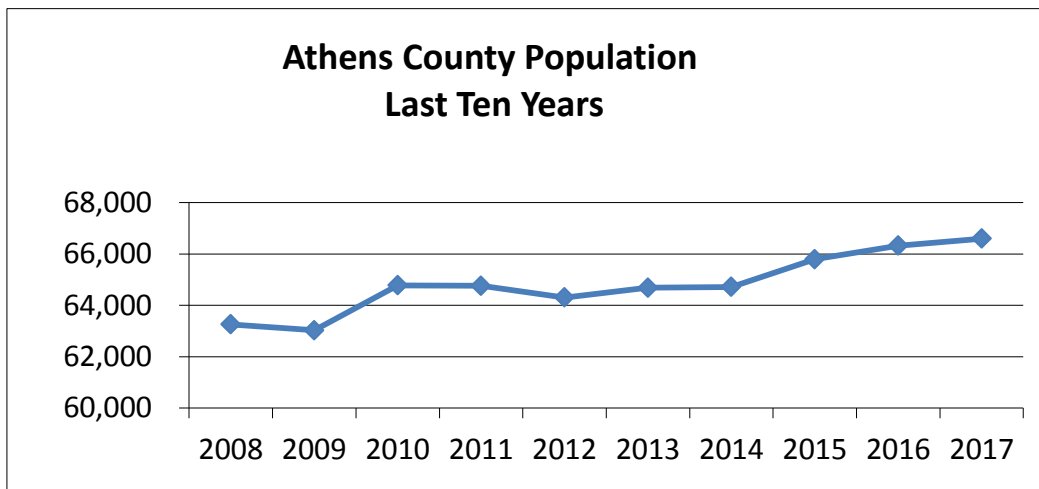
2012	2013	2014	2015	2016	2017
<u>\$ 931,524,260</u>	<u>\$ 939,312,540</u>	<u>\$ 950,424,090</u>	<u>\$ 1,003,642,610</u>	<u>\$ 1,016,857,030</u>	<u>\$ 1,072,001,470</u>
<u>\$ 21,788,107</u>	<u>\$ 21,982,814</u>	<u>\$ 22,260,602</u>	<u>\$ 23,591,065</u>	<u>\$ 23,921,426</u>	<u>\$ 25,300,037</u>
<u>16,497</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>259,096</u> <u>(6,696)</u>
<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</u>	<u>286,127</u>	<u>252,400</u>
<u>\$ 21,778,293</u>	<u>\$ 21,979,737</u>	<u>\$ 21,909,283</u>	<u>\$ 23,271,953</u>	<u>\$ 23,635,299</u>	<u>\$ 25,047,637</u>
99.95%	99.99%	98.42%	98.65%	98.80%	99.00%
<u>\$ 9,315,243</u>	<u>\$ 9,393,125</u>	<u>\$ 9,504,241</u>	<u>\$ 10,036,426</u>	<u>\$ 10,168,570</u>	<u>\$ 10,720,015</u>
<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</u>	<u>286,127</u>	<u>252,400</u>
<u>\$ 9,305,429</u>	<u>\$ 9,390,048</u>	<u>\$ 9,152,922</u>	<u>\$ 9,717,314</u>	<u>\$ 9,882,443</u>	<u>\$ 10,467,615</u>
99.89%	99.97%	96.30%	96.82%	97.19%	97.65%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
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	65,793	2,082,868,000	31,613	5.7%
2016	66,320	2,130,064,000	32,183	6.1%
2017	66,597	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*  
*2017 and 2006(1)*

Employer	Nature of Business	2017			2006 (1)		
		(2) Number of Employees	Rank	Percentage of Total Employment	(2) Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	4,345	1	16.35%	4,023	1	14.74%
Ohio Health (O'Bleness Memorial Hosp.)	Health Care	947	2	3.56%	470	5	1.72%
Athens County Government	Government	630	3	2.37%	611	2	2.24%
Athens City Bd of Ed	Education	361	4	1.36%	475	4	1.74%
Wal-Mart Stores Inc	Trade	336	5	1.26%	428	6	1.57%
Hocking College	Education	300	6	1.13%	500	3	1.83%
Kroger of Athens	Trade	300	7	1.13%			
Alexander Local Bd of Ed	Education	192	8	0.72%	225	9	0.82%
City of Athens	Government	185	9	0.70%	255	8	0.93%
Holzer	Healthcare	180	10	0.68%			
Doctors Hospital of Nelsonville	Health Care	Closed			273	7	1.00%
Federal Hocking Local School District	Education	155			193	10	0.71%
<b>Total</b>		<u>7,931</u>		<u>29.26%</u>	<u>7,453</u>		<u>27.30%</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 2008.

(2) Source: Athens County Chamber of Commerce.

(3) Source: Athens County Economic Development Council. (2016 Amount, 2017 Not Available)

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

	2008	2009	2010	2011
<b>General Government</b>				
Legislative and Executive				
County Commissioners	6.5	6.5	6.5	6.5
Auditor	16.5	16.5	13.0	13.0
Treasurer	5.0	5.0	5.0	4.0
Prosecuting Attorney	20.0	19.0	19.0	16.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	7.0	7.0	7.0	8.0
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	13.0	13.0	13.0	12.5
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	15.0	15.0	12.0	13.0
Probate Court	4.5	4.5	3.5	4.0
Clerk of Courts	5.0	5.0	5.0	5.0
Title Office	5.0	5.0	5.0	6.5
Municipal Court	3.5	3.5	3.5	3.5
Public Safety				
Coroner	1.5	1.5	1.5	1.5
Sheriff	27.0	30.0	30.5	30.0
Emergency Management	1.5	2.0	2.0	2.0
911 Emergency Communications	16.0	15.0	16.0	17.5
SEPTA	-	-	-	-
Public Works				
County Engineer	28.0	26.0	26.0	26.0
County Planner	2.0	2.0	2.0	-
Soil & Water	3.5	4.0	4.0	4.0
Health				
Dog and Kennel	3.0	3.0	4.0	4.0
Solid Waste	26.0	22.0	21.0	20.0
Recycling	0.0	0.0	0.0	0.0
Health Department	20.0	19.0	19.0	19.0
Ambulance Service	0.0	0.0	2.0	46.0
Plains Water & Sewer	3.0	3.0	3.0	3.5
Buchtel Water & Sewer	1.0	1.0	1.0	1.0
Human Services				
317 Board	9.0	9.0	9.0	8.0
Veteran's Services	5.5	5.0	5.5	5.0
Department of Youth Services	5.0	4.0	3.0	3.0
Victim's Assistance	0.0	0.0	0.0	1.5
Job & Family Services	116.0	92.0	90.0	74.0
Child Support Enforcement	19.0	18.0	18.0	15.0
Children Services	74.5	68.5	73.0	72.5
ACBDD (Beacon School)	88.5	94.5	91.5	90.0
<b>Total</b>	<b>565.0</b>	<b>533.5</b>	<b>528.5</b>	<b>549.5</b>

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

2012	2013	2014	2015	2016	2017
6.5	6.0	7.0	7.0	8.0	8.0
12.5	13.0	15.0	15.0	14.5	15.5
4.0	5.0	5.0	5.0	6.5	6.0
17.5	19.0	17.0	19.0	20.0	21.0
1.0	1.0	1.0	1.0	0.0	0.0
8.5	7.0	9.5	10.5	9.0	11.0
4.0	4.0	4.0	4.0	4.0	4.0
2.0	2.0	2.0	2.0	1.0	1.0
6.0	6.0	5.0	5.0	7.0	7.0
12.0	13.0	11.0	9.0	13.0	13.0
1.0	1.0	1.0	1.0	1.0	1.0
12.5	10.5	9.5	10.0	11.0	10.5
3.0	3.0	2.0	3.0	3.0	3.0
5.0	4.0	5.0	5.0	5.0	5.0
6.0	7.0	7.0	7.0	7.0	7.5
3.5	3.5	2.5	3.5	3.5	4.5
1.5	2.0	2.0	2.0	2.5	2.5
30.0	30.5	30.5	31.0	32.5	33.5
1.5	1.5	1.5	1.5	1.5	1.5
16.5	17.0	17.0	18.5	17.0	18.0
-	-	-	-	38.0	37.5
24.0	24.0	24.0	26.0	26.0	26.0
-	-	-	-	1.0	1.0
4.0	4.0	6.0	4.5	5.0	6.0
4.5	4.0	4.5	4.5	4.0	3.5
19.0	18.0	1.0	1.0	1.0	1.0
0.0	0.0	15.0	15.0	0.0	0.0
22.0	18.5	18.5	23.5	21.0	20.5
49.5	49.0	47.5	49.0	48.0	50.0
3.5	4.0	3.0	3.0	3.0	3.0
1.0	1.0	2.0	2.0	1.0	1.0
8.0	8.0	8.0	8.0	8.0	8.0
5.0	5.0	5.0	5.0	5.5	5.5
2.5	2.5	2.5	10.0	3.5	2.0
1.0	0.0	1.0	1.0	0.0	2.5
70.0	67.0	68.0	67.0	70.0	72.0
15.0	14.0	17.0	16.0	15.0	14.0
72.0	73.5	76.0	75.5	76.5	75.5
86.0	83.0	79.0	76.0	87.5	97.0
<u>541.5</u>	<u>531.5</u>	<u>532.5</u>	<u>547.0</u>	<u>581.0</u>	<u>599.5</u>

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Legislative and Executive										
County Commissioners										
Number of resolutions	22	28	18	17	25	7	23	13	18	19
Number of meetings	53	57	54	53	55	56	60	52	50	52
Auditor										
Number of non-exempt conveyances	908	760	783	816	881	858	886	957	974	1,014
Number of exempt conveyances	917	649	570	715	652	732	704	698	751	738
Number of real estate transfers	1,825	1,409	1,353	1,531	1,533	1,590	1,590	1,655	1,725	1,752
Number of personal property returns-inter-co	80	22	23	-	-	-	-	-	-	-
Number of personal property returns-local	9	-	-	-	-	-	-	-	-	-
Number of expense checks used	31,194	28,433	28,315	26,783	25,395	23,456	23,799	23,218	23,449	24,525
Number of payroll checks used	17,333	16,707	16,573	17,658	17,006	17,021	18,521	16,703	4,414	1,615
Number of vendors licenses issued	113	84	103	79	95	101	100	96	51	49
Treasurer										
Number of tax bill envelopes mailed Real	30,549	29,941	30,056	29,998	25,040	28,693	28,898	29,681	75,564	75,175
Number of tax bill envelopes mailed Real Delq	2,308	2,370	2,356	2,324	2,305	2,296	1,994	2,261	4,856	4,793
Number of tax bill envelopes mailed MH	6,443	6,324	6,236	6,191	5,940	6,062	5,997	6,126	7,229	6,865
Number of tax bill envelopes mailed PPT	475	22	20	42	31	8	-	8	-	7
Return on portfolio-weighted yield	3.26%	2.05%	1.52%	0.96%	0.40%	0.31%	0.86%	1.01%	1.24%	1.62%
Prosecuting Attorney										
Number of criminal cases - new	578	461	513	490	521	502	512	510	508	578
Number of cases - Civil/Township Requests/Appeals	200	175	194	190	188	155	406	214	638	859
Number of criminal cases - Probation Revocations	N/A	N/A	N/A	N/A	N/A	379	240	N/A	N/A	N/A
Board of Election										
Number of registered voters	49,034	48,246	49,440	49,726	47,858	44,024	43,737	38,319	45,418	45,165
Number of voters last general election	31,645	12,534	17,513	16,566	28,003	7,758	14,863	14,110	30,042	12,158
Percentage of registered voters that voted	64.54%	25.98%	35.42%	33.31%	58.52%	17.62%	33.98%	36.82%	66.15%	26.92%
Recorder										
Number of deeds recorded	2,443	1,930	2,090	1,921	2,386	2,186	2,142	2,177	2,359	2,342
Number of mortgages recorded	4,229	4,339	3,985	3,476	3,901	4,134	3,241	3,395	3,530	3,569
Number of liens recorded	298	260	287	268	240	199	238	279	344	667
Number of leases recorded	115	76	53	246	269	104	108	89	61	51
Number of power of attorneys recorded	113	149	117	95	93	108	122	129	101	109
Number of partnerships recorded	2	-	-	1	-	-	1	-	-	1
Number of military discharges recorded	12	8	12	11	20	12	6	5	6	-
Number of plats recorded	10	5	-	-	2	1	-	6	6	1
Number of miscellaneous items recorded	81	75	110	111	159	119	119	119	136	106
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*

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	1,089	1,070	959	884	1,553	1,605	1,790	1,583	1,445	749
Number of criminal cases filed	578	461	513	490	521	501	512	510	508	578
Juvenile Court										
Number of unruly cases filed	50	53	43	44	31	20	18	11	23	46
Number of delinquent cases filed	363	280	226	207	149	205	216	196	202	114
Number of traffic cases filed	234	261	215	178	197	175	121	190	140	150
Number of neglected, dependent and abused children dispositions cases filed	63	76	91	33	75	57	97	100	87	100
Number of paternity/support cases filed	189	193	176	145	116	101	140	158	99	150
Number of other cases filed	84	100	109	133	114	113	160	202	153	167
Probate Court										
Number of civil cases filed	5	13	11	4	3	4	2	1	-	2
Municipal Court										
Number of civil cases filed	1,332	1,310	1,131	1,195	941	898	934	892	936	1,087
Number of criminal cases filed	2,883	3,211	3,139	3,404	3,610	3,122	2,896	3,147	2,686	2,974
Number of traffic cases filed	6,205	7,140	8,168	8,159	10,677	8,840	8,742	9,686	7,586	6,415
Law Library										
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	8,000	8,000
Public Safety										
Coroner										
Number of cases investigated	82	72	74	76	71	65	82	82	58	59
Number of autopsies performed	23	39	40	51	45	36	51	38	25	15
Number of toxicology without autopsy	-	-	-	-	-	-	-	-	-	2
Number of toxicology collected for Ohio State Highway Patrol	8	3	-	-	-	-	-	-	-	-
Sheriff										
Number of incidents reported	6,726	7,693	5,529	6,583	8,236	9,554	8,824	17,685	19,114	23,430
Number of papers served	4,729	5,201	4,891	5,344	5,675	5,743	5,887	2,365	2,780	3,334
Number of transport hours	6,240	6,240	6,240	6,656	4,160	4,866	5,189	4,974	4,659	4,868
Number of court security hours	6,240	6,240	6,240	6,240	6,240	5,450	6,240	6,240	6,240	6,240
911 Emergency Communications										
Number of calls received	11,040	27,212	44,077	84,620	140,067	124,355	114,399	127,210	94,945	97,047
Public Works										
County Engineer										
Miles of roads resurfaced	24.27	5.60	43.63	26.44	29.09	25.20	17.30	20.52	8.37	12.00
Number of bridges replaced/improved	7	5	4	3	24	2	7	5	6	7
Number of culverts built/replaced/improved	140	111	10	20	21	76	98	65	54	38

Source: Various Athens County Departments

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Health</b>										
Ambulance Service										
Number of Basic Level Service Transports	N/A	N/A	N/A	1,435	1,611	1,440	1,578	1,259	256	1,741
Number of Advanced Level Service Transports	N/A	N/A	N/A	3,004	3,136	3,255	3,422	3,848	3,801	3,325
Number of Extra Advanced Level Service Transports	N/A	N/A	N/A	71	50	53	90	84	69	71
Number of Treat With Transport Transports	N/A	N/A	N/A	273	237	507	566	460	616	1,629
Dog and Kennel										
Number of 1 year dog licenses issued	9,088	10,231	9,884	10,129	9,911	9,867	9,523	9,835	9,358	8,641
Number of 3 year dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	37	33	20	34
Number of permanent dog licenses issued	N/A	N/A	N/A	N/A	N/A	N/A	8	19	4	3
Number of kennel licenses issued	1,508	411	262	345	329	308	125	271	102	114
Sewer Districts										
Average monthly sewage treated (gallons)	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	5,970,000
Number of tap-ins	1,444	1,464	1,335	1,396	1,426	1,418	1,483	1,430	1,490	1,507
Number of customers	1,444	1,464	1,335	1,396	1,426	1,418	1,483	1,430	1,490	1,507
Water Districts										
Average monthly water billed	\$ 55,157	\$ 61,678	\$ 58,534	\$ 59,256	\$ 59,588	\$ 53,399	\$ 55,850	\$ 55,123	\$ 64,397	\$ 66,756
Number of tap-ins	1,417	1,436	1,402	1,446	1,476	1,445	1,458	1,464	1,476	1,481
Number of customers	1,417	1,436	1,402	1,446	1,476	1,445	1,458	1,464	1,476	1,481
Human Services										
Veteran's Services										
Number of clients served	3,601	2,542	2,255	2,985	2,162	2,031	2,113	1,836	1,964	1,693
Amount of benefits paid to county residents	\$ 296,158	\$ 280,005	\$ 360,597	\$ 376,134	\$ 339,493	\$ 329,606	\$ 340,198	\$ 327,987	\$ 353,494	\$ 33,191
Job & Family Services										
Average monthly client count - food stamps	8,676	9,414	10,639	11,332	11,431	11,586	11,135	10,311	10,323	9,836
Average monthly client count - day care children	250	246	230	226	142	185	161	161	256	150
Average monthly client count - WIA	302	236	167	135	139	64	97	104	71	64
Average yearly client count - job placement	986	878	868	1,117	1,402	1,047	1,049	1,456	785	683
Child Support Enforcement										
Average yearly active support orders	4,439	4,543	4,475	4,214	4,281	4,286	4,349	3,956	4,056	3,743
Percentage collected	62.75%	62.65%	61.96%	63.27%	62.14%	63.88%	63.01%	63.99%	64.60%	63.15%
Children Services										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	105	106	110	77	78	76	77	88	106	104
Average monthly client count - adoption	35	36	48	33	25	26	24	28	31	33
Average In-home (Voluntary, Protective Service Order, Posittract)	122	79	53	60	48	36	37	36	29	20
ACBDD (Beacon School)										
Number of students enrolled										
Early intervention program	95	98	105	87	76	60	41	73	52	57
Preschool	15	13	18	14	11	14	8	13	11	15
School Age	40	40	44	47	54	43	48	32	39	51
Number of employed at workshop & other	106	52	25	113	81	74	62	74	28	11
Residential Support	N/A	N/A	N/A	N/A	160	188	212	205	205	206
Supported Employment	N/A	N/A	N/A	N/A	141	128	118	119	97	122
Case Management	N/A	N/A	N/A	N/A	175	154	166	168	170	391
Conservation and Recreation										
Number of Parks	1	1	1	1	1	1	1	1	1	1
Miles of Bike path	12.50	12.50	12.50	13.40	13.40	13.67	13.67	13.67	21.00	21.00

Source: Various Athens County Departments

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



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

<b>Function and Activity</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,140,934	\$ 6,140,934	\$ 6,159,095	\$ 6,159,095
Auditor	59,587	59,587	59,587	52,457
Treasurer	-	-	-	7,130
Prosecuting Attorney	6,793	6,793	6,793	6,793
Data Processing	140,865	140,865	140,865	140,865
Board of Election	754,444	777,383	797,157	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	228,470	238,295	259,596	259,596
<b>Total Legislative &amp; Executive</b>	<b>7,370,200</b>	<b>7,402,964</b>	<b>7,462,200</b>	<b>7,462,200</b>
<i>General Government - Judicial</i>				
Common Pleas Court	29,960	29,960	209,960	209,960
Law Library	-	-	21,000	21,000
Juvenile Court	58,115	58,115	58,115	58,115
Probate Court	12,655	12,655	12,655	6,583
Clerk of Courts	40,877	63,005	68,950	68,950
<b>Total Judicial</b>	<b>141,607</b>	<b>163,735</b>	<b>370,680</b>	<b>364,608</b>
<i>Public Safety</i>				
Sheriff	1,916,142	1,956,825	1,740,881	1,806,460
Emergency Management	329,580	329,580	353,074	390,638
911 Emergency Communications	944,109	930,314	1,003,632	1,059,559
<b>Total Public Safety</b>	<b>3,189,831</b>	<b>3,216,719</b>	<b>3,097,587</b>	<b>3,256,657</b>
<i>Public Works</i>				
County Engineer	6,090,044	6,264,676	6,403,356	6,475,749
GIS	6,495	6,495	6,495	6,495
Infrastructure	71,929,429	73,725,520	75,329,228	76,818,708
<b>Total Public Works</b>	<b>78,025,968</b>	<b>79,996,691</b>	<b>81,739,079</b>	<b>83,300,952</b>
<i>Health</i>				
Dog and Kennel	719,305	740,689	719,388	719,388
Ambulance Service	1,926,147	1,820,259	1,942,250	1,952,025
Solid Waste	1,380,157	1,378,157	1,378,157	1,431,157
Health Department	100,509	100,509	100,509	123,918
<b>Total Health</b>	<b>4,126,118</b>	<b>4,039,614</b>	<b>4,140,304</b>	<b>4,226,488</b>
<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	2,995,362	2,995,362	2,944,230	2,940,343
Child Support Enforcement	25,724	25,724	19,359	6,908
Childrens Services	1,048,674	1,072,471	1,141,168	1,387,076
ACBDD (Beacon School)	6,501,695	6,595,679	6,735,861	7,123,769
<b>Total Human Services</b>	<b>10,605,301</b>	<b>10,723,082</b>	<b>10,874,464</b>	<b>11,491,942</b>
<i>Conservation and Recreation</i>				
Athens County Bikeway	416,128	416,128	416,128	469,545
Ferndale Park	61,126	61,126	61,126	61,126
<b>Total Conservation &amp; Recreation</b>	<b>477,254</b>	<b>477,254</b>	<b>477,254</b>	<b>530,671</b>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 103,936,279</b>	<b>\$ 106,020,059</b>	<b>\$ 108,161,568</b>	<b>\$ 110,633,518</b>

Source: Athens County Auditor

	2012	2013	2014	2015	2016	2017
\$	6,168,199	\$ 6,219,519	\$ 6,219,519	\$ 6,211,968	\$ 6,224,363	\$6,281,363
	58,422	58,422	58,422	58,422	80,616	240,439
	7,130	16,060	29,555	22,425	22,425	22,425
	35,684	35,684	61,924	61,924	85,398	91,409
	147,138	147,138	147,138	139,602	139,602	139,602
	789,271	793,718	793,718	805,908	805,908	805,908
	19,842	26,470	26,470	26,470	27,689	27,689
	19,265	29,810	29,810	29,810	29,810	29,810
	-	35,578	111,967	111,967	111,967	111,967
	364,693	371,540	392,540	577,903	603,276	1,759,487
	7,609,644	7,733,939	7,871,063	8,046,399	8,131,054	9,510,099
	209,960	91,960	86,465	81,269	92,799	102,799
	21,000	21,000	21,000	21,000	21,000	21,000
	47,136	47,136	41,851	26,156	40,446	40,446
	6,583	6,583	6,583	6,583	12,634	12,634
	68,950	68,420	34,219	32,883	32,883	32,883
	353,629	235,099	190,118	167,891	199,762	209,762
	1,856,865	1,995,648	2,115,732	1,808,438	1,915,829	2,445,542
	419,409	419,409	419,409	419,409	419,409	419,409
	1,194,305	1,194,305	1,659,513	1,811,945	2,244,173	2,684,387
	3,470,579	3,609,362	4,194,654	4,039,792	4,579,411	5,549,338
	6,527,782	6,510,167	7,388,025	7,631,556	7,701,020	8,039,918
	6,495	6,495	6,495	6,495	6,495	6,495
	77,998,889	78,841,093	80,139,289	81,062,988	82,256,239	83,269,323
	84,533,166	85,357,755	87,533,809	88,701,039	89,963,754	91,315,736
	698,088	726,700	726,700	726,700	726,700	737,435
	2,188,056	2,408,327	2,383,634	2,942,051	3,082,474	3,438,485
	1,410,028	1,429,206	1,429,206	1,416,882	240,141	99,263
	123,918	123,918	114,055	114,055	114,055	114,055
	4,420,090	4,688,151	4,653,595	5,199,688	4,163,370	4,389,238
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	5,135	5,135	-	-	-
	2,959,305	2,802,565	2,802,565	2,704,180	2,704,672	4,719,266
	6,908	6,908	6,908	6,908	6,908	6,908
	1,692,340	1,793,298	1,854,344	1,816,338	1,803,003	1,774,903
	7,123,769	7,328,209	7,215,380	7,280,321	7,443,471	8,040,906
	11,816,168	11,964,826	11,913,043	11,836,458	11,986,765	14,570,694
	486,948	902,055	913,068	919,742	994,020	1,079,548
	61,126	61,126	61,126	61,126	61,126	71,098
	548,074	963,181	974,194	980,868	1,055,146	1,150,646
\$	112,751,350	\$ 114,552,313	\$ 117,330,476	\$ 118,972,135	\$ 120,079,262	\$ 126,695,513

**Table 19**  
**Athens County, Ohio**  
*Assessed Valuation of Exempted Real Property*  
*January 1, 2017*

	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	\$ 15,303,600	\$ 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	265,790	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>\$ 17,961,420</u>	<u>\$ 19,544,470</u>
<b><u>TOWNSHIPS</u></b>						
Athens Township	\$ 50	\$ 200,750	\$ 1,313,780	\$ 112,550	\$ 1,159,980	\$ 4,959,690
Alexander Township	-	797,330	13,670	22,110	180	1,296,510
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	2,631,210	795,180	33,420	90,780	-	1,270
	<u>\$ 7,216,280</u>	<u>\$ 8,843,640</u>	<u>\$ 2,625,370</u>	<u>\$ 2,093,030</u>	<u>\$ 1,378,680</u>	<u>\$ 10,653,920</u>
Total Athens County	<u>\$ 8,079,220</u>	<u>\$ 23,834,160</u>	<u>\$ 12,304,470</u>	<u>\$ 2,478,860</u>	<u>\$ 19,340,100</u>	<u>\$ 30,198,390</u>
<b><u>SCHOOL DISTRICTS</u></b>						
Athens CSD	\$ 3,077,090	\$ 15,481,610	\$ 6,574,180	\$ 303,330	\$ 16,734,890	\$ 12,927,990
Alexander LSD	69,720	3,112,950	117,170	529,520	150,250	1,351,340
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	510,860	3,460,520
Nelsonville-York CSD	3,207,760	936,220	5,081,510	95,060	1,637,780	8,220,940
Warren LSD	-	-	-	1,040	-	-
	<u>\$ 8,079,220</u>	<u>\$ 23,834,160</u>	<u>\$ 12,304,470</u>	<u>\$ 2,478,860</u>	<u>\$ 19,340,100</u>	<u>\$ 30,198,390</u>
<b><u>Joint Vocational Schools</u></b>						
Tri-County J.V.S.	\$8,079,220	\$23,834,160	\$12,304,470	\$2,477,820	\$19,340,100	\$30,198,390
Washington County J.V.S.	-	-	-	1,040	-	-
	<u>\$8,079,220</u>	<u>\$23,834,160</u>	<u>\$12,304,470</u>	<u>\$2,478,860</u>	<u>\$19,340,100</u>	<u>\$30,198,390</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	\$ 233,815,160	\$ 18,442,240	\$ 5,076,100	\$ 492,290	\$ 8,515,210	\$ 1,134,400	\$ 310,516,290
166,050	13,390,800	2,194,630	1,056,730	25,380	-	65,300	32,246,890
-	-	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	257,520	-	-	58,650	2,898,760
-	-	44,580	58,730	-	-	72,140	298,340
20	-	15,710	27,640	17,270	-	-	143,430
<u>\$ 744,810</u>	<u>\$ 247,205,960</u>	<u>\$ 21,743,280</u>	<u>\$ 8,119,930</u>	<u>\$ 544,280</u>	<u>\$ 8,515,210</u>	<u>\$ 1,559,130</u>	<u>\$ 351,856,880</u>
\$ 97,610	\$ 192,320	\$ 423,570	\$ 1,766,950	\$ 12,050	\$ -	\$ 952,210	\$ 11,191,510
-	41,400	509,100	1,115,430	254,000	-	463,630	4,513,360
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	255,860	22,580	-	552,020	1,505,550
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	-	67,220	124,970	37,970	-	70,840	2,988,500
60,340	-	53,710	474,530	39,350	-	37,140	1,090,570
464,830	-	-	110,100	13,570	-	517,850	7,913,040
34,010	-	59,640	275,760	18,380	-	17,340	2,697,440
82,700	2,547,090	-	346,180	106,320	-	198,490	6,832,640
<u>\$ 1,210,650</u>	<u>\$ 6,087,000</u>	<u>\$ 1,581,150</u>	<u>\$ 5,062,340</u>	<u>\$ 616,050</u>	<u>\$ -</u>	<u>\$ 5,619,430</u>	<u>\$ 52,987,540</u>
<u>\$ 1,955,460</u>	<u>\$ 253,292,960</u>	<u>\$ 23,324,430</u>	<u>\$ 13,182,270</u>	<u>\$ 1,160,330</u>	<u>\$ 8,515,210</u>	<u>\$ 7,178,560</u>	<u>\$ 404,844,420</u>
\$ 1,103,380	\$ 234,007,480	\$ 12,210,130	\$ 7,259,350	\$ 574,860	\$ 8,072,860	\$ 1,527,430	\$ 319,854,580
50,620	3,347,590	1,061,920	2,524,810	294,030	-	744,340	13,354,260
87,860	-	7,137,500	1,331,890	128,900	442,350	1,364,230	18,326,640
464,850	-	720,250	487,180	30,840	-	3,182,050	13,676,110
248,750	15,937,890	2,194,630	1,535,060	131,700	-	360,510	39,587,810
-	-	-	43,980	-	-	-	45,020
<u>\$ 1,955,460</u>	<u>\$ 253,292,960</u>	<u>\$ 23,324,430</u>	<u>\$ 13,182,270</u>	<u>\$ 1,160,330</u>	<u>\$ 8,515,210</u>	<u>\$ 7,178,560</u>	<u>\$ 404,844,420</u>
\$1,955,460	\$253,292,960	\$23,324,430	\$13,138,290	\$1,160,330	\$8,515,210	\$7,178,560	\$404,799,400
-	-	-	43,980	-	-	-	45,020
<u>\$1,955,460</u>	<u>\$253,292,960</u>	<u>\$23,324,430</u>	<u>\$13,182,270</u>	<u>\$1,160,330</u>	<u>\$8,515,210</u>	<u>\$7,178,560</u>	<u>\$404,844,420</u>

**Table 20**  
**Athens County, Ohio**  
*Athens County Taxes Collected*  
*(Collection Year 2017)*

Entity	Taxes <sup>(2)</sup>			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,527,007	\$ 35,120	\$ -	\$ 2,562,127
Children Services	4,230,298	58,023	-	4,288,321
ACBDD (Beacon School)	7,407,475	102,044	-	7,509,519
Ambulance Service	2,672,726	37,008	-	2,709,734
TB Levy	127,755	1,701	-	129,456
Senior Citizens	584,963	7,933	-	592,896
Senior Citizens Meals on Wheels	262,692	3,641	-	266,333
Total County Offices and Agencies	<u>17,812,916</u>	<u>245,470</u>	-	<u>18,058,386</u>
Health Department	1,020,969	14,176	-	1,035,145
317 Board	2,049,358	28,478	-	2,077,836
County Library	1,049,481	14,495	-	1,063,976
<sup>(1)</sup> Total Outside Agencies	<u>4,119,808</u>	<u>57,149</u>	-	<u>4,176,957</u>
Athens CSD	18,554,438	102,786	-	18,657,224
Nelsonville-York CSD	2,462,344	52,485	-	2,514,829
Alexander LSD	5,483,404	102,245	-	5,585,649
Federal Hocking LSD	4,286,551	77,584	-	4,364,135
Trimble LSD	1,171,637	32,226	-	1,203,863
Warren LSD	69,210	1,230	-	70,440
Tri-County JVS	2,351,196	29,398	-	2,380,594
Washington Co. JVS	4,497	90	-	4,587
Total Schools	<u>34,383,277</u>	<u>398,044</u>	-	<u>34,781,321</u>
Athens City	887,189	83	-	887,272
Nelsonville City	426,223	4,592	-	430,815
Albany Village	119,380	1,245	-	120,625
Amesville Village	40,473	779	-	41,252
Buchtel Village	59,542	2,493	-	62,035
Chauncey Village	49,395	1,533	-	50,928
Coolville Village	18,248	313	-	18,561
Glouster Village	185,901	3,091	-	188,992
Jacksonville Village	82,283	2,871	-	85,154
Trimble Village	40,071	721	-	40,792
Total Municipalities	<u>1,908,705</u>	<u>17,721</u>	-	<u>1,926,426</u>
Alexander Township	425,069	11,641	-	436,710
Ames Township	284,185	4,149	-	288,334
Athens Township	938,271	10,944	-	949,215
Bern Township	133,367	1,776	-	135,143
Canaan Township	372,675	1,931	-	374,606
Carthage Township	267,001	6,443	-	273,444
Dover Township	365,150	6,487	-	371,637
Lee Township	365,937	2,866	-	368,803
Lodi Township	288,081	5,133	-	293,214
Rome Township	385,932	7,412	-	393,344
Trimble Township	164,116	6,557	-	170,673
Troy Township	351,303	7,354	2,482	361,139
Waterloo Township	300,188	10,746	-	310,934
York Township	527,132	13,969	-	541,101
Total Townships	<u>5,168,407</u>	<u>97,408</u>	<u>2,482</u>	<u>5,268,297</u>
County Wide Total	<u>\$ 63,393,113</u>	<u>\$ 815,792</u>	<u>\$ 2,482</u>	<u>\$ 64,211,387</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 2017)*

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$ -	\$ 12,990	\$ 585,848	\$ 598,838
Co. Engineer	2,389,285	1,968,725	-	4,358,010
Total County Offices and Agencies	2,389,285	1,981,715	585,848	4,956,848
Athens City	-	98,398	355,531	453,929
Nelsonville City	-	36,210	57,562	93,772
Albany Village	-	13,084	16,998	30,082
Amesville Village	-	1,112	6,059	7,171
Buchtel Village	-	6,792	10,599	17,391
Chauncey Village	-	5,140	9,012	14,152
Coolville Village	-	3,029	12,526	15,555
Glouster Village	-	9,837	16,162	25,999
Jacksonville Village	-	4,584	8,960	13,544
Trimble Village	-	4,648	8,905	13,553
Total Municipalities	-	182,834	502,314	685,148
Alexander Township	88,697	25,137	14,249	128,083
Ames Township	88,697	15,455	11,483	115,635
Athens Township	98,872	43,319	44,474	186,665
Bern Township	88,697	13,907	11,318	113,922
Canaan Township	88,697	20,306	13,999	123,002
Carthage Township	88,697	23,553	15,534	127,784
Dover Township	88,697	26,717	17,754	133,168
Lee Township	88,697	18,593	12,537	119,827
Lodi Township	88,697	21,765	14,553	125,015
Rome Township	88,697	24,362	16,433	129,492
Trimble Township	88,697	19,098	15,010	122,805
Troy Township	88,697	25,113	15,791	129,601
Waterloo Township	88,697	22,393	14,302	125,392
York Township	88,697	19,476	17,803	125,976
Total Townships	1,251,933	319,194	235,240	1,806,367
County Wide Total	\$ 3,641,218	\$ 2,483,743	\$ 1,323,402	\$ 7,448,363
	Special Assessments <sup>(1)</sup>			
Plains Water & Sewer	\$ 34,969	Athens City		\$ 557,267
Buchtel Water & Sewer	300	Nelsonville City		1,270
Health Department	1,137	Albany Village		5,294
Trimble Waste Water	128,638	Amesville Village		438
Hocking Conservancy District	330,079	Coolville Village		3,620
Le-Ax Water	21,938	Glouster Village		11,039
Margrets Creek	161,034	Jacksonville Village		3,530
Tuppers Plains Chester Water	2,020	Trimble Village		3,070
Sunday Creek Water	659	Total Municipalities		\$ 585,528
Total Special Districts	\$ 680,774			

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 2017)*  
*(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.).	\$ 1,455,206	20.93%	\$ 363,800	20.93%
Direct Pay	Taxes paid directly to the State.	523,756	7.53%	130,939	7.53%	654,695	7.53%
Seller's Use	Out of State Retailers.	862,184	12.40%	215,544	12.40%	1,077,728	12.40%
Consumer's Use	Taxes due beyond what was paid to supplier.	153,505	2.21%	38,377	2.21%	191,882	2.21%
Motor Vehicle	From County Clerk of Courts.	892,933	12.84%	223,054	12.84%	1,115,987	12.84%
Watercraft and Outboard Motors	From County Clerk of Courts.	9,690	0.14%	2,421	0.14%	12,111	0.14%
Liquor Control	State or Agency Liquor Stores.	37,570	0.54%	9,392	0.54%	46,962	0.54%
Voluntary Payments	Payments made by nonregistered consumers.	5,959	0.09%	1,490	0.09%	7,449	0.09%
Assessment Payments	From Tax Assessments.	28,277	0.41%	7,069	0.41%	35,346	0.41%
Audit Payments	From Audits.	34,504	0.50%	8,627	0.50%	43,131	0.50%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	718	0.01%	180	0.01%	898	0.01%
Certified Assessment Payments	From Certified Tax Assessments	26,350	0.38%	6,586	0.38%	32,936	0.38%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	2,552,184	36.71%	638,046	36.71%	3,190,230	36.71%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	6,666	0.10%	1,666	0.10%	8,332	0.10%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	7,580	0.11%	1,895	0.11%	9,475	0.11%
Streamlined Use	Streamlined Tax Agreement Payments	-	0.00%	-	0.00%	-	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	2,645	0.04%	661	0.04%	3,306	0.04%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	1,377	0.02%	344	0.02%	1,721	0.02%
Non-Resident Watercraft	Non-Ohio resident purchases of watercraft.	46	0.00%	12	0.00%	58	0.00%
Transient Sales	Payments made from transient sales.	349,877	5.03%	87,468	5.03%	437,345	5.03%
Amnesty	Use Tax Amnesty Payments	602	0.01%	150	0.01%	752	0.01%
Cigarettes	Use Tax on Cigarettes	-	0.00%	-	0.00%	-	0.00%
Total Receipts		<u>6,951,629</u>	<u>100.00%</u>	<u>1,737,721</u>	<u>100.00%</u>	<u>8,689,350</u>	<u>100.00%</u>
Adjustments		-		-		-	
Less Refund		<u>(7,894)</u>		<u>(1,974)</u>		<u>(9,868)</u>	
Aggregate Tax Receipts		<u>6,943,735</u>		<u>1,735,747</u>		<u>8,679,482</u>	
Less 1% Administrative Fee		<u>(69,438)</u>		<u>(17,357)</u>		<u>(86,795)</u>	
Total Tax Allocation		<u>\$ 6,874,297</u>		<u>\$ 1,718,390</u>		<u>\$ 8,592,687</u>	

Source: Ohio Department of Taxation



# **ATHENS COUNTY, OHIO**

## *SUPPLEMENTAL REPORTS*

FOR THE YEAR ENDED  
DECEMBER 31, 2017

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**ATHENS COUNTY**

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ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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) School Breakfast Program	10.553	3L70		\$ 5,813
(D) National School Lunch Program	10.555	3L60		8,831
<b>Total Child Nutrition Cluster</b>				<u>14,644</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
<b>SNAP Cluster:</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5485/G-1819-11-5711		559,799
<b>Total SNAP Cluster</b>				<u>559,799</u>
<b>Total U.S. Department of Agriculture</b>				<u>574,443</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Development Services Agency:</i>				
<b>Community Development Block Grants/State's Program:</b>				
(E)(G) Community Development Block Grants/State's Program	14.228	N/A		4,664
Community Development Block Grants/State's Program	14.228	B-C-16-1AE-1		61,179
Community Development Block Grants/State's Program	14.228	S-C-16-1AE-1		41,894
Community Development Block Grants/State's Program	14.228	B-F-09-1AE-1		14,117
Community Development Block Grants/State's Program	14.228	B-F-15-1AE-1		125,068
Community Development Block Grants/State's Program	14.228	B-F-16-1AE-1		116,844
<b>Total Community Development Block Grants/State's Program</b>				<u>363,766</u>
Home Investment Partnerships Program	14.239	B-C-16-1AE-2		253,422
<b>Total U.S. Department of Housing and Urban Development</b>				<u>617,188</u>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Passed Through Ohio Department of Natural Resources:</i>				
National Forest Acquired Lands	15.438	FED FLOOD FOREST 17		37,434
National Forest Acquired Lands	15.438	FED FLOOD FOREST 18-1		43,894
<b>Total National Forest Acquired Lands</b>				<u>81,328</u>
<b>Total U.S. Department of Interior</b>				<u>81,328</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	2017-VOCA-43552769		93,560
Crime Victim Assistance	16.575	2017-VOCA-43552850		48,672
Crime Victim Assistance	16.575	2017-VOCA-43552982		115,468
Crime Victim Assistance	16.575	2018-VOCA-109848206		15,562
Crime Victim Assistance	16.575	2018-VOCA-109848184		42,883
<b>Total Crime Victim Assistance</b>				<u>316,145</u>
Violence Against Women Formula Grants	16.588	2016-WF-VA5-8417		50,994
(G) Bulletproof Vest Partnership Program	16.607	N/A		11,426
Edward Byrne Memorial Justice Assistance Grant	16.738	2013-JG-A02-V6078		11,087
<b>Total U.S. Department of Justice</b>				<u>389,652</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed Through Perry County Department of Job and Family Services (WIA Area 14):</i>				
<b>Employment Service Cluster:</b>				
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A		3,000
<b>Total Employment Service Cluster</b>				<u>3,000</u>
<b>WIOA Cluster:</b>				
(G) WIOA Adult Program	17.258	N/A		86,698
(G) WIOA Youth Activities	17.259	N/A		376,206
(G) WIOA Dislocated Worker Formula Grants	17.278	N/A		149,408
<b>Total WIOA Cluster</b>				<u>612,312</u>
<b>Total U.S. Department of Labor</b>				<u>615,312</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation:</i>				
<b>Highway Planning and Construction Cluster:</b>				
Highway Planning and Construction	20.205	ODOT CAPITAL ATH-CR20 & CR25		32,879
<b>Total Highway Planning and Construction Cluster</b>				<u>32,879</u>
<i>Passed Through Ohio Department of Public Safety:</i>				
<b>Highway Safety Cluster:</b>				
State and Community Highway Safety	20.600	STEP-2018-Athens Co. Sheriff's Offi-00059		2,210
National Priority Safety Programs	20.616	IDEP-2017-5-00-00-00373-00		10,315
National Priority Safety Programs	20.616	STEP-2017-5-00-00-00474-00		9,893
<b>Total National Priority Safety Programs</b>				<u>20,208</u>
<b>Total Highway Safety Cluster</b>				<u>22,418</u>
Repeat Offenders for Driving While Intoxicated (DWI)	20.608	DEP-2018-Athens Co. Sheriff's Offi-00059		6,597
<b>Total U.S. Department of Transportation</b>				<u>61,894</u>

ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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	2016/2017		\$ 21,153
<i>Passed Through Ohio Department of Education:</i>				
<b>Special Education Cluster:</b>				
Special Education_Grants to States	84.027	3M20		32,695
Special Education_Preschool Grants	84.173	3C50		5,478
<b>Total Special Education Cluster</b>				<b>38,173</b>
<b>Total U.S. Department of Education</b>				<b>59,326</b>
<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/G-1819-11-5711		39,350
<b>TANF Cluster:</b>				
(G) Temporary Assistance for Needy Families -OWIP Incentives	93.558	N/A		127,000
Temporary Assistance for Needy Families	93.558	G-1617-11-5485/G-1819-11-5711	742,301	3,377,028
<b>Total TANF Cluster</b>			<b>742,301</b>	<b>3,504,028</b>
Child Support Enforcement	93.563	G-1617-11-5485/G-1819-11-5711		1,073,733
<b>CCDF Cluster:</b>				
Child Care and Development Block Grant	93.575	G-1617-11-5485/G-1819-11-5711		138,441
<b>Total CCDF Cluster</b>				<b>138,441</b>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5485/G-1819-11-5711		112,339
Foster Care_Title IV-E	93.658	G-1617-06-0165/G-1617-06-0203		1,351,737
Adoption Assistance	93.659	G-1617-11-5485/G-1819-11-5711		1,264,168
Social Services Block Grant	93.667	G-1617-11-5485/G-1819-11-5711	55,000	511,319
(H) Social Services Block Grant	93.667	2015		64,122
<b>Total Social Services Block Grant</b>			<b>55,000</b>	<b>575,441</b>
Chafee Foster Care Independence Program	93.674	G-1617-11-5485/G-1819-11-5711		43,719
Children's Health Insurance Program	93.767	G-1617-11-5485/G-1819-11-5711		115,781
<b>Medicaid Cluster:</b>				
Medical Assistance Program	93.778	G-1617-11-5485/G-1819-11-5711		1,536,482
Medical Assistance Program	93.778	G-1617-11-5485/G-1819-11-5711		7,048
(G)(H) Medical Assistance Program	93.778	N/A		179,242
<b>Total Medicaid Cluster</b>				<b>1,722,772</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>797,301</b>	<b>9,941,509</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01	21,920	24,609
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01		22,641
<b>Total Emergency Management Performance Grants</b>			<b>21,920</b>	<b>47,250</b>
<b>Total U.S. Department of Homeland Security</b>				<b>47,250</b>
<b>Total Federal Financial Assistance</b>			<b>\$ 819,221</b>	<b>\$ 12,387,902</b>

-continued

**ATHENS COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**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, 2017. 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 and Ohio Emergency Management Agency 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, 2017 consist of:

Activity in the Community Development Block Grant revolving loan fund (CFDA 14.228) during 2017 is as follows:

Beginning loans receivable balance as of January 1, 2017	\$	242,634
New loans disbursed in 2017		-
Loans Repaid		13,695
Ending loans receivable balance as of December 31, 2017	\$	228,939
Cash balance on hand as of December 31, 2017	\$	265,381
Administrative expenses paid out during 2017	\$	4,664

(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) Pass-through grant numbers were unable to be obtained for these grants.

(H) This portion of the grant was passed through the Ohio Department of Developmental Disabilities.

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**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, 2017, 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 25, 2018, 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. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider a material weakness. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider a significant deficiency. We consider finding 2017-001 to be a significant deficiency.

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*.

***Athens County's Response to Finding***

Athens County's response to the finding identified in our audit is described in the accompanying schedule of finding and responses. We did not audit Athens County's response, and accordingly, we express no opinion on it.

***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 report is not suitable for any other purpose.



Julian & Grube, Inc.  
June 25, 2018



## **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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, 2017.

Board of County Commissioners  
Athens County

***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, 2017, 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 25, 2018. 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 25, 2018

**ATHENS COUNTY**

**SCHEDULE OF FINDINGS**

*2 CFR § 200.515*

**DECEMBER 31, 2017**

<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>	Yes
<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>	TANF Cluster and Medicaid Cluster
<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

**ATHENS COUNTY**

**SCHEDULE OF FINDINGS**

*2 CFR § 200.515*

**DECEMBER 31, 2017**

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

Finding Number	2017-001
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Significant Deficiency - Financial Statement Presentation

Accurate financial reporting is required in order to provide management and other stakeholders with objective and timely information to enable well-informed decisions.

Audit adjustments were posted to the financial statements for the year ended December 31, 2017, to properly state financial statement amounts. For the Athens County government-wide financial statements, a receivable was recorded as well as charges for services revenue for \$575,257. For the fund financial statements, a receivable was recorded as well as charges for services revenue for \$575,257 in the Ambulance fund.

The audited financial statements, note disclosures, and County records have been adjusted for the misstatements identified during the audit.

Presentation of materially correct financial statements and the related footnotes is the responsibility of management. This responsibility remains intact even if management decides to outsource this function for efficiency purposes or any other reason. In either case, it is important that control procedures are developed related to the financial statements that enable management to identify, prevent, detect and correct potential misstatements in the financial statements and footnotes. In general, an accounting and information system should be designed to provide management with accurate and timely information to enable well-informed business decisions to be made.

We recommend Athens County implement additional control procedures that enable management to more timely prevent or detect and correct potential misstatements in the basic financial statements prior to presenting them to the auditors.

*Client Response:* The County will work to provide a sound fiscal environment and has implemented additional policies and procedures to help with financial statement presentation.

**3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS**

None

**ATHENS COUNTY**

**CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
DECEMBER 31, 2017**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2017-001	The County will work to provide a sound fiscal environment and has implemented policies and procedures to help with financial statement presentation.	December, 31, 2018	Jill Thompson, Athens County Auditor

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# Dave Yost • Auditor of State

ATHENS COUNTY

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  
JULY, 31 2018